

Vote : 542 Mukono District

FY 2020/21

Foreword

Mukono District Local Government continues to emphasize decentralized and participatory development planning and budgeting process as stipulated in the Local Governments Act CAP 243 under section 36(3). Schedule 2 of the Act spells out the roles and responsibilities of the respective Local Governments under the decentralization policy. In line with Government's macroeconomic plan and fiscal strategy, the Local Government Budget and work plan spells out the cost for each intervention for social and economic wellbeing in FY 2020/2021 and the medium term. The District macroeconomic policies and expenditure framework are guided by NDP II objective and the National Vision 2040 of A transformed Ugandan Society from a Peasant to a Modern and Prosperous country within 30 Years. In view of the above therefore, the District 2020/2021 Work plan and Budget Estimate is aimed at achieving the following objectives.

1. To promote quality and quantity of economic infrastructural developments in a planned manner.
2. To enhance household income through promotion of small scale enterprises, wealth creation program and agricultural productivity for both men and women.
3. To increase access to quality social services especially the women in child bearing age.
4. To enhance good governance through accountability for funds by District departments and Lower Local Governments.
5. To promote ICT application and increase technological applications.
6. To promote sustainable land use settlements and proper utilization of natural resource endowments.
7. To promote participation of all stakeholders in government development programmes, monitoring and Operation and Maintenance.

In order to achieve the above mission, the district will implement her strategy for the Financial Year 2020/2021 under theme effective service delivery for sustainable social welfare of the people of Mukono District. However, the broad objective for the district is to reduce poverty especially amongst the women, children and people with disabilities.

In order for the district to achieve its objectives, emphasis will be put on the following areas: Interventions towards child survival and safe motherhood will be strengthened amongst the female population of 307,047 persons. Much more emphasis will be put on prevention strategies, care and treatment, and systems strengthening. Rehabilitation and maintenance of district and sub-county roads, Expansion of tax base through identification of new sources and maximization of revenue collection, Enhancement of human resources development through training, attachment and mentoring, Protection of children and other marginalized section of the population, Improve on input supply chain for Operation wealth creation and quality farm inputs, Conduct training on sustainable land management practices and environmental management issues, Tourism development and enhancement of physical planning. Ensuring 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.

On behalf of the district, I would extend my gratitude to the following development partners for the support towards service delivery in the district: MUWRP, UNICEF, Alive Medical Services Project, Action 4 Health Uganda, Mariestoppes, Population Service International, Uganda Virus Research Institute/ International Alliance for Vaccine Initiative. (UVRI /IAVI), Living goods, Malaria Action Program for Districts, Naguru teenage information and health centre:

I wish to thank all those who worked tirelessly for development of the District Budget Frame Work Paper for FY 2020/21 especially the Heads of Departments & the Budget Desk in particular.

For God and my country



Ssenyonga Andrew -Chairperson LCV

12/12/2019

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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	2,165,188	541,297	3,712,395
Discretionary Government Transfers	4,425,042	1,190,092	4,385,859
Conditional Government Transfers	35,247,076	9,611,327	32,709,264
Other Government Transfers	3,791,074	663,098	1,919,918
External Funding	256,500	42,410	256,500
Grand Total	45,884,879	12,048,224	42,983,936

Revenue Performance in the First Quarter of 2019/20

By the end of Q1 FY 19/20, the District had received UGX 12,048,224,000 against the planned UGX 45,844,879,000 translating to 26% budget performance which is slightly above the expected performance. This performance was due Discretionary Government Transfers performing and Conditional Government Transfers at 27%. However other sources like other Government Transfers and External Funding performed below the projected 25% by the end of Q1 FY 19/20. General Public Service Pension Arrears (Budgeting) and Salary Arrears (Budgeting) performed at 100% by the end of Q1.

Planned Revenues for FY 2020/21

In the coming Financial Year 20/21, the District expects to receive revenue amounting to Ug.Shs 42,983,936,000 as compared to Ug.Shs 45,884,879,000 for the financial year ending June 2019. The 6.3% negative change in revenue is attributed to projected decrease in the following revenue sources in FY 20/21 as compared to FY 19/20. Discretionary Government Transfers of Ug Shs 4,385,859,000 from Ug.Shs 4,425,042,000 in FY 19/20, Conditional Government Transfers of Ug.Shs 32,709,264,000 from 35,247,076,000 in FY 19/20, Other Government Transfers of Ug.Shs 1,919,918,000 from 3,791,074,000 in FY 19/20. However it should be noted that there is an expected increase in local raised revenue collection from Ug.Shs 2,165,188,000 to Ug.Shs 3,712,395,000 since the district has put in place mechanism to collect more revenue from Local Service Tax and Building Plan Fees. The District intends to undertake evaluation of properties across the 8 Sub-counties and 5 Town Councils in FY 2020/2021. The expected local revenue collection will be obtained from close to 124,536 potential tax payers out of which the females are 49814.

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	7,460,303	2,150,500	7,030,687
Finance	469,132	114,856	539,707
Statutory Bodies	1,007,284	252,999	1,043,422
Production and Marketing	2,330,532	595,709	2,376,010

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Health	6,530,010	1,841,368	5,422,302
Education	24,190,088	6,039,281	22,689,578
Roads and Engineering	1,329,919	295,677	1,729,918
Water	733,657	237,264	714,483
Natural Resources	233,794	54,449	379,814
Community Based Services	312,905	78,226	312,894
Planning	1,076,819	350,284	501,695
Internal Audit	107,720	26,930	140,720
Trade, Industry and Local Development	102,716	10,680	102,707
Grand Total	45,884,879	12,048,224	42,983,936
<i>o/w: Wage:</i>	<i>25,001,080</i>	<i>6,250,270</i>	<i>25,001,080</i>
<i>Non-Wage Recurrent:</i>	<i>15,231,984</i>	<i>4,457,105</i>	<i>14,659,360</i>
<i>Domestic Devt:</i>	<i>5,395,315</i>	<i>1,298,438</i>	<i>3,066,995</i>
<i>Ext. Financing:</i>	<i>256,500</i>	<i>42,410</i>	<i>256,500</i>

Expenditure Performance in the First Quarter FY 2019/20

Disbursements.

The overall cumulative disbursements to departments and Lower local Governments were UGX 12,048,224,000 implying a budget release of 100%. Comparably, 95% of the disbursements were allocated for departments and 5% to Lower local Governments to execute their decentralised functions.

On departmental level, 50.1% of the disbursements were allocated to Education department, 17.8% to Administration department, 15.2% to Health Department, 4.9% to Production and Marketing Department, 2.9% to Planning Unit, 2.5% to Roads and Engineering Department and 6.6% to Statutory Bodies, Finance Department, Water Sector, Community Based Services, Natural Resources and Internal Audit.

Expenditure.

On departmental expenditure, UGX 10,557,177,000 representing 87.6% of the budget was utilized to achieve departmental outputs leaving unspent balance of 12.4% at the end of Q1 for FY 19/20 mainly for capital projects in education, Planning, Works and Health departments whose procurements were still on-going by the end of Q1. Wage accounted for 56.4% of the overall total expenditure, 37.2% supported Non-wage related expenditure, Domestic and Donor Development accounted for 6.4% of the overall expenditure of the District by the end of Q1 in FY 19/20.

Planned Expenditures for The FY 2020/21

In the coming Financial Year 20/21, the District expects to receive revenue amounting to Ug. Shs 42,983,936,000 as compared to Ug. Shs 45,884,879,000 for the financial year ending June 2019. In respect to appropriation, the Education Department will utilise Ug. Shs 22,689,578,000(52.8%) mainly for payment of Teachers' salaries in the following category(45% as male teachers and 55% as female teachers under the Primary Section, 51 % as male teachers and 49% as female teachers under the Secondary section) , Undertaking Capital Infrastructural Investments in schools, Facilitating UPE and USE related expenditures. Administration Department will utilise Ug. Shs 7,030,687,000(16.4%) largely for Pension for Local Government, Health Department will access Ug. Shs 5,422,302,000(12.6%) mainly for provision of highest possible level of Health Services to the people of Mukono District through delivery of Preventive, Curative, Palliative and rehabilitative health services while Production and Marketing , Roads and Engineering will settle at Ug. Shs 2,376,010,000(5.5%) and Ug. 1,729,918,000(4%) respectively. Other departments will share 8.7%.

Medium Term Expenditure Plans

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In the Medium Term , the District will focus on Key Infrastructural development in Health and Education , Increasing household incomes especially the Vulnerable groups like women, elderly and PWDs, Ensuring retention of Children especially girl child in school and promoting Vocational training , achieve 95% accessibility to District roads to promote trade for both men and women engaged in agricultural , attaining 80% safe water coverage, Maximisation of local revenue collection by carrying out comprehensive valuation of properties for payment of property tax .

Challenges in Implementation

The increasing cost of service delivery against declining revenue inflows will greatly affect service delivery. Staffing gaps especially for teachers at both Primary and Secondary schools, Low participation of Communities in development programmes coupled with weak enforcement of physical planning laws and revenue collection. Inadequate Staff houses for both government schools and health facilities, High Maintenance costs of road equipment against limited resources, Lack of Hospital, Inadequate ambulance services and inadequate Education and health facilities for Koome Sub-county.

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
1. Locally Raised Revenues	2,165,188	541,297	3,712,395
Local Services Tax	220,000	55,000	220,000
Land Fees	50,000	12,500	50,000
Local Hotel Tax	2,500	625	2,500
Application Fees	25,000	6,250	25,000
Business licenses	522,521	130,630	400,000
Park Fees	14,500	3,625	0
Property related Duties/Fees	1,041,980	260,495	2,513,895
Animal & Crop Husbandry related Levies	16,187	4,047	12,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	25,985	6,496	20,000
Registration of Businesses	33,063	8,266	24,000
Market /Gate Charges	20,000	5,000	15,000
Other Fees and Charges	172,451	43,113	430,000
Quarry Charges	21,000	5,250	0
2a. Discretionary Government Transfers	4,425,042	1,190,092	4,385,859
District Unconditional Grant (Non-Wage)	1,032,252	258,063	1,033,083
District Discretionary Development Equalization Grant	1,005,977	335,326	965,962
District Unconditional Grant (Wage)	2,386,813	596,703	2,386,813
2b. Conditional Government Transfer	35,247,076	9,611,327	32,709,264
Sector Conditional Grant (Wage)	22,614,267	5,653,567	22,614,267
Sector Conditional Grant (Non-Wage)	4,820,259	1,481,754	4,818,497
Sector Development Grant	2,109,536	703,179	2,101,033
Transitional Development Grant	779,802	259,934	0
General Public Service Pension Arrears (Budgeting)	367,261	367,261	0

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Salary arrears (Budgeting)	8,861	8,861	0
Pension for Local Governments	3,175,467	793,867	3,175,467
Gratuity for Local Governments	1,371,622	342,906	0
2c. Other Government Transfer	3,791,074	663,098	1,919,918
Support to PLE (UNEB)	40,000	0	40,000
Uganda Road Fund (URF)	1,039,919	223,177	1,039,918
Micro Projects under Luwero Rwenzori Development Programme	60,000	0	60,000
Lake Victoria Environmental Management Project (LVEMP)	16,000	0	0
Makerere University Walter Reed Project (MUWRP)	720,000	123,010	720,000
Neglected Tropical Diseases (NTDs)	415,155	316,911	60,000
DVV International	1,500,000	0	0
3. External Financing	256,500	42,410	256,500
United Nations Children Fund (UNICEF)	82,500	0	82,500
Global Alliance for Vaccines and Immunization (GAVI)	174,000	42,410	174,000
Total Revenues shares	45,884,879	12,048,224	42,983,936

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By the end of Q1 FY 19/20, locally raised revenue performed at 25%. This was equivalent to the projected performance because Central government advanced the district with 25% equivalent to a quarter of the locally raised revenue for the approved budget for FY 19/20. With this development, all locally raised revenue sources were assumed to have performed at 25%. However, the district had returned to the treasury UGX 422,420,287 at the end of Q1 leaving a balance of UGX 118,876,713 at the end of Q1. The Actual performance of locally raised revenue per source was as follows : UGX 91,637,794 for Local Services Tax, UGX 15,813,600 for Land Fees, UGX 238,000 as Local Hotel Tax, UGX 1,750,000 as Application Fees, UGX 72,481,341 as Business licenses, UGX 166,877,564 for Property related Duties/Fees, UGX 3,030,000 as Animal & Crop Husbandry related Levies, UGX for 1,740,000 for Registration (e.g. Births, Deaths, Marriages, etc.) fees, UGX 7,050,000 for Registration of Businesses, UGX 5,550,000 as Market /Gate Charges, UGX 56,251,988 for Other Fees and Charges.

Central Government Transfers

By the end of Q1 the district had received UGX 11,464,517,000 against the expected UGX 43,463,691,000 representing 26.4% which is slightly above the projected 25% and this was attributed to the fact that Conditional Government Transfers and Discretionary Government transfers performed at 27%. However other government transfers such as Makerere University Walter Reed project (MUWRP) and Uganda Road Fund performed below 25%. The bulk of Central Government Transfers were for quarterly sector wage limits, sector non-wage and for development expenditures.

Donor Funding

Donor grants performed at 17% by the end of Q1. This was below the expected 25% because United Nations Children Fund (UNICEF) and Global Alliance for Vaccines and Immunisation (GAVI) performed at 0% and 24 % respectively.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

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The District expects to collect a total of Ug shs. 3,712,395,000 as locally generated revenue in FY 20/21 as compared to FY 19/20 with Ug.Shs 2,165,188,000 which represents a percentage increase of 71%. This increase is as a result of expected application of comprehensive mechanism to collect more revenue from Local Service Tax and Building Plan Fees. The District intends to undertake evaluation of properties across the 8 Sub-counties and 5 Town Councils in FY 2020/2021. The expected local revenue collection will be obtained from close to 124,536 potential tax payers out of which the females are 49814.

Central Government Transfers

The Centre is expected to transfer total of Ug. Shs 39,015,041,000 in FY 2020/21 compared with Ug. Shs 43,858,530,000 for FY 19/20 which represents 11% decrease in central government transfers to the District in FY 20/21. This negative change in Central Government Transfers is attributed to none receipt of IPFs for the following grants to Mukono District in FY 20/21 as compared to previous allocation in FY 19/20. Gratuity for Local Government, Transitional Development Grant, General Public Pension Arrears (Budgeting), Salary Arrears (Budgeting). Other Government Transfers are also expected to decrease from Ug Shs 3,791,074,000 in FY 19/20 to Ug.Shs 1,919,918,000 in FY 20/21. These Funds are to facilitate MUWRP activities under Health and for routine manual and mechanised maintenance of the District Road network in the 11 Sub-counties and 5 Town Councils to support the population of Mukono District which is approximately 650,000,000 people out of which females are about 51%. Other additional funds are to facilitate development interventions agreed upon by line Ministries and the departments such as Education, Trade, Industry and Local Development.

Donor Funding

The District expects to receive Ug.Shs 256,500,000 from development partners who include United Nations Children Fund (UNICEF) and Global Alliance for Vaccines and Immunisation (GAVI).

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	1,734,727	433,682	1,736,205
District Production Services	595,805	148,951	639,805
<i>Sub- Total of allocation Sector</i>	2,330,532	582,633	2,376,010
Sector :Works and Transport			
District, Urban and Community Access Roads	1,129,919	282,480	1,229,918
District Engineering Services	200,000	50,000	500,000
<i>Sub- Total of allocation Sector</i>	1,329,919	332,480	1,729,918
Sector :Tourism, Trade and Industry			
Commercial Services	102,716	25,679	102,707
<i>Sub- Total of allocation Sector</i>	102,716	25,679	102,707
Sector :Education			
Pre-Primary and Primary Education	14,066,609	3,516,652	12,612,609
Secondary Education	9,361,604	2,340,401	9,331,096
Skills Development	412,520	103,130	402,620
Education & Sports Management and Inspection	345,356	86,339	339,253
Special Needs Education	4,000	1,000	4,000
<i>Sub- Total of allocation Sector</i>	24,190,088	6,047,522	22,689,578
Sector :Health			

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Primary Healthcare	4,513,181	1,128,295	4,470,618
District Hospital Services	981,684	245,421	231,684
Health Management and Supervision	1,035,145	258,786	720,000
Sub- Total of allocation Sector	6,530,010	1,632,502	5,422,302
Sector :Water and Environment			
Rural Water Supply and Sanitation	733,657	183,414	714,483
Natural Resources Management	233,794	58,449	379,814
Sub- Total of allocation Sector	967,451	241,863	1,094,297
Sector :Social Development			
Community Mobilisation and Empowerment	312,905	78,226	312,894
Sub- Total of allocation Sector	312,905	78,226	312,894
Sector :Public Sector Management			
District and Urban Administration	7,460,303	1,880,075	7,030,687
Local Statutory Bodies	1,007,284	251,821	1,043,422
Local Government Planning Services	1,076,819	286,123	501,695
Sub- Total of allocation Sector	9,544,406	2,418,019	8,575,804
Sector :Accountability			
Financial Management and Accountability(LG)	469,132	117,283	539,707
Internal Audit Services	107,720	26,930	140,720
Sub- Total of allocation Sector	576,852	144,213	680,427

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	7,420,303	2,137,167	6,437,787
Locally Raised Revenues	193,000	33,250	2,037,395
Multi-Sectoral Transfers to LLGs_NonWage	1,333,035	348,258	0
District Unconditional Grant (Non-Wage)	129,116	32,280	416,984
District Unconditional Grant (Wage)	841,941	210,485	807,941
General Public Service Pension Arrears (Budgeting)	367,261	367,261	0
Salary arrears (Budgeting)	8,861	8,861	0
Pension for Local Governments	3,175,467	793,867	3,175,467
Gratuity for Local Governments	1,371,622	342,906	0
Development Revenues	40,000	13,333	592,899
Multi-Sectoral Transfers to LLGs_Gou	0	0	0

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District Discretionary Development Equalization Grant	30,000	0	592,899
Transitional Development Grant	10,000	0	0
Total Revenues shares	7,460,303	2,150,500	7,030,687
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	841,941	208,211	807,941
Non Wage	6,578,362	1,710,968	5,629,846
<i>Development Expenditure</i>			
Domestic Development	40,000	3,215	592,899
Donor Development	0	0	0
Total Expenditure	7,460,303	1,922,394	7,030,687

Narrative of Workplan Revenues and Expenditure

In the coming FY 2020/21, the Administration department has been allocated a total of Ushs. 7,030,687,000 as compared to Ushs.7,460,303,000 for the Financial year ending June 2020 indicating a decrease of 5.8% attributed to none receipt of IPFs for the grants to the department in the following categories: Gratuity for Local Governments, General Public Service Pension Arrears (Budgeting),Transitional Development Grant and Salary Arrears(Budgeting) in FY 20/21. Development expenditure will cater for Capacity Building interventions as per CBG Work-plan and the beneficiaries will be both male and female staffs who qualify as per the set standards. The department will coordinate submission of mandatory reports to the relevant Authorities. The department will also continue to supervise, coordinate and monitor activities of the District and lower Council Staff and this shall be done by ensuring technical backstopping to all departments and Sub Counties. The department will also ensure accountability for District fiscal and other resources through continuous promotion of accountability and transparency in the District and this shall be achieved by ensuring that the audit section performs its duties promptly and independently. Coordinate phased completion of the headquarter office block in order to create office space for officers, Install CCTV cameras and a biometric machine to enhance security and timely deliverance of services to the people of Mukono respectively.

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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	469,132	114,856	539,707
Locally Raised Revenues	133,425	33,356	170,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	119,707	27,500	119,707
District Unconditional Grant (Wage)	216,000	54,000	250,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	469,132	114,856	539,707
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	216,000	52,293	250,000
Non Wage	253,132	32,899	289,707
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	469,132	85,192	539,707

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, Finance has been allocated a total Ug.Shs 539,707,000 as compared to Ug.Shs 469,132,000 for Financial Year ending June 2020. This slight increase in the departmental budget is due allocation of more locally raised revenue of Ug.Shs 170,000,000 in FY 20/21 from Ug.Shs 133,425,000 for FY 19/20 is to cater for property evaluation in Sub counties and Town Councils. Wage will account for 46.3% and NWR is expected account for 53.7%. The None Wage funds will facilitate revenue enhancement to bridge the revenue shortfalls coupled with attainment of efficiency by integration of activities to cut on field costs especially during revenue mobilization. Carry out valuation of commercial and industrial properties and clear all the outstanding obligations/arrears, Co-ordinate monthly, quarterly revenue enhancement meetings and ensuring timely submission of mandatory financial reports. Offer technical financial and accounting services to the district local Council, Ensuring timely payments for works, goods and services provided to the district local council, Preparation of Statutory financial reports, Encourage council to Lobby for more funding from the central government and Development Partners towards completion of the District Administration block, Preparation of departmental quarterly funding budgets ,timely disbursement of funds due to Lower local Governments.

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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	1,007,284	252,999	1,043,422
Locally Raised Revenues	361,000	90,250	400,000
District Unconditional Grant (Non-Wage)	422,862	106,894	420,000
District Unconditional Grant (Wage)	223,422	55,855	223,422
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,007,284	252,999	1,043,422
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	223,422	50,834	223,422
Non Wage	783,862	126,861	820,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,007,284	177,696	1,043,422

Narrative of Workplan Revenues and Expenditure

In the coming financial year 2020/21, Council and Statutory bodies have been allocated a total of Ug.Shs. 1,043,422,000 as compared to Ug.Shs 1,007,284,000 allocated for the Financial Year ending June 2020. This increase is attributed to the expected increase in Locally raised revenue from Ug.Shs 361,000,000 in FY 19/20 to Ug.Shs 400,000,000 in FY 20/21. Expenditure plans will entail maintaining the functional business of the District Council, boards and commissions through making lawful resolutions and monitoring government programs. Other planned outputs for the ensuing FY 2020/21 will include: a) 6 Council meetings convened with resolutions implemented; b) 6 Standing Committee meetings held to inform Council business; c) 4 Quarterly monitoring reports discussed and recommendations implemented, 30 DEC meetings will be held to discuss Council policies and priorities; 6 District Public Accounts Committee meetings held to enforce accountability of public funds; 24 District Service Commission meetings held; 12 District Land Board meetings held; and 16 District Contract Committee meetings held to ensure timely procurements. The department will also ensure that timely payment of ex-gratia to 12 District Councillors who are women and 20 District Councillors who are males. Timely payment of salaries will be done to 1 female Chairperson LC III and 14 Male Chairperson LC III.

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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	2,173,616	543,404	2,219,027
Locally Raised Revenues	36,000	9,000	80,000
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	442,983	110,746	442,983
Sector Conditional Grant (Wage)	1,006,739	251,685	1,006,739
Sector Conditional Grant (Non-Wage)	687,895	171,974	689,306
Development Revenues	156,916	52,305	156,983
Sector Development Grant	156,916	0	156,983
Total Revenues shares	2,330,532	595,709	2,376,010
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,449,722	360,621	1,449,722
Non Wage	723,895	108,846	769,306
Development Expenditure			
Domestic Development	156,916	0	156,983
Donor Development	0	0	0
Total Expenditure	2,330,532	469,467	2,376,010

Narrative of Workplan Revenues and Expenditure

In coming FY 2020/21, a total of Ug.Shs 2,376,010,000 has been earmarked for Production and Marketing as compared to Ug.Shs 2,330,532,000 approved for Financial Year ending June 2020. This positive increase in total budget for the department is attributed to increase of locally raised revenue from Ug.Shs 36,000,000 to Ug.Shs 80,000,000 for the coming financial year ending June 2020. The bulk of the budget will go towards payment of Staff salaries at 61% while 32.4% will support Non-wage activities and 6.6% development activities.

These funds will support Establishment of at least 4 acre model farmer per Parish by June 2020, Procurement of assorted agricultural materials, inputs and equipment for the established 4 Acre model farms in Sub-counties, Facilitation of LLG Agriculture extension staff to offer routine agricultural extension services to all farmers and other stake holders in all villages, parishes and sub counties of Mukono district, Facilitation of technical and political leaders for poverty alleviation campaigns, Facilitation of pests/disease surveillance and establishment of demos for resistant varieties, Facilitation of livestock pests and diseases surveillance and control, procurement of lab reagents and equipment, enforcement of veterinary regulations inspection of vet outlets. The Department will also revamp the District Agriculture Mechanization workshop.

Vote : 542 Mukono District

FY 2020/21

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	5,398,129	1,507,164	5,040,421
Locally Raised Revenues	20,553	5,138	20,000
Other Transfers from Central Government	1,135,155	439,921	780,000
District Unconditional Grant (Non-Wage)	2,000	2,000	0
Sector Conditional Grant (Wage)	3,584,551	896,138	3,584,551
Sector Conditional Grant (Non-Wage)	655,869	163,967	655,869
Development Revenues	1,131,881	334,204	381,881
External Financing	256,500	0	256,500
Sector Development Grant	125,381	0	125,381
Transitional Development Grant	750,000	0	0
Total Revenues shares	6,530,010	1,841,368	5,422,302
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,584,551	886,918	3,584,551
Non Wage	1,813,577	585,551	1,455,869
Development Expenditure			
Domestic Development	875,381	250,000	125,381
Donor Development	256,500	38,410	256,500
Total Expenditure	6,530,010	1,760,879	5,422,302

Narrative of Workplan Revenues and Expenditure

Health of our communities remains one of the critical service delivery areas. Therefore in the coming FY 2020/21, a total of Ushs 5,422,302,000 has been earmarked for health services as compared to Ug.Shs 6,530,010,000 allocated to the department for the financial year ending in 2020. This downward change in budget allocation is attributed to the none receipt of IPFs for Transitional Development Grant in FY 20/21 and other transfers from Central Government are expected to decrease from Ug.Shs 1,135,155,000 in FY 19/20 to Ug.Shs 780,000,000 in FY 20/21. Of the allocations, Wage constitutes 66.1%, 26.9 % for NWR 7% will support donor related activities and Capital investments that the department intends to execute in the coming FY20/21.

The planned outputs will mainly entail; Interventions towards Child survival and safe motherhood will be strengthened. Muchmore emphasis will be put on Prevention strategies, care and treatment, and systems strengthening.

In Financial Year ,the department expects to undertake the following projects: Upgrading Katoogo HCIII to Health Centre IV, Upgrading Koome Health Centre III to Health Centre IV, Construction of District medical Stores, Kansambwe staff quarters and Functionalization of Makukuba Aid post (Nabbale sub-county) and Kyajja Aid post in Nagojje sub-county. Katosi health centre III ,Kisoga Health centre III, Namataba Health centre III,

Vote : 542 Mukono 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	21,489,243	5,639,000	21,497,445
Locally Raised Revenues	22,000	5,500	30,000
Other Transfers from Central Government	40,000	0	40,000
District Unconditional Grant (Non-Wage)	0	0	3,360
District Unconditional Grant (Wage)	84,000	21,000	84,000
Sector Conditional Grant (Wage)	18,022,978	4,505,744	18,022,978
Sector Conditional Grant (Non-Wage)	3,320,265	1,106,755	3,317,108
Development Revenues	2,700,845	400,282	1,192,133
Other Transfers from Central Government	1,500,000	0	0
Sector Development Grant	1,200,845	0	1,192,133
Total Revenues shares	24,190,088	6,039,281	22,689,578
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,106,978	4,264,650	18,106,978
Non Wage	3,382,265	1,067,464	3,390,468
Development Expenditure			
Domestic Development	2,700,845	9,875	1,192,133
Donor Development	0	0	0
Total Expenditure	24,190,088	5,341,989	22,689,578

Narrative of Workplan Revenues and Expenditure

In the coming FY 2019/20, Ug.Shs.22,689,578,000 has been allocated to the Education Department as compared to Ug.shs.24,190,088,000 approved for Financial year ending June 2020.This budget decrease of 6.2% for the department is attributed to a budget reduction of an equivalent of Ug.Shs 1.5 Billion under Global Partnership in Education for World Bank. Of the revenues, Wage constitutes 79.8%, 14.9% for Non-Wage Related activities, and 5.3% the Capital Development interventions. The development grants will support;Construction of 8 in one staff house with a 4 stance VIP latrine, bathroom and kitchen at Namataba C/U,Construction of a 3 classroom block at Mpunge Sub-county at Buleebi P/S,Construction of 8 in staff house with 2 bathrooms, kitchen and 4 stance VIP Latrine at Nakaswa R/C, Kasawo Sub-county,Construction of two classroom block and office at Buyita UMEA P/S in SeetaNamuganga,Construction of 5 stance latrine at Namukupa C/U in Ntunda Sub-county,Construction of 8 in one staff house with 4 stance VIP latrine, Kitchen and a 4 Stance VIP Latrine at Makata C/U.The department will also ensure timely transfer of Capitation Grants to Primary schools and Secondary schools that benefit directly from UPE and USE capitation grants.

Vote : 542 Mukono 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	1,329,919	295,677	1,729,918
Other Transfers from Central Government	1,039,919	223,177	1,039,918
Locally Raised Revenues	200,000	50,000	600,000
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	90,000	22,500	90,000
Development Revenues	0	0	0
Other Transfers from Central Government	0	0	0
Total Revenues shares	1,329,919	295,677	1,729,918
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,000	22,215	90,000
Non Wage	1,239,919	220,566	1,639,918
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,329,919	242,781	1,729,918

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, a total of Ug.Shs.1,729,918,000 has been allocated to the Roads and Engineering department as compared to Ug.Shs.1,329,919,000 for FY 19/20 . Despite the increase in traffic and cost of road maintenance, there has not been significant increase in funding towards roads maintenance. The locally raised revenue allocation to the department is to facilitate payments for civil works on the administration block. Uganda Road fund support will account for 60.1% while Wage constitutes 11% and 28.9 % worth Ug.Shs 500,000,000 is mainly locally raised revenue meant for civil works on the Administration block which include internal Plastering, floor tiling, electrical and Mechanical installations. The Uganda Road funds will be spent on routine manual maintenance of 471.15 Kms of District roads, Mechanised maintenance of 94.53kms of selected roads in the District. The department also expects to procure a vehicle for the department, install 40lines of culverts and make 280 pieces of culverts, payment of more attention to the swampy areas along the district roads, Revive/Repair the broken road plants/equipment, carrying of maintenance of the road equipment and increasing vigilance in guiding the people to have approved building plans. The Department also plans to procure about 1000 tree seedlings that will be planted along District roads. Under routine manual road maintenance, timely payment of allowance will be made to 1200 road gangs out of which 540 are women.

Vote : 542 Mukono 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	87,462	21,865	87,947
Locally Raised Revenues	19,500	4,875	20,000
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	32,438	8,110	32,438
Sector Conditional Grant (Non-Wage)	35,524	8,881	35,509
Development Revenues	646,195	215,398	626,536
Sector Development Grant	626,393	0	626,536
Transitional Development Grant	19,802	0	0
Total Revenues shares	733,657	237,264	714,483
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,438	6,331	32,438
Non Wage	55,024	9,058	55,509
Development Expenditure			
Domestic Development	646,195	179,620	626,536
Donor Development	0	0	0
Total Expenditure	733,657	195,009	714,483

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, a total of Ug.Shs 714,483,000 has been allocated to the Water Department down from Ug.Shs.733,657,000 for the financial year ending June 2020. This drop in work plan revenues is attributed none receipt of IPFs for Transitional Development Grant to the department in the coming FY 20/21. The development funds will support drilling 40 new community hand pumps, rehabilitation of 30 hand pumps under major repairs, Final completion and payments for the expansion of Koome Gravity flow scheme and making final payments for the construction of Mayangayanga Water Supply system, Carry out renovation of District Water Office, and Construct a Water bone toilet at District Water Office. The department will support Operation and Maintenance of infrastructure (O and M) to ensure that the WASH investments deliver the required results and sensitization of communities on household sanitation will be emphasized. The department will procure 1500 tree seedlings for planting during the construction of 30 bore holes. The department will train 30 water user committees comprising of 16 women and 14 men. The water department will carry out post construction support activities for 70 water points. The department will hold a planning and advocacy meeting which comprises of all the district councillors that total to 32 where we have 12 women and 20 men. The department will also construct water born toilet at the district water office.

Vote : 542 Mukono 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			
Recurrent Revenues	233,794	54,449	379,814
Locally Raised Revenues	53,000	13,250	215,000
Other Transfers from Central Government	16,000	0	0
District Unconditional Grant (Non-Wage)	4,000	1,000	4,000
District Unconditional Grant (Wage)	149,114	37,279	149,114
Sector Conditional Grant (Non-Wage)	11,680	2,920	11,700
Development Revenues	0	0	0
Other Transfers from Central Government	0	0	0
Total Revenues shares	233,794	54,449	379,814
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	149,114	34,634	149,114
Non Wage	84,680	12,668	230,700
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	233,794	47,302	379,814

Narrative of Workplan Revenues and Expenditure

In the ensuing FY 2020/21, a total of Ug.Shs 379,814,000 has been allocated to this Department as compared to Ug.Shs 233,794,000. There has been a slight increase in total allocation to this department due to a reduction of Ug.Shs 16,000,000 as other government transfers from the budget for the department in FY 2020/21. In real terms this Department is still among least funded despite the increasing impacts of Human activity on the environment. Of the allocations, Wage will account for 39.3%, while None-wage will contribute 60.7%.

Despite limited funding mechanisms, the Department expects to attain the following outputs: Distribution of 150,000 tree seedlings to schools, Distribution of 120,000 tree seedlings to households, Protection of 45,000 ha of forest estate, Provision of Forest advisory services to 100 model farmers in the district, Construction of 2 Institutional fuel Savings units, Sensitization and training seminars on Climate change issues for District Land Board, Area Committees and Councillors, Carrying out monitoring and environmental inspections for 100 sites, Carrying out environment impact assessment of all district capital projects, Implementation of District Wetland Action Plan(DWAP) and Sub-county Wetlands Action Plans.

Vote : 542 Mukono 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	312,905	78,226	312,894
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	36,000	9,000	36,000
District Unconditional Grant (Non-Wage)	4,000	1,000	4,000
District Unconditional Grant (Wage)	180,971	45,243	180,971
Sector Conditional Grant (Non-Wage)	91,934	22,984	91,923
Development Revenues	0	0	0
External Financing	0	0	0
Total Revenues shares	312,905	78,226	312,894
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	180,971	45,181	180,971
Non Wage	131,934	32,141	131,923
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	312,905	77,322	312,894

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, a total of Ug.Shs 312,894,000 has been allocated to the Community Based Services Department as compared to Ug.Shs 312,905,000 for the FY ending June 2020. For the second year running the department is most likely not to receive IPFs for UWEP and YLP funds since these funds will be directly managed by the line Ministry. Of the allocations, 57.8 % will finance Staff Salaries, 42.2% will support activities geared towards improving the livelihoods of vulnerable persons especially women, youths, and People with disabilities.

By close of FY 2020/21 the following outputs will be attained; Continuous joint monitoring of UWEP groups and providing technical guidance, Recovery of funds from groups which benefited from UWEP and YLP funds, Mobilization of Women and youths to access UWEP and YLP funds, Carrying out Model Village coordination and monitoring, Promotion of labour standards, streamlining activities of NGOs and CBOs. The department will also design and implement YLP and UWEP recovery plan with the guidance of the District Executive and District Technical Planning Committee. The department will enable 30 women groups with a membership of 450 people access funding under UWEP arrangement from Ministry of Gender.

Vote : 542 Mukono 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	100,842	24,959	128,632
Locally Raised Revenues	23,242	5,811	40,000
District Unconditional Grant (Non-Wage)	32,000	7,748	43,032
District Unconditional Grant (Wage)	45,600	11,400	45,600
Development Revenues	975,977	325,326	373,063
Multi-Sectoral Transfers to LLGs_Gou	584,290	0	0
District Discretionary Development Equalization Grant	391,687	0	373,063
Total Revenues shares	1,076,819	350,284	501,695
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,600	7,023	45,600
Non Wage	55,242	6,068	83,032
Development Expenditure			
Domestic Development	975,977	170,474	373,063
Donor Development	0	0	0
Total Expenditure	1,076,819	183,565	501,695

Narrative of Workplan Revenues and Expenditure

In FY 2020/21 the Department expects to receive and spend Ug.Shs 501,695,000 as compared to Ug.Shs 1,076,819,000 for FY 19/20. The decrease in resource allocation is attributed to none allocation of Multisectoral transfers to LLG to the department in FY 2020/21. Of the allocations, Wage and Non-wage will constitute 25.6% and Development interventions will consume 74.48% of the budget.

The recurrent expenditure facilitate monitoring of PAF/Donor projects and updating the DistrictM&E Database, Facilitating monthly DTTPC meetings, coordinating the workstations for preparation of planning and budget performance reports for FY 20/21 and other budgeting reports for FY 2020/2021. The development grant will support payment for completion of Kayanja Community Primary school in Nagojje Sub-county and DDEG projects that will be approved by the District Council as per the Third Five Year Development Plan. The department will also implement the retooling work-plan for FY 20/21 for both departments and Lower local governments using DDEG funds.

Vote : 542 Mukono 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	107,720	26,930	140,720
Locally Raised Revenues	27,000	6,750	60,000
District Unconditional Grant (Non-Wage)	20,000	5,000	20,000
District Unconditional Grant (Wage)	60,720	15,180	60,720
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	107,720	26,930	140,720
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,720	13,897	60,720
Non Wage	47,000	10,546	80,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	107,720	24,443	140,720

Narrative of Workplan Revenues and Expenditure

In FY 2020/21 the Internal Audit department has been allocated Ug.Shs 140,720,000 as compared to Ug.Shs 107,720,000 for FY 19/20. There is an increase of 30.6% in the total budget for the department due to allocation of more locally raised revenue of Ug.Shs 60,000,000 from Ug.Shs 27,000,000 for the FY ending June 2020. Wage will account for 43.1% and Non-wage will account for 56.9% of the overall expenditure by the end of FY 2020/21. Non-Wage funds will support efficiency in service delivery through conducting quarterly departmental and LLGs Internal Audits, Value for money audits, monitor implementation of programmes and projects and service delivery at all delegated functions in LLGs (UPE, USE, and Health).

Vote : 542 Mukono 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	102,716	10,680	102,707
Locally Raised Revenues	4,000	1,000	4,000
Other Transfers from Central Government	60,000	0	60,000
District Unconditional Grant (Non-Wage)	2,000	500	2,000
District Unconditional Grant (Wage)	19,624	4,907	19,624
Sector Conditional Grant (Non-Wage)	17,092	4,273	17,083
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	102,716	10,680	102,707
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,624	4,063	19,624
Non Wage	83,092	4,773	83,083
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	102,716	8,836	102,707

Narrative of Workplan Revenues and Expenditure

In the coming Financial Year 20/21, Trade, Industry and Local Economic Development has been allocated a total budget of Ug.Shs 102,707,000. The department has been allocated the following funds for FY 20/21. Sector Conditional Grant (Non-Wage) of Ug. Shs 17,083,000, locally raised revenue of Ug.Shs 4,000,000, District Conditional Grant (Non-Wage) of Ug.Shs 2,000,000 and other Transfers from central government of Ug.Shs 60,000,000 to enhance livelihood improvements of organised groups under Luwero Rwenzori funding arrangement.

The Non-Wage funds will help the department execute the following activities: Carrying out sensitization and profiling on village Agent Model targeting all women and men in the produce trade in 4 sub- counties, Carrying out training of stakeholders on the concept of Local Economic Development towards economic growth, Carrying out training and sensitization on commercial law and other trade laws(targeting both men and women traders and entrepreneurs in this composition range- 40 % women 60% men) , Conducting investment and training meetings with Small and Medium Enterprises (1 for women Entrepreneurs and 1 for mixed one), Providing support to local suppliers to participate in PPDA, Guiding the formation of associations, Mobilising 30 groups to form cooperatives and Area cooperative enterprises targeting composition of 40% women and 60% men, Collecting data on existing small scale Industries and other value addition in the district.