Vote :549 Rakai District FY 2020/21

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:
1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

ABENAITWE ROBERT- CHIEF ADMINISTRATIVE OFFICER /RAKAI DLG

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)
Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:
1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability
Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.
Accounting officers will be required to perform and their performance will be assessed annually in the following areas:
1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs
Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.
It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.
For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:
2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

Vote :549 Rakai District FY 2020/21

NOTE:
Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.
National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :549 Rakai District FY 2020/21

SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	469,844	415,580	568,561
Discretionary Government Transfers	4,272,646	3,300,212	4,298,369
Conditional Government Transfers	26,060,751	19,984,078	29,180,662
Other Government Transfers	2,183,953	912,632	11,553,845
External Financing	890,410	353,354	790,000
Grand Total	**33,877,604**	**24,965,856**	**46,391,436**

Revenue Performance by end of March of the Running FY

The district received total revenue of UGX 24,965,856,000 from Central Government transfers, Donor funds and locally generated revenue against the approved Annual budget of UGX 33,877,604,000 which is 74% realization by end of the third quarter FY 2019/2020. Generally, the district performed below the anticipated 100% whereby The Central Government transfers performed at a tune of 76.8%, other government transfers at 41.7 %, Donor funds at 37% and locally generated revenue at 88%. Other government transfer performed poorly because some of the non-wage recurrent grants performed at 0% i.e., YLP due to transfer of funding from local government to State House and realization of fewer funds under the Agriculture Cluster Development Project and no realization under Micro projects under Luwero- Rwenzori Development Program. The relatively good performance under central Government transfers is because most central government funds performed as planned for the third quarter at 100% for non-wage recurrent grants and development grants. The Donor funding is not performing as expected and this was as a result of the district not receiving funds as planned especially from Rakai Health Sciences Program and GIZ. All funds were disbursed to the respective departments as per the regulations whereby a total of UGX 15,612,771,000 was disbursed as wages reflecting 63%, UGX 6,734,140,000 is nonwage reflecting 27% while UGX 2,265,592,000 is for development reflecting 10%.

Planned Revenues for next FY

The District revenue estimate for FY 2020/2021 is UGX 46,391,436,000 compared to the previous approved budget of UGX 33,877,604,000 reflecting 37% increase. This is major attributed to the general increase in the IPFs from the central government such as Pension and Gratuity for Local Government, sector conditional grant wage and other government transfers grant which increased from UGX 2,183,953,000 to UGX 11,553,845,000.The funding is expected from central Government transfers at UGX 45,032,876,000 locally generated revenue at UGX 568,561,000 and donor funding at UGX 790,000,000. The wage component for next FY is UGX 21,638,656,000 representing 46.64% of the district estimated budget, Non-wage constitutes 45.62% which is UGX 21,164,789,000, GOU development is UGX 2,797,990,000 which 6.03% while external financing is UGX 790,000,000 which is 1.71%

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	4,172,593	3,460,680	5,412,477
Finance	593,493	437,812	519,261
Statutory Bodies	839,965	652,713	648,608
Production and Marketing	2,026,296	1,121,850	10,507,330

Health	6,539,731	4,823,008	6,863,974
Education	15,947,038	12,058,121	17,584,253
Roads and Engineering	1,319,831	983,782	2,261,427
Water	627,612	606,303	749,320
Natural Resources	236,885	179,624	245,417
Community Based Services	837,148	336,056	866,234
Planning	508,762	172,152	486,414
Internal Audit	129,540	69,870	139,540
Trade, Industry and Local Development	98,710	63,887	107,181
Grand Total	**33,877,604**	**24,965,856**	**46,391,436**
o/w: Wage:	*20,701,490*	*15,612,771*	*21,638,656*
Non-Wage Reccurent:	*10,020,112*	*6,734,139*	*21,164,790*
Domestic Devt:	*2,265,592*	*2,265,592*	*2,797,990*
External Financing:	*890,410*	*353,354*	*790,000*

Expenditure Performance by end of March FY 2019/20

All funds were disbursed to the respective departments as per the regulations whereby a total of UGX 15,612,771,000 was disbursed as wages reflecting 62.5%, UGX 6,734,140,000 is nonwage reflecting 27%, UGX 2,265.592,000 was for development reflecting 9% while UGX 353,354,000 was donor reflecting 1.5% .The disbursement to the departments in percentage performance was as follows: 83% to Administration, 74% to Finance, 77.7% to Statutory bodies, 55.4% to Production, 74% to Health, 75.6% to Education, 75% to Roads, 96.6% to Water, 75.8% to Natural Resources, 40% to Community. 33.8% to Planning, 65% to Trade, Industry & local Devt and 54% to Audit. The cumulative expenditure by the end of the quarter was UGX 20,870,019,000 which is 84% performance. The unspent balance of UGX 4,095,837,000 reflecting 7% which is for an unspent wage, non-wage due to unspent operational costs and Development due to heavy rains that rendered roads impassable and actual construction works in some departments especially water and education could not start by the end of the third quarter

Planned Expenditures for the FY 2020/21

The District intends to spend the revenue for FY 2020/2021 to departments as follows: Administration sector will spent 11.67% of the district total budget of UGX 46,391,436,000. 1.12% is allocated to Finance department. 1.4% is allocated to statutory bodies, 22.65% is allocated to production following the increased support to production extension services. Health is allocated 14.85% because of the need to upgrade Health facilities and salary enhancements. Education is allocated 38.07% since the department has the biggest number of staff and some funds were earmarked for construction of Kalibbala Memorial SS and toilets construction to improve on sanitation and hygiene in schools that are accommodative of gender and equity concerns of Access. Roads and Engineering is allocated 4.87% whereas water is allocated 1.62%. Natural resources have been allocated 0.53%, 1.87% to Community Based Services, 0.83% to Planning, 0.30% to Internal Audit and Trade, Industry and Local Development were allocated 0.23%.

Medium Term Expenditure Plans

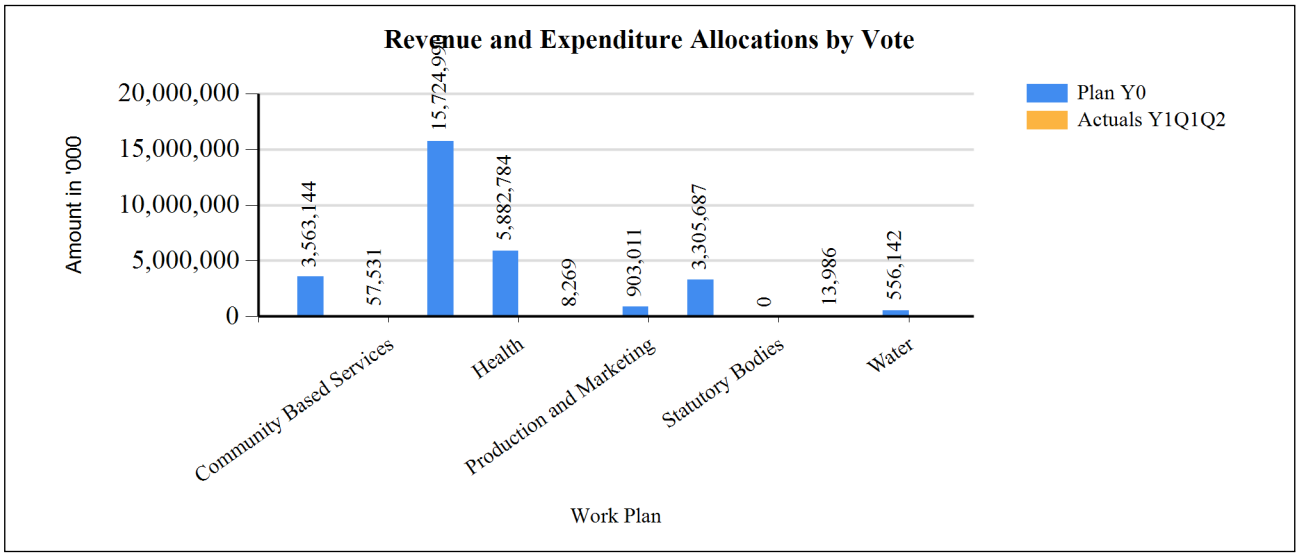
The District expenditure for next FY 2020/21 will focus on improved livelihood conditions of our communities through properly identified and guided alignments to strategic inventions in feeder roads improvements, increased production and productivity at household level, improved health, education, sanitation & hygiene services, safe water provision in order to improve on safe water coverage in the district, promote sustainable utilization of wetlands and recruitment of more staff to fill the gaps to improve service delivery and payment of staff salaries.

Vote :549 Rakai District FY 2020/21

Challenges in Implementation

Dilapidated buildings is a big challenge for the district such as Planning unit office, low staff commitment (Absenteeism and late coming) , Inadequate classrooms and Staff houses in the Education sector is affecting performance of the district in Education department . Transport means for a number of sectors to effectively execute their duties such Health, works and Community. Increased operational costs due to inflation, Unfavorable weather conditions were experienced in the entire district affecting both the livestock and agricultural produce and this has hampered a lot to the revenue collection since markets are one of the major local revenue sources, The indicative Planning Figures are released late and always changing from time to time thus hindering timely production of reports. Delayed release and budget cuts of funds and this affects planning, implementation and reporting

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	**469,844**	**415,580**	**568,561**
Application Fees	12,000	0	12,000
Business licenses	20,000	0	49,249
Inspection Fees	12,000	0	12,000
Interest on loans issued	80,000	48,278	80,000
Local Services Tax	279,844	347,302	299,286
Market /Gate Charges	48,000	0	95,526
Other Fees and Charges	15,000	14,000	17,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	6,000	3,000
2a. Discretionary Government Transfers	**4,272,646**	**3,300,212**	**4,298,369**
District Discretionary Development Equalization Grant	362,868	362,868	360,668
District Unconditional Grant (Non-Wage)	843,802	632,851	871,852

Vote :549 Rakai District FY 2020/21

District Unconditional Grant (Wage)	2,702,919	2,027,189	2,702,919
Urban Discretionary Development Equalization Grant	20,040	20,040	20,165
Urban Unconditional Grant (Non-Wage)	34,230	25,672	33,976
Urban Unconditional Grant (Wage)	308,789	231,592	308,789
2b. Conditional Government Transfer	**26,060,751**	**19,984,078**	**29,180,662**
Sector Conditional Grant (Wage)	17,689,783	13,353,991	18,626,949
Sector Conditional Grant (Non-Wage)	3,584,246	2,464,670	4,437,320
Sector Development Grant	1,852,882	1,852,882	2,332,355
Transitional Development Grant	29,802	29,802	19,802
General Public Service Pension Arrears (Budgeting)	258,174	258,174	0
Salary arrears (Budgeting)	160,648	160,648	0
Pension for Local Governments	1,852,889	1,389,667	2,078,150
Gratuity for Local Governments	632,326	474,244	1,686,086
2c. Other Government Transfer	**2,183,953**	**912,632**	**11,553,845**
Support to PLE (UNEB)	20,000	18,311	20,000
Uganda Road Fund (URF)	1,007,873	799,172	1,854,961
Uganda Women Enterpreneurship Program(UWEP)	0	0	10,000
Youth Livelihood Programme (YLP)	55,000	5,830	10,000
Micro Projects under Luwero Rwenzori Development Programme	300,000	0	31,500
Agriculture Cluster Development Project (ACDP)	801,080	89,319	9,249,384
Parish Community Associations (PCAs)	0	0	378,000
3. External Financing	**890,410**	**353,354**	**790,000**
Rakai Health Sciences Programme (RHSP)	260,000	65,490	260,000
United Nations Children Fund (UNICEF)	300,000	82,400	300,000
World Health Organisation (WHO)	80,000	187,276	80,000
Global Alliance for Vaccines and Immunization (GAVI)	0	18,188	0
Geselleschaft fur Internationale Zusammenarbeit (GIZ)	250,410	0	150,000
Total Revenues shares	**33,877,604**	**24,965,856**	**46,391,436**

i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

In the third quarter of the FY 2019/20, the district cumulative local revenue collected is UGX 415,580,000 representing 88.5% of the annual budget. The source of local revenue included local service tax, registration of marriages, other fees, and charges. The district did realize the anticipated 100%, But still, some taxpayers do refuse to pay all the tax due to them especially the NGOs, Private institutions, also lack of cooperation from some LLGs regarding data from revenue centres in their areas in form of monthly returns and reserve prices

Central Government Transfers

The district received total revenue of UGX 23,284,290,000 from Central Government transfers against the approved Annual budget of UGX 30,333,397,000 which is 76.8% realization by end of the third quarter FY 2019/2020. Most central government funds performed as planned for the third quarter at 100% for non-wage recurrent grants and development grants.

Cumulative Performance for Other Government Transfers
The district received total revenue of UGX 912,632,000 from Other Government transfers against the approved Annual budget of UGX 2,183,953,000 which is 41.7% realization by end of the third quarter FY 2019/2020. There was some variance in the performance during the quarter because some of the non-wage recurrent grants performed at 0% i.e, YLP due to transfer of funding from local government to State House and no realization of funds under the Agriculture Cluster Development Project and Micro

External Financing

The District received total revenue of UGX 353.354,000 against the approved annual budget of UGX 890,410,000 which is 39.7% realization by end of the third quarter FY 2019/2020 under donor funding. The funds were from WHO, Rakai Health Sciences Program and UNICEF. The poor performance was as a result of the district not receiving funds as planned especially from Rakai Health Sciences Program and GIZ.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The Local Revenue projection for FY 2020/2021 is UGX 568,561,000 representing about 21% increase from the FY 2019/2020 which contributes about 1.2% of the overall District Budget estimate for FY 2020/2021. This increase is attributed by the Budgeting of Locally raised revenues for LLGs which has not been the case. However, out of the total expected Locally Raised Revenue, The Higher Local Government will consume UGX 469,844,000 and the balance of UGX 98,717,000 will be for LLGs

Central Government Transfers

The Central Government Transfers will be the major source funding for the District in FY 2020/2021 contributing UGX 45,032,876,000 which is 97% of the district total budget. Funds will come from Discretionary Government Transfers, Conditional Government Transfers, and Other Government Transfers. The forecast for Central government transfers shows a 38.8% increase from FY 2019/2020 budget. The increase is as a result of more IPF allocation of Agricultural Cluster Development Project (ACDP), Pension and Gratuity for Local Government, Sector conditional grant nonwage such as UPE&USE and sector conditional grant wage in the next financial year by the government

External Financing

External Financing revenue forecast for FY 2020/2021 is about UG.X. 790,000,000 representing about 11.27% decrease from FY 2019/2020. The reduction in external financing is attributed to a change in budget support from GIZ in the next financial year. The external financing budget support will account for 1.7% of the District annual budget forecast for FY 2020/2021. The major external financing agencies will include WHO, Rakai Health Sciences program, GIZ and UNICEF.

Table on the revenues and Budget by Sector and Programme

Vote :549 Rakai District FY 2020/21

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	1,501,190	707,431	9,625,514
District Production Services	525,105	351,853	881,816
Sub- Total of allocation Sector	**2,026,296**	**1,059,284**	**10,507,330**
Sector :Works and Transport			
District, Urban and Community Access Roads	1,284,831	956,950	2,261,427
District Engineering Services	35,000	14,047	0
Sub- Total of allocation Sector	**1,319,831**	**970,997**	**2,261,427**
Sector :Trade and Industry			
Commercial Services	98,710	63,242	107,181
Sub- Total of allocation Sector	**98,710**	**63,242**	**107,181**
Sector :Education			
Pre-Primary and Primary Education	10,709,616	7,989,149	11,267,639
Secondary Education	4,230,718	2,840,903	5,376,212
Skills Development	619,145	449,566	619,144
Education & Sports Management and Inspection	371,559	276,881	321,258
Special Needs Education	16,000	13,505	0
Sub- Total of allocation Sector	**15,947,038**	**11,570,004**	**17,584,253**
Sector :Health			
Primary Healthcare	305,861	191,308	394,866
District Hospital Services	174,992	131,240	381,299
Health Management and Supervision	6,058,878	4,579,913	6,087,809
Sub- Total of allocation Sector	**6,539,731**	**4,902,461**	**6,863,974**
Sector :Water and Environment			
Rural Water Supply and Sanitation	627,612	307,087	749,320
Natural Resources Management	236,885	168,194	245,417
Sub- Total of allocation Sector	**864,497**	**475,281**	**994,737**
Sector :Social Development			
Community Mobilisation and Empowerment	837,148	333,990	866,234
Sub- Total of allocation Sector	**837,148**	**333,990**	**866,234**
Sector :Public Sector Management			
District and Urban Administration	4,172,593	3,401,907	5,412,477
Local Statutory Bodies	839,965	497,964	648,608
Local Government Planning Services	508,762	121,813	486,414
Sub- Total of allocation Sector	**5,521,320**	**4,021,684**	**6,547,499**
Sector :Accountability			

Vote :549 Rakai District FY 2020/21

Financial Management and Accountability(LG)	593,493	436,348	519,261
Internal Audit Services	129,540	67,471	139,540
Sub- Total of allocation Sector	**723,033**	**503,818**	**658,801**

SECTION B : Workplan Summary

Workplan Title : Administration

Ushs Thousands	**Approved Budget for FY 2019/20**	**Cumulative Receipts by End March for FY 2019/20**	**Approved Budget for FY 2020/21**
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**4,136,701**	**3,422,183**	**5,335,674**
District Unconditional Grant (Non-Wage)	134,965	77,463	293,567
District Unconditional Grant (Wage)	800,314	762,936	800,314
General Public Service Pension Arrears (Budgeting)	258,174	258,174	0
Gratuity for Local Governments	632,326	474,244	1,686,086
Locally Raised Revenues	91,556	78,011	81,556
Multi-Sectoral Transfers to LLGs_NonWage	105,341	118,049	324,145
Pension for Local Governments	1,852,889	1,389,667	2,078,150
Salary arrears (Budgeting)	160,648	160,648	0
Urban Unconditional Grant (Wage)	100,487	102,990	71,856
Development Revenues	**35,893**	**38,497**	**76,802**
District Discretionary Development Equalization Grant	10,000	10,000	11,802
Locally Raised Revenues	0	0	65,000
Multi-Sectoral Transfers to LLGs_Gou	15,893	18,497	0
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	**4,172,593**	**3,460,680**	**5,412,477**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	900,800	865,059	872,169
Non Wage	3,235,900	2,508,351	4,463,505
Development Expenditure			
Domestic Development	35,893	28,497	76,802
External Financing	0	0	0
Total Expenditure	**4,172,593**	**3,401,907**	**5,412,477**

Vote :549 Rakai District FY 2020/21

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of UGX 5,412,477,000 in the FY 2020/2021 compared to UGX 4,172,593,000 for FY 2019/2020 which is 29.7% increase in the indicative planning figures. This is basically attributed to more revenue IPFs issued under Gratuity for Local Government and Pension for Local Government by the government in the final IPFs. However there is a general increase in unconditional grant basically due to the fact that all the multi-sectoral transfers to LLGS are have been budgeted under administration department for the coming FY where these transfers are effected under key output code 51 during budget upload and execution. The wage component for next FY is UGX 872,169,000 representing 16.1% of the departmental budget, Non-wage constitutes 82.5% which is UGX 4,463,505,000 while the GOU development is UGX 76,802,000 which 1.4%. The funds will be spent on transfer to LLGs, staff wage, pension and gratuity, operation costs, coordination & monitoring and Capacity Building activities.

Vote :549 Rakai District FY 2020/21

Workplan Title : Finance

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**593,493**	**437,812**	**519,261**
District Unconditional Grant (Non-Wage)	148,868	105,422	128,868
District Unconditional Grant (Wage)	295,153	221,364	285,153
Locally Raised Revenues	50,000	47,600	40,000
Multi-Sectoral Transfers to LLGs_NonWage	34,232	14,496	0
Urban Unconditional Grant (Wage)	65,240	48,930	65,240
Development Revenues	**0**	**0**	**0**
N/A			
Total Revenues shares	**593,493**	**437,812**	**519,261**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	360,393	270,294	350,393
Non Wage	233,100	166,053	168,868
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	**593,493**	**436,348**	**519,261**

Narrative of Workplan Revenues and Expenditure

The department will receive UGX 519,261,000 in the FY 2020/2021 which is a decline from UGX 593,493,000 of FY 2019/2020 representing 12.5 % drop as a result of a decline on local revenue, District unconditional grant non-wage and wage allocation to the department. However there was no allocation of Multi-Sectoral Transfers to LLGs Non-Wage to the department due to the fact that all the multi-sectoral transfers to LLGS are have been budgeted under administration department for the coming FY where these transfers are effected under key output code 51 during budget upload and execution. The source of funding will be District unconditional grants and locally raised revenue. The wage component for next FY is UGX 350,393,000 representing 67% of the departmental budget and Non-wage constitutes 33% which is UGX 168,868,000. The money will be spent on reviewing the available Local revenue sources, Property rates, updates the District revenue register and payment of staff salaries

Vote :549 Rakai District FY 2020/21

Workplan Title : Statutory Bodies

Ushs Thousands	**Approved Budget for FY 2019/20**	**Cumulative Receipts by End March for FY 2019/20**	**Approved Budget for FY 2020/21**
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**839,965**	**652,713**	**648,608**
District Unconditional Grant (Non-Wage)	245,789	250,345	123,898
District Unconditional Grant (Wage)	305,491	151,657	305,491
Locally Raised Revenues	229,788	213,788	209,788
Multi-Sectoral Transfers to LLGs_NonWage	49,466	29,849	0
Urban Unconditional Grant (Wage)	9,431	7,074	9,431
Development Revenues	**0**	**0**	**0**
N/A			
Total Revenues shares	**839,965**	**652,713**	**648,608**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	314,922	158,731	314,922
Non Wage	525,043	339,234	333,686
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	**839,965**	**497,964**	**648,608**

Narrative of Workplan Revenues and Expenditure

The total revenue and expenditures for the department in the for 2020/2021 is UGX 648,608,000 compared to UGX 839,965,000 approved in the FY 2019/2020 representing 22.8% decrease in the indicative planning figure of the department. This is due to decreased allocation of local revenue and no allocation of District Unconditional Grant Non-wage at Lower Local Governments as these funds were captured under Administration department where these transfers will be effected to these LLGs. The funds will be spent on staff wages, Procurement management services, Staff recruitment services, land management services, Financial Accountability and Council Administration services

Vote :549 Rakai District FY 2020/21

Workplan Title : Production and Marketing

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**1,907,314**	**1,002,868**	**10,388,991**
District Unconditional Grant (Wage)	317,205	237,903	317,205
Multi-Sectoral Transfers to LLGs_NonWage	5,000	971	0
Other Transfers from Central Government	801,080	89,319	9,249,384
Sector Conditional Grant (Non-Wage)	355,673	266,755	220,739
Sector Conditional Grant (Wage)	428,355	407,920	601,662
Development Revenues	**118,982**	**118,982**	**118,339**
Sector Development Grant	118,982	118,982	118,339
Total Revenues shares	**2,026,296**	**1,121,850**	**10,507,330**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	745,560	645,394	918,867
Non Wage	1,161,753	357,045	9,470,123
Development Expenditure			
Domestic Development	118,982	56,846	118,339
External Financing	0	0	0
Total Expenditure	**2,026,296**	**1,059,284**	**10,507,330**

Narrative of Workplan Revenues and Expenditure

The total revenue expected for the department in the FY 2020/2021 is UGX 10,507,330,000 of which UGX 918,867,000 is for wages. Non-wage is UGX 9,470,123,000 and UGX 118,339,000 for capital development expenditure under PMA project. The departmental revenue increased by 418.5% and this is as a result of more IPF allocation of Agricultural Cluster Development Project (ACDP) in the next financial year by the government. The funds will be spent on staff wages, construction of community road chokes, Agricultural advisory services on crop, livestock and fisheries production including husbandry practices, pre-harvest and post-harvest management, enterprise association, business skills and market information.

Vote :549 Rakai District FY 2020/21

Workplan Title : Health

Ushs Thousands	**Approved Budget for FY 2019/20**	**Cumulative Receipts by End March for FY 2019/20**	**Approved Budget for FY 2020/21**
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**5,860,015**	**4,379,938**	**6,185,579**
Multi-Sectoral Transfers to LLGs_NonWage	6,360	0	0
Sector Conditional Grant (Non-Wage)	433,458	325,084	765,382
Sector Conditional Grant (Wage)	5,399,610	4,049,707	5,399,610
Urban Unconditional Grant (Wage)	20,587	5,147	20,587
Development Revenues	**679,716**	**443,070**	**678,395**
District Discretionary Development Equalization Grant	25,000	25,000	0
External Financing	590,000	353,354	610,000
Multi-Sectoral Transfers to LLGs_Gou	15,000	15,000	0
Sector Development Grant	49,716	49,716	68,395
Total Revenues shares	**6,539,731**	**4,823,008**	**6,863,974**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,420,197	4,054,854	5,420,197
Non Wage	439,818	321,729	765,382
Development Expenditure			
Domestic Development	89,716	39,000	68,395
External Financing	590,000	486,878	610,000
Total Expenditure	**6,539,731**	**4,902,461**	**6,863,974**

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 6,863,974,000 compared to UGX 6,539,731,000 in the financial year 2019/2020 representing 5 % increase in the indicative planning figure of the department. The reason is due to increased external financing by donors and Sector Development grant allocation transfers. The fund will be spent on PHC wages which is expected to consume 78.9%, transfers to lower Health units and DHO's operation 11.2%, 1% of development for construction of 5stance lined pit latrine at Butiti HCII, Renovation of DHO`s Office, while 8.9 % for external financing for Support to district led program on HIV counselling and testing, laboratory strengthening, data management, prevention of HIV mother to child transmission, Integrated community case on malaria and mass immunization programme, epidemic response, surveillance, Strengthening maternal child health and Dreams

Vote :549 Rakai District FY 2020/21

Workplan Title : Education

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**14,687,823**	**10,798,906**	**16,029,704**
District Unconditional Grant (Wage)	108,005	87,192	108,005
Locally Raised Revenues	9,000	9,000	9,000
Multi-Sectoral Transfers to LLGs_NonWage	6,941	0	0
Other Transfers from Central Government	20,000	18,311	20,000
Sector Conditional Grant (Non-Wage)	2,682,060	1,788,040	3,267,022
Sector Conditional Grant (Wage)	11,861,818	8,896,363	12,625,677
Development Revenues	**1,259,215**	**1,259,215**	**1,554,549**
District Discretionary Development Equalization Grant	50,000	50,000	0
Multi-Sectoral Transfers to LLGs_Gou	28,102	28,102	0
Sector Development Grant	1,181,113	1,181,113	1,554,549
Total Revenues shares	**15,947,038**	**12,058,121**	**17,584,253**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,969,823	8,983,555	12,733,682
Non Wage	2,718,000	1,815,239	3,296,022
Development Expenditure			
Domestic Development	1,259,215	771,209	1,554,549
External Financing	0	0	0
Total Expenditure	**15,947,038**	**11,570,004**	**17,584,253**

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the education sector expects to receive total revenue of UGX 17,584,253,000 compared to UGX.15,947,038,000/=.which is a 10.3% Increase. This is majorly attributed to more budget allocation for sector development grant for construction of Kacheera High School Phase I, sector conditional grant non-wage for UPE, USE and tertiary. Close to 72.4% of the department budget will be spent on Salaries for staff and 18.7% are funds transferred to UPE, USE and Tertiary benefiting schools and operation costs. Only 8.9% of the budget will be spent on supply of school desks to selected schools, construction of lined pit latrines at the following Primary schools: Rakai P/S, Kasozi P/S, Kiyamba P/S, Kisaasa P/S, Malemba P/S, Ndagga P/S, Kayayumbe P/S, Nakasenyi P/S, Katatenga P/S and Lwembajjo P/S, Construction of Classroom blocks Kakabagyo P/S, Construction of Kacheera High School Phase I and Completion of Kalibaala Memorial SS under UGFIT Support

Vote :549 Rakai District FY 2020/21

Workplan Title : Roads and Engineering

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**1,222,058**	**889,002**	**2,032,646**
District Unconditional Grant (Non-Wage)	10,000	7,317	0
District Unconditional Grant (Wage)	141,033	47,258	141,033
Locally Raised Revenues	25,000	16,091	0
Multi-Sectoral Transfers to LLGs_NonWage	1,500	0	0
Other Transfers from Central Government	1,007,873	799,172	1,854,961
Urban Unconditional Grant (Wage)	36,652	19,163	36,652
Development Revenues	**97,774**	**94,781**	**228,781**
Multi-Sectoral Transfers to LLGs_Gou	97,774	94,781	228,781
Total Revenues shares	**1,319,831**	**983,782**	**2,261,427**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	177,685	66,391	177,685
Non Wage	1,044,373	809,825	1,854,961
Development Expenditure			
Domestic Development	97,774	94,781	228,781
External Financing	0	0	0
Total Expenditure	**1,319,831**	**970,997**	**2,261,427**

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 2,261,427,000 in the FY 2020/21 representing an increase of about 71% compared to UGX 1,319,831,000 received in FY 2019/20. This increase is due to increased allocation of roads funds IPFs as well as increased revenues to LLGs under DDEG to do road works at that level. The funds will be spent on wages, Routine, periodic maintenance of 51km and mechanised maintenance of 141km in the entire district, urban and community access roads. Of the total revenue for FY 2020/21, UGX 177,685,000 will be spent on wage and UGX 1,854,961,000 for non-wage.

Vote :549 Rakai District FY 2020/21

Workplan Title : Water

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**89,739**	**68,430**	**138,447**
District Unconditional Grant (Wage)	41,571	31,179	41,571
Locally Raised Revenues	4,500	4,500	4,500
Sector Conditional Grant (Non-Wage)	33,269	24,952	81,977
Urban Unconditional Grant (Wage)	10,399	7,800	10,399
Development Revenues	**537,873**	**537,873**	**610,874**
District Discretionary Development Equalization Grant	15,000	15,000	0
Sector Development Grant	503,071	503,071	591,072
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	**627,612**	**606,303**	**749,320**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,970	36,016	51,970
Non Wage	37,769	27,380	86,477
Development Expenditure			
Domestic Development	537,873	243,692	610,874
External Financing	0	0	0
Total Expenditure	**627,612**	**307,087**	**749,320**

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021 the department will receive total revenue of UGX 749,320,000 and this is an increase of 19.4% from that of the previous FY2019/2020 as a result of more funds being allocated for the sector conditional grant Non-wage and Sector Development grant IPFs. The funds will be spent on staff wages, monitoring and supervision of contruction works, Construction of 28 Ferro-cement tanks, extension of lwanga piped water to selected villages in Kacheera S/C, construction of line pit latrine at Kappa trading centre in Kagamba S/C, repair of 14 boreholes in Lwamaggwa and Kibanda S/Cs, construction of a valley tank at Ntalule in Lwamaggwa S/C organization of water meetings with the stakeholders for better service delivery to the community.

Vote :549 Rakai District FY 2020/21

Workplan Title : Natural Resources

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**223,685**	**163,493**	**245,417**
District Unconditional Grant (Non-Wage)	8,000	200	8,000
District Unconditional Grant (Wage)	153,791	124,346	153,791
Locally Raised Revenues	25,000	22,000	25,000
Multi-Sectoral Transfers to LLGs_NonWage	2,350	42	0
Sector Conditional Grant (Non-Wage)	8,269	6,202	32,351
Urban Unconditional Grant (Wage)	26,275	10,703	26,275
Development Revenues	**13,200**	**16,131**	**0**
District Discretionary Development Equalization Grant	11,000	13,931	0
Multi-Sectoral Transfers to LLGs_Gou	2,200	2,200	0
Total Revenues shares	**236,885**	**179,624**	**245,417**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	180,066	135,050	180,066
Non Wage	43,619	25,244	65,351
Development Expenditure			
Domestic Development	13,200	7,900	0
External Financing	0	0	0
Total Expenditure	**236,885**	**168,194**	**245,417**

Narrative of Workplan Revenues and Expenditure

In 2020-2021 FY Natural resources department will receive total revenue of UGX 245,417,000 and this shows a 3.6% increase in comparison to the budget of 2019-2020 FY. The reason is due to increase allocation of sector conditional non-wage. Out of the total revenue received 73.4% will be spent on wage, 26.6% non-wage respectively for Ensuring Sustainable and Productive Utilization of Natural Resources for Poverty Reduction, Enhanced Economic Growth and Improved Livelihoods.

Vote :549 Rakai District FY 2020/21

Workplan Title : Community Based Services

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**777,587**	**276,105**	**836,234**
District Unconditional Grant (Non-Wage)	5,000	1,500	5,000
District Unconditional Grant (Wage)	328,205	216,153	328,205
Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	14,220	0	0
Other Transfers from Central Government	355,000	5,830	429,500
Sector Conditional Grant (Non-Wage)	57,531	43,148	55,898
Urban Unconditional Grant (Wage)	12,631	9,474	12,631
Development Revenues	**59,562**	**59,950**	**30,000**
External Financing	0	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	59,562	59,950	0
Total Revenues shares	**837,148**	**336,056**	**866,234**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	340,836	225,627	340,836
Non Wage	436,751	48,413	495,398
Development Expenditure			
Domestic Development	59,562	59,950	0
External Financing	0	0	30,000
Total Expenditure	**837,148**	**333,990**	**866,234**

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 866,234,000 compared to UGX 837,148,000 in the financial year 2019/2020 representing 3.7% increase in the indicative planning figure of the department. The reason is due to more-allocation of funds under other transfers from central government for Parish Community Associations (PCAs) and Luwero Rwenzori grant. The expenditure will be geared mainly to Staff wages, Parish Community Associations, micro projects support for women & youths under Luwero Rwenzori grant, UWEP, Senior Citizens, PWD projects and DREAMS program under external financing from Rakai Health Sciences Program

Vote :549 Rakai District FY 2020/21

Workplan Title : Planning

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**154,974**	**121,705**	**196,165**
District Unconditional Grant (Non-Wage)	60,000	37,970	81,066
District Unconditional Grant (Wage)	68,699	63,528	68,699
Locally Raised Revenues	20,000	15,506	20,000
Urban Unconditional Grant (Wage)	6,275	4,701	26,400
Development Revenues	**353,788**	**50,447**	**290,249**
District Discretionary Development Equalization Grant	49,182	46,251	140,249
External Financing	300,410	0	150,000
Multi-Sectoral Transfers to LLGs_Gou	4,195	4,195	0
Total Revenues shares	**508,762**	**172,152**	**486,414**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,974	68,229	95,099
Non Wage	80,000	49,389	101,066
Development Expenditure			
Domestic Development	53,378	4,195	140,249
External Financing	300,410	0	150,000
Total Expenditure	**508,762**	**121,813**	**486,414**

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditure estimate for FY 2020/2021 for the department is UGX 486,414,000 compared to UGX 508,762,000 approved in the financial year 2019/2020 which gives a 4.4% reduction in the Indicative Planning Figure. The reason is due to decreased external financing by donors. The funds will be spent on staff wages, Conducting Internal Assessment, Coordinating TPC meetings, preparation and submission of quarterly budget performance report, carrying out performance reviews, monitoring and evaluation of government programmes, projects and activities, Preparation of district work plan and budgets, Supporting and guiding both the District and LLGs in preparation of the District and LLGs Development Plans (DDP3/LLGDP3) respectively, Construction of Five stance lined pit latrines at Rakai Hospital, Kabaale- Makondo P/S, Kanyogoga P/S, and Nabubale P/S, Procurement of 2 laptops for Clerk to council and Principal Internal Auditor, Printer for Procurement office, 1 desk computer for DSC and Ipads for CAO,DCAO, Statistician, D/Planner, Central Stores, LCV , PAS, Medical Inventory Officer and Office Chair for LCV.

Vote :549 Rakai District FY 2020/21

Workplan Title : Internal Audit

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**129,540**	**69,870**	**139,540**
District Unconditional Grant (Non-Wage)	40,000	14,900	40,000
District Unconditional Grant (Wage)	58,728	30,276	68,728
Locally Raised Revenues	10,000	9,085	10,000
Urban Unconditional Grant (Wage)	20,812	15,609	20,812
Development Revenues	**0**	**0**	**0**
N/A			
Total Revenues shares	**129,540**	**69,870**	**139,540**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,540	45,885	89,540
Non Wage	50,000	21,586	50,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	**129,540**	**67,471**	**139,540**

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 139,540,000 compared to UGX 129,540,000 budgeted for in the financial year 2019/2020 representing 7% increase in the indicative planning figure of the department. This is due to increased allocation of wage at the District level to fill the existing staff gaps in the department. The funds will be spent on staff wages, Auditing of District departments, Health Centres, Schools and Sub-Counties

Vote :549 Rakai District FY 2020/21

Workplan Title : Trade, Industry and Local Development

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	**98,710**	**63,887**	**107,181**
District Unconditional Grant (Wage)	84,724	53,397	84,724
Sector Conditional Grant (Non-Wage)	13,986	10,490	13,951
Urban Unconditional Grant (Wage)	0	0	8,506
Development Revenues	**0**	**0**	**0**
N/A			
Total Revenues shares	**98,710**	**63,887**	**107,181**
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	84,724	52,752	93,230
Non Wage	13,986	10,490	13,951
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	**98,710**	**63,242**	**107,181**

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 107,181,000 compared to UGX 98,710,000 in the financial year 2019/2020 representing 8.5% increase in the Indicative Planning Figure to the department. This is due to increased allocation of wage at the Town Council level to cater for the existing staff gaps in the department. During 2020/2021, the department expects to spend UGX 93,230,000 to cater for staff salaries while UGX 13,951,000 for recurrent expenditure. The expected non-wage will be spent on the provision of Trade, Industry and Local economic Development services in the district, Inspect of SMEs for compliance to trade regulations and policies, issuing of businesses with trade licenses in the entire district

Vote :549 Rakai District FY 2020/21