

**Vote: 549 Rakai District****FY 2018/19****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 **2018/19**. 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 **2018/19** 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 **2018/19**.

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](http://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](http://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 :



Alex Kwizera CHIEF ADMINISTRATIVE  
OFFICER- RAKAI

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



Keith Muhakanizi  
Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

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## 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.

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**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 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	721,690	449,217	478,288
<b>Discretionary Government Transfers</b>	4,242,761	3,282,584	4,250,630
<b>Conditional Government Transfers</b>	22,058,785	16,545,083	24,783,575
<b>Other Government Transfers</b>	1,059,787	1,029,990	2,835,255
<b>Donor Funding</b>	1,355,400	913,470	3,207,580
<b>Grand Total</b>	<b>29,438,423</b>	<b>22,220,344</b>	<b>35,555,329</b>

**Revenue Performance by end of March of the Running FY**

The district received total revenue of UGX 22,220,000 against the approved Annual budget of UGX 29,438,423,000 which is 52% realization by end of the third quarter FY 2017/2018. The Central Government transfers performed at a tune of 76%, Donor funds at 67% and locally generated revenue at 62%. The local revenue performance at 62% higher than expected 50% is due to unspent balance of UGX 397,387,000 brought forward. And the relatively good performance under other Government transfers is due to release of more funds under emergency for community access roads, transfer to UPE and USE and UWEP funds. The good Donor funding is due to release of more funds from WHO for immunization programme and funding of GPE (Global Partnership for Education) programme support from World Bank

**Planned Revenues for next FY**

The District revenue estimate for FY 2018/2019 is UGX 35,575,329,000 compared to the previous approved budget of UGX 29,438,423,000 reflecting 21% increase. This is majorly attributed to the general increase in the IPFs from the central government such as sector conditional grant for staff salary enhancement which increased the wage from UGX 17,936,717,000 to UGX 20,014,912,000 and sector development grant which increased from UGX 2,103,126,000 to UGX 2,527,944,000. The funding is expected from central Government transfers at UGX 31,889,461 locally generated revenue at UGX 478,288, 0000 and donor funding at UGX 3,207,580,000. The wage component for next FY is UGX 20,014,912,000 representing 56% of the district estimated budget, Non-wage constitutes 28% which is UGX 9,824,893,000 while development is UGX 2,527,944,000 which 16%.

**Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department**

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	4,421,518	3,497,717	4,341,353
Finance	569,053	541,844	559,261
Statutory Bodies	784,105	621,429	810,499
Production and Marketing	803,352	699,557	1,287,507

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Health	5,029,177	3,447,258	6,819,802
Education	13,584,050	10,936,299	16,856,657
Roads and Engineering	1,097,638	802,888	2,027,941
Water	588,954	555,811	599,778
Natural Resources	621,333	152,528	221,081
Community Based Services	1,134,069	504,752	1,405,626
Planning	634,632	359,555	496,282
Internal Audit	170,541	100,706	129,540
<b>Grand Total</b>	<b>29,438,423</b>	<b>22,220,344</b>	<b>35,555,329</b>
<i>o/w: Wage:</i>	17,936,717	13,452,538	20,014,912
<i>Non-Wage Recurrent:</i>	8,043,180	5,936,440	9,804,893
<i>Domestic Devt:</i>	2,103,126	1,917,896	2,527,944
<i>Donor Devt:</i>	1,355,400	913,470	3,207,580

**Expenditure Performance by end of March FY 2017/18**

All funds were disbursed to the respective departments as per the regulations where by a total of UGX 13,452,538,000 was disbursed as wages reflecting 61%, UGX 5,936,440,000 is non-wage reflecting 27% while UGX 2,831,366,000 is for development reflecting 12%. The disbursement to the departments in percentage performance was as follows: 79% to Administration, 95% to Finance, 79% to Statutory bodies, 87% to Production, 69% to Health, 81% to Education, 73% to Roads, 94% to Water, 25% to Natural Resources 45% to Community, 57% to Planning and 59% to Audit. The expenditure by end of the quarter was UGX 19,973,987,000 which is 90% performance. The unspent balance of UGX 2,246,357,000 reflecting 10% is due to payment of Ex-gratia for LCIs and LCIIIs during the fourth quarter, general understaffing in the district because of creation of Kyotera district and recruitment and filling of vacant posts had not been done, while for development projects basically in Education, Planning and water departments due to delayed procurement process and donor funds in the Health department due to delay in approval of cash limits by the Accountant General

**Planned Expenditures for the FY 2018/19**

The District Budget for FY 2018/19 is formulated to focus on improved livelihood conditions of our communities through properly identified and guided alignments to strategic interventions in feeder roads improvements, increased production and productivity at household level, improved health, education services, safe water provision in order to improve on safe water coverage in the district and payment of staff salaries

**Medium Term Expenditure Plans**

District expenditure aims at achieving the District Vision of A transformed Rakai community from a peasant to a modern and prosperous district within 30 years. The expenditures are also aligned with priorities in the National Development Plan and 5 year District Development Plan which derived from the sector annual work plans for example access to safe water will increase from 56% to 65%, reduce the HIV/AIDs prevalence from 11% to 4%, recruitment of more staff to fill the gaps and improve service delivery, to increase incomes of our communities, promote sustainable utilization of wetlands. Maintenance & rehabilitation of district roads

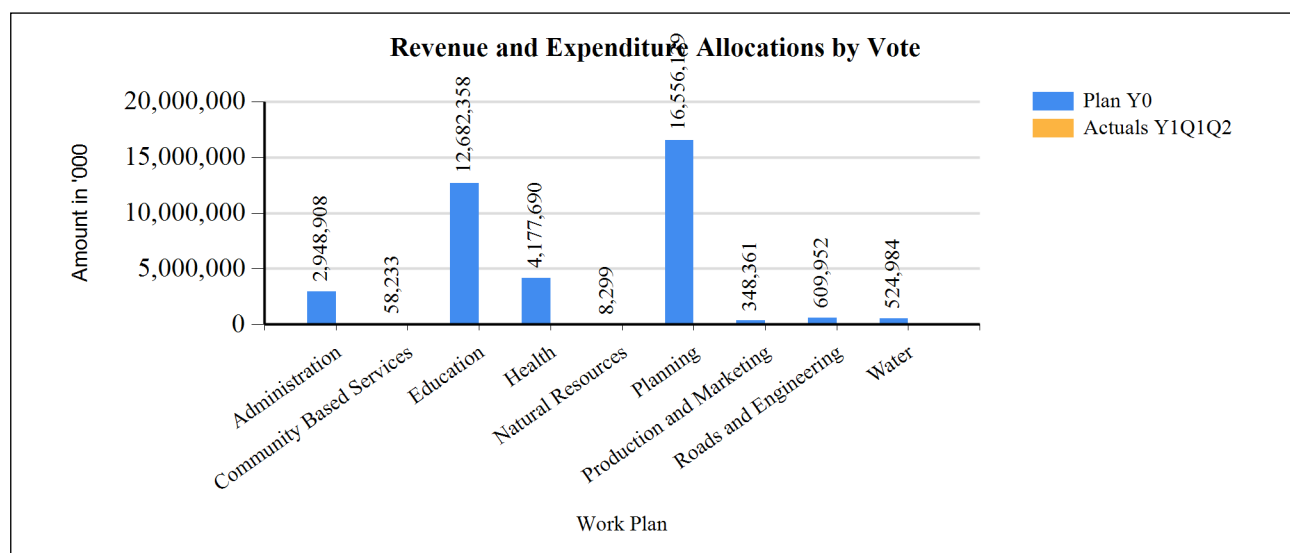
**Challenges in Implementation**

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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. Also the district is now incapacitated because of the low local revenue generated after the split of the district where by the new district of Kyotera took all the main local revenue sources, The district has low staffing levels which stands at 50% and the existing staff are over stretched beyond their limits to deliver and three out eleven HOD were substantive, meaning decision making is curtailed ultimately in departments with non-substantive heads, The none existence of the District Service Commission in the district, Attracting and retaining of critical cadres of staff especially in Health department, 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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>721,690</b>	<b>449,217</b>	<b>478,288</b>
Animal & Crop Husbandry related Levies	0	0	10,000
Application Fees	8,000	1,140	12,000
Business licenses	10,000	3,486	20,000
Ground rent	2,000	0	0
Inspection Fees	5,000	4,923	12,000
Land Fees	7,500	2,001	7,500
Local Services Tax	120,000	101,950	279,845
Market /Gate Charges	38,000	6,575	48,000
Miscellaneous receipts/income	5,000	0	65,943
Occupational Permits	2,000	0	0

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Other Fees and Charges	14,000	7,424	20,000
Park Fees	2,000	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	150	3,000
Registration of Businesses	475,000	44,462	0
Rent & Rates - Non-Produced Assets – from other Govt units	4,440	0	0
Rent & Rates - Non-Produced Assets – from private entities	5,250	0	0
Rent & rates – produced assets – from private entities	12,500	4,440	0
Sale of non-produced Government Properties/assets	8,000	0	0
Unspent balances – Locally Raised Revenues	0	272,666	0
<b>2a. Discretionary Government Transfers</b>	<b>4,242,761</b>	<b>3,282,584</b>	<b>4,250,630</b>
District Discretionary Development Equalization Grant	386,041	386,041	342,952
District Unconditional Grant (Non-Wage)	805,696	604,272	852,689
District Unconditional Grant (Wage)	2,559,196	1,919,397	2,689,278
Urban Discretionary Development Equalization Grant	16,013	16,013	20,860
Urban Unconditional Grant (Non-Wage)	36,768	27,576	36,062
Urban Unconditional Grant (Wage)	439,047	329,285	308,789
<b>2b. Conditional Government Transfer</b>	<b>22,058,785</b>	<b>16,545,083</b>	<b>24,783,575</b>
General Public Service Pension Arrears (Budgeting)	703,383	703,383	550,564
Gratuity for Local Governments	485,557	364,168	532,326
Pension for Local Governments	1,528,968	1,146,726	1,574,149
Salary arrears (Budgeting)	231,000	231,000	231,337
Sector Conditional Grant (Non-Wage)	2,700,332	1,429,879	2,714,223
Sector Conditional Grant (Wage)	14,938,474	11,203,855	17,016,845
Sector Development Grant	730,434	730,434	2,143,079
Support Services Conditional Grant (Non-Wage)	20,000	15,000	0
Transitional Development Grant	720,638	720,638	21,053
<b>2c. Other Government Transfer</b>	<b>1,059,787</b>	<b>1,029,990</b>	<b>2,835,255</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	100,000	72	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	0
Support to PLE (UNEB)	20,000	27,134	20,000
Support to Production Extension Services	239,787	184,927	0
Uganda Road Fund (URF)	0	630,629	1,815,255
Uganda Women Entrepreneurship Program(UWEP)	200,000	174,430	500,000
Youth Livelihood Programme (YLP)	500,000	12,798	500,000
<b>3. Donor</b>	<b>1,355,400</b>	<b>913,470</b>	<b>3,207,580</b>
Rakai Health Sciences Programme (RHSP)	0	0	120,000

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International Bank for Reconstruction and Development (IBRD)	0	0	2,517,580
United Nations Children Fund (UNICEF)	400,000	58,133	300,000
United Nations Population Fund (UNPF)	200,000	0	0
Global Fund for HIV, TB & Malaria	0	0	70,000
World Health Organisation (WHO)	0	156,740	200,000
Global Alliance for Vaccines and Immunization (GAVI)	200,000	0	0
Lake Victoria Environmental Management Project (LVEMP)	400,000	0	0
Unspent balances - Donor Funding	0	43,691	0
Development Initiative for Northern Uganda (DINU)	150,000	0	0
Others	5,400	654,906	0
<b>Total Revenues shares</b>	<b>29,438,423</b>	<b>22,220,344</b>	<b>35,555,329</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

In the third quarter of the FY 2017/18 the district cumulative local revenue collected is UGX 449,217,000 representing 62% of the annual budget. The local revenue performance at 62% higher than expected 50% is due to unspent balance of UGX 397,387,000 brought forward. The source of local revenue included Rent & Rates from private entities, Registration of Businesses, Market/Gate Charges and land fees. The district did not realize 100% as it was planned due to refusal of tax payers to pay all the tax due to them especially the NGOs, Private institutions and also to the prolonged drought which could not favour the locally generated revenue as most of the district civil servants and the population relies on agriculture which is not forthcoming

**Central Government Transfers**

The district received total revenue of UGX 20,857,657,000 from Central Government transfers against the approved Annual budget of UGX 27,361,333,000 which is 76% realization by end of the third quarter FY 2017/2018. The district performed well as most of the funds received as budgeted with government releasing all the salary arrears. Also the District received cumulative revenue of UGX 1,029,990,000 against UGX 1,059,787,000 annual budget under other Government transfers reflecting a percentage performance of 97%. The relatively good performance under other Government transfers in is due to release of more funds under emergency for community access roads and support to UPE and USE

**Donor Funding**

The District received total revenue of UGX 913,470,000 against the approved annual budget of UGX 1,355,000,000 which is 67% realisation by end of the third quarter FY 2017/2018 under donor funding. The funds were from Rakai Health Sciences Program, World Bank and UNICEF. The good performance under donor funding is due to funding of GPE (Global Partnership for Education) programme support under World Bank for construction of primary

**ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**

The expected local revenue for FY 2018/2019 is UGX 478,222,000. The revenues sources from which the district expects to receive revenue include inspection fees, markets/gate charges, Animal& crop related levies, application fees, business licenses, land fees and local service tax. The district projected a decrease by 50% arising from the fact that the revenue growth has remained unstable due to refusal of tax payers to pay all the tax due to them especially the NGOs, Private institutions and also to the prolonged drought which could not favor the locally generated revenue as most of the district civil servants and the population relies on agriculture which is not forthcoming

**Central Government Transfers**



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Central Government Transfers is the main source of the District revenue and it will contribute 90% of the total District Budget. The District expects to receive UGX 31,889,461,000 as Central Government Transfer funding in the Financial Year 2018/2019 with 16% increase registered from the previous approved annual budget of UGX 27,361,333,000. The increase is majorly attributed to the general increase in the IPFs from the central government such as sector conditional grant for staff salary enhancement which increased the wage from UGX 17,936,717,000 to UGX 20,014,912,000 and sector development grant which increased from UGX 2,103,176,000 to UGX 2,527,944,000. However the district expected to receive an increase in Other Government Transfers as a result of youth livelihood project, URF and UWEP

## Donor Funding

The total estimated revenue from donors expected to increase from UGX 1355,400,000 in the FY 2017/2018 to UGX. 3,207,580,000,000 in the Financial Year 2018/2019 representing 137% increase and this is attributed to the new funding of GPE (Global Partnership for Education )programme support from World Bank .The funding will also come from Health sector for instance Rakai Health Sciences Programme, UNICEF,WHO and GLOBAL FUND.

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	0	145,991	452,996
District Production Services	789,564	333,921	820,725
District Commercial Services	13,788	10,260	13,787
<b><i>Sub- Total of allocation Sector</i></b>	<b>803,352</b>	<b>490,172</b>	<b>1,287,507</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	1,018,138	678,686	1,992,941
District Engineering Services	79,500	49,066	35,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,097,638</b>	<b>727,751</b>	<b>2,027,941</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	889,069	1,093,906	13,402,066
Secondary Education	1,544,391	1,262,927	2,511,854
Skills Development	390,085	224,252	619,144
Education & Sports Management and Inspection	10,755,506	7,876,310	323,592
Special Needs Education	5,000	0	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>13,584,050</b>	<b>10,457,395</b>	<b>16,856,657</b>
<b>Sector: Health</b>			
Primary Healthcare	197,484	81,631	787,547
District Hospital Services	133,688	100,266	133,688
Health Management and Supervision	4,698,005	2,755,319	5,898,568
<b><i>Sub- Total of allocation Sector</i></b>	<b>5,029,177</b>	<b>2,937,215</b>	<b>6,819,802</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	568,954	188,267	599,778
Urban Water Supply and Sanitation	20,000	10,000	0
Natural Resources Management	621,333	85,577	221,081

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<i>Sub- Total of allocation Sector</i>	<i>1,210,287</i>	<i>283,844</i>	<i>820,860</i>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	1,134,069	379,877	1,405,626
<i>Sub- Total of allocation Sector</i>	<i>1,134,069</i>	<i>379,877</i>	<i>1,405,626</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	4,421,518	3,436,417	4,341,353
Local Statutory Bodies	784,105	564,155	810,499
Local Government Planning Services	634,632	303,880	496,282
<i>Sub- Total of allocation Sector</i>	<i>5,840,256</i>	<i>4,304,452</i>	<i>5,648,134</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	569,053	403,913	559,261
Internal Audit Services	170,541	63,261	129,540
<i>Sub- Total of allocation Sector</i>	<i>739,594</i>	<i>467,174</i>	<i>688,801</i>

**Vote: 549 Rakai District****FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,255,551</b>	<b>3,416,980</b>	<b>4,331,353</b>
District Unconditional Grant (Non-Wage)	100,025	62,290	145,025
District Unconditional Grant (Wage)	744,015	558,011	871,398
General Public Service Pension Arrears (Budgeting)	703,383	703,383	550,564
Gratuity for Local Governments	485,557	364,168	532,326
Locally Raised Revenues	90,000	71,950	100,000
Multi-Sectoral Transfers to LLGs_NonWage	228,718	171,538	226,069
Pension for Local Governments	1,528,968	1,146,726	1,574,149
Salary arrears (Budgeting)	231,000	231,000	231,337
Urban Unconditional Grant (Wage)	143,886	107,915	100,486
<b>Development Revenues</b>	<b>165,967</b>	<b>80,737</b>	<b>10,000</b>
District Discretionary Development Equalization Grant	15,967	15,967	10,000
Locally Raised Revenues	150,000	64,770	0
<b>Total Revenue Shares</b>	<b>4,421,518</b>	<b>3,497,717</b>	<b>4,341,353</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	887,901	608,600	971,883
Non Wage	3,367,650	2,751,048	3,359,470
<b>Development Expenditure</b>			
Domestic Development	165,967	76,770	10,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,421,518</b>	<b>3,436,417</b>	<b>4,341,353</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive total revenue of UGX 4,341,353,000 in the FY 2018/2019 compared to UGX 4,421,518,000 for FY 2017/2018 which is 2% decline. This is basically attributed to decline on DDEG IPFs, urban wage, Salary and Pension Arrears and locally generated revenue. The wage component for next FY is UGX 971,883,000 representing 22% of the departmental budget; Non-wage constitutes 77% which is UGX 3,359,470,000 while the GOU development is UGX 10,000,000 which less than 1%. The funds will be spent on, staff wage, pension and gratuity, operation costs, coordination& monitoring, Capacity Building activities and loan servicing of CAO's vehicle

**Workplan Title : Finance**

## Vote: 549 Rakai District

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>569,053</b>	<b>541,844</b>	<b>559,261</b>
District Unconditional Grant (Non-Wage)	116,428	98,417	148,868
District Unconditional Grant (Wage)	292,453	219,339	295,153
Locally Raised Revenues	80,000	163,958	50,000
Urban Unconditional Grant (Wage)	80,172	60,129	65,240
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>569,053</b>	<b>541,844</b>	<b>559,261</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	372,625	162,950	360,393
Non Wage	196,428	240,963	198,868
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>569,053</b>	<b>403,913</b>	<b>559,261</b>

## Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 559,261,000 in the FY 2018/2019 which is a decline from UGX 569,053,000 of FY 2017/2018 representing 2% drop as a result of a decline on district urban wage grant and local revenue. The source of funding will be District unconditional grants and locally raised revenue. The wage component for next FY is UGX 360,393,000 representing 64% of the departmental budget and Non-wage constitutes 36% which is UGX 198,868,000. The money will be spent on reviewing the available Local revenue sources, Property rates, updates the District revenue register and payment of staff salaries.

## Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>784,105</b>	<b>621,429</b>	<b>790,499</b>
District Unconditional Grant (Non-Wage)	294,293	253,551	245,789
District Unconditional Grant (Wage)	305,491	229,118	305,491
Locally Raised Revenues	161,690	121,786	229,788
Urban Unconditional Grant (Wage)	22,631	16,973	9,431
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>20,000</b>

**Vote: 549 Rakai District****FY 2018/19**

District Discretionary Development Equalization Grant	0	0	20,000
<b>Total Revenue Shares</b>	<b>784,105</b>	<b>621,429</b>	<b>810,499</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	328,122	210,356	314,922
Non Wage	455,983	353,799	475,577
<i>Development Expenditure</i>			
Domestic Development	0	0	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>784,105</b>	<b>564,155</b>	<b>810,499</b>

**Narrative of Workplan Revenues and Expenditure**

The total revenue expected for the department in the FY 2018/2019 is UGX 810,499,000 of which UGX 314,922,000 is for wages, Non-wage is UGX 461,287,000 and development is UGX 20,000,000. The department expects to receive money from unconditional grant, locally generated revenue and DDEG grant. There is a slightly departmental revenue increase of 1% from the previous FY 2017/2018. The sector conditional grant wage will contribute 39% of the department resource envelope and 59% from the sector conditional non-wage grant, while 2% will come from domestic development. The increase in revenue source is because the department depends majorly on locally generated revenue which is forthcoming and DDEG grant allocated to the department. The funds will be spent on staff wages, Procurement management services, Staff recruitment services, land management services, Financial Accountability, Council Administration services and construction of 5stances lined pit latrine at District Service Commission office

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>703,527</b>	<b>649,732</b>	<b>1,170,107</b>
District Unconditional Grant (Wage)	317,205	237,904	317,205
Locally Raised Revenues	20,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	145,991	0
Other Transfers from Central Government	63,787	38,936	0
Sector Conditional Grant (Non-Wage)	47,386	35,540	424,547
Sector Conditional Grant (Wage)	255,149	191,362	428,355
<i>Development Revenues</i>	<b>99,825</b>	<b>49,825</b>	<b>117,400</b>
District Discretionary Development Equalization Grant	4,000	4,000	0
Other Transfers from Central Government	50,000	0	0
Sector Development Grant	45,825	45,825	117,400
<b>Total Revenue Shares</b>	<b>803,352</b>	<b>699,557</b>	<b>1,287,507</b>

## Vote: 549 Rakai District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	572,354	277,413	745,560
Non Wage	131,173	200,689	424,547
<i>Development Expenditure</i>			
Domestic Development	99,825	12,070	117,400
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>803,352</b>	<b>490,172</b>	<b>1,287,507</b>

## Narrative of Workplan Revenues and Expenditure

The total revenue expected for the department in the FY 2018/2019 is UGX 1,287,507,000 of which UGX 745,560,000 is for wages. Non-wage is UGX 424,547,000 and UGX 117,400,000 for capital development expenditure. There is a general departmental revenue increment of 38% from the previous FY2017/2018. The sector conditional grant wage will contribute 58% of the department resource envelope, 33% from the sector conditional non-wage grant, while 9% will come from domestic development. The increment in non-wage and development grant is as a result of the new support to production extension services program that had been previously not budgeted for while the increase in wage is due to government's salary enhancement for staff in the FY 2018/2019. The funds will be spent on staff wages, DATIC support, 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.

## Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>4,198,277</b>	<b>3,148,708</b>	<b>5,621,568</b>
Sector Conditional Grant (Non-Wage)	284,990	213,743	333,001
Sector Conditional Grant (Wage)	3,892,700	2,919,525	5,267,981
Urban Unconditional Grant (Wage)	20,587	15,440	20,587
<i>Development Revenues</i>	<b>830,900</b>	<b>298,551</b>	<b>1,198,234</b>
District Discretionary Development Equalization Grant	25,500	25,500	22,000
Donor Funding	755,400	273,051	610,000
Locally Raised Revenues	50,000	0	0
Sector Development Grant	0	0	566,234
<b>Total Revenue Shares</b>	<b>5,029,177</b>	<b>3,447,258</b>	<b>6,819,802</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	3,913,287	2,452,119	5,288,568

**Vote: 549 Rakai District****FY 2018/19**

Non Wage	284,990	212,045	333,001
<b>Development Expenditure</b>			
Domestic Development	75,500	0	588,234
Donor Development	755,400	273,051	610,000
<b>Total Expenditure</b>	<b>5,029,177</b>	<b>2,937,215</b>	<b>6,819,802</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2018/2019, the department expects to receive total revenue of UGX. 6,819,802,000 compared to UGX 5,029,177,000 received in FY 2017/2018 representing 35% increase. This is majorly attributed to an increase in the IPFs for sector conditional grant, introduction of development grant and salary enhancement for health staff. Close to 76% of the department budget will be spent on Salaries for staff and 6% are funds transferred to lower Health units for operation costs. Only 18% of the budget will be spent on development expenditure such upgrading of Kiziba HC II to HCIII, construction of 5 stance lined pit latrine at Kimuli HC II, District co-funding of 20m for construction of maternity ward, Support to District led prog on HIV and Integrated community case on malaria.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>12,599,500</b>	<b>9,304,353</b>	<b>13,316,640</b>
District Unconditional Grant (Wage)	108,005	81,004	108,005
Locally Raised Revenues	20,000	0	9,000
Other Transfers from Central Government	26,000	27,134	20,000
Sector Conditional Grant (Non-Wage)	1,654,870	1,103,247	1,859,126
Sector Conditional Grant (Wage)	10,790,625	8,092,968	11,320,509
<b>Development Revenues</b>	<b>984,551</b>	<b>1,631,946</b>	<b>3,540,017</b>
District Discretionary Development Equalization Grant	47,687	60,029	50,504
Donor Funding	0	635,053	2,517,580
Sector Development Grant	236,864	236,864	971,933
Transitional Development Grant	700,000	700,000	0
<b>Total Revenue Shares</b>	<b>13,584,050</b>	<b>10,936,299</b>	<b>16,856,657</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,898,630	7,932,254	11,428,514
Non Wage	1,700,870	1,130,380	1,888,126
<b>Development Expenditure</b>			
Domestic Development	984,551	759,708	1,022,437

**Vote: 549 Rakai District****FY 2018/19**

Donor Development	0	635,053	2,517,580
<b>Total Expenditure</b>	<b>13,584,050</b>	<b>10,457,395</b>	<b>16,856,657</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2018/2019, the education sector expects to receive total revenue of UGX 16,856,657,000 compared to UGX.13,584,050,000/= which 24% increase. This is majorly attributed to increase in the IPFs for development grant, Sector conditional grant to UPE & USE and salary enhancement of teachers. Close to 68% of the department budget will be spent on Salaries for staff and 11% are funds transferred to UPE, USE and Tertiary benefiting schools and operation costs. Only 11% of the budget will be spent on construction of lined pit latrines, staff quarters and classroom blocks

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,097,638</b>	<b>802,888</b>	<b>2,027,941</b>
District Unconditional Grant (Non-Wage)	10,000	8,722	10,000
District Unconditional Grant (Wage)	141,033	105,775	141,033
Locally Raised Revenues	80,000	15,273	25,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	362,576
Other Transfers from Central Government	200,000	630,629	1,452,680
Sector Conditional Grant (Non-Wage)	609,952	0	0
Urban Unconditional Grant (Wage)	56,652	42,489	36,652
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>1,097,638</b>	<b>802,888</b>	<b>2,027,941</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	197,686	74,867	177,685
Non Wage	899,952	652,884	1,850,255
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,097,638</b>	<b>727,751</b>	<b>2,027,941</b>

**Narrative of Workplan Revenues and Expenditure**



**Vote: 549 Rakai District****FY 2018/19**

The roads and Engineering total revenue budget for FY 2018/2019 is UGX 2,027,941,000 of which UGX 25,000,000 is from locally generated revenue source and UGX 2,002,941,000 from central government transfer, the department registered a budget increase of 84% and this is due to increased other government transfer allocation to the district. 9 % ( UGX 177,685,000) of the department budget will be spent on Salaries for staff and 91 % ( UGX 1,850,256,000,000) for Routine & periodic maintenance of district roads and operation office costs

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>120,571</b>	<b>87,428</b>	<b>91,214</b>
District Unconditional Grant (Wage)	41,571	31,178	41,571
Locally Raised Revenues	4,000	0	4,500
Sector Conditional Grant (Non-Wage)	36,601	27,451	34,745
Support Services Conditional Grant (Non-Wage)	20,000	15,000	0
Urban Unconditional Grant (Wage)	18,399	13,799	10,399
<b>Development Revenues</b>	<b>468,383</b>	<b>468,383</b>	<b>508,564</b>
Sector Development Grant	447,745	447,745	487,512
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>588,954</b>	<b>555,811</b>	<b>599,778</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	59,969	23,336	51,969
Non Wage	60,601	41,845	39,245
<b>Development Expenditure</b>			
Domestic Development	468,383	133,086	508,564
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>588,954</b>	<b>198,267</b>	<b>599,778</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2018/2019 the department will receive total revenue of UGX 619,778,000 and this is an increase of 5% from that of the previous FY 2017/2018 as a result of increase in the IPFs for development and sector conditional grant. The funds will be spent on staff wages, monitoring and supervision for Construction of shallow wells, valley tank, line pit latrine, procurement of a departmental vehicle, repair of boreholes and organization of water meetings with the stakeholders for better service delivery to the community including family planning issues.

**Workplan Title : Natural Resources**

## Vote: 549 Rakai District

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>216,366</b>	<b>142,195</b>	<b>221,081</b>
District Unconditional Grant (Non-Wage)	8,000	540	8,000
District Unconditional Grant (Wage)	153,791	115,344	153,791
Locally Raised Revenues	20,000	380	25,000
Sector Conditional Grant (Non-Wage)	8,299	6,225	8,015
Urban Unconditional Grant (Wage)	26,275	19,707	26,275
<b>Development Revenues</b>	<b>404,967</b>	<b>10,333</b>	<b>0</b>
District Discretionary Development Equalization Grant	4,967	4,967	0
Donor Funding	400,000	5,367	0
<b>Total Revenue Shares</b>	<b>621,333</b>	<b>152,528</b>	<b>221,081</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	180,067	73,066	180,066
Non Wage	36,299	7,144	41,015
<b>Development Expenditure</b>			
Domestic Development	4,967	0	0
Donor Development	400,000	5,367	0
<b>Total Expenditure</b>	<b>621,333</b>	<b>85,577</b>	<b>221,081</b>

## Narrative of Workplan Revenues and Expenditure

The department expects to receive revenue of UGX 221,081,000 compared to UGX 621,333,000 received in FY 2017/2018 representing 65% decline, this is because the sector has not received funding commitments from the LVEMPII the major funder. However 81% of the departmental budget will be spent on staff wages and this shows that the sector is not adequately funded. The remaining 19% will be spent on Ensuring Sustainable and Productive Utilization of Natural Resources for Poverty Reduction, Enhanced Economic Growth and Improved Livelihoods.

## Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,129,069</b>	<b>499,752</b>	<b>1,405,626</b>
District Unconditional Grant (Non-Wage)	5,000	300	5,000
District Unconditional Grant (Wage)	328,205	246,154	328,205
Locally Raised Revenues	8,000	100	5,000

**Vote: 549 Rakai District****FY 2018/19**

Other Transfers from Central Government	700,000	187,300	1,000,000
Sector Conditional Grant (Non-Wage)	58,233	43,675	54,790
Urban Unconditional Grant (Wage)	29,631	22,223	12,631
<b>Development Revenues</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
District Discretionary Development Equalization Grant	5,000	5,000	0
<b>Total Revenue Shares</b>	<b>1,134,069</b>	<b>504,752</b>	<b>1,405,626</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	357,836	144,976	340,836
Non Wage	771,233	229,901	1,064,790
<b>Development Expenditure</b>			
Domestic Development	5,000	5,000	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,134,069</b>	<b>379,877</b>	<b>1,405,626</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental revenue estimate for FY 2018/2019 is UGX 1,405,626,000 which is 24% increase compared to UGX 1,134,069,000 received in FY 2017/2018. The variation is due to increase in funding from youth livelihood and UWEP. Close to 71% of the departmental budget is for development through the YLP and UWEP. The funds will be spent on staff wages, Assessment and allocation of grant funds to Community and PWDS groups, facilitating FAL program and special interest groups and allocation of youth livelihood funds and UWEP funds.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>135,699</b>	<b>72,964</b>	<b>154,974</b>
District Unconditional Grant (Non-Wage)	40,000	23,440	60,000
District Unconditional Grant (Wage)	56,699	42,524	68,699
Locally Raised Revenues	19,000	7,000	20,000
Other Transfers from Central Government	20,000	0	0
Urban Unconditional Grant (Wage)	0	0	6,275
<b>Development Revenues</b>	<b>498,934</b>	<b>286,591</b>	<b>341,308</b>
District Discretionary Development Equalization Grant	55,073	42,731	39,821
Donor Funding	200,000	0	80,000
Multi-Sectoral Transfers to LLGs_Gou	243,861	243,860	221,487
<b>Total Revenue Shares</b>	<b>634,632</b>	<b>359,555</b>	<b>496,282</b>

**Vote: 549 Rakai District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	56,699	22,280	74,974
Non Wage	79,000	30,440	80,000
<b>Development Expenditure</b>			
Domestic Development	298,934	251,160	261,308
Donor Development	200,000	0	80,000
<b>Total Expenditure</b>	<b>634,632</b>	<b>303,880</b>	<b>496,282</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental revenue estimate for FY 2018/2019 decreased by 22%, this is majorly attributed to the decrease in the DDEG IPFs allocated to the department where by DDEG has been most prioritized in the Education and Health sector. Also the sector has received less funding commitments from donor. The funds will be spent on staff wages, monitoring and supervision of projects, Conducting Internal Assessment, rehabilitation of community roads in the LLGs and birth registration activities

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>170,541</b>	<b>100,706</b>	<b>129,540</b>
District Unconditional Grant (Non-Wage)	40,000	13,050	40,000
District Unconditional Grant (Wage)	70,729	53,047	58,728
Locally Raised Revenues	19,000	4,000	10,000
Urban Unconditional Grant (Wage)	40,812	30,609	20,812
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>170,541</b>	<b>100,706</b>	<b>129,540</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	111,541	46,311	79,540
Non Wage	59,000	16,950	50,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>170,541</b>	<b>63,261</b>	<b>129,540</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote: 549 Rakai District****FY 2018/19**

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The Internal Audit department plan to receive UGX 129,540,000 for FY 2018/2019 Compared to UGX 170, 541,000 approved budget for the FY 2017/2018. This will include local revenue-UGX 10,000,000, Unconditional grant(Non-wage)-UGX 40,000,000 and Wages-79,540,000. The decline in expected revenue is due to reduced district and urban wage allocation to the department due to recent restructuring of the department by Public Service Ministry. The funds will be spent on staff wages, Auditing of District departments, Health Centres, Schools and LLGs