

Vote : 549 Rakai District

FY 2018/19

Foreword

Rakai District is committed to improving the quality of life of her people through provision of social services and achievement of millennium development goals. During the past Financial Years, remarkable progress was made in the sectors of Water, Education, Feeder Roads, Primary Health Care and Production. Every year, the district prepares the Budget Framework Paper which analyses the revenue and project performances and priorities for the coming Financial Year. In this document the district has aligned it's priorities towards the National priorities and the Vision 2020. The district will as well institute strong measures for reviewing and monitoring implementation of priorities across all the sectors. On behalf of Rakai District Council, I wish to extend my gratitude to the Government of Uganda, Development partners, technical staff and all other stakeholders that contributed to the development of this document. I am hopeful that this document will go a long way in directing sustainable development that aims at improving the quality of life of the Rakai District community.



Mugabi Robert Benon / District Chairperson / Rakai

Vote : 549 Rakai District**FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	721,690	362,924	359,345
Discretionary Government Transfers	4,242,761	1,094,195	4,192,015
Conditional Government Transfers	22,058,785	5,618,441	19,306,682
Other Government Transfers	1,059,787	396,726	2,013,592
Donor Funding	1,355,400	228,712	590,000
Grand Total	29,438,423	7,700,997	26,461,635

Revenue Performance in the First Quarter of 2017/18

The district received total revenue of UGX 7,700,977,000 against the approved Annual budget of UGX 29,438,423,000 which is 26% realization by end of the first quarter FY 2017/2018. The Central Government transfers performed at a tune of 26%, Donor funds at 17% and locally generated revenue at 50%. Local revenue performance is due to a boom in payment for plots at Mutukuula prison land and the relatively good performance under other Government transfers is due to release of more funds under emergency for community access roads. The poor Donor funding is due to no release of funds under LVEMP II project. All funds were disbursed to the respective departments where by a total of UGX 4,484,179,000 was disbursed as wages reflecting 58%, UGX 2,370,398,000 is non-wage reflecting 31% while UGX 846,421,000 is for development reflecting 11%. The disbursement to the departments is as follows: 25% to Administration, 50% to Finance, 35% to Statutory bodies, 21% to Production, 25% to Health, 26% to Education, 27% to Roads, 31% to Water, 9% to Natural Resources 24% to Community, 24% to Planning and 22% to Audit. The expenditure by the end of the quarter was UGX 7,303,610,000 which is 95% performance

Planned Revenues for FY 2018/19

The District revenue estimate for FY 2017/2018 is UGX 26,461,635,000 compared to the previous approved budget of UGX 29,438,423,000 reflecting 10% decline. This is majorly attributed to the general decline in the IPFs from the central government such as sector conditional grant which reduced from UGX 2,700,332,000 to UGX 2,086,301,000. Also the district was not provided with the IPFs for Transitional development and Gratuity. The funding is expected from central Government transfers at UGX 25,512,290,000, locally generated revenue at UGX 359,345,000 and donor funding at UGX 590,000,000. The wage component for next FY is UGX 17,936,717,000 representing 68% of the district estimated budget, Non-wage constitutes 26% which is UGX 6,777,965,000 while the GOU development is UGX 1,156,953,000 which 4%.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	4,421,518	1,113,520	2,826,516
Finance	569,053	284,178	529,053
Statutory Bodies	784,105	276,023	729,651
Production and Marketing	803,352	170,210	1,048,995

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Health	5,029,177	1,272,914	4,875,669
Education	13,584,050	3,588,569	12,871,495
Roads and Engineering	1,097,638	295,731	1,042,638
Water	588,954	185,270	567,161
Natural Resources	621,333	52,838	226,082
Community Based Services	1,134,069	274,166	1,222,626
Planning	634,632	150,893	360,208
Internal Audit	170,541	36,685	161,541
Grand Total	29,438,423	7,700,997	26,461,635
<i>o/w: Wage:</i>	<i>17,936,717</i>	<i>4,484,179</i>	<i>17,936,717</i>
<i>Non-Wage Recurrent:</i>	<i>8,043,180</i>	<i>2,370,398</i>	<i>6,777,965</i>
<i>Domestic Devt:</i>	<i>2,103,126</i>	<i>617,709</i>	<i>1,156,953</i>
<i>Donor Devt:</i>	<i>1,355,400</i>	<i>228,712</i>	<i>590,000</i>

Expenditure Performance in the First Quarter FY 2017/18

All funds were disbursed to the respective departments as per the regulations where by a total of UGX 4,484,179,000 was disbursed as wages reflecting 58%,UGX 2,370,398,000 is non-wage reflecting 31% while UGX 846,421,000 is for development reflecting 11%. The disbursement to the departments in percentage performance was as follows: 25% to Administration, 50% to Finance, 35% to Statutory odies,21% to Production,25% to Health,26% to Education,27% to Roads, 31% to Water, 9% to Natural Resources 24% to Community,24% to Planning and 22% to Audit. The expenditure by the end of the quarter was UGX 7,303,610,000 which is 95% performance. The unspent balance of UGX 397,387,000 reflecting 5% is for quarterly payment of CAO's vehicle due to delayed procurement process and final payment for construction of Mutukula reception centre due to failure by the contractor to complete the works in, development projects basically in Education 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 office of Accountant General

Planned Expenditures for The FY 2018/19

The District Budget Framework Paper for FY 2018/19 is formulated to 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 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

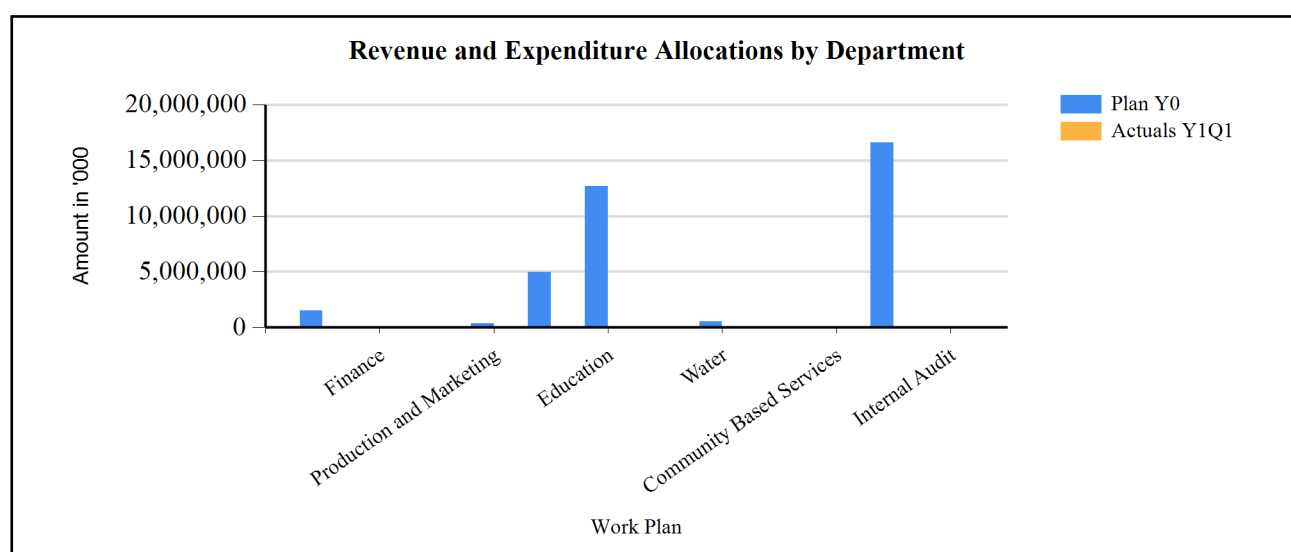
Challenges in Implementation

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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 Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	721,690	362,924	359,345
Local Services Tax	120,000	45,000	278,845
Land Fees	7,500	596	7,500
Occupational Permits	2,000	0	0
Application Fees	8,000	1,130	8,000
Business licenses	10,000	300	10,000
Rent & Rates - Non-Produced Assets – from private entities	5,250	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	4,440	0	0
Sale of non-produced Government Properties/assets	8,000	0	0

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Rent & rates – produced assets – from private entities	12,500	0	0
Park Fees	2,000	0	0
Animal & Crop Husbandry related Levies	0	0	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	0	0
Registration of Businesses	475,000	40,362	0
Inspection Fees	5,000	511	7,000
Market /Gate Charges	38,000	0	38,000
Other Fees and Charges	14,000	2,358	0
Ground rent	2,000	0	0
Miscellaneous receipts/income	5,000	0	0
Unspent balances – Locally Raised Revenues	0	272,666	0
2a. Discretionary Government Transfers	4,242,761	1,094,195	4,192,015
District Unconditional Grant (Non-Wage)	805,696	201,424	792,931
Urban Unconditional Grant (Non-Wage)	36,768	9,192	36,827
District Discretionary Development Equalization Grant	386,041	128,680	342,952
Urban Unconditional Grant (Wage)	439,047	109,762	439,047
District Unconditional Grant (Wage)	2,559,196	639,799	2,559,196
Urban Discretionary Development Equalization Grant	16,013	5,338	21,061
2b. Conditional Government Transfer	22,058,785	5,618,441	19,306,682
Sector Conditional Grant (Wage)	14,938,474	3,734,618	14,938,474
Sector Conditional Grant (Non-Wage)	2,700,332	660,501	2,086,301
Support Services Conditional Grant (Non-Wage)	20,000	5,000	20,000
Sector Development Grant	730,434	243,478	712,321
Transitional Development Grant	720,638	240,213	20,619
General Public Service Pension Arrears (Budgeting)	703,383	0	0
Salary arrears (Budgeting)	231,000	231,000	0
Pension for Local Governments	1,528,968	382,242	1,528,968
Gratuity for Local Governments	485,557	121,389	0
2c. Other Government Transfer	1,059,787	396,726	2,013,592
Community Agricultural Infrastructure Improvement Programme (CAIIP)	100,000	72	0
Support to PLE (UNEB)	20,000	0	20,000
Uganda Road Fund (URF)	0	231,678	809,952
Uganda Women Entrepreneurship Program(UWEP)	200,000	164,939	300,000
Youth Livelihood Programme (YLP)	500,000	37	500,000
Other	239,787	0	13,787
Support to Production Extension Services	0	0	369,853
3. Donor	1,355,400	228,712	590,000
Global Alliance for Vaccines and Immunization (GAVI)	200,000	0	0

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Lake Victoria Environmental Management Project (LVEMP)	400,000	0	0
United Nations Children Fund (UNICEF)	400,000	58,133	300,000
United Nations Fund for Population Activities (UNFPA)	200,000	0	0
World Health Organisation (WHO)	0	126,888	100,000
Unspent balances - Donor Funding	0	43,691	0
Development Initiative for Northern Uganda (DINU)	150,000	0	0
Global Fund	0	0	70,000
Others	5,400	0	120,000
Total Revenues shares	29,438,423	7,700,997	26,461,635

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

In the first quarter of the FY 2017/18 the district collected UGX 90,258,000 as local revenue representing 50% of the quarter budget and 13% of the annual budget. However, the cumulative local revenue received is UGX 362,923,871 due to unspent locally raised revenue amounting to UGX 272,665,871 at the closure of the FY 2016/2017. The source of local revenue included local service tax, 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 NGO's, 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

The district received total revenue of UGX 7,109,362,000 from Central Government transfers against the approved Annual budget of UGX 27,361,333,000 which is 26% realization by end of the first 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 UGX 396,726,048 against UGX 258,446,692 budgeted for in the quarter under other Government transfers reflecting a percentage performance of 154% in the first Quarter of FY 2017/2018 and 37% of the annual budget. The relatively good performance under other Government transfers in is due to release of more funds under emergency for community access road

Donor Funding

The District received total revenue of UGX 228,712,000 against the approved annual budget of UGX 1,355,000,000 which is 17% realization by end of the first quarter FY 2017/2018 under donor funding. The funds were from LVEMP II, Rakai Health Sciences Program and UNICEF. The district realized low Donor funding especially LVEMP II project because of inconsistency of World Bank releases and following of calendar years and tend to release money in third quarter.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The expected local revenue for FY 2018/2019 is UGX 359,345,000. 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 NGO's, 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 96% of the total District Budget. The District expects to receive UGX. 25,512,289,000 as Central Government Transfer funding in the Financial Year 2018/2019 with 7% reduction registered from the previous approved annual budget of UGX 27,361,333,000. The reduction is majorly because of reduction in the IPFs of Discretionary Government transfers and Conditional Government Transfer especially District Discretionary Development Equalization Grant and Gratuity where the District didn't receive IPFs. However the district expected to receive an increase in Other Government Transfers as a result of youth livelihood project and UWEP

Donor Funding

The total estimated revenue from donors expected to decrease from UGX 1355,400,000 in the FY 2017/2018 to UGX. 590,000,000 in the Financial Year 2018/2019 representing 6% decrease and this is attributed to the phasing out of LVEMPHI programme support from World Bank .The funding will 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>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
District Production Services	789,564	197,391	787,071
District Commercial Services	13,788	3,447	13,787
<i>Sub- Total of allocation Sector</i>	803,352	200,838	800,858
Sector :Works and Transport			
District, Urban and Community Access Roads	1,018,138	254,535	1,007,638
District Engineering Services	79,500	19,875	35,000
<i>Sub- Total of allocation Sector</i>	1,097,638	274,410	1,042,638
Sector :Education			
Pre-Primary and Primary Education	889,069	222,267	894,798
Secondary Education	1,544,391	386,098	844,391
Skills Development	390,085	97,521	390,085
Education & Sports Management and Inspection	10,755,506	2,682,376	10,737,221
Special Needs Education	5,000	1,250	5,000
<i>Sub- Total of allocation Sector</i>	13,584,050	3,389,513	12,871,495
Sector :Health			
Primary Healthcare	197,484	49,370	206,984
District Hospital Services	133,688	33,422	133,688
Health Management and Supervision	4,698,005	1,174,502	4,534,997
<i>Sub- Total of allocation Sector</i>	5,029,177	1,257,294	4,875,669
Sector :Water and Environment			
Rural Water Supply and Sanitation	568,954	142,238	547,161
Urban Water Supply and Sanitation	20,000	5,000	20,000
Natural Resources Management	621,333	155,333	226,082
<i>Sub- Total of allocation Sector</i>	1,210,287	302,572	793,243

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Sector :Social Development			
Community Mobilisation and Empowerment	1,134,069	283,517	1,222,626
<i>Sub- Total of allocation Sector</i>	1,134,069	283,517	1,222,626
Sector :Public Sector Management			
District and Urban Administration	4,421,518	1,105,377	2,826,516
Local Statutory Bodies	784,105	196,026	729,651
Local Government Planning Services	634,632	178,980	360,208
<i>Sub- Total of allocation Sector</i>	5,840,256	1,480,383	3,916,375
Sector :Accountability			
Financial Management and Accountability(LG)	569,053	142,263	529,053
Internal Audit Services	170,541	42,635	161,541
<i>Sub- Total of allocation Sector</i>	739,594	184,898	690,594

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SECTION B : Workplan Summary

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,255,551	1,108,520	2,816,516
Locally Raised Revenues	90,000	68,500	70,845
Multi-Sectoral Transfers to LLGs_NonWage	228,718	57,179	228,777
District Unconditional Grant (Non-Wage)	100,025	26,234	100,025
Urban Unconditional Grant (Wage)	143,886	35,972	143,886
District Unconditional Grant (Wage)	744,015	186,004	744,015
General Public Service Pension Arrears (Budgeting)	703,383	0	0
Salary arrears (Budgeting)	231,000	231,000	0
Pension for Local Governments	1,528,968	382,242	1,528,968
Gratuity for Local Governments	485,557	121,389	0
Development Revenues	165,967	5,000	10,000
Locally Raised Revenues	150,000	0	0
District Discretionary Development Equalization Grant	15,967	0	10,000
Total Revenues shares	4,421,518	1,113,520	2,826,516
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	887,901	221,972	887,901
Non Wage	3,367,650	882,108	1,928,615
Development Expenditure			
Domestic Development	165,967	5,000	10,000
Donor Development	0	0	0
Total Expenditure	4,421,518	1,109,081	2,826,516

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of UGX 2,826,516,000 in the FY 2018/2019 compared to UGX 4,421,518,000 for FY 2017/2018 which is 36% decline. This is basically attributed to decline on DDEG IPFs, Gratuity for Local Government, Salary and Pension Arrears which the government did not allocate funds. The wage component for next FY is UGX 887,901,000 representing 31% of the departmental budget, Non-wage constitutes 68% which is UGX 1,928,615,000 while the GOU development is UGX 10,000,000 which 1%. The funds will be spent on transfer to LLGs, staff wage, pension and gratuity, operation costs, coordination& monitoring and Capacity Building activities.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	569,053	284,178	529,053
Locally Raised Revenues	80,000	155,165	40,000
District Unconditional Grant (Non-Wage)	116,428	35,857	116,428
Urban Unconditional Grant (Wage)	80,172	20,043	80,172
District Unconditional Grant (Wage)	292,453	73,113	292,453
Development Revenues	0	0	0
Locally Raised Revenues	0	0	0
Total Revenues shares	569,053	284,178	529,053
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	372,625	93,156	372,625
Non Wage	196,428	105,873	156,428
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	569,053	199,029	529,053

Narrative of Workplan Revenues and Expenditure

The department will receive UGX 529,053,000 in the FY 2018/2019 which is a decline from UGX 569,053,000 of FY 2017/2018 representing 7% drop as a result of a decline on district unconditional 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 372,625,000 representing 70% of the departmental budget and Non-wage constitutes 30% which is UGX 156,428,000. The money will be spent on reviewing the available Local revenue sources, Property rates, updates the District revenue register and payment of staff salaries.

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*Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	784,105	276,023	729,651
Locally Raised Revenues	161,690	118,179	120,000
District Unconditional Grant (Non-Wage)	294,293	75,813	281,529
Urban Unconditional Grant (Wage)	22,631	5,658	22,631
District Unconditional Grant (Wage)	305,491	76,373	305,491
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	784,105	276,023	729,651
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	328,122	82,031	328,122
Non Wage	455,983	189,968	401,529
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	784,105	271,999	729,651

Narrative of Workplan Revenues and Expenditure

The department expects to receive revenue of UGX 729,651,000 in FY 2018/2019. The funds allocated to the sector reduced under the non-wage item by 4% and locally raised revenue by 26%. This resulted from the general budget cut in the IPFs for district unconditional grant and the split of Rakai district for local revenue. The department expects to receive money from unconditional grant and locally generated revenue. The funds will be spent on staff wages, Procurement management services, Staff recruitment services, land management services, Financial Accountability and Council Administration services

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*Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	703,527	154,935	1,002,494
Locally Raised Revenues	20,000	0	0
Other Transfers from Central Government	63,787	0	80,360
Multi-Sectoral Transfers to LLGs_NonWage	0	0	303,280
District Unconditional Grant (Wage)	317,205	79,301	317,205
Sector Conditional Grant (Wage)	255,149	63,787	255,149
Sector Conditional Grant (Non-Wage)	47,386	11,847	46,500
Development Revenues	99,825	15,275	46,502
Other Transfers from Central Government	50,000	0	0
District Discretionary Development Equalization Grant	4,000	0	0
Sector Development Grant	45,825	0	46,502
Total Revenues shares	803,352	170,210	1,048,995
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	572,354	143,089	572,354
Non Wage	131,173	11,847	430,140
Development Expenditure			
Domestic Development	99,825	15,275	46,502
Donor Development	0	0	0
Total Expenditure	803,352	170,210	1,048,995

Narrative of Workplan Revenues and Expenditure

The total revenue expected for the department in the FY 2018/2019 is UGX 1,048,995,000 of which UGX 572,354,000 is for wages. Non-wage is UGX 430,140,000 and UGX 46,502,000 for capital development expenditure under PMA project. The departmental revenue increased by 31% and this is as a result of the new support to production extension services program under other transfers from central government that had been previously not budgeted for. 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.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,198,277	1,049,569	4,200,669
Urban Unconditional Grant (Wage)	20,587	5,147	20,587
Sector Conditional Grant (Wage)	3,892,700	973,175	3,892,700
Sector Conditional Grant (Non-Wage)	284,990	71,248	287,382
Development Revenues	830,900	223,345	675,000
Locally Raised Revenues	50,000	0	60,000
Donor Funding	755,400	0	590,000
District Discretionary Development Equalization Grant	25,500	0	25,000
Sector Development Grant	0	0	0
Total Revenues shares	5,029,177	1,272,914	4,875,669
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,913,287	978,322	3,913,287
Non Wage	284,990	67,609	287,382
Development Expenditure			
Domestic Development	75,500	0	85,000
Donor Development	755,400	126,888	590,000
Total Expenditure	5,029,177	1,172,819	4,875,669

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019, the department expects to receive total revenue of UGX. 4,875,669,000 compared to UGX 5,029,177,000 received in FY 2017/2018 representing 3% decline. This is majorly attributed to decline in the IPFs for donor because the sector has not received funding commitments from some donors. Close to 80% of the department budget will be spent on Salaries for staff and 5% are funds transferred to lower Health units for operation costs. Only 13% of the budget will be spent on development expenditure such Construction of staff house at Kimuli HC III, construction of 5stance lined pit latrine at Lukerere HC II, Support to District led prog on HIV and Integrated community case on malaria.

Vote : 549 Rakai District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	12,599,500	3,276,281	12,582,500
Locally Raised Revenues	20,000	0	9,000
Other Transfers from Central Government	26,000	0	20,000
District Unconditional Grant (Wage)	108,005	27,001	108,005
Sector Conditional Grant (Wage)	10,790,625	2,697,656	10,790,625
Sector Conditional Grant (Non-Wage)	1,654,870	551,623	1,654,870
<i>Development Revenues</i>	984,551	312,288	288,995
District Discretionary Development Equalization Grant	47,687	0	50,504
Sector Development Grant	236,864	0	238,491
Transitional Development Grant	700,000	0	0
Total Revenues shares	13,584,050	3,588,569	12,871,495
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	10,898,630	2,724,657	10,898,630
Non Wage	1,700,870	551,623	1,683,870
<i>Development Expenditure</i>			
Domestic Development	984,551	238,104	288,995
Donor Development	0	0	0
Total Expenditure	13,584,050	3,514,385	12,871,495

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019, the education sector expects to receive total revenue of UGX 12,871,495,000 compared to UGX.13,584,050,000/=, which 5% decline. This is majorly attributed to decline in the IPFs for Transitional development grant where the government did not allocate funds. Close to 85% of the department budget will be spent on Salaries for staff and 13% are funds transferred to UPE, USE and Tertiary benefiting schools and operation costs. Only 2% of the budget will be spent on construction of lined pit latrines and classroom blocks.

Vote : 549 Rakai District

FY 2018/19

*Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,097,638	295,731	1,042,638
Locally Raised Revenues	80,000	11,600	25,000
Other Transfers from Central Government	200,000	231,678	658,209
Multi-Sectoral Transfers to LLGs_NonWage	0	0	151,743
District Unconditional Grant (Non-Wage)	10,000	3,032	10,000
Urban Unconditional Grant (Wage)	56,652	14,163	56,652
District Unconditional Grant (Wage)	141,033	35,258	141,033
Sector Conditional Grant (Non-Wage)	609,952	0	0
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,097,638	295,731	1,042,638
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	197,686	49,421	197,686
Non Wage	899,952	240,248	844,952
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,097,638	289,669	1,042,638

Narrative of Workplan Revenues and Expenditure

The roads and Engineering total revenue budget for FY 2018/2019 is UGX 1,042,638,000 of which UGX 25,000,000 is from locally generated revenue source and UGX 1,017,638,000 from central government transfer, the department registered a budget decline of 5% and this is due to reduced local revenue allocation to the department. 19%(UGX 197,686,000) of the department budget will be spent on Salaries for staff and 15%(UGX 151,743,000) are funds transferred to LLGs for urban and community access roads and 66%(UGX 693,209,000) for Routine &periodic maintenance of district roads and operation office costs

Vote : 549 Rakai District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	120,571	29,143	119,214
Locally Raised Revenues	4,000	0	4,500
Urban Unconditional Grant (Wage)	18,399	4,600	18,399
District Unconditional Grant (Wage)	41,571	10,393	41,571
Sector Conditional Grant (Non-Wage)	36,601	9,150	34,745
Support Services Conditional Grant (Non-Wage)	20,000	5,000	20,000
<i>Development Revenues</i>	468,383	156,128	447,947
Sector Development Grant	447,745	0	427,329
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	588,954	185,270	567,161
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	59,969	14,992	59,969
Non Wage	60,601	14,150	59,245
<i>Development Expenditure</i>			
Domestic Development	468,383	71,638	447,947
Donor Development	0	0	0
Total Expenditure	588,954	100,781	567,161

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019 the department will receive total revenue of UGX 567,161,000 and this is a decrease of 4% from that of the previous FY 2017/2018 as a result of deduction 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, protected springs, deep Boreholes drilling, repair of boreholes and organization of water meetings with the stakeholders for better service delivery to the community.

Vote : 549 Rakai District

FY 2018/19

*Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	216,366	47,472	201,082
Locally Raised Revenues	20,000	380	5,000
District Unconditional Grant (Non-Wage)	8,000	0	8,000
Urban Unconditional Grant (Wage)	26,275	6,569	26,275
District Unconditional Grant (Wage)	153,791	38,448	153,791
Sector Conditional Grant (Non-Wage)	8,299	2,075	8,015
Development Revenues	404,967	5,367	25,000
Donor Funding	400,000	0	0
District Discretionary Development Equalization Grant	4,967	0	25,000
Total Revenues shares	621,333	52,838	226,082
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	180,067	45,017	180,067
Non Wage	36,299	2,440	21,015
Development Expenditure			
Domestic Development	4,967	0	25,000
Donor Development	400,000	5,367	0
Total Expenditure	621,333	52,823	226,082

Narrative of Workplan Revenues and Expenditure

The department expects to receive a revenue of UGX 226,082,000 compared to UGX 621,333,000 received in FY 2017/2018 representing 64% decline, This is because the sector has not received funding commitments from the LVEMPII the major funder. However 80% of the departmental budget will be spent on staff wages and this shows that the sector is not adequately funded. The remaining 20% will be spent on Ensuring Sustainable and Productive Utilization of Natural Resources for Poverty Reduction, Enhanced Economic Growth and Improved Livelihoods.

Vote : 549 Rakai District

FY 2018/19

*Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,129,069	269,166	1,222,626
Locally Raised Revenues	8,000	100	5,000
Other Transfers from Central Government	700,000	165,048	800,000
District Unconditional Grant (Non-Wage)	5,000	0	5,000
Urban Unconditional Grant (Wage)	29,631	7,408	29,631
District Unconditional Grant (Wage)	328,205	82,051	328,205
Sector Conditional Grant (Non-Wage)	58,233	14,558	54,790
Development Revenues	5,000	5,000	0
District Discretionary Development Equalization Grant	5,000	0	0
Total Revenues shares	1,134,069	274,166	1,222,626
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	357,836	89,459	357,836
Non Wage	771,233	179,607	864,790
Development Expenditure			
Domestic Development	5,000	5,000	0
Donor Development	0	0	0
Total Expenditure	1,134,069	274,066	1,222,626

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimate for FY 2018/2019 is UGX 1,222,626,000 which is 9% 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 65% 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 lively hood funds and UWEP funds.

Vote : 549 Rakai District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	135,699	26,875	106,699
Locally Raised Revenues	19,000	5,000	10,000
Other Transfers from Central Government	20,000	0	0
District Unconditional Grant (Non-Wage)	40,000	7,700	40,000
District Unconditional Grant (Wage)	56,699	14,175	56,699
Development Revenues	498,934	124,018	253,509
Donor Funding	200,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	243,861	0	248,909
District Discretionary Development Equalization Grant	55,073	0	4,600
Total Revenues shares	634,632	150,893	360,208
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,699	14,175	56,699
Non Wage	79,000	12,700	50,000
Development Expenditure			
Domestic Development	298,934	88,587	253,509
Donor Development	200,000	0	0
Total Expenditure	634,632	115,462	360,208

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimate for FY 2018/2019 decreased by 43%, 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 not received funding commitments from any donor. The funds will be spent on staff wages, monitoring and supervision of projects, Conducting Internal Assessment and rehabilitation of community roads in the LLGs.

Vote : 549 Rakai District

FY 2018/19

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	170,541	36,685	161,541
Locally Raised Revenues	19,000	4,000	10,000
District Unconditional Grant (Non-Wage)	40,000	4,800	40,000
Urban Unconditional Grant (Wage)	40,812	10,203	40,812
District Unconditional Grant (Wage)	70,729	17,682	70,729
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	170,541	36,685	161,541
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	111,541	27,885	111,541
Non Wage	59,000	8,800	50,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	170,541	36,685	161,541

Narrative of Workplan Revenues and Expenditure

The Internal Audit department plan to receive UGX 161,541,000 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-111,541,000. The decline in expected revenue is due to reduced local revenue allocation to the department. The funds will be spent on staff wages, Auditing of District departments, Health Centres, Schools and LLGs.