

Vote :555 Wakiso 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 :



Luke L. L. Lokuda, CHIEF ADMINISTRATIVE
OFFICER

(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 :555 Wakiso District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	13,602,663	8,959,097	13,395,518
Discretionary Government Transfers	9,854,702	7,778,517	10,065,963
Conditional Government Transfers	48,179,822	37,747,052	48,573,479
Other Government Transfers	8,611,925	4,744,007	8,074,352
External Financing	1,396,943	1,652,648	2,425,128
Grand Total	81,646,055	60,881,321	82,534,441

Revenue Performance by end of March of the Running FY

Wakiso DLG received a cumulative total of 60,881,321,000/= by end of Q3 as grants from the Central Government, Locally Raised Revenue and Donor funding. The overall revenue performance stood at 75%. There was under performance mainly under Other Government Transfers where URF performed at 59% and NTD 16%. Also Locally Raised Revenues under performed with a 66%. But External funding had an 118% due to the Measles/Rubella immunization funds which the district received but were not in the budgeted. All the funds were disbursed to departments and LLGs.

Planned Revenues for next FY

The budget for the FY 2020/21 was based on the IPFs totaling to 82.53 billion slightly above that of last FY 2019/20 of 81.6 billions. Conditional Government Transfers increased from 48.2 billions to 48.6 billions. The increment is on the Sector Conditional Grant Non-Wage for (Production, Education, Water and Natural Resources departments), the Sector Development Grant for (Education and Water) and Pension for LGs. But the Transitional Development Grant for Roads and Engineering was reduced and that for physical planning was transferred from Water department to Administration department. Salary arrears (Budgeting) and Gratuity for Local Governments were reduced. Also Other Government Transfer slightly reduced since Neglected Tropical Diseases (NTDs) was reduced, but Uganda Women Entrepreneurship Program(UWEP) and Results Based Financing (RBF) were captured as new sources. The Discretionary Government Transfers increased from 9.8 billions to 10.1 billions. External Financing increased since many Donors committed themselves to support the Health Department.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	13,387,970	15,582,900	22,188,185
Finance	4,360,851	823,617	1,070,610
Statutory Bodies	2,713,350	1,260,279	1,580,466
Production and Marketing	2,170,674	1,352,907	1,763,410
Health	12,469,202	8,405,093	10,170,232
Education	30,200,515	21,956,806	30,902,065
Roads and Engineering	11,911,359	8,279,980	9,826,179
Water	1,439,603	1,223,673	1,400,902

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Natural Resources	564,218	333,284	502,992
Community Based Services	788,827	352,901	538,212
Planning	1,328,403	1,125,575	2,347,952
Internal Audit	218,626	109,964	120,054
Trade, Industry and Local Development	92,456	74,342	123,182
Grand Total	81,646,055	60,881,321	82,534,441
<i>o/w: Wage:</i>	<i>34,791,685</i>	<i>26,095,259</i>	<i>35,395,278</i>
<i>Non-Wage Recurrent:</i>	<i>30,385,723</i>	<i>20,529,059</i>	<i>29,332,724</i>
<i>Domestic Devt:</i>	<i>15,071,703</i>	<i>12,604,355</i>	<i>15,381,310</i>
<i>External Financing:</i>	<i>1,396,943</i>	<i>1,652,648</i>	<i>2,425,128</i>

Expenditure Performance by end of March FY 2019/20

Regarding expenditure during the third Quarter, the District spent 87% of the realized revenues. The under expenditure was majorly in departments of Statutory Bodies, Roads and Engineering, Water, Natural Resources and Trade, Industry and Local Economic Development. This was because of the Local Revenue advance in Q1 which boosted the revenue performance. Departments whose funds are mainly for capital investments had just started on the works. Funds for Pension, Gratuity and Wage were not exhaustively spent because some pensioners had not yet accessed the payroll and the recruited staff were not yet on the payroll.

Planned Expenditures for the FY 2020/21

Focus will be on tarmacking feeder roads, improvement of water coverage in the District, Education sector through construction of Classrooms and latrines and promotion of Girl's-child and Special needs education. Improving service delivery in the Health Sector. Improving productivity through Operation Wealth Creation (OWC). Empowering of Women in leadership, Children protection, HIV/AIDS and Gender issues, Research and Innovation.

Medium Term Expenditure Plans

The District Council shall pursue effective Local Economic Development (LED) in collaboration with the Private sector in order to achieve the objectives and targets in the Five-year District Development Plan for 2020/21-2024/25. We shall also formulate the Local Economic Strategy in order to guide Sustainable Production, Productivity and Value Addition, Increase the Stock and Quality of Strategic Infrastructure such as km of tarmac roads, Markets etc. Enhance Human Capital Development, and Strengthen Mechanisms for Quality, Effective and Efficient Service Delivery .

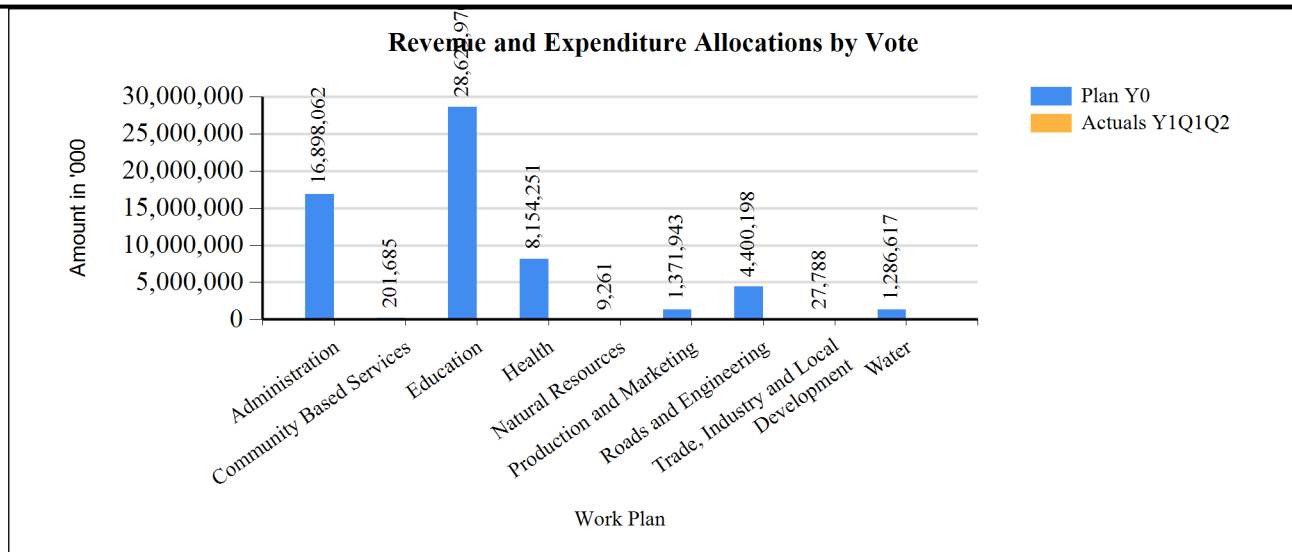
Challenges in Implementation

There are still challenges that face the District: Lack of Computerized Tax Registration, Tax evasion is the most pressing because it makes realization of the budget impossible, and challenges of timely implementation of the customized structure, whereby some staff in hard to reach areas like islands tend to leave the district for better jobs elsewhere, illegal Landing site these have been created along the vast lake shores thus hampering data and revenue collections as well as enforcement, Environmental degradation and encroachment of Wetlands, inadequate Transport facilities for most departments either not owning or have no running vehicles.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	13,602,663	8,959,097	13,395,518
Advertisements/Bill Boards	415,656	179,618	118,962
Agency Fees	968,140	242,035	70,000
Animal & Crop Husbandry related Levies	0	0	57,100
Business licenses	9,294,712	3,715,772	2,162,278
Educational/Instruction related levies	300,000	75,000	300,000
Inspection Fees	685,266	1,803,722	3,195,684
Land Fees	365,459	50,974	552,000
Local Hotel Tax	356,561	143,826	101,549
Local Services Tax	675,082	767,922	1,911,931
Market /Gate Charges	258,700	195,120	254,600
Miscellaneous receipts/income	0	0	15,400
Occupational Permits	0	0	156,600
Other Fees and Charges	40,190	360,250	370,420
Other fines and Penalties - private	0	0	9,640
Other licenses	0	0	107,120
Park Fees	0	0	17,900
Property related Duties/Fees	70,000	1,208,638	544,450
Quarry Charges	50,000	126,338	219,240
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	27,750
Registration of Businesses	105,139	85,442	754,794

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Rent & rates – produced assets – from other govt. units	0	0	2,448,100
Royalties	17,759	4,440	0
2a. Discretionary Government Transfers	9,854,702	7,778,517	10,065,963
District Discretionary Development Equalization Grant	657,040	657,040	661,156
District Unconditional Grant (Non-Wage)	989,346	742,009	1,021,398
District Unconditional Grant (Wage)	3,716,645	2,787,483	3,716,645
Urban Discretionary Development Equalization Grant	892,921	892,921	984,852
Urban Unconditional Grant (Non-Wage)	2,115,267	1,586,450	2,198,429
Urban Unconditional Grant (Wage)	1,483,484	1,112,613	1,483,484
2b. Conditional Government Transfer	48,179,822	37,747,052	48,573,479
Sector Conditional Grant (Wage)	29,591,556	22,195,162	30,195,150
Sector Conditional Grant (Non-Wage)	6,683,589	4,698,078	6,560,934
Support Services Conditional Grant (Non-Wage)	410,000	307,500	400,000
Sector Development Grant	2,676,567	2,676,567	3,591,838
Transitional Development Grant	4,730,000	4,730,000	4,220,000
Salary arrears (Budgeting)	294,650	294,650	243,651
Pension for Local Governments	2,090,012	1,567,509	2,339,463
Gratuity for Local Governments	1,703,446	1,277,585	1,022,442
2c. Other Government Transfer	8,611,925	4,744,007	8,074,352
Support to PLE (UNEB)	80,000	79,905	80,000
Uganda Road Fund (URF)	5,856,474	3,474,497	5,833,464
Uganda Women Entrepreneurship Program(UWEP)	0	0	60,228
Micro Projects under Luwero Rwenzori Development Programme	921,795	917,500	1,960,430
Neglected Tropical Diseases (NTDs)	1,753,656	272,105	60,230
Results Based Financing (RBF)	0	0	80,000
3. External Financing	1,396,943	1,652,648	2,425,128
United Nations Children Fund (UNICEF)	701,414	403,433	1,470,000
Global Fund for HIV, TB & Malaria	156,449	125,856	68,934
World Health Organisation (WHO)	0	0	400,000
Global Alliance for Vaccines and Immunization (GAVI)	270,664	939,656	288,302
Mildmay International	100,000	0	80,000
Jhpiego Corporation	168,417	183,702	117,892
Total Revenues shares	81,646,055	60,881,321	82,534,441

Vote :555 Wakiso District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By end of Q3 for FY 2019/20 a cumulative total of 8,959,097,000/= was realized / collected. This put the percentage performance at 66%. The under performance is partly because some sources like Educational/Instruction related levies, Business licenses and Agency/Tender Fees their peak period is in fourth quarter

Central Government Transfers

By end of Q3 for FY 2019/20 a total of 45,525,568,671/= was received as grant from the Central Government. All the grants were received as planned. Apart from the Sector Conditional Grant (Non-Wage) for Education department which is not released in Q2.

On Other Government Transfers a total of 4,744,007,000/= was received by third quarter with a percentage performance of 55%. The under performance was because only 16% of Neglected Tropical Diseases (NTDs) budget was received and also URF did not perform as planned. But LRDP performed at 100% of which 51M was rolled from the last financial year. Also Support to PLE (UNEB) was at 100%.

External Financing

A total of 1,652,648,000/= was received as External Financing with a performance of 118% by end of Q3. The over performance was because more was released on Jhpiego and Global Alliance for Vaccines and Immunization (GAVI) which includes Measles, Rubella immunization funds which we received but were not budgeted for. But United Nations Children Fund (UNICEF) has so far released only 58% and Mildmay has not yet honored its pledges.

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The District projected Local Revenue slightly reduced from 13.6 billion of FY 2019/20 to 13.4 billion for the forthcoming FY 2020/21. During the FY 2020/21 the forecasted Local Revenue will be realized by putting more effort on the local revenue mobilization to address hindering factor by implementing the establish ordinances. Major sources to target include; Business licenses, Inspection Fees, Local Services Tax, Rent & rates produced assets from other govt. units and Registration of Businesses among others.

Central Government Transfers

Generally the Central Government transfer for the FY 2020/21 slightly increased from Shs 58.03 billion to 58.64 billion. The increment was mainly on Discretionary Government Transfers apart from unconditional Wage. Sector Conditional wage, Sector Development Grant and Pension for Local Governments were also increased. But the Sector Conditional Grant (Non-Wage), Transitional Development Grant (both for Roads and Engineering, Water departments), Salary arrears (Budgeting) and Gratuity for Local Governments were reduced.

External Financing

The Donor funding increased from 1,396,943,000 to 2,425,128,000/=

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	1,339,560	642,180	1,064,343
District Production Services	831,115	380,343	699,067
Sub- Total of allocation Sector	2,170,674	1,022,523	1,763,410

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Sector :Works and Transport			
District, Urban and Community Access Roads	11,911,359	5,662,232	9,826,179
<i>Sub- Total of allocation Sector</i>	11,911,359	5,662,232	9,826,179
Sector :Trade and Industry			
Commercial Services	92,456	44,092	123,182
<i>Sub- Total of allocation Sector</i>	92,456	44,092	123,182
Sector :Education			
Pre-Primary and Primary Education	15,091,928	9,901,562	16,211,025
Secondary Education	12,780,400	10,159,058	12,938,186
Skills Development	1,407,937	885,840	988,600
Education & Sports Management and Inspection	917,750	514,919	759,254
Special Needs Education	2,500	1,654	5,000
<i>Sub- Total of allocation Sector</i>	30,200,515	21,463,034	30,902,065
Sector :Health			
Primary Healthcare	5,924,230	2,393,813	9,280,703
District Hospital Services	1,329,370	1,034,018	720,051
Health Management and Supervision	5,215,602	3,265,280	169,478
<i>Sub- Total of allocation Sector</i>	12,469,202	6,693,111	10,170,232
Sector :Water and Environment			
Rural Water Supply and Sanitation	1,029,603	352,711	1,000,902
Urban Water Supply and Sanitation	410,000	204,800	400,000
Natural Resources Management	564,218	231,328	502,992
<i>Sub- Total of allocation Sector</i>	2,003,822	788,840	1,903,894
Sector :Social Development			
Community Mobilisation and Empowerment	788,827	248,482	538,212
<i>Sub- Total of allocation Sector</i>	788,827	248,482	538,212
Sector :Public Sector Management			
District and Urban Administration	13,387,970	14,401,273	22,188,185
Local Statutory Bodies	2,713,350	868,673	1,580,466
Local Government Planning Services	1,328,403	1,029,784	2,347,952
<i>Sub- Total of allocation Sector</i>	17,429,723	16,299,729	26,116,603
Sector :Accountability			
Financial Management and Accountability(LG)	4,360,851	584,514	1,070,610
Internal Audit Services	218,626	78,909	120,054
<i>Sub- Total of allocation Sector</i>	4,579,477	663,423	1,190,664

SECTION B : Workplan Summary**Workplan Title : Administration**

Vote :555 Wakiso District**FY 2020/21**

<i>Ushs Thousands</i>	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	12,748,321	14,256,418	20,275,550
District Unconditional Grant (Non-Wage)	136,659	102,494	106,659
District Unconditional Grant (Wage)	1,671,200	1,253,400	1,671,201
Gratuity for Local Governments	1,703,446	1,277,585	1,022,442
Locally Raised Revenues	623,928	379,322	548,928
Multi-Sectoral Transfers to LLGs_NonWage	4,744,941	8,268,845	12,859,721
Multi-Sectoral Transfers to LLGs_Wage	1,483,484	1,112,613	1,483,484
Pension for Local Governments	2,090,012	1,567,509	2,339,463
Salary arrears (Budgeting)	294,650	294,650	243,651
Development Revenues	639,650	1,326,482	1,912,635
District Discretionary Development Equalization Grant	38,000	38,000	58,000
Multi-Sectoral Transfers to LLGs_Gou	591,650	1,278,482	1,354,635
Transitional Development Grant	10,000	10,000	500,000
Total Revenues shares	13,387,970	15,582,900	22,188,185
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,154,683	2,288,791	3,154,684
Non Wage	9,593,637	11,223,127	17,120,865
Development Expenditure			
Domestic Development	639,650	889,355	1,912,635
External Financing	0	0	0
Total Expenditure	13,387,970	14,401,273	22,188,185

Narrative of Workplan Revenues and Expenditure

The Administration planned Revenues of 22.18 billion of which 15.69 billion is for multi-sectoral transfers. The budget increased from 13.38 billion. The increment is mainly on Multi-Sectoral transfers to LLGs (Non-Wage and GOU for Development). District Discretionary Development Equalization Grant allocation and Transitional Development Grant were increased. Bur District Unconditional Grant (NonWage) and Locally Raised Revenue were slightly reduced. Also for FY 2020/21 the budget provisions for Salary Arrears and Gratuity for Local Governments were reduced.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	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	4,347,551	813,617	1,070,610
District Unconditional Grant (Non-Wage)	55,626	41,721	93,215
District Unconditional Grant (Wage)	328,692	246,519	328,692
Locally Raised Revenues	790,000	525,377	648,703
Multi-Sectoral Transfers to LLGs_NonWage	3,173,233	0	0
Development Revenues	13,300	10,000	0
District Discretionary Development Equalization Grant	10,000	10,000	0
Multi-Sectoral Transfers to LLGs_Gou	3,300	0	0
Total Revenues shares	4,360,851	823,617	1,070,610
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	328,692	94,736	328,692
Non Wage	4,018,859	482,497	741,918
Development Expenditure			
Domestic Development	13,300	7,281	0
External Financing	0	0	0
Total Expenditure	4,360,851	584,514	1,070,610

Narrative of Workplan Revenues and Expenditure

The budget total is 1.07 billions. It reduced because Multi-Sectoral Transfers were all captured in Administration. Local revenue was slightly reduced but Unconditional Non wage was increased. The work plan revenues are constituted as follows: Wage Ugx 328,692,000, Unconditional Nonwage Ugx93,215,180 and Local Revenue Ugx 648,703,000. The expenditure Allocations are as follows: financial Management services Ugx 520million, Revenue management and collection Ugx570m, Budgeting and Planning Ugx 13.6million Expenditure services 10million, Accounting services 9.88million, capacity Development 4.6m and Sector management and monitoring at Ugx 21Million

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	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	2,707,602	1,260,279	1,540,466
District Unconditional Grant (Non-Wage)	452,855	339,641	466,175
District Unconditional Grant (Wage)	225,434	169,076	225,434
Locally Raised Revenues	810,940	751,562	848,857
Multi-Sectoral Transfers to LLGs_NonWage	1,218,373	0	0
Development Revenues	5,748	0	40,000
District Discretionary Development Equalization Grant	0	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	5,748	0	0
Total Revenues shares	2,713,350	1,260,279	1,580,466
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	225,434	138,952	225,434
Non Wage	2,482,168	729,720	1,315,032
Development Expenditure			
Domestic Development	5,748	0	40,000
External Financing	0	0	0
Total Expenditure	2,713,350	868,673	1,580,466

Narrative of Workplan Revenues and Expenditure

The sector estimated budget is Shs. 1.58 billion for the FY 2020/21. The total budget reduced from 2.71 billions, mainly because Multi-Sectoral Transfers to LLGs_Non Wage were all captured in Administration department. Wage remained the same and Unconditional Grant (Non-Wage) increased by 13,320,000/= which is additional Ex-Gratia District. There is District Discretionary Development Equalization Grant of 40M as a new source. 40M will be for development and the balance recurrent expenditure.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	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	1,859,978	1,105,811	1,516,957
District Unconditional Grant (Non-Wage)	13,286	9,964	11,143
District Unconditional Grant (Wage)	305,015	228,761	305,015
Locally Raised Revenues	35,000	23,450	35,000
Multi-Sectoral Transfers to LLGs_NonWage	381,831	0	0
Sector Conditional Grant (Non-Wage)	379,565	284,674	420,518
Sector Conditional Grant (Wage)	745,282	558,961	745,282
Development Revenues	310,696	247,096	246,453
Multi-Sectoral Transfers to LLGs_Gou	63,600	0	0
Sector Development Grant	247,096	247,096	246,453
Total Revenues shares	2,170,674	1,352,907	1,763,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,050,297	682,475	1,050,297
Non Wage	809,682	261,769	466,661
Development Expenditure			
Domestic Development	310,696	78,279	246,453
External Financing	0	0	0
Total Expenditure	2,170,674	1,022,523	1,763,410

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 1.76 billion for FY 2020/2021. This reduced compared to previous year's IPF of Shs 2.17 billion. The reduction is because of no Multi-Sectoral Transfers to LLGs. But the Sector Conditional Grant (Non-Wage) was increased. Multi- Sectoral allocations to LLGs were all capture in administration department. Most of the funds will be for recurrent expenditure and 246M development.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	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	10,412,514	5,907,199	7,414,520
District Unconditional Grant (Non-Wage)	2,899	2,174	2,899
District Unconditional Grant (Wage)	163,500	122,625	163,500
Locally Raised Revenues	28,592	28,592	28,592
Multi-Sectoral Transfers to LLGs_NonWage	1,154,862	0	0
Other Transfers from Central Government	1,753,656	272,105	140,230
Sector Conditional Grant (Non-Wage)	2,256,903	1,692,626	1,921,137
Sector Conditional Grant (Wage)	5,052,102	3,789,077	5,158,163
Development Revenues	2,056,689	2,497,894	2,755,711
External Financing	1,098,963	1,652,648	2,355,128
Multi-Sectoral Transfers to LLGs_Gou	112,480	0	0
Sector Development Grant	845,246	845,246	400,583
Total Revenues shares	12,469,202	8,405,093	10,170,232
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,215,602	3,265,280	5,321,663
Non Wage	5,196,911	1,823,838	2,092,858
Development Expenditure			
Domestic Development	957,726	204,131	400,583
External Financing	1,098,963	1,399,863	2,355,128
Total Expenditure	12,469,202	6,693,111	10,170,232

Narrative of Workplan Revenues and Expenditure

In 2021, the department revenue is expected to be 10.17 Billion of which shs 5.3215 Bn is wage for all Health workers, shs 1.921 is Non wage and shs 28.5 is local revenue, shs 140.2 m is other transfers from central government (NTD and RBF) and shs 2.89 m is district unconditional grant non wage and Donation from UNICEF, WHO, GAVI, Global Fund for HIV, TB & Malaria, Mildmay and Jhpiego Corporation of 2.355 billions, 400M is Sector Development Grant.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	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	28,974,638	20,895,761	28,736,509
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	156,453	117,340	156,453
Locally Raised Revenues	345,000	331,140	345,000
Multi-Sectoral Transfers to LLGs_NonWage	819,260	0	0
Other Transfers from Central Government	80,000	79,905	80,000
Sector Conditional Grant (Non-Wage)	3,774,752	2,516,502	3,858,350
Sector Conditional Grant (Wage)	23,794,173	17,847,124	24,291,705
Development Revenues	1,225,877	1,061,045	2,165,556
External Financing	145,614	0	0
Multi-Sectoral Transfers to LLGs_Gou	19,218	0	0
Sector Development Grant	1,061,045	1,061,045	2,165,556
Total Revenues shares	30,200,515	21,956,806	30,902,065
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,950,626	17,314,553	24,448,158
Non Wage	5,024,013	2,838,116	4,288,350
Development Expenditure			
Domestic Development	1,080,263	1,310,364	2,165,556
External Financing	145,614	0	0
Total Expenditure	30,200,515	21,463,034	30,902,065

Narrative of Workplan Revenues and Expenditure

The total budget increased from 30.2 billions to 30.9 billions. The increment is on Sector Conditional Grant wage and non wage and the Sector Development Grant. Of the expected 30.9billions wage being shs 24 billions, Non wage being 3.8 billions, District unconditional grant Wage being 156 millions, other government transfers being 80 millions, LRR being 345 millions and sector development grants being 2.1 billions and District unconditional grant Non Wage 5 millions.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	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	984,673	101,862	202,516
District Unconditional Grant (Non-Wage)	10,687	8,015	8,687
District Unconditional Grant (Wage)	125,129	93,847	125,129
Locally Raised Revenues	0	0	68,700
Multi-Sectoral Transfers to LLGs_NonWage	848,857	0	0
Development Revenues	10,926,686	8,178,118	9,623,662
District Discretionary Development Equalization Grant	130,094	130,094	0
Locally Raised Revenues	258,700	173,329	90,000
Multi-Sectoral Transfers to LLGs_Gou	281,219	0	0
Other Transfers from Central Government	5,856,474	3,474,497	5,833,464
Transitional Development Grant	4,400,198	4,400,198	3,700,198
Total Revenues shares	11,911,359	8,279,980	9,826,179
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	125,129	90,310	125,129
Non Wage	859,544	7,198	77,387
Development Expenditure			
Domestic Development	10,926,686	5,564,723	9,623,662
External Financing	0	0	0
Total Expenditure	11,911,359	5,662,232	9,826,179

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimates decreased from 11.1 billions of FY 2019/20 to 9.8 billions for FY 2020/21. This is attributed no allocations on Multi sectoral transfers to LLGs. Also the Transitional Development Grant and Locally Raised Revenues were reduced. With regard to expenditure, The biggest proportion of the budget (non wage) has been allocated to roads maintainance and Operation of Machines. 202M will be recurrent expenditure and 9.6 billions development.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	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	504,255	380,691	556,855
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	45,620	34,215	45,620
Locally Raised Revenues	10,000	10,000	10,000
Sector Conditional Grant (Non-Wage)	33,635	25,226	96,235
Support Services Conditional Grant (Non-Wage)	410,000	307,500	400,000
Development Revenues	935,349	842,982	844,047
District Discretionary Development Equalization Grant	0	0	45,000
External Financing	92,367	0	0
Sector Development Grant	523,180	523,180	779,245
Transitional Development Grant	319,802	319,802	19,802
Total Revenues shares	1,439,603	1,223,673	1,400,902
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,620	33,902	45,620
Non Wage	458,635	334,849	511,235
Development Expenditure			
Domestic Development	842,982	188,761	844,047
External Financing	92,367	0	0
Total Expenditure	1,439,603	557,511	1,400,902

Narrative of Workplan Revenues and Expenditure

Vote :555 Wakiso District**FY 2020/21**

The total sector budget for FY 2020/21 amounts to shs. 1.400 Billions. Composed of; Shs 45.62 Un conditional Wage, Shs 779.2 Million from sector Development Grant, Shs. 400 million from Conditional grant urban water, Shs 96,235,124 million Sector Conditional nonwage, Shs 45 million DDEG, Shs.10 million from locally raised revenue and Shs 5. Million from unconditional non - wage.

The total sector forecasted budget for the FY 2020/21 reduced from 1.439 of the previous FY 2019/2020 to 1,400,902,111/=. The reduction is due to no external financing and the Transitional Development Grant was transferred to Administration department. But the following were increased: Sector Development grant by 256 million, sector conditional none wage by 62 million and allocation of 45 million under DDEG in the sector.

The allocation is as follows: Shs. 96.235 million for non-wage recurrent and Shs. 779,245,007 million for sector development, Shs. 19.802 million for Sanitation grant, Borehole rehabilitation shs. 60 million; piped water construction and extension 721.304 million; Supply & Installation of HDPE Tanks shs. 45.000 million; Payment of retention of completed works in FY 2019/20 shs. 5 million; Water distribution and revenue shs. 197.1millions, and Water production and treatment shs. 202.9 million.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	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	561,066	333,284	482,992
District Unconditional Grant (Non-Wage)	26,305	19,728	26,304
District Unconditional Grant (Wage)	282,664	211,998	282,664
Locally Raised Revenues	141,212	94,612	141,212
Multi-Sectoral Transfers to LLGs_NonWage	101,625	0	0
Sector Conditional Grant (Non-Wage)	9,261	6,945	32,812
Development Revenues	3,152	0	20,000
District Discretionary Development Equalization Grant	0	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	3,152	0	0
Total Revenues shares	564,218	333,284	502,992
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	282,664	156,720	282,664
Non Wage	278,402	74,609	200,328
Development Expenditure			
Domestic Development	3,152	0	20,000
External Financing	0	0	0
Total Expenditure	564,218	231,328	502,992

Narrative of Workplan Revenues and Expenditure

The Department expects to receive 502 million which reduced from 564M of 2019/20. The reduction is mainly because of no Multi-Sectoral Transfers to LLGs. But the Sector Conditional Grant (Non-Wage) increased from 9.26M to 32.8M. The budget is constituted as follows: 141M from locally raised revenue, 26M from Unconditional grant, 32M from sectoral Grant Ministry of Water and Environment and 20M under DDEG, Wage of 282. The Physical Planning activities supported under Transitional grant of 300m is voted under the Administration department.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	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	599,157	352,901	538,212
District Unconditional Grant (Non-Wage)	6,044	4,533	6,044
District Unconditional Grant (Wage)	214,508	160,881	214,508
Locally Raised Revenues	54,064	36,223	54,064
Multi-Sectoral Transfers to LLGs_NonWage	122,855	0	0
Other Transfers from Central Government	0	0	60,228
Sector Conditional Grant (Non-Wage)	201,685	151,264	203,367
Development Revenues	189,671	0	0
Multi-Sectoral Transfers to LLGs_Gou	189,671	0	0
Total Revenues shares	788,827	352,901	538,212
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,508	80,931	214,508
Non Wage	384,648	167,551	323,704
Development Expenditure			
Domestic Development	189,671	0	0
External Financing	0	0	0
Total Expenditure	788,827	248,482	538,212

Narrative of Workplan Revenues and Expenditure

The departmental total budget is 538,212,000/=. This reduced from 788,827,000/= of last FY because of no Multi-Sectoral Transfers to LLGs. But there is a UWEP operational funds allocation under Other Transfers from Central Government. The total of 538,212,000/= of which Ushs. 214,508,000 is for wages while Ushs. 203,367,000 is sector conditional and Ushs. 6,044,000 non wage. Ushs. 54,064,000 is locally raised revenue. 60,228,418/= is Uganda Women Entrepreneurship Program(UWEP) under Other Transfers from Central Government. All the funds will be for recurrent expenditure.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	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	1,176,572	1,042,191	2,149,579
District Unconditional Grant (Non-Wage)	26,857	20,143	44,857
District Unconditional Grant (Wage)	98,400	73,800	98,400
Locally Raised Revenues	45,892	30,748	45,892
Multi-Sectoral Transfers to LLGs_NonWage	83,628	0	0
Other Transfers from Central Government	921,795	917,500	1,960,430
Development Revenues	151,831	83,385	198,373
District Discretionary Development Equalization Grant	83,385	83,385	128,373
External Financing	60,000	0	70,000
Multi-Sectoral Transfers to LLGs_Gou	8,445	0	0
Total Revenues shares	1,328,403	1,125,575	2,347,952
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,400	59,854	98,400
Non Wage	1,078,172	947,686	2,051,179
Development Expenditure			
Domestic Development	91,831	22,243	128,373
External Financing	60,000	0	70,000
Total Expenditure	1,328,403	1,029,784	2,347,952

Narrative of Workplan Revenues and Expenditure

Planning Department forecasted budget for the FY 2020/21 is 2,347,952,000/=, More than that of the previous FY of 1,328,403,000/=.

This is mainly due to the DDEG allocation which will be given out to groups and LRDP/PCA under Other Transfers from Central Government. District Unconditional Grant (Non Wage) allocation increased due to the introduction of the PBS grant of 20M. 2.149 billions will be recurrent expenditure and 198 millions development.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	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	208,626	99,964	120,054
District Unconditional Grant (Non-Wage)	15,000	11,250	15,000
District Unconditional Grant (Wage)	65,362	49,022	65,362
Locally Raised Revenues	39,692	39,692	39,692
Multi-Sectoral Transfers to LLGs_NonWage	88,572	0	0
Development Revenues	10,000	10,000	0
District Discretionary Development Equalization Grant	10,000	10,000	0
Total Revenues shares	218,626	109,964	120,054
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	65,362	28,988	65,362
Non Wage	143,264	40,108	54,692
Development Expenditure			
Domestic Development	10,000	9,813	0
External Financing	0	0	0
Total Expenditure	218,626	78,909	120,054

Narrative of Workplan Revenues and Expenditure

The forecasted budget allocated to the department is totaling to 120,054,000/=. This reduced from that of last FY due to no DDEG and Multi-Sectoral Transfers to LLGs allocation . All the funds will be for recurrent expenditure.

Vote :555 Wakiso District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	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	92,456	74,342	123,182
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	34,667	26,001	34,667
Locally Raised Revenues	20,000	20,000	50,000
Sector Conditional Grant (Non-Wage)	27,788	20,841	28,515
Development Revenues	0	0	0
N/A			
Total Revenues shares	92,456	74,342	123,182
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,667	19,843	34,667
Non Wage	57,788	24,249	88,515
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	92,456	44,092	123,182

Narrative of Workplan Revenues and Expenditure

The total work plan revenues for department stands at UGx 123.18 millions which will come from the Sector Grant, District Unconditional Grant (Wage and Non Wage) and locally raised revenue. The budget increased due to more Local Revenue. On the other hand, work plan expenditures will be on a re-current basis through the year.

Vote :555 Wakiso District

FY 2020/21
