

Vote :532 Luwero 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 :

Signature :

 Ndawula Ronald .District Chairperson Luweero

(Accounting Officer)

 Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

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 :532 Luwero 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	357,974	464,818	3,128,744
Discretionary Government Transfers	4,690,125	2,516,109	4,838,412
Conditional Government Transfers	46,864,221	23,699,370	48,983,472
Other Government Transfers	2,507,403	797,615	2,461,818
External Financing	530,726	445,763	353,571
Grand Total	54,950,449	27,923,675	59,766,017

Revenue Performance by end of December of the Running FY

By the end of second quarter FY 2019/20, a total of shs. 27.923 billion was realized indicating an overall budget performance of 51 percent. Central government transfers made the significant contribution of 97 percent, while locally raised revenue the least of 2 percent, and the balance from external financing. Of the total receipts, recurrent revenue accounts for 91.5 percent, while the balance is for development projects. Out of the total recurrent revenue, wages constitute 74 percent, while the balance catered for direct service delivery. A total of shs 27.799 billion was made available for spending on TSA by departments, leaving shs. 124.383 million on general fund account awaiting transfer to TSA.

Planned Revenues for next FY

The District expects to receive shs 59.769 billion, of which Central Government transfers will make the significant contribution of 94 percent followed by own sources revenue at 5 percent and lastly external financing at 1 percent. Of the total revenue, wages and salaries will consume 63 percent, leaving the balance to cater for direct service delivery. Development projects will account for 12 percent, and the balance recurrent expenditure. In comparison with the Financial Year 2019/20, there is a budget increment of 9 percent. This is attributed to increments IPFs for sector conditional grant non wage and wage, and sector development grants. This is also due to locally raised revenue which is captured 100%.

Expenditure Performance by second 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	6,263,448	3,745,145	7,687,357
Finance	351,692	205,868	432,897
Statutory Bodies	740,360	345,204	782,960
Production and Marketing	1,553,620	802,594	1,988,797
Health	9,036,111	4,927,060	8,883,070
Education	32,032,057	15,517,379	34,458,813
Roads and Engineering	1,455,122	809,485	1,557,122
Water	534,955	350,704	891,647
Natural Resources	309,333	131,818	336,700
Community Based Services	1,385,005	147,495	1,410,172

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Planning	1,157,208	747,556	1,187,366
Internal Audit	85,327	45,879	90,327
Trade, Industry and Local Development	46,211	23,106	58,791
Grand Total	54,950,449	27,799,292	59,766,017
<i>o/w: Wage:</i>	<i>36,604,223</i>	<i>18,302,112</i>	<i>37,698,751</i>
<i>Non-Wage Recurrent:</i>	<i>13,046,258</i>	<i>6,472,959</i>	<i>14,558,722</i>
<i>Domestic Devt:</i>	<i>4,769,242</i>	<i>2,578,458</i>	<i>7,154,973</i>
<i>External Financing:</i>	<i>530,726</i>	<i>445,763</i>	<i>353,571</i>

Expenditure Performance by end of December FY 2019/20

Out of the total receipts shs. 23.432 billion was actually spent revealing and absorption rate of 84 percent, hence unspent balance of shs. 4.491 billion. The unspent balance is basically attributed to development projects for which construction works was still in progress by the end of quarter two and pensioner and gratuity whose payment details were still undergoing verification.

Planned Expenditures for the FY 2020/21

Sixteen new classrooms for both lower and upper primary with access ramps for PWDS, Sixty stances of Pit Latrines out of which 12 are for PWDS with access ramps and rail guards, where stances for boys and girls will be clearly marked. Work on 165 km under periodic maintenance which will serve women,youth,elderly and poor farmers in the rural areas., support tree nursery bed to be accessed by poor farmers elderly,youth and people with disabilities., and construct 100 bed ward at Luwero HC IV (phase vii) with access ramps to cater for people with disabilities., Construction of Administration office block (phase iv) to cater for both women,men staff and people with disabilities , drill 16 deep boreholes and rehabilitate 40 existing water sources, and extension of piped water by 40 km.

Medium Term Expenditure Plans

Thirty six classrooms and one hundred and fifty five five stances of Pit Latrines will be constructed with access provisions for people with disabilities. work on 300 km under periodic maintenance,support farmer groups of various categories of vulnerable categories people, tree nursery bed, and construct 100 bed ward at Luwero Hospital (phase vi) to cater for the various categories of vulnerable youths,women ,elderly and people with disabilities, people,, construction of Administration office block (phase iv), drill 45 deep boreholes, rehabilitate 120 existing water sources, and extension of piped water system by 120 km.

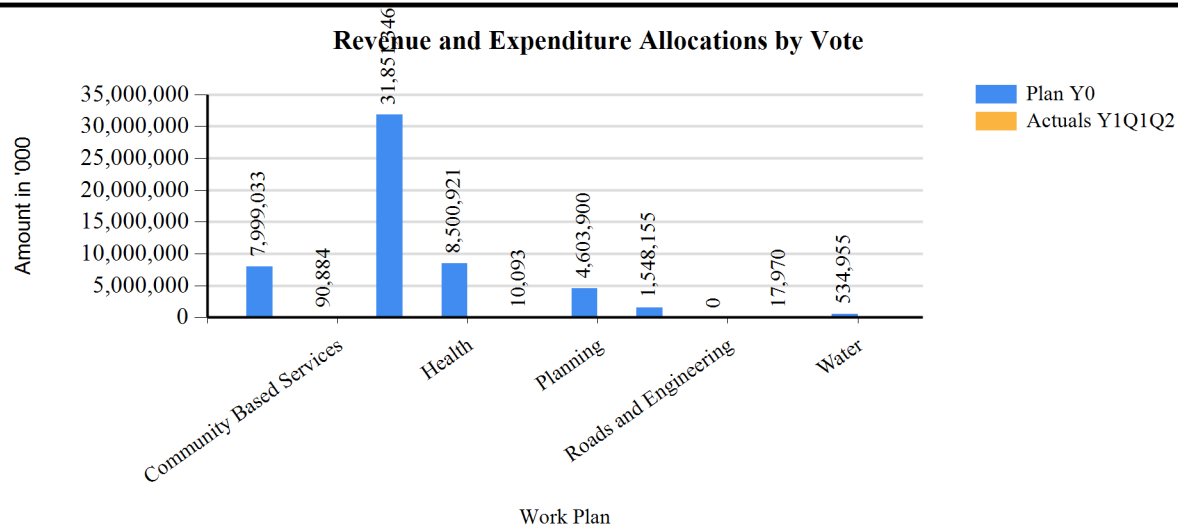
Challenges in Implementation

The budget for locally raised revenue was less appropriated by parliament of Uganda from Ugx. 2.447 billion which the District Council had approved to Ugx 357 million. This has constrained implementation of Council activities. The lengthy and bureaucratic procedure for approving and uploading the Supplementary budget by Ministry of Finance and Parliament has contained implementation of Council activities. Policy shifts within the Financial year where salaries for teachers were increased in October 2019 which implies the District has to go through supplementary budget approvals with the associated challenges .Creation on new administrative units and facilitates like new Seed schools and town Council with out additional funding constraints service delivery.The Wage IPFs only adequate for staffs in post hence does not provide for recruitment plan.

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	357,974	464,818	3,128,744
Advertisements/Bill Boards	0	0	10,400
Agency Fees	20,000	23,567	66,580
Animal & Crop Husbandry related Levies	3,000	988	134,817
Application Fees	10,000	13,753	49,432
Business licenses	20,000	15,081	365,877
Educational/Instruction related levies	10,000	7,257	35,254
Inspection Fees	15,000	16,438	290,650
Interest from private entities - Domestic	4,160	5,569	4,160
Land Fees	0	0	240,000
Liquor licenses	2,184	90	13,283
Local Hotel Tax	0	0	14,312
Local Services Tax	140,000	203,841	386,957
Market /Gate Charges	58,497	42,631	263,994
Occupational Permits	0	0	3,000
Other Fees and Charges	38,870	5,302	555,735
Other fines and Penalties - private	0	0	3,500
Other licenses	0	0	51,637
Park Fees	0	0	127,200
Property related Duties/Fees	20,000	114,737	471,425
Refuse collection charges/Public convenience	0	0	3,600

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Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,795	113	26,462
Registration of Businesses	9,238	592	9,238
Sale of drugs	0	0	1,230
Sale of drugs – from other govt. units	1,230	228	0
2a. Discretionary Government Transfers	4,690,125	2,516,109	4,838,412
District Discretionary Development Equalization Grant	899,063	599,375	962,320
District Unconditional Grant (Non-Wage)	943,696	471,848	1,014,578
District Unconditional Grant (Wage)	1,844,352	922,176	1,844,352
Urban Discretionary Development Equalization Grant	127,218	84,812	133,334
Urban Unconditional Grant (Non-Wage)	279,403	139,701	277,377
Urban Unconditional Grant (Wage)	596,394	298,197	606,452
2b. Conditional Government Transfer	46,864,221	23,699,370	48,983,472
Sector Conditional Grant (Wage)	34,163,477	17,081,739	35,247,947
Sector Conditional Grant (Non-Wage)	5,796,584	2,181,131	6,826,314
Sector Development Grant	1,854,461	1,236,308	3,248,559
Transitional Development Grant	749,802	602,162	519,802
General Public Service Pension Arrears (Budgeting)	607,760	607,760	0
Salary arrears (Budgeting)	288,403	288,403	0
Pension for Local Governments	2,129,618	1,064,809	2,129,618
Gratuity for Local Governments	1,274,116	637,058	1,011,232
2c. Other Government Transfer	2,507,403	797,615	2,461,818
Support to PLE (UNEB)	40,000	41,212	42,000
Uganda Road Fund (URF)	1,315,445	716,403	1,315,445
Uganda Women Entrepreneurship Program(UWEP)	0	0	15,415
Youth Livelihood Programme (YLP)	494,580	0	494,580
Micro Projects under Luwero Rwenzori Development Programme	657,378	40,000	594,378
3. External Financing	530,726	445,763	353,571
International Bank for Reconstruction and Development (IBRD)	64,400	217,000	93,400
Global Fund for HIV, TB & Malaria	0	0	32,018
World Health Organisation (WHO)	204,326	0	0
Global Alliance for Vaccines and Immunization (GAVI)	180,000	204,116	156,153
Mildmay International	50,000	17,227	40,000
Aids Health Care Foundation (AHF)	32,000	7,420	32,000
Total Revenues shares	54,950,449	27,923,675	59,766,017

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i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

By end of second quarter own sources revenue fetched shs 464 million indicating 130 percent budget performance for the HDLG. This performance appears to higher than the expected performance of 50%, due the fact that Parliament appropriated less locally raised revenue compared to shs. 2.4 billion which was approved the District Council for both the HLG & LLGs. Out of the total receipts, Local service tax raised 83 million which is 51 percent budget contribution basically due to direct deductions made from civil servants. Other Lands Fees made significant contribution yet it was not provided for . However registration of births and marriage, and liquor license made the nil contribution of due to the fact that they are demand driven.

Central Government Transfers

During the period under review, Ugx 27.013 billion was realized from central Government Transfers indicating 50% percent budget performance. Of the total receipts, salaries wages consumed 68%, leaving the balance to cater for direct service delivery. Government Grants made the significant Contribution of 97 percent of the overall revenue.

External Financing

Development partners fetched Ugx, 445. million reflecting 84% budget performance. The performance is higher than the expected 50% arising from a one off release of GAVI funds meat for mass measles rubella immunization.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The District expects to receive shs 3.128 billion from locally raised sources, which is 100% collection from the 13 Lower Local Governments. of which HLG which raise 38 percent and the balance from 13 LLGs .Other Fees & Charges is expected to make significant overall percentage contribution of 18 percent ,while the least contribution is expected from sale of drugs of less than 1 percent. Locally raised sources will make an overall budget contribution of only 5 percent. In comparison to the financial year 2019/20, there is a budget increment of 22%, arising from a planned Fund raising drive towards construction of Administration block from Luweerians and all well wishers.

Central Government Transfers

The District expects to realize shs 56.286 billion from central government transfers. Of this shs 37.698 billion (63%) will cater for salaries and the balance will cater for direct service delivery. Central government transfers expects to make a significant overall budget contribution of 94 percent. In comparison to the financial year 2019/20 there is a budget increment of 4 percent arising from increment in development grants, sector conditional grant non wage and wage IPFs.

External Financing

Donors are expected to contribute shs 353.5 million to the District budget which is less than 1 percent of overall budget contribution. Compared to Financial Year 2019/20 there is a decline from ex financial of 33 percent due to the fact that some development partners have not made written direct budget support commitment .

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	1,351,684	621,663	1,710,900
District Production Services	201,936	67,620	277,897
Sub- Total of allocation Sector	1,553,620	689,283	1,988,797
Sector :Works and Transport			
District, Urban and Community Access Roads	1,364,619	666,965	1,557,122

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District Engineering Services	90,503	3,493	0
<i>Sub- Total of allocation Sector</i>	1,455,122	670,458	1,557,122
Sector :Tourism, Trade and Industry			
Commercial Services	46,211	19,157	58,791
<i>Sub- Total of allocation Sector</i>	46,211	19,157	58,791
Sector :Education			
Pre-Primary and Primary Education	19,206,610	9,138,172	20,404,777
Secondary Education	11,267,903	5,022,782	11,661,707
Skills Development	1,111,890	150,786	1,111,890
Education & Sports Management and Inspection	443,655	113,632	1,232,040
Special Needs Education	2,000	0	48,399
<i>Sub- Total of allocation Sector</i>	32,032,057	14,425,371	34,458,813
Sector :Health			
Primary Healthcare	1,156,775	677,835	578,077
District Hospital Services	497,242	150,654	909,344
Health Management and Supervision	7,382,094	3,273,497	7,395,648
<i>Sub- Total of allocation Sector</i>	9,036,111	4,101,986	8,883,070
Sector :Water and Environment			
Rural Water Supply and Sanitation	534,955	83,727	891,647
Natural Resources Management	309,333	67,034	336,700
<i>Sub- Total of allocation Sector</i>	844,288	150,761	1,228,347
Sector :Social Development			
Community Mobilisation and Empowerment	1,385,005	117,501	1,410,172
<i>Sub- Total of allocation Sector</i>	1,385,005	117,501	1,410,172
Sector :Public Sector Management			
District and Urban Administration	6,263,448	2,337,814	7,687,357
Local Statutory Bodies	740,360	180,985	782,960
Local Government Planning Services	1,157,208	556,994	1,187,366
<i>Sub- Total of allocation Sector</i>	8,161,015	3,075,794	9,657,683
Sector :Accountability			
Financial Management and Accountability(LG)	351,692	156,899	432,897
Internal Audit Services	85,327	24,941	90,327
<i>Sub- Total of allocation Sector</i>	437,019	181,841	523,224

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,206,942	3,712,743	7,046,219
District Unconditional Grant (Non-Wage)	111,374	53,774	115,454
District Unconditional Grant (Wage)	615,900	307,950	615,900
General Public Service Pension Arrears (Budgeting)	607,760	607,760	0
Gratuity for Local Governments	1,274,116	637,058	1,011,232
Locally Raised Revenues	65,198	195,702	122,600
Multi-Sectoral Transfers to LLGs_NonWage	518,180	259,090	2,444,963
Pension for Local Governments	2,129,618	1,064,809	2,129,618
Salary arrears (Budgeting)	288,403	288,403	0
Urban Unconditional Grant (Wage)	596,394	298,197	606,452
Development Revenues	56,505	32,402	641,138
District Discretionary Development Equalization Grant	38,103	25,735	41,138
Locally Raised Revenues	8,402	0	600,000
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	6,263,448	3,745,145	7,687,357
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,212,294	590,693	1,222,352
Non Wage	4,994,649	1,747,121	5,823,867
Development Expenditure			
Domestic Development	56,505	0	641,138
External Financing	0	0	0
Total Expenditure	6,263,448	2,337,814	7,687,357

Narrative of Workplan Revenues and Expenditure

The department expects to receive ugx 5.2 billion of which wages and salaries will consume 23 percent and the balance will cater for direct service delivery .The department will facilitate direct transfers to Lower Local Government, monitor all government Programs , hold 12 technical planning Committee meetings , 52 senior management meetings , celebrate international and National days . In comparison with FY 2019/20 , there is a budget decline of 9 percent due to null allocation of IPF for Salary and pension arrears.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	351,692	205,868	424,805
District Unconditional Grant (Non-Wage)	117,866	57,019	121,366
District Unconditional Grant (Wage)	196,245	98,123	196,245
Locally Raised Revenues	37,581	50,727	107,194
Development Revenues	0	0	8,092
District Unconditional Grant (Non-Wage)	0	0	3,500
Locally Raised Revenues	0	0	4,592
Total Revenues shares	351,692	205,868	432,897
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	196,245	92,154	196,245
Non Wage	155,447	64,746	228,560
Development Expenditure			
Domestic Development	0	0	8,092
External Financing	0	0	0
Total Expenditure	351,692	156,899	432,897

Narrative of Workplan Revenues and Expenditure

A total Ugx. 432.8 million is expected to be received for implementation of departmental prioritized activities. Of the total revenue, wages will consume 45%, while the balance will cater for direct service delivery under the different cost centres (Financial management – 35%, Revenue management – 5%, Budgeting 1%, Accounting – 6%, IFMS activities – 7%). Central government transfers will make a significant contribution of 74%, and the balance from locally raised revenue. In comparison to financial year 2019/20, there is a budget increment of 23 % arising from more allocation of locally raised revenue to facilitate revenue mobilization and financial management activities.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	740,360	345,204	763,960
District Unconditional Grant (Non-Wage)	384,679	183,001	383,279
District Unconditional Grant (Wage)	244,360	122,180	244,360
Locally Raised Revenues	111,321	40,023	136,321
Development Revenues	0	0	19,000
Locally Raised Revenues	0	0	19,000
Total Revenues shares	740,360	345,204	782,960
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	244,360	93,170	244,360
Non Wage	496,000	87,815	519,600
Development Expenditure			
Domestic Development	0	0	19,000
External Financing	0	0	0
Total Expenditure	740,360	180,985	782,960

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 782.9 million of which Central government transfers will make the significant contribution of 83 percent, while locally raised sources only 17 percent. Wages and salaries will consume 31 percent of the total budget, while the balance will cater for service delivery. Compared to FY 2019/20 there is a slight increment of six percent attributed to increase local funding to facilitate Council activities and procurement of motor cycle and Multipurpose Photocopier & Printer Machine for Clerks Office..

Vote :532 Luwero District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,396,351	697,748	1,382,719
District Unconditional Grant (Non-Wage)	3,000	1,435	2,000
Locally Raised Revenues	2,465	870	5,465
Sector Conditional Grant (Non-Wage)	366,195	183,098	350,564
Sector Conditional Grant (Wage)	1,024,690	512,345	1,024,690
Development Revenues	157,270	104,847	606,078
Sector Development Grant	157,270	104,847	606,078
Total Revenues shares	1,553,620	802,594	1,988,797
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,024,690	496,470	1,024,690
Non Wage	371,660	178,113	358,029
Development Expenditure			
Domestic Development	157,270	14,700	606,078
External Financing	0	0	0
Total Expenditure	1,553,620	689,283	1,988,797

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 1.988 billion out of which wage will consume 52% and the remainder for direct service delivery. Of the total revenue, central government transfers will make the significant contribution of 99.3%, and the balance from locally raised revenue. In comparison to financial year 2019/20, there is a budget increment of 28 %, which is basically attributed to increased allocation of locally raised revenue to cater for vehicle maintenance and development funding to the department.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,739,991	3,868,739	7,863,541
District Unconditional Grant (Non-Wage)	1,000	478	1,000
Locally Raised Revenues	3,465	499	10,465
Sector Conditional Grant (Non-Wage)	972,885	486,441	1,089,435
Sector Conditional Grant (Wage)	6,762,641	3,381,321	6,762,641
Development Revenues	1,296,120	1,058,320	1,019,529
External Financing	530,726	445,763	353,571
Sector Development Grant	45,395	30,263	165,957
Transitional Development Grant	720,000	582,294	500,000
Total Revenues shares	9,036,111	4,927,060	8,883,070
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,762,641	3,036,357	6,762,641
Non Wage	977,350	447,721	1,100,900
Development Expenditure			
Domestic Development	765,395	398,390	665,957
External Financing	530,726	219,518	353,571
Total Expenditure	9,036,111	4,101,986	8,883,070

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive and spend shs. 8.883 billions of which wage will consume 76%, and the balance will cater for direct service delivery. Compared to FY 2019/20, there is a budget decline of 1.7%. This is attributed to a reduction in external financing and sector development grant IPF.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	30,859,815	14,735,885	32,775,110
District Unconditional Grant (Non-Wage)	18,000	13,908	5,000
District Unconditional Grant (Wage)	82,000	41,000	62,000
Locally Raised Revenues	40,711	17,372	40,711
Other Transfers from Central Government	40,000	41,212	42,000
Sector Conditional Grant (Non-Wage)	4,302,959	1,434,320	5,164,783
Sector Conditional Grant (Wage)	26,376,146	13,188,073	27,460,616
Development Revenues	1,172,242	781,494	1,683,703
Sector Development Grant	1,172,242	781,494	1,683,703
Total Revenues shares	32,032,057	15,517,379	34,458,813
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,458,146	12,297,753	27,522,616
Non Wage	4,401,669	1,424,046	5,252,494
Development Expenditure			
Domestic Development	1,172,242	703,573	1,683,703
External Financing	0	0	0
Total Expenditure	32,032,057	14,425,371	34,458,813

Narrative of Workplan Revenues and Expenditure

-The Department expects to receive 34.458 billion of which 80% will cater for salaries, and the balance for direct service delivery. Central government transfers will make the significant contribution of 99.9%, while the balance from locally raised revenue. Out of the total revenue, development grant will account for only 5%, while the balance will cater for recurrent expenditure. In comparison the financial year 2019/20, there is a budget increment of 7.5%. The increment is attributed to an increase in sector conditional grant wage and non wage, and sector development grant IPFs.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,424,122	800,541	947,083
District Unconditional Grant (Non-Wage)	16,000	16,000	69,000
District Unconditional Grant (Wage)	92,677	68,138	132,677
Locally Raised Revenues	0	0	40,000
Multi-Sectoral Transfers to LLGs_NonWage	705,406	441,051	705,406
Other Transfers from Central Government	610,039	275,351	0
Development Revenues	31,000	8,944	610,039
Locally Raised Revenues	31,000	8,944	0
Other Transfers from Central Government	0	0	610,039
Total Revenues shares	1,455,122	809,485	1,557,122
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	92,677	68,138	132,677
Non Wage	1,331,445	602,320	814,406
Development Expenditure			
Domestic Development	31,000	0	610,039
External Financing	0	0	0
Total Expenditure	1,455,122	670,458	1,557,122

Narrative of Workplan Revenues and Expenditure

The department expects to receive Shs 1.557 billion , out of which 9% will cater for staff salaries and the balance for direct service delivery. In comparison to the the financial year 2019/20, there is a budget increment of 7%, which is basically attributed to increased allocation of unconditional grant wage to cater for salary enhancement of science cadres.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	35,598	17,799	79,024
Sector Conditional Grant (Non-Wage)	35,598	17,799	79,024
Development Revenues	499,357	332,905	812,623
Sector Development Grant	479,555	319,703	792,821
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	534,955	350,704	891,647
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	35,598	12,635	79,024
Development Expenditure			
Domestic Development	499,357	71,091	812,623
External Financing	0	0	0
Total Expenditure	534,955	83,727	891,647

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 891.6 million, out of which 91 percent will cater for development expenditure, while the balance for non wage recurrent activities. In comparison with the FY 2019/20, there is a budget increase of over 67% which is attributed to increase in sector development grant and sector conditional grant non wage IPF.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	309,333	131,818	324,700
District Unconditional Grant (Non-Wage)	5,000	2,391	5,000
District Unconditional Grant (Wage)	287,845	122,123	267,845
Locally Raised Revenues	6,395	2,258	14,395
Sector Conditional Grant (Non-Wage)	10,093	5,047	37,460
Development Revenues	0	0	12,000
Locally Raised Revenues	0	0	12,000
Total Revenues shares	309,333	131,818	336,700
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	287,845	63,917	267,845
Non Wage	21,488	3,117	56,855
Development Expenditure			
Domestic Development	0	0	12,000
External Financing	0	0	0
Total Expenditure	309,333	67,034	336,700

Narrative of Workplan Revenues and Expenditure

The department expects to shs. 336.7 million for implementation of prioritized activities. Out of the total revenue, wages will consume 80%, and the balance will cater for direct service delivery. Central government transfers will make the significant contribution of 95%, while the balance from locally raised revenue. In comparison to financial year 2019/20, there is a budget increment of 8.8% which is attributed to a increase in sector conditional grant IPF and locally raised revenue for purchase of departmental motor cycle.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	368,177	147,495	393,344
District Unconditional Grant (Non-Wage)	4,500	2,152	4,000
District Unconditional Grant (Wage)	197,733	98,867	197,733
Locally Raised Revenues	2,930	1,034	16,930
Other Transfers from Central Government	72,130	0	87,545
Sector Conditional Grant (Non-Wage)	90,884	45,442	87,136
Development Revenues	1,016,828	0	1,016,828
Other Transfers from Central Government	1,016,828	0	1,016,828
Total Revenues shares	1,385,005	147,495	1,410,172
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	197,733	75,393	197,733
Non Wage	170,444	42,108	195,611
Development Expenditure			
Domestic Development	1,016,828	0	1,016,828
External Financing	0	0	0
Total Expenditure	1,385,005	117,501	1,410,172

Narrative of Workplan Revenues and Expenditure

The department expects to receive Shs.1.410 billion where Central Government transfers will contribute 99%, while the balance from Locally raised revenue. Out of the total revenue expected, wage will consume 14%, while the balance will cater for service delivery. In comparison to the financial year 2019/20, there is a slight budget increment of 1.7% to cater for council prioritized activities.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	86,563	42,247	107,851
District Unconditional Grant (Non-Wage)	24,500	13,216	44,500
District Unconditional Grant (Wage)	48,351	24,176	48,351
Locally Raised Revenues	13,711	4,856	15,000
Development Revenues	1,070,645	705,309	1,079,515
District Discretionary Development Equalization Grant	342,926	231,617	370,244
Locally Raised Revenues	19,468	6,857	25,000
Multi-Sectoral Transfers to LLGs_Gou	645,252	426,835	684,271
Other Transfers from Central Government	63,000	40,000	0
Total Revenues shares	1,157,208	747,556	1,187,366
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,351	16,847	48,351
Non Wage	38,212	15,523	59,500
Development Expenditure			
Domestic Development	1,070,645	524,624	1,079,515
External Financing	0	0	0
Total Expenditure	1,157,208	556,994	1,187,366

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 1.187 billion, of which Central government transfers will make the significant contribution of 96.7. percent, while the balance from locally raised revenue. Out of the total revenue, wages will consume 4%, while the balance will cater for direct service delivery. In comparison with the financial year 2019/20, there is a budget increment of 2.6 percent arising from increased allocation of local revenue and unconditional grant to facilitate development planing.

Vote :532 Luwero District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	85,327	45,879	90,327
District Unconditional Grant (Non-Wage)	19,000	9,086	19,000
District Unconditional Grant (Wage)	51,000	25,500	51,000
Locally Raised Revenues	15,327	11,293	20,327
Development Revenues	0	0	0
N/A			
Total Revenues shares	85,327	45,879	90,327
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,000	16,651	51,000
Non Wage	34,327	8,291	39,327
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	85,327	24,941	90,327

Narrative of Workplan Revenues and Expenditure

Internal Audit expects to receive shs 90.327 million of which central government transfers will contribute 77.49% and the balance from local revenue. Out of the total revenue, wages will consume 56.4%, and the balance to cater for direct service delivery. In comparison to FY 2019/20, there is a budget increment of 6%, arising from more allocation of locally raised revenue to cater for departmental vehicle. maintenance ad repairs

Vote :532 Luwero 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	46,211	23,106	58,791
District Unconditional Grant (Non-Wage)	0	0	2,637
District Unconditional Grant (Wage)	28,241	14,121	28,241
Locally Raised Revenues	0	0	10,000
Sector Conditional Grant (Non-Wage)	17,970	8,985	17,913
Development Revenues	0	0	0
N/A			
Total Revenues shares	46,211	23,106	58,791
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,241	10,934	28,241
Non Wage	17,970	8,223	30,549
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	46,211	19,157	58,791

Narrative of Workplan Revenues and Expenditure

A sum of UGX 58.79 million is expected to be received by the department, of which wage will consume 49%, while the balance will cater for direct service delivery. In comparison with the financial year 2019/20, there is a budget increment of 27%. This is attributed to newly allocated local revenue and unconditional grant (non wage).

Vote :532 Luwero District

FY 2020/21
