

Vote: 532 Luwero District

FY 2018/19

Terms and Conditions

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

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

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

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) 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 :



Ndawula Ronald

(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.

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

| Uganda Shillings Thousands | Current Budget Performance | | |
|------------------------------------|--------------------------------|---|--------------------------------|
| | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
| Local Revenues | 412,119 | 355,826 | 462,911 |
| Discretionary Government Transfers | 4,488,715 | 3,656,839 | 4,675,515 |
| Conditional Government Transfers | 40,117,140 | 30,260,387 | 42,843,681 |
| Other Government Transfers | 997,768 | 909,984 | 2,810,151 |
| Donor Funding | 770,000 | 94,777 | 0 |
| Grand Total | 46,785,742 | 35,277,813 | 50,792,258 |

Revenue Performance by end of March of the Running FY

For the period under review , a total of shs 35.2 billion was received by the district reflecting 75 percent budget performance. Locally raised sources performed at 86 percent higher than the expected 75 percent due to direct deductions of Local Service tax from civil servants. Of the Total revenue realized Donors made the least contribution of 0.3 percent of the overall budget, while central Government made the significant contribution of 98.7 percent.

Planned Revenues for next FY

The District expects to receive shs 50.7 billion, of which Central Government transfers will make the significant contribution of 99 percent and the balance from locally raised revenue. It is worth noting that this budget has no direct budget support from Development Partners due to lack of written commitment. In comparison with the previous Financial Year, there is a budget increment of 8.7 percent. This is attributed to salary enhancements for science cadres, increase in Indicative Planning Figures (IPFs) for Uganda Road Fund(URF), School Facilitation Grant(SFG) and Sector Conditional development grant for Health. Wages and salaries constitute 68 percent, and the balance will cater for direct service delivery.

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

| Uganda Shillings Thousands | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|----------------------------|--------------------------------|---|--------------------------------|
| Administration | 6,938,881 | 6,156,290 | 5,040,531 |
| Finance | 367,768 | 281,364 | 346,862 |
| Statutory Bodies | 620,051 | 420,401 | 736,360 |
| Production and Marketing | 880,543 | 629,602 | 1,830,858 |
| Health | 6,085,186 | 4,154,585 | 7,628,718 |
| Education | 27,192,588 | 20,423,073 | 30,052,698 |
| Roads and Engineering | 1,275,022 | 993,612 | 1,937,251 |
| Water | 666,400 | 654,640 | 639,502 |
| Natural Resources | 158,242 | 93,153 | 149,018 |
| Community Based Services | 1,272,730 | 239,441 | 1,274,968 |
| Planning | 1,233,495 | 1,179,663 | 1,070,166 |
| Internal Audit | 94,837 | 51,988 | 85,327 |

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| | | | |
|----------------------------|-------------------|-------------------|-------------------|
| Grand Total | 46,785,742 | 35,277,813 | 50,792,258 |
| <i>o/w: Wage:</i> | 29,527,538 | 22,378,470 | 34,409,963 |
| <i>Non-Wage Recurrent:</i> | 12,519,605 | 9,883,352 | 12,603,800 |
| <i>Domestic Devt:</i> | 3,968,599 | 2,921,215 | 3,778,495 |
| <i>Donor Devt:</i> | 770,000 | 94,777 | 0 |

Expenditure Performance by end of March FY 2017/18

A total of shs 35.2 billion was received by the district reflecting 75 percent budget performance. Wages and salaries consumed shs 63 percent of the total receipts, leaving the balance for direct service delivery. Out of the total revenue shs. 31.4 billion was spent indicating an absorption rate of 89 percent, leaving unspent balance of 3.8 billion. The unspent balance was majorly due to development projects e.g phase IV for the construction general ward at Luwero HC IV, SFG works, borehole drilling which were still under progress, and pensioners who were still undergoing re-verification.

Planned Expenditures for the FY 2018/19

Twenty six classrooms and fifty five stances of Pit Latrines will be constructed, work on 117.4 km under periodic maintenance, support fish farmer groups, tree nursery bed, and construct a cattle treatment crush, upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV (phase iv), Construction of Administration office block (phase ii), drill 19 deep boreholes and rehabilitate 30 existing water sources.

Medium Term Expenditure Plans

Twelve classrooms and fifty five stances of Pit Latrines will be constructed, work on 117.4 km under periodic maintenance, support farmer groups, tree nursery bed, and upgrade Luwero HC IV to District Hospital and Katuugo HC II to HC III, construct 100 bed ward at Luwero HC IV (phase v), construction of Administration office block (phase iii), drill 19 deep boreholes and rehabilitate 50 existing water sources.

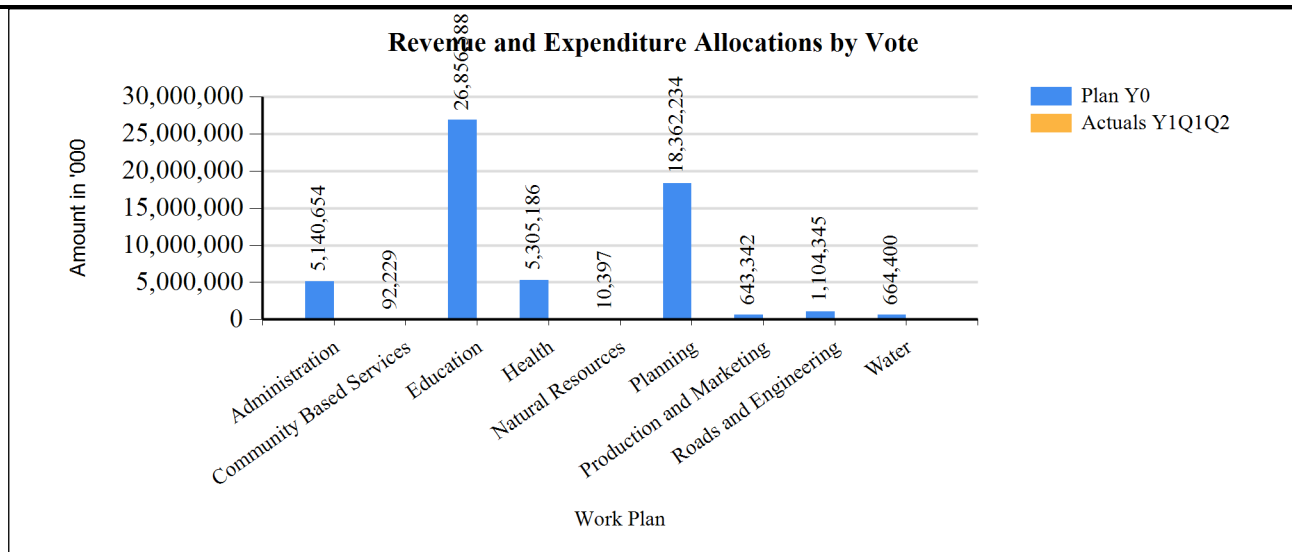
Challenges in Implementation

District Service Commission operation was not allocated direct grant unlike other boards and commissions namely PAC, Contract Committee and Land Board. This constrains the operations of DSC yet it has a heavy work load compared to other boards. Financing it using the District Unconditional Grant balance also constrains other Council activities hence posing financing gap. Wages IPFs are generated by MOFPED don't cater for recruitment in progress, deletion cases due to Payroll errors and staff recruited but not yet on payroll hence creating wage shortfalls. The presidential directive on informal business groups including taxi parks has impacted negatively on service delivery as district will not get a direct replacement or compensation. Sand and stones were recently declared minerals by Ministry of Energy and Mineral development, yet under the Mining ACT administrative fees and Licenses previously corrected by the District are issued by the Commissioner, Mineral Development, hence loss of local revenue.

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 2017/18 | Cumulative Receipts By End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|-----------------------------------|---|-----------------------------------|
| 1. Locally Raised Revenues | 412,119 | 355,826 | 462,911 |
| Agency Fees | 20,235 | 8,780 | 13,317 |
| Animal & Crop Husbandry related Levies | 3,000 | 1,035 | 3,000 |
| Application Fees | 8,155 | 3,823 | 21,155 |
| Business licenses | 16,592 | 11,486 | 20,592 |
| Educational/Instruction related levies | 13,500 | 7,428 | 27,000 |
| Inspection Fees | 27,762 | 33,234 | 47,762 |
| Interest from private entities - Domestic | 0 | 0 | 2,318 |
| Interest from private entities - Foreign | 0 | 0 | 0 |
| Liquor licenses | 1,200 | 166 | 2,520 |
| Local Hotel Tax | 0 | 0 | 15,000 |
| Local Services Tax | 164,401 | 161,821 | 185,353 |
| Market /Gate Charges | 52,497 | 36,243 | 58,497 |
| Other Fees and Charges | 30,697 | 6,374 | 0 |
| Other licenses | 0 | 0 | 2,800 |
| Park Fees | 25,692 | 3,205 | 10,692 |
| Property related Duties/Fees | 35,000 | 79,791 | 47,110 |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees | 6,988 | 756 | 5,795 |
| Sale of (Produced) Government Properties/Assets | 5,000 | 1,684 | 0 |
| Stamp duty | 1,400 | 0 | 0 |
| 2a. Discretionary Government Transfers | 4,488,715 | 3,656,839 | 4,675,515 |

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| | | | |
|--|-------------------|-------------------|-------------------|
| District Discretionary Development Equalization Grant | 1,010,056 | 1,010,056 | 861,701 |
| District Unconditional Grant (Non-Wage) | 871,389 | 653,542 | 954,673 |
| District Unconditional Grant (Wage) | 1,632,241 | 1,224,180 | 1,830,712 |
| Urban Discretionary Development Equalization Grant | 151,158 | 151,158 | 130,545 |
| Urban Unconditional Grant (Non-Wage) | 305,106 | 228,830 | 301,490 |
| Urban Unconditional Grant (Wage) | 518,765 | 389,074 | 596,394 |
| 2b. Conditional Government Transfer | 40,117,140 | 30,260,387 | 42,843,681 |
| General Public Service Pension Arrears (Budgeting) | 1,812,373 | 1,812,373 | 66,974 |
| Gratuity for Local Governments | 663,447 | 497,585 | 1,174,116 |
| Pension for Local Governments | 1,691,665 | 1,268,749 | 1,766,344 |
| Salary arrears (Budgeting) | 973,169 | 973,169 | 0 |
| Sector Conditional Grant (Non-Wage) | 5,909,337 | 3,252,678 | 5,125,417 |
| Sector Conditional Grant (Wage) | 27,376,532 | 20,765,216 | 31,982,857 |
| Sector Development Grant | 1,069,979 | 1,069,979 | 2,706,920 |
| Transitional Development Grant | 620,638 | 620,638 | 21,053 |
| 2c. Other Government Transfer | 997,768 | 909,984 | 2,810,151 |
| Support to PLE (UNEB) | 0 | 0 | 32,000 |
| Uganda Road Fund (URF) | 0 | 893,377 | 1,795,415 |
| Uganda Women Entrepreneurship Program(UWEP) | 280,087 | 0 | 265,055 |
| Youth Livelihood Programme (YLP) | 717,681 | 16,607 | 717,681 |
| 3. Donor | 770,000 | 94,777 | 0 |
| United Nations Children Fund (UNICEF) | 100,000 | 0 | 0 |
| Global Fund for HIV, TB & Malaria | 60,000 | 13,691 | 0 |
| World Health Organisation (WHO) | 100,000 | 0 | 0 |
| Global Alliance for Vaccines and Immunization (GAVI) | 300,000 | 0 | 0 |
| Mildmay International | 75,000 | 81,086 | 0 |
| Program of All-inclusive Care for the Elderly (PACE) | 10,000 | 0 | 0 |
| Makerere University/Monitoring and Evaluation Technical Support (METS) | 50,000 | 0 | 0 |
| Protecting Families Against HIV/AIDS (PREFA) | 75,000 | 0 | 0 |
| Total Revenues shares | 46,785,742 | 35,277,813 | 50,792,258 |

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

own sources revenue fetched UGX 121.6 million indicating 30 percent budget performance. Out of the local receipts, Local Service Tax raised 83.9 million which is 69 percent budget contribution basically due to direct deduction made from Civil servants. However stamp duty made the nil contribution as its on demand driven basis.

Central Government Transfers

UGX 11.96 billion was realized from central transfers indicating 27 percent budget performance performance. Overall Government Grants made the significant Contribution of 99 percent.

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Donor Funding

During the period under review UGX 81 million was received reflecting 10.5 percent budget performance. This under performance is attributed to Development partners that never fulfilled their quarterly budget promise.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

UGX 462 millions is projected to be collected from the different sources of revenue reflecting an overall budget contribution of 1.1 percent. Local Service tax will make a significant contribution of 40 percent due to the fact that its deductible from people in gainful employment and majority are civil servants. Whereas Liquor licenses will make the least contribution after banning brewing of sackets warragi.

Central Government Transfers

Central Government is projected to transfer UGX 40.3 billion which is 99 percent overall budget contribution. Wages and Salaries will consume 73.2 percent and the balance will cater for recurrent and development expenditures. Capital developments will consume 5 percent while recurrent 22 percent of the Total Budget. Compared to Financial Year 2017/18 there is a decline of 13 percent due to reduction in IPFs for Unconditional Grant None wage, primary Salaries, Water development Grant, DDEG and nil allocation for PHC development, UWEP, YLP and domestic salary and pension arrears.

Donor Funding

The District has not received any direct budget support Commitment from Development partners for next Financial Year.

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 March for FY 2017/18 | Approved Budget for FY 2018/19 |
|---|---------------------------------------|--|---------------------------------------|
| Sector: Agriculture | | | |
| Agricultural Extension Services | 12,740 | 8,312 | 1,532,512 |
| District Production Services | 846,773 | 546,081 | 277,130 |
| District Commercial Services | 21,030 | 14,684 | 21,216 |
| <i>Sub- Total of allocation Sector</i> | 880,543 | 569,077 | 1,830,858 |
| Sector: Works and Transport | | | |
| District, Urban and Community Access Roads | 1,142,208 | 707,661 | 1,823,657 |
| District Engineering Services | 132,814 | 33,903 | 113,594 |
| <i>Sub- Total of allocation Sector</i> | 1,275,022 | 741,564 | 1,937,251 |
| Sector: Education | | | |
| Pre-Primary and Primary Education | 18,592,160 | 13,676,562 | 18,696,059 |
| Secondary Education | 8,059,537 | 5,830,102 | 10,583,403 |
| Skills Development | 334,686 | 179,377 | 463,515 |
| Education & Sports Management and Inspection | 204,205 | 131,602 | 307,721 |
| Special Needs Education | 2,000 | 310 | 2,000 |
| <i>Sub- Total of allocation Sector</i> | 27,192,588 | 19,817,952 | 30,052,698 |
| Sector: Health | | | |
| Primary Healthcare | 302,867 | 228,910 | 305,021 |

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| | | | |
|---|-------------------------|-------------------------|-------------------------|
| Health Management and Supervision | 5,782,319 | 3,707,213 | 7,323,696 |
| <i>Sub- Total of allocation Sector</i> | <i>6,085,186</i> | <i>3,936,123</i> | <i>7,628,718</i> |
| Sector: Water and Environment | | | |
| Rural Water Supply and Sanitation | 666,400 | 149,134 | 639,502 |
| Natural Resources Management | 158,242 | 85,488 | 149,018 |
| <i>Sub- Total of allocation Sector</i> | <i>824,642</i> | <i>234,621</i> | <i>788,519</i> |
| Sector: Social Development | | | |
| Community Mobilisation and Empowerment | 1,272,730 | 227,180 | 1,274,968 |
| <i>Sub- Total of allocation Sector</i> | <i>1,272,730</i> | <i>227,180</i> | <i>1,274,968</i> |
| Sector: Public Sector Management | | | |
| District and Urban Administration | 6,938,880 | 4,399,974 | 5,040,531 |
| Local Statutory Bodies | 620,051 | 420,401 | 736,360 |
| Local Government Planning Services | 1,233,495 | 804,856 | 1,070,166 |
| <i>Sub- Total of allocation Sector</i> | <i>8,792,426</i> | <i>5,625,230</i> | <i>6,847,057</i> |
| Sector: Accountability | | | |
| Financial Management and Accountability(LG) | 367,768 | 215,611 | 346,862 |
| Internal Audit Services | 94,837 | 51,988 | 85,327 |
| <i>Sub- Total of allocation Sector</i> | <i>462,605</i> | <i>267,599</i> | <i>432,189</i> |

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SECTION B : Workplan Summary

Workplan Title : Administration

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|---|-----------------------------------|---|-----------------------------------|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 6,796,578 | 6,013,988 | 5,004,771 |
| District Unconditional Grant (Non-Wage) | 123,591 | 93,245 | 123,591 |
| District Unconditional Grant (Wage) | 392,418 | 443,498 | 563,298 |
| General Public Service Pension Arrears (Budgeting) | 1,812,373 | 1,812,373 | 66,974 |
| Gratuity for Local Governments | 663,447 | 497,585 | 1,174,116 |
| Locally Raised Revenues | 75,443 | 37,039 | 174,198 |
| Multi-Sectoral Transfers to LLGs_NonWage | 545,707 | 499,257 | 539,856 |
| Pension for Local Governments | 1,691,665 | 1,268,749 | 1,766,344 |
| Salary arrears (Budgeting) | 973,169 | 973,169 | 0 |
| Urban Unconditional Grant (Wage) | 518,765 | 389,074 | 596,394 |
| Development Revenues | 142,303 | 142,303 | 35,761 |
| District Discretionary Development Equalization Grant | 42,303 | 42,303 | 35,761 |
| Transitional Development Grant | 100,000 | 100,000 | 0 |
| Total Revenue Shares | 6,938,881 | 6,156,290 | 5,040,531 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 911,183 | 832,572 | 1,159,692 |
| Non Wage | 5,885,395 | 3,448,434 | 3,845,079 |
| Development Expenditure | | | |
| Domestic Development | 142,303 | 118,968 | 35,761 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 6,938,880 | 4,399,974 | 5,040,531 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 5.040 billion out of which Central Government transfers will make a significant contribution of 96.5 percent, and the balance from Locally raised sources. Wages and salaries will consume 23 percent, while the balance will cater for service delivery. In comparison with FY 2017/18 there is a significant budget decline of 27 percent, which is basically attributed to reduced IPF for pension arrears and zero for salary arrears and transition development.

Workplan Title : Finance

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|-----------------------------------|---|-----------------------------------|
| A: Breakdown of Workplan Revenues | | | |

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| | | | |
|--|----------------|----------------|----------------|
| Recurrent Revenues | 347,768 | 281,364 | 346,862 |
| District Unconditional Grant (Non-Wage) | 96,456 | 88,197 | 113,037 |
| District Unconditional Grant (Wage) | 199,037 | 143,590 | 196,245 |
| Locally Raised Revenues | 52,275 | 49,577 | 37,580 |
| Development Revenues | 20,000 | 0 | 0 |
| District Unconditional Grant (Non-Wage) | 20,000 | 0 | 0 |
| Total Revenue Shares | 367,768 | 281,364 | 346,862 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 199,037 | 113,192 | 196,245 |
| Non Wage | 148,731 | 102,418 | 150,617 |
| Development Expenditure | | | |
| Domestic Development | 20,000 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 367,768 | 215,611 | 346,862 |

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, the department expects to receive a total of UGX. 343.9m covering Wage-196.2m and Non wage-147.7m. The releases are to cover the following expenditure activities;

-Monthly staff salaries-196.2m, monitoring and supervision of activities-13.9m, consultations with line ministries-12m, property valuation-14m, closure of books at sub county level-4.8m, maintenance of departmental vehicle-6.4m and enhancement of local revenue mobilisation-9m under Fin Mgt. Other activities will include; Implimentation of revenue enhancement strategies-12.6m under revenue Mgt sector and preparation and submission of Final Accounts-6.7m.

Workplan Title : Statutory Bodies

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 620,051 | 420,401 | 736,360 |
| District Unconditional Grant (Non-Wage) | 282,200 | 213,106 | 384,679 |
| District Unconditional Grant (Wage) | 217,449 | 121,093 | 244,361 |
| Locally Raised Revenues | 120,401 | 86,202 | 107,321 |
| Development Revenues | 0 | 0 | 0 |
| N/A | | | |
| Total Revenue Shares | 620,051 | 420,401 | 736,360 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 217,449 | 121,093 | 244,361 |
| Non Wage | 402,601 | 299,308 | 492,000 |

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| <i>Development Expenditure</i> | | | |
|--------------------------------|----------------|----------------|----------------|
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 620,051 | 420,401 | 736,360 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 736.3 million, of which central government transfers will make the significant contribution of 88 percent, while locally raised sources only 12 percent. Wages and salaries will consume 33 percent of the total budget, while the balance will cater for service delivery. Compared to FY 2017/18 there is a budget increment of 19 percent. This is attributed to increased allocation of locally raised revenue and unconditional grant non wage as ex- gratia and Councillors gratuity was merged and recognised as Non Wage grant.

Workplan Title : Production and Marketing

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 813,530 | 562,589 | 1,676,609 |
| District Unconditional Grant (Non-Wage) | 5,000 | 3,729 | 3,000 |
| District Unconditional Grant (Wage) | 227,202 | 124,425 | 227,202 |
| Locally Raised Revenues | 5,000 | 2,190 | 2,465 |
| Sector Conditional Grant (Non-Wage) | 71,636 | 53,727 | 419,252 |
| Sector Conditional Grant (Wage) | 504,693 | 378,520 | 1,024,690 |
| Development Revenues | 67,013 | 67,013 | 154,249 |
| Sector Development Grant | 67,013 | 67,013 | 154,249 |
| Total Revenue Shares | 880,543 | 629,602 | 1,830,858 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 731,895 | 502,944 | 1,251,892 |
| Non Wage | 81,636 | 57,304 | 424,717 |
| Development Expenditure | | | |
| Domestic Development | 67,013 | 8,828 | 154,249 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 880,543 | 569,077 | 1,830,858 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 1.8 billion, of which 99.9 percent will come from central government, and the balance from own sources. Wages and salaries will consume 68 percent, while the balance will cater for service delivery. Compared to the financial year 2017/18, there is a significant increment of 108 percent arising from increased IPF for sector conditional grant wage and non wage.

Workplan Title : Health

Vote: 532 Luwero District**FY 2018/19**

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 5,015,186 | 3,759,808 | 7,014,380 |
| District Unconditional Grant (Non-Wage) | 5,000 | 3,729 | 1,000 |
| Locally Raised Revenues | 5,000 | 2,190 | 3,465 |
| Sector Conditional Grant (Non-Wage) | 378,903 | 284,178 | 378,903 |
| Sector Conditional Grant (Wage) | 4,626,283 | 3,469,712 | 6,631,012 |
| Development Revenues | 1,070,000 | 394,777 | 614,337 |
| Donor Funding | 770,000 | 94,777 | 0 |
| Sector Development Grant | 0 | 0 | 614,337 |
| Transitional Development Grant | 300,000 | 300,000 | 0 |
| Total Revenue Shares | 6,085,186 | 4,154,585 | 7,628,718 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 4,626,283 | 3,469,712 | 6,631,012 |
| Non Wage | 388,903 | 288,266 | 383,368 |
| Development Expenditure | | | |
| Domestic Development | 300,000 | 125,000 | 614,337 |
| Donor Development | 770,000 | 53,145 | 0 |
| Total Expenditure | 6,085,186 | 3,936,123 | 7,628,718 |

Narrative of Workplan Revenues and Expenditure

The sector expects to receive shs. 7.6 billion, of which Central government will contribute 99.95 percent, while the balance from locally raised sources. Wages & salaries will consume 87 percent of total budget, and the balance will cater for service delivery. Compared to FY 2017/18, there is a budget increment of 25 percent due to salary enhancement of science cadres.

Workplan Title : Education

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 26,594,344 | 19,824,829 | 28,695,737 |
| District Unconditional Grant (Non-Wage) | 22,000 | 22,000 | 20,000 |
| District Unconditional Grant (Wage) | 82,000 | 55,099 | 82,000 |
| Locally Raised Revenues | 32,000 | 22,221 | 41,243 |
| Other Transfers from Central Government | 0 | 0 | 32,000 |
| Sector Conditional Grant (Non-Wage) | 4,212,787 | 2,808,525 | 4,193,340 |
| Sector Conditional Grant (Wage) | 22,245,557 | 16,916,984 | 24,327,155 |

Vote: 532 Luwero District**FY 2018/19**

| | | | |
|--|-------------------|-------------------|-------------------|
| Development Revenues | 598,244 | 598,244 | 1,356,960 |
| Sector Development Grant | 398,244 | 398,244 | 1,356,960 |
| Transitional Development Grant | 200,000 | 200,000 | 0 |
| Total Revenue Shares | 27,192,588 | 20,423,073 | 30,052,698 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 22,327,557 | 16,972,083 | 24,409,155 |
| Non Wage | 4,266,787 | 2,845,869 | 4,286,583 |
| Development Expenditure | | | |
| Domestic Development | 598,244 | 0 | 1,356,960 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 27,192,588 | 19,817,952 | 30,052,698 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive 30.052 billion, out of which 81 percent will cater for Salaries and the balance for direct service delivery. Of the total budget Central Government transfers will contribute 99.9 percent and the balance from own sources revenue. Compared to FY 2017/18, there is a budget increment of 10.5 percent. This is basically due to salary enhancements for science cadres and increase in IPF for sector development grant to cater for a new seed secondary school, and Multipurpose science laboration at Makulubita seed secondary schools.

Workplan Title : Roads and Engineering

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 1,197,022 | 948,085 | 1,906,092 |
| District Unconditional Grant (Non-Wage) | 0 | 0 | 18,000 |
| District Unconditional Grant (Wage) | 92,677 | 54,708 | 92,677 |
| Multi-Sectoral Transfers to LLGs_NonWage | 0 | 0 | 962,789 |
| Other Transfers from Central Government | 0 | 893,377 | 832,626 |
| Sector Conditional Grant (Non-Wage) | 1,104,345 | 0 | 0 |
| Development Revenues | 78,000 | 45,528 | 31,159 |
| District Unconditional Grant (Non-Wage) | 18,000 | 4,892 | 0 |
| Locally Raised Revenues | 60,000 | 40,635 | 31,159 |
| Total Revenue Shares | 1,275,022 | 993,612 | 1,937,251 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 92,677 | 54,708 | 92,677 |
| Non Wage | 1,104,345 | 686,856 | 1,813,415 |

Vote: 532 Luwero District**FY 2018/19**

| | | | |
|--------------------------------|------------------|----------------|------------------|
| Development Expenditure | | | |
| Domestic Development | 78,000 | 0 | 31,159 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,275,022 | 741,564 | 1,937,251 |

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of shs 1.937 billion of which central government will contribute 98.4 percent, and the balance from locally raised revenue. Wages and salaries will consume only 4.8 percent, while the balance will cater for service delivery. Compared to the previous financial year, there is a budget increment of 52 percent due increased IPF for Uganda Road Fund(URF).

Workplan Title : Water

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 41,040 | 29,280 | 37,075 |
| Locally Raised Revenues | 2,000 | 0 | 0 |
| Sector Conditional Grant (Non-Wage) | 39,040 | 29,280 | 37,075 |
| Development Revenues | 625,360 | 625,360 | 602,426 |
| Sector Development Grant | 604,722 | 604,722 | 581,374 |
| Transitional Development Grant | 20,638 | 20,638 | 21,053 |
| Total Revenue Shares | 666,400 | 654,640 | 639,502 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 0 | 0 | 0 |
| Non Wage | 41,040 | 11,918 | 37,075 |
| Development Expenditure | | | |
| Domestic Development | 625,360 | 137,216 | 602,426 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 666,400 | 149,134 | 639,502 |

Narrative of Workplan Revenues and Expenditure

A total of shillings 6. Million is expected to be received , of which central government will contribute 100 percent. Compared to FY 2017/18, there is a budget decline of 4 percent arising from reduction of sector conditional grant non wage and sector development grant.

Workplan Title : Natural Resources

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |

Vote: 532 Luwero District**FY 2018/19**

| | | | |
|--|----------------|---------------|----------------|
| Recurrent Revenues | 158,242 | 93,153 | 149,018 |
| District Unconditional Grant (Non-Wage) | 5,000 | 3,729 | 5,000 |
| District Unconditional Grant (Wage) | 127,845 | 77,602 | 127,845 |
| Locally Raised Revenues | 15,000 | 4,024 | 6,395 |
| Sector Conditional Grant (Non-Wage) | 10,397 | 7,798 | 9,778 |
| Development Revenues | 0 | 0 | 0 |
| N/A | | | |
| Total Revenue Shares | 158,242 | 93,153 | 149,018 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 127,845 | 77,602 | 127,845 |
| Non Wage | 30,397 | 7,886 | 21,173 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 158,242 | 85,488 | 149,018 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 149 million, of which Central government will contribute 96 percent, and the balance from own sources revenue. Wages and salaries will consume 86 percent of the total budget and the balance of will cater for service delivery. In comparison to the FY 2017/18, there is a budget decline of 5.8 percent due to limited local revenue allocation.

Workplan Title : Community Based Services

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 274,962 | 222,834 | 1,274,968 |
| District Unconditional Grant (Non-Wage) | 5,000 | 3,729 | 4,500 |
| District Unconditional Grant (Wage) | 167,733 | 145,005 | 197,733 |
| Locally Raised Revenues | 10,000 | 4,929 | 2,930 |
| Other Transfers from Central Government | 0 | 0 | 982,736 |
| Sector Conditional Grant (Non-Wage) | 92,229 | 69,172 | 87,070 |
| Development Revenues | 997,768 | 16,607 | 0 |
| Other Transfers from Central Government | 997,768 | 16,607 | 0 |
| Total Revenue Shares | 1,272,730 | 239,441 | 1,274,968 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 167,733 | 145,005 | 197,733 |

Vote: 532 Luwero District**FY 2018/19**

| | | | |
|--------------------------------|------------------|----------------|------------------|
| Non Wage | 107,229 | 74,556 | 1,077,235 |
| Development Expenditure | | | |
| Domestic Development | 997,768 | 7,620 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,272,730 | 227,180 | 1,274,968 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 1.274 billion where Central Government transfers will contribute 99.8% and the balance from locally raised revenue. Out of the total revenue, wage will consume 16%, while the balance will cater for direct service delivery.

Workplan Title : Planning

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|---|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 93,583 | 53,503 | 86,563 |
| District Unconditional Grant (Non-Wage) | 28,541 | 21,627 | 24,500 |
| District Unconditional Grant (Wage) | 61,042 | 28,177 | 48,351 |
| Locally Raised Revenues | 4,000 | 3,699 | 13,711 |
| Development Revenues | 1,139,912 | 1,126,160 | 983,603 |
| District Discretionary Development Equalization Grant | 380,723 | 385,430 | 321,845 |
| Locally Raised Revenues | 21,000 | 7,249 | 27,117 |
| Multi-Sectoral Transfers to LLGs_Gou | 738,189 | 733,482 | 634,640 |
| Total Revenue Shares | 1,233,495 | 1,179,663 | 1,070,166 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 61,042 | 28,177 | 48,351 |
| Non Wage | 32,541 | 25,326 | 38,211 |
| Development Expenditure | | | |
| Domestic Development | 1,139,912 | 751,353 | 983,603 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,233,495 | 804,856 | 1,070,166 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 1.070 billion, of which Central government transfers will make the significant contribution of 96 percent, while locally raised revenue only 4 percent. In comparison with the financial year 2017/18, there is a budget decline of 13 percent basically due to reduced IPF for DDEG. Salaries will consume 4.5 percent of the total budget, and the balance will cater for direct service delivery

Workplan Title : Internal Audit

Vote: 532 Luwero District**FY 2018/19**

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End March for FY 2017/18 | Approved Budget for FY 2018/19 |
|--|---|--|---|
| A: Breakdown of Workplan Revenues | | | |
| <i>Recurrent Revenues</i> | 94,837 | 51,988 | 85,327 |
| District Unconditional Grant (Non-Wage) | 20,000 | 15,110 | 19,000 |
| District Unconditional Grant (Wage) | 64,837 | 30,984 | 51,000 |
| Locally Raised Revenues | 10,000 | 5,894 | 15,327 |
| <i>Development Revenues</i> | 0 | 0 | 0 |
| N/A | | | |
| Total Revenue Shares | 94,837 | 51,988 | 85,327 |
| B: Breakdown of Workplan Expenditures | | | |
| <i>Recurrent Expenditure</i> | | | |
| Wage | 64,837 | 30,984 | 51,000 |
| Non Wage | 30,000 | 21,004 | 34,327 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 94,837 | 51,988 | 85,327 |

Narrative of Workplan Revenues and Expenditure

The department expects to get a total of 85.3 million of which Central Government transfers will contribute 82 percent, and the balance from locally raised revenue. Of the total revenue wages and salaries will consume 60 percent and the balance will cater for direct service delivery. Compared to the financial year 2017/18, there is a budget decline of 10 percent resulting from Examiners of Accounts transferred to Finance department in re-structuring exercise.