

Vote: 593 Luuka 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.

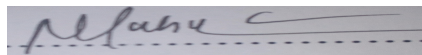
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



Nsubuga Zirimenya 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: 593 Luuka District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	134,600	88,891	111,764
Discretionary Government Transfers	2,094,113	1,663,144	2,317,461
Conditional Government Transfers	15,638,732	11,416,300	17,913,460
Other Government Transfers	0	448,857	732,836
Donor Funding	481,254	566,685	0
Grand Total	18,348,700	14,183,877	21,075,520

Revenue Performance by end of March of the Running FY

Luuka District has a 2017/18 approved Budget of shillings 18,348,850,699/=. By the end of third quarter, 77.3% of the approved Budget had been realised. Over performance stemmed up from capital fund budgeted released 100% by end of third quarter. Actual received were credited to the Different District spending accounts for implementation of approved activities. The Balance on the General collection account stemmed up from General Public service pension beneficiaries not paid pending approval of their files by Public service and advice slip from UNICEF for funds sent to Luuka District. 93% was spent leaving a balance (2%) on departmental accounts for Capital projects which were undergoing implementation by the end of third quarter.

Planned Revenues for next FY

Revenue for 2018/19 is anticipated to increase by 14.8% as compared to financial year 2017/18. Increase in IPFs under Sector conditional grant (wage) and sector Developmental grant contributed to anticipated increase in revenue next financial year. The increased sector conditional grant(wage) is ring fenced for Salary enhancement for science public servants while the Development was increased to cater for infrastructure development in Education, Health services, Production to cater for extension services / cooperatives. Other grants like in Water, Community based services and Natural resources have been maintained as Budgeted for Financial Year 2017/18. Out of the anticipated total District revenue, 65.6% will pay wages, 23.6% will fund Non-wage - recurrent expenditures and Development projects will take a share of 10.8%. By the time of writing this 2018/19 final Performance contract, No donor agency had committed funding to Luuka District for the financial year 2018/19.

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	2,431,589	2,098,943	1,926,707
Finance	195,950	158,570	195,188
Statutory Bodies	383,573	253,082	390,703
Production and Marketing	498,060	382,865	1,064,323
Health	1,681,769	1,359,365	2,828,452
Education	11,750,106	8,702,180	12,944,989
Roads and Engineering	550,321	467,653	784,162
Water	529,444	515,673	530,168
Natural Resources	54,185	39,139	124,185

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Community Based Services	143,729	113,584	153,544
Planning	80,247	58,765	81,601
Internal Audit	49,725	30,397	51,497
Grand Total	18,348,699	14,180,217	21,075,520
<i>o/w: Wage:</i>	12,093,646	9,070,235	13,779,726
<i>Non-Wage Recurrent:</i>	4,508,414	3,272,504	4,865,093
<i>Domestic Devt:</i>	1,265,385	1,270,794	2,430,701
<i>Donor Devt:</i>	481,254	566,685	0

Expenditure Performance by end of March FY 2017/18

Administration and Management Budget 86.3% its approved budget paid by end of third quarter. Over performance stemmed up from receipt of 100% of the General public service arrears, Gratuity for Local Governments (Budgeting) and Donor funding. Under Finance, 81% of the approved Budget was funded. Over Budget performance under finance stemmed up from one off procurement of accountable stationery, which is paid for once a year. Under Statutory bodies, Expenditure performance stood at 66%. Under performance was as a result of savings for LCs emoluments on General Fund account, which is paid at the end of the Financial year. The following Departments: Production at 47%, Education (46%) and Roads (49%) were below average because by end of second quarter, Developmental projects were still under implementation to attract payment certificate. Health department stood at 49% because under NGO none wage, other NGO Health facilities had not met the minimum requirements to attract this fund. Other Departments like Natural Resources, Internal Audit and Planning attracted less under un conditional grant pending compensation in third quarter.

Planned Expenditures for the FY 2018/19

2018/19 anticipated revenue is to increase by 14.8% as compared to 2017/18 approved Budget. From the anticipated revenue, 65.3% will pay salaries, non-wage recurrent activities including Roads and Public administration will consume 23%, while 11.5% of the anticipated Total revenue is for Government of Uganda Development activities. IPF under wage increased by 12% to cater for staff salary enhancement under Health, Teachers, Engineers and Production staff. The Budget under Government of Uganda - Development will focus at infrastructure Development under Health (PHC Development) and Education (SFG and presidential pledge). PMG Development was also increased to fund extension services under PMG non-wage and construction of Busalamu Livestock Market. There is also observable increment under water development to increase water District.

Medium Term Expenditure Plans

Up grading of Bukendi Health center 11 to 111, Construction of 10, 2 Classroom blocks in Primary schools, Construction of 25 Pit latrines, maintenance of both District and District roads, Enhancement of Extension services and increase on Production infrastructure, Water development from 71.9% to 73.3% in the rural, Development of a sustainable environment and Maintenance of District and Sub county roads.

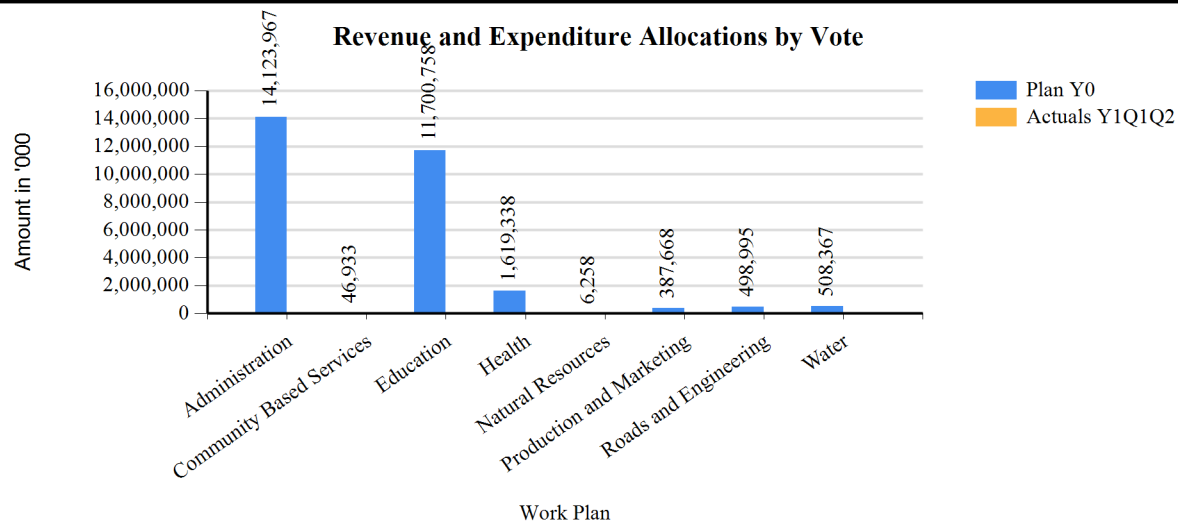
Challenges in Implementation

Inadequate wage provisions to fill the critical staff posts in the staff structure, Escalating costs of service delivery inputs, Inadequate and un reliable sources of Local Revenue, Poor roads network (High rates of wear and tear), Inadequate essential drugs in Health facilities. Poor health infrastructure, Lack of 3 Government Aided secondary schools in 3 sub counties, Low budget under Natural resources and High farmer expectation for Handouts.

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	134,600	88,891	111,764
Agency Fees	12,000	0	3,410
Animal & Crop Husbandry related Levies	0	441	0
Application Fees	3,000	0	5,000
Business licenses	6,000	7,760	8,820
Interest from other government units	0	0	0
Land Fees	600	400	780
Local Services Tax	100,000	63,094	75,557
Market /Gate Charges	0	10,110	7,262
Other Fees and Charges	0	5,586	616
Rent & Rates - Non-Produced Assets – from private entities	0	0	5,419
Sale of non-produced Government Properties/assets	0	0	4,900
Stamp duty	13,000	0	0
Voluntary Transfers	0	1,500	0
Windfall Gains	0	0	0
2a. Discretionary Government Transfers	2,094,113	1,663,144	2,317,461
District Discretionary Development Equalization Grant	349,902	349,902	419,435
District Unconditional Grant (Non-Wage)	577,162	432,871	606,115
District Unconditional Grant (Wage)	1,031,153	773,365	1,143,942
Urban Discretionary Development Equalization Grant	20,333	20,333	26,699
Urban Unconditional Grant (Non-Wage)	43,992	32,994	43,292

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Urban Unconditional Grant (Wage)	71,571	53,679	77,977
2b. Conditional Government Transfer	15,638,732	11,416,300	17,913,460
General Public Service Pension Arrears (Budgeting)	64,624	64,624	0
Gratuity for Local Governments	434,787	326,090	456,779
Pension for Local Governments	190,923	143,192	233,125
Salary arrears (Budgeting)	30,081	30,081	0
Sector Conditional Grant (Non-Wage)	3,032,246	1,713,972	2,681,182
Sector Conditional Grant (Wage)	10,990,921	8,243,191	12,557,808
Sector Development Grant	723,574	723,574	1,963,513
Transitional Development Grant	171,576	171,576	21,053
2c. Other Government Transfer	0	448,857	732,836
Support to PLE (UNEB)	0	14,289	0
Uganda Road Fund (URF)	0	429,159	732,836
Youth Livelihood Programme (YLP)	0	5,409	0
3. Donor	481,254	566,685	0
United Nations Development Programme (UNDP)	0	498,999	0
United Nations Children Fund (UNICEF)	0	12,175	0
United Nations Expanded Programme on Immunisation (UNEPI)	0	49,134	0
Neglected Tropical Diseases (NTDs)	0	6,378	0
Others	481,254	0	0
Total Revenues shares	18,348,700	14,183,877	21,075,520

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

The District has an approved Local revenue of shillings 134,600,000/=, with a third quarter Budget of shillings 88,891,000/= representing 66% of the approved Local revenue Budget. Under performance stemmed up from poor performance of some of the revenue sources, However it is anticipated by the end of the financial year, Performance may improve after increased local revenue mobilization by Finance department.

Central Government Transfers

Luuka District has an approved Budget of shillings 17,233,850,617/= under central Government transfers. By the end of third quarter, 75.9% of the approved budget was received. Over performance stemmed up from Development funds transferred to Luuka District 100% by end of third quarter. Funds received was transferred to the different District spending account for implementation of the Budgeted activities.

Donor Funding

Approved donor fund is shillings 481,254,000/=. By end of third quarter, The District realized shillings 561,997,900/= slightly above approved Budget of which included funds for: Polio immunization, Orphan and vulnerable children and Neglected tropical diseases, which are transferred direct from donor agencies and supplementary budgets made later. However, under Inclusive New Sustainable Communities, Funding was sent direct to the Beneficiary accounts.

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

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Local Revenue is anticipated to reduce by 13.5% in financial year 2018/19. This projection has been guided by actual received by end of third quarter of financial year 2017/18, which stood at 66%.

Central Government Transfers

Central Government Transfers will increase by 10.7%. This is as a result of increases in some of the IPFs as indicated under District unconditional grant. IPFs and under wage has also been increased to meet salary enhancement especially professionals under science category.

Donor Funding

By the time of finalizing writing this 2018/19 Performance contract, No donor agency had committed funding to Luuka District for the Financial year 2018/19.

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	320,085	234,002	939,416
District Production Services	166,661	105,313	112,575
District Commercial Services	11,314	8,487	12,332
<i>Sub- Total of allocation Sector</i>	<i>498,060</i>	<i>347,802</i>	<i>1,064,323</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	550,321	433,702	784,162
<i>Sub- Total of allocation Sector</i>	<i>550,321</i>	<i>433,702</i>	<i>784,162</i>
Sector: Education			
Pre-Primary and Primary Education	9,049,068	6,584,573	9,679,227
Secondary Education	2,610,730	1,824,099	3,062,967
Skills Development	0	0	43,863
Education & Sports Management and Inspection	90,309	56,527	158,933
<i>Sub- Total of allocation Sector</i>	<i>11,750,106</i>	<i>8,465,200</i>	<i>12,944,989</i>
Sector: Health			
Primary Healthcare	1,599,366	1,179,616	2,746,593
Health Management and Supervision	82,403	46,488	81,859
<i>Sub- Total of allocation Sector</i>	<i>1,681,769</i>	<i>1,226,104</i>	<i>2,828,452</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	529,444	479,098	530,168
Natural Resources Management	54,185	39,139	124,185
<i>Sub- Total of allocation Sector</i>	<i>583,630</i>	<i>518,237</i>	<i>654,353</i>
Sector: Social Development			
Community Mobilisation and Empowerment	143,729	106,442	153,544
<i>Sub- Total of allocation Sector</i>	<i>143,729</i>	<i>106,442</i>	<i>153,544</i>

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Sector: Public Sector Management			
District and Urban Administration	2,431,590	2,066,842	1,926,707
Local Statutory Bodies	383,573	240,951	390,703
Local Government Planning Services	80,247	58,765	81,601
<i>Sub- Total of allocation Sector</i>	<i>2,895,410</i>	<i>2,366,558</i>	<i>2,399,012</i>
Sector: Accountability			
Financial Management and Accountability(LG)	195,950	156,579	195,188
Internal Audit Services	49,725	20,953	51,497
<i>Sub- Total of allocation Sector</i>	<i>245,676</i>	<i>177,532</i>	<i>246,685</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	1,543,740	1,208,994	1,617,232
District Unconditional Grant (Non-Wage)	101,027	90,896	91,963
District Unconditional Grant (Wage)	387,309	290,482	500,098
General Public Service Pension Arrears (Budgeting)	64,624	64,624	0
Gratuity for Local Governments	434,787	326,090	456,779
Locally Raised Revenues	58,099	19,610	61,764
Multi-Sectoral Transfers to LLGs_NonWage	205,319	190,340	195,526
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Pension for Local Governments	190,923	143,192	233,125
Salary arrears (Budgeting)	30,081	30,081	0
Urban Unconditional Grant (Wage)	71,572	53,679	77,977
Development Revenues	887,849	889,949	309,475
District Discretionary Development Equalization Grant	35,215	37,299	37,407
Donor Funding	481,254	481,254	0
Multi-Sectoral Transfers to LLGs_Gou	221,380	221,396	272,069
Transitional Development Grant	150,000	150,000	0
Total Revenue Shares	2,431,589	2,098,943	1,926,707
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	458,881	344,161	578,075
Non Wage	1,084,859	848,931	1,039,157
Development Expenditure			
Domestic Development	406,596	392,496	309,475
Donor Development	481,254	481,254	0
Total Expenditure	2,431,590	2,066,842	1,926,707

Narrative of Workplan Revenues and Expenditure

Budget for 2018/19 under Administration is to decrease by 20.8% stemming up from failure to attract Donor funding. However, there was observable increase under; Support Services Conditional Grant (Non-Wage) as seen above to pay for pension and gratuity, increase in IPFs of multi sectoral transfers to Lower Local Governments under District Unconditional Grant (Non-Wage) and increase in share on DDEG to pay for outstanding obligations under Capital Development activities implemented in Financial year 2017/19 .

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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			
Recurrent Revenues	195,950	158,570	195,188
District Unconditional Grant (Non-Wage)	64,954	60,832	70,000
District Unconditional Grant (Wage)	100,188	75,141	100,188
Locally Raised Revenues	30,809	22,597	25,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	195,950	158,570	195,188
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	100,188	73,203	100,188
Non Wage	95,762	83,375	95,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	195,950	156,579	195,188

Narrative of Workplan Revenues and Expenditure

Budget under Finance will decrease by 6%. This stemmed up from Finance department failure to attract DDEG as dictated by guidelines.

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	383,573	253,082	390,703
District Unconditional Grant (Non-Wage)	240,687	145,912	247,818
District Unconditional Grant (Wage)	142,885	107,170	142,885
Development Revenues	0	0	0
N/A			
Total Revenue Shares	383,573	253,082	390,703
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	142,885	107,170	142,885

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Non Wage	240,687	133,781	247,818
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	383,573	240,951	390,703

Narrative of Workplan Revenues and Expenditure

Budget under statutory bodies will increase by 1.8% in the Financial year 2018/19. Budget increase is as a result of a cover up of an under Budget during financial year 2017/18. The Budget will focus at funding statutory bodies functions under District council, Public accounts committee, Land board and The District service commission.

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	460,782	345,587	973,976
District Unconditional Grant (Wage)	108,392	81,295	108,392
Sector Conditional Grant (Non-Wage)	39,182	29,387	240,344
Sector Conditional Grant (Wage)	313,207	234,905	625,240
Development Revenues	37,278	37,278	90,347
District Discretionary Development Equalization Grant	2,000	2,000	0
Sector Development Grant	35,278	35,278	90,347
Total Revenue Shares	498,060	382,865	1,064,323
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	421,599	311,646	733,632
Non Wage	39,182	29,058	240,344
Development Expenditure			
Domestic Development	37,278	7,098	90,347
Donor Development	0	0	0
Total Expenditure	498,060	347,802	1,064,323

Narrative of Workplan Revenues and Expenditure

Production and Marketing has an approved annual budget of shillings 1,064,323,069, up from 492,384,000 this is an increase of 116.2% as a result of salary enhancement, Agricultural development and promotion of extension services. Breakdown of this Budget will include 68.9% wage, 22.6% recurrent expenditure and 8.5% will focus at development.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,619,338	1,214,504	2,286,270
Sector Conditional Grant (Non-Wage)	175,274	131,456	175,274
Sector Conditional Grant (Wage)	1,444,064	1,083,048	2,110,995
Development Revenues	62,430	144,862	542,182
District Discretionary Development Equalization Grant	62,430	59,430	0
Donor Funding	0	85,431	0
Sector Development Grant	0	0	542,182
Total Revenue Shares	1,681,769	1,359,365	2,828,452
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,444,064	1,080,424	2,110,995
Non Wage	175,274	130,946	175,274
Development Expenditure			
Domestic Development	62,430	14,734	542,182
Donor Development	0	0	0
Total Expenditure	1,681,769	1,226,104	2,828,452

Narrative of Workplan Revenues and Expenditure

Budget under Health Department is Projected to increase by 15.8% as a result of Salary enhancement for science public servants and re- introduction of Developmental funding under Primary Health Care. PHC non wage to remain as Budget for 2017/18 and will be distributed to both Government and NGO Health facilities as per guidelines. The Developmental grant will be used to expand Bukendi Health centre 11 to 111. 157 health staff will also be paid salary.

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	11,496,595	8,447,769	12,024,986
District Unconditional Grant (Wage)	27,349	20,511	27,349
Locally Raised Revenues	4,000	0	0
Other Transfers from Central Government	0	14,289	0
Sector Conditional Grant (Non-Wage)	2,231,596	1,487,731	2,176,065
Sector Conditional Grant (Wage)	9,233,650	6,925,238	9,821,572
Development Revenues	253,511	254,411	920,003
District Discretionary Development Equalization Grant	18,000	18,900	44,659
Sector Development Grant	235,511	235,511	875,344
Total Revenue Shares	11,750,106	8,702,180	12,944,989

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	9,233,650	6,776,812	9,848,921
Non Wage	2,262,945	1,501,726	2,176,065
<i>Development Expenditure</i>			
Domestic Development	253,511	186,662	920,003
Donor Development	0	0	0
Total Expenditure	11,750,106	8,465,200	12,944,989

Narrative of Workplan Revenues and Expenditure

The Education Departmental revenue for financial year 2018/19 is anticipated to increase by 10% more than the budget for financial year 2017/18. The increase is as a result of increase in IPF under SFG Development and Under Non wage, the Budget will focus at payment of 1314 Primary and 197 Secondary Teachers. 88 primary and 7 secondary schools will be inspected, 76103 registered pupils will benefit under UPE. The development grant will be used to construct ten , 2 classroom blocks in ten school, procure 197 Desks, Construct 25 pit latrine stances. Ten schools will also benefit from getting Land titles on which they are constructed.

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			
<i>Recurrent Revenues</i>	550,321	467,653	784,162
District Unconditional Grant (Wage)	51,326	38,495	51,326
Multi-Sectoral Transfers to LLGs_NonWage	0	33,951	319,232
Other Transfers from Central Government	0	395,208	413,603
Sector Conditional Grant (Non-Wage)	498,995	0	0
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	550,321	467,653	784,162
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	51,326	38,495	51,326
Non Wage	498,995	395,208	732,836
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	550,321	433,702	784,162

Narrative of Workplan Revenues and Expenditure

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The sector will receive an increment of 31.91% funding from 498,995.057 in 2017-18 to 732,835.533/= in financial year in 2018-19.

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	55,084	41,313	53,475
District Unconditional Grant (Wage)	21,077	15,808	21,077
Sector Conditional Grant (Non-Wage)	34,007	25,505	32,398
Development Revenues	474,360	474,360	476,693
Sector Development Grant	452,784	452,784	455,641
Transitional Development Grant	21,576	21,576	21,053
Total Revenue Shares	529,444	515,673	530,168
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,077	15,808	21,077
Non Wage	34,007	24,009	32,398
Development Expenditure			
Domestic Development	474,360	439,281	476,693
Donor Development	0	0	0
Total Expenditure	529,444	479,098	530,168

Narrative of Workplan Revenues and Expenditure

Overall work plan revenue for 2018/19 increased by 0.3% in comparison to financial year 2017/18 however, out of it none wage revenue ceiling decreased by 4.7% which has lead scaling down many software activities thus reduction in software benefit to the communities. The overall increment will stem up Luuka District water coverage from 71.9% by June 2017/2018 to 73.6% by June 2018/19 and sanitation from 68% in 2017/18 to 78% in 2018/19.

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			
Recurrent Revenues	54,185	39,139	60,185
District Unconditional Grant (Wage)	43,927	32,945	43,927
Locally Raised Revenues	4,000	1,500	10,000
Sector Conditional Grant (Non-Wage)	6,258	4,693	6,258
Development Revenues	0	0	64,000

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District Discretionary Development Equalization Grant	0	0	64,000
Total Revenue Shares	54,185	39,139	124,185
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	43,927	32,945	43,927
Non Wage	10,258	6,193	16,258
<i>Development Expenditure</i>			
Domestic Development	0	0	64,000
Donor Development	0	0	0
Total Expenditure	54,185	39,139	124,185

Narrative of Workplan Revenues and Expenditure

Natural resources Budget will increase by 43.6% next financial year. The increase is as a result of promotion of sector development goals where guidance to urbanization has to be considered.

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			
<i>Recurrent Revenues</i>	143,729	108,176	153,544
District Unconditional Grant (Non-Wage)	3,095	1,500	4,000
District Unconditional Grant (Wage)	93,701	70,276	93,701
Locally Raised Revenues	0	1,200	5,000
Sector Conditional Grant (Non-Wage)	46,933	35,200	50,843
<i>Development Revenues</i>	0	5,409	0
Other Transfers from Central Government	0	5,409	0
Total Revenue Shares	143,729	113,584	153,544
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	93,701	70,276	93,701
Non Wage	50,028	36,167	59,843
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	143,729	106,442	153,544

Narrative of Workplan Revenues and Expenditure

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The sector is to receive 93701000 as conditional grant wage and 59842960 as non wage of which 50842960 is social sector conditional grant, 5000000 local revenue and 4000000 unconditional

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	53,501	29,035	53,601
District Unconditional Grant (Non-Wage)	30,000	11,410	30,100
District Unconditional Grant (Wage)	23,501	17,625	23,501
Development Revenues	26,746	29,730	28,000
District Discretionary Development Equalization Grant	26,746	29,730	28,000
Total Revenue Shares	80,247	58,765	81,601
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,501	17,625	23,501
Non Wage	30,000	11,410	30,100
Development Expenditure			
Domestic Development	26,746	29,730	28,000
Donor Development	0	0	0
Total Expenditure	80,247	58,765	81,601

Narrative of Workplan Revenues and Expenditure

Planning Unit Anticipate to have a budget Slightly maintained as budget for 2017/18 financial year.

Workplan Title : Internal Audit

<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	45,261	28,917	51,497
District Unconditional Grant (Non-Wage)	9,764	4,800	10,000
District Unconditional Grant (Wage)	31,497	23,617	31,497
Locally Raised Revenues	4,000	500	10,000
Development Revenues	4,464	1,480	0
District Discretionary Development Equalization Grant	4,464	1,480	0
Total Revenue Shares	49,725	30,397	51,497

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	31,497	14,173	31,497
Non Wage	13,764	5,300	20,000
<i>Development Expenditure</i>			
Domestic Development	4,464	1,480	0
Donor Development	0	0	0
Total Expenditure	49,725	20,953	51,497

Narrative of Workplan Revenues and Expenditure

The department's annual budget will stand at 45.261,000/=. Funding will be used to pay salaries for Internal Audit staff and Payment for internal audit functions.