

Vote :532 Luwero District

FY 2019/20

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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



Kuruhiira Godfrey M.A, CHIEF
ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____



Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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FY 2019/20**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 2019/20****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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	462,911	363,826	357,974
Discretionary Government Transfers	4,675,515	3,764,928	4,690,125
Conditional Government Transfers	42,843,681	32,561,159	46,864,221
Other Government Transfers	2,810,151	1,457,472	2,507,403
External Financing	0	0	530,726
Grand Total	50,792,258	38,147,384	54,950,449

Revenue Performance by end of March of the Running FY

For the period under review , a total of shs 38.147 billion was received by the district reflecting 75 percent budget performance. Locally raised sources performed at 79 percent higher than the expected 75% due to direct deductions of Local Service tax from civil servants and enforcement of advance payments for revenue tenders. Of the Total revenue realized central Government transfers made the significant contribution of 99 percent, while locally raised revenue only 1 percent..

Planned Revenues for next FY

The District expects to receive shs 54.9 billion, of which Central Government transfers will make the significant contribution of 98.5 percent, while 1.5 percent from locally raised revenue and external financing. In comparison with the Financial Year 2018./19, there is a budget increment of 8 percent. This is attributed to upgrading of Luwero HC IV to a District hospital, increase IPF for gratuity and pension, and newly introduced grant like PCA, LRDP special micro projects and increment for sector grants for Education

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	5,040,531	3,825,459	6,263,448
Finance	346,862	252,569	351,692
Statutory Bodies	736,360	532,577	740,360
Production and Marketing	1,830,858	1,420,789	1,553,620
Health	7,628,718	5,884,213	9,036,111
Education	30,052,698	22,602,334	32,032,057
Roads and Engineering	1,937,251	1,492,907	1,455,122
Water	639,502	630,233	534,955
Natural Resources	149,018	110,327	309,333
Community Based Services	1,274,968	249,478	1,385,005
Planning	1,070,166	1,034,145	1,157,208
Internal Audit	85,327	61,104	85,327

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Trade, Industry and Local Development	0	0	46,211
Grand Total	50,792,258	38,096,136	54,950,449
<i>o/w: Wage:</i>	<i>34,409,963</i>	<i>25,892,059</i>	<i>36,604,223</i>
<i>Non-Wage Recurrent:</i>	<i>12,603,800</i>	<i>8,454,859</i>	<i>13,046,258</i>
<i>Domestic Devt:</i>	<i>3,778,495</i>	<i>3,749,218</i>	<i>4,769,242</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>530,726</i>

Expenditure Performance by end of March FY 2018/19

During the period July to March 2018/19 , a total of Ugx 32.447 billion was actually spent reflecting an absorption rate of 85 percent, leaving unspent balance of shs. 5.7 billion. Wages and salaries consumed 67 percent of the total receipts. The unspent balance is majorly due to development projects whose civil works were still in progress, and some pensioners awaiting supplier numbers.

Planned Expenditures for the FY 2019/20

Fourteen classrooms and fifty stances of Pit Latrines will be constructed , work on 117.4 km under periodic maintenance, tree planting, upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV (phase VI), drill 13 deep boreholes, rehabilitate 50 existing water sources and extension of piped water supply.

Medium Term Expenditure Plans

Thirty six classrooms and 150 stances of Pit Latrines will be constructed , work on 117.4 km under periodic maintenance, upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV , drill 39 deep boreholes, rehabilitate 150 existing water sources and extension of piped water supply.

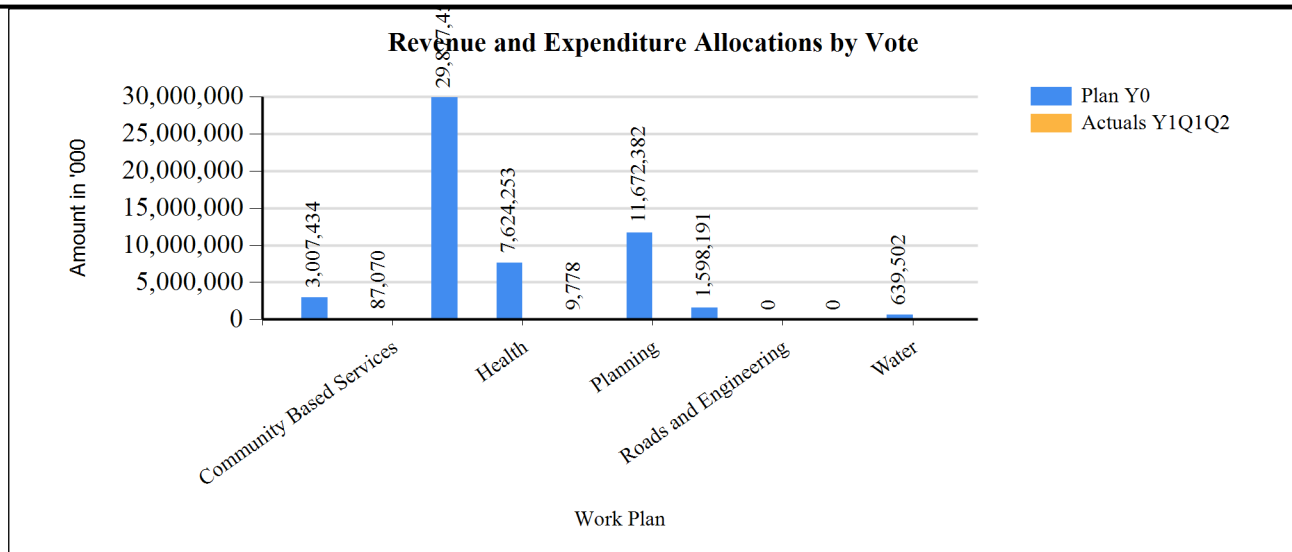
Challenges in Implementation

The inter-face of PBS and IFMS caused delays in budget upload and warranting of development and non wage recurrent. This worsened with supplementary budget uploads with delays from Accountant General's office and budget directorate of MoFPED. Salary enhancements for science cadres without commensurate increment in wage grant has created wage shortfall. Policy changes such as introduction of supplier numbers without adequate preparations resulted in many staff missing salary during the financial year, hence accumulated salary arrears. Central government interventions in local tax system has affected local government strategies for revenue enhancement such as the declaration of sand, stone and clay as mineral and taxi park management guidelines, hence constraining service delivery.

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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	462,911	363,826	357,974
Agency Fees	13,317	26,392	20,000
Animal & Crop Husbandry related Levies	3,000	1,050	3,000
Application Fees	21,155	21,723	10,000
Business licenses	20,592	33,036	20,000
Educational/Instruction related levies	27,000	8,850	10,000
Inspection Fees	47,762	44,329	15,000
Interest from private entities - Domestic	2,318	1,639	4,160
Liquor licenses	2,520	3,348	2,184
Local Hotel Tax	15,000	0	0
Local Services Tax	185,353	125,946	140,000
Market /Gate Charges	58,497	44,639	58,497
Other Fees and Charges	0	0	38,870
Other licenses	2,800	641	0
Park Fees	10,692	867	0
Property related Duties/Fees	47,110	51,262	20,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,795	105	5,795
Registration of Businesses	0	0	9,238
Sale of drugs – from other govt. units	0	0	1,230
2a. Discretionary Government Transfers	4,675,515	3,764,928	4,690,125
District Discretionary Development Equalization Grant	861,701	861,701	899,063

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District Unconditional Grant (Non-Wage)	954,673	716,005	943,696
District Unconditional Grant (Wage)	1,830,712	1,380,876	1,844,352
Urban Discretionary Development Equalization Grant	130,545	130,545	127,218
Urban Unconditional Grant (Non-Wage)	301,490	226,117	279,403
Urban Unconditional Grant (Wage)	596,394	449,683	596,394
2b. Conditional Government Transfer	42,843,681	32,561,159	46,864,221
Sector Conditional Grant (Wage)	31,982,857	24,061,500	34,163,477
Sector Conditional Grant (Non-Wage)	5,125,417	3,499,367	5,796,584
Sector Development Grant	2,706,920	2,706,920	1,854,461
Transitional Development Grant	21,053	21,053	749,802
General Public Service Pension Arrears (Budgeting)	66,974	66,974	607,760
Salary arrears (Budgeting)	0	0	288,403
Pension for Local Governments	1,766,344	1,324,758	2,129,618
Gratuity for Local Governments	1,174,116	880,587	1,274,116
2c. Other Government Transfer	2,810,151	1,457,472	2,507,403
Support to PLE (UNEB)	32,000	39,838	40,000
Uganda Road Fund (URF)	1,795,415	1,386,752	1,315,445
Uganda Women Entrepreneurship Program(UWEP)	265,055	9,676	0
Youth Livelihood Programme (YLP)	717,681	21,206	494,580
Micro Projects under Luwero Rwenzori Development Programme	0	0	657,378
3. External Financing	0	0	530,726
International Bank for Reconstruction and Development (IBRD)	0	0	64,400
World Health Organisation (WHO)	0	0	204,326
Global Alliance for Vaccines and Immunization (GAVI)	0	0	180,000
Mildmay International	0	0	50,000
Aids Health Care Foundation (AHF)	0	0	32,000
Total Revenues shares	50,792,258	38,147,384	54,950,449

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N/A

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,532,512	892,738	1,351,684
District Production Services	277,130	81,901	201,936
District Commercial Services	21,216	15,361	0
<i>Sub- Total of allocation Sector</i>	1,830,858	989,999	1,553,620
Sector :Works and Transport			
District, Urban and Community Access Roads	1,823,657	1,180,825	1,364,619
District Engineering Services	113,594	25,620	90,503
<i>Sub- Total of allocation Sector</i>	1,937,251	1,206,445	1,455,122
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	46,211
<i>Sub- Total of allocation Sector</i>	0	0	46,211
Sector :Education			
Pre-Primary and Primary Education	18,696,059	13,603,218	19,206,610
Secondary Education	10,583,403	7,128,219	11,267,903
Skills Development	463,515	310,156	1,111,890
Education & Sports Management and Inspection	307,721	213,625	443,655
Special Needs Education	2,000	0	2,000
<i>Sub- Total of allocation Sector</i>	30,052,698	21,255,217	32,032,057
Sector :Health			
Primary Healthcare	305,021	229,016	1,156,775
District Hospital Services	0	0	497,242
Health Management and Supervision	7,323,696	5,040,860	7,382,094
<i>Sub- Total of allocation Sector</i>	7,628,718	5,269,876	9,036,111
Sector :Water and Environment			
Rural Water Supply and Sanitation	639,502	120,790	534,955
Natural Resources Management	149,018	102,501	309,333
<i>Sub- Total of allocation Sector</i>	788,519	223,291	844,288
Sector :Social Development			
Community Mobilisation and Empowerment	1,274,968	248,041	1,385,005
<i>Sub- Total of allocation Sector</i>	1,274,968	248,041	1,385,005
Sector :Public Sector Management			
District and Urban Administration	5,040,531	2,218,195	6,263,448

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Local Statutory Bodies	736,360	480,734	740,360
Local Government Planning Services	1,070,166	834,852	1,157,208
Sub- Total of allocation Sector	6,847,057	3,533,781	8,161,015
Sector :Accountability			
Financial Management and Accountability(LG)	346,862	184,175	351,692
Internal Audit Services	85,327	55,215	85,327
Sub- Total of allocation Sector	432,189	239,390	437,019

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,004,771	3,789,699	6,206,942
District Unconditional Grant (Non-Wage)	123,591	89,980	111,374
District Unconditional Grant (Wage)	563,298	430,315	615,900
General Public Service Pension Arrears (Budgeting)	66,974	66,974	607,760
Gratuity for Local Governments	1,174,116	880,587	1,274,116
Locally Raised Revenues	174,198	141,829	65,198
Multi-Sectoral Transfers to LLGs_NonWage	539,856	405,572	518,180
Pension for Local Governments	1,766,344	1,324,758	2,129,618
Salary arrears (Budgeting)	0	0	288,403
Urban Unconditional Grant (Wage)	596,394	449,683	596,394
Development Revenues	35,761	35,761	56,505
District Discretionary Development Equalization Grant	35,761	35,761	38,103
Locally Raised Revenues	0	0	8,402
Transitional Development Grant	0	0	10,000
Total Revenues shares	5,040,531	3,825,459	6,263,448
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,159,692	879,999	1,212,294
Non Wage	3,845,079	1,308,410	4,994,649
Development Expenditure			
Domestic Development	35,761	29,787	56,505

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External Financing	0	0	0
Total Expenditure	5,040,531	2,218,195	6,263,448

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 6.2 billion out of which Central Government transfers will make a significant contribution of 99 percent while Locally raised sources only 1 percent. In comparison with FY 2018/19 there is a significant budget increment of 24 percent, which is basically attributed to increased IPF for salary, pension and gratuity arrears..

Vote :532 Luwero District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	346,862	252,569	351,692
District Unconditional Grant (Non-Wage)	113,037	82,295	117,866
District Unconditional Grant (Wage)	196,245	147,184	196,245
Locally Raised Revenues	37,580	23,090	37,581
Development Revenues	0	0	0
N/A			
Total Revenues shares	346,862	252,569	351,692
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	196,245	98,123	196,245
Non Wage	150,617	86,052	155,447
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	346,862	184,175	351,692

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020 the Department will mobilize and collect local revenue of UGX.2.4 bn of which 35% will be UGX. 519 m. The department expects to receive UGX 351 millions , wage will consume 56 percent and the balance will cater for day to day departmental running activities. In comparison the previous FY 2018/19 there is a slight budget increment of 1.4 percent to cater for property rating exercise in bid to enhance Local revenue performance.

Vote :532 Luwero District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	736,360	532,577	740,360
District Unconditional Grant (Non-Wage)	384,679	286,218	384,679
District Unconditional Grant (Wage)	244,361	183,270	244,360
Locally Raised Revenues	107,321	63,089	111,321
Development Revenues	0	0	0
N/A			
Total Revenues shares	736,360	532,577	740,360
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	244,361	177,794	244,360
Non Wage	492,000	302,941	496,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	736,360	480,734	740,360

Narrative of Workplan Revenues and Expenditure

The Department expects to receive Ugx 740 million out of which 33 percent is wages and salaries and the balance will facilitate day to day transactions. Central Government transfers will contribute 75 percent of the funding and the balance is local Revenue. In Comparison to previous FY there is a slight budget increment of 0.5 percent to cater for day to day activities of Council.

Vote :532 Luwero District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,676,609	1,266,540	1,396,351
District Unconditional Grant (Non-Wage)	3,000	2,162	3,000
District Unconditional Grant (Wage)	227,202	170,402	0
Locally Raised Revenues	2,465	1,475	2,465
Sector Conditional Grant (Non-Wage)	419,252	314,439	366,195
Sector Conditional Grant (Wage)	1,024,690	778,062	1,024,690
Development Revenues	154,249	154,249	157,270
Sector Development Grant	154,249	154,249	157,270
Total Revenues shares	1,830,858	1,420,789	1,553,620
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,251,892	708,667	1,024,690
Non Wage	424,717	281,333	371,660
Development Expenditure			
Domestic Development	154,249	0	157,270
External Financing	0	0	0
Total Expenditure	1,830,858	989,999	1,553,620

Narrative of Workplan Revenues and Expenditure

The Department expects to receive UGX 1.5 Billion, out of which 66 percent will cater for Wages and Salaries. Central Government transfers will contribute 99.8 percent and the balance is locally raised revenue .

Vote :532 Luwero District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,014,380	5,269,876	7,739,991
District Unconditional Grant (Non-Wage)	1,000	726	1,000
Locally Raised Revenues	3,465	2,074	3,465
Sector Conditional Grant (Non-Wage)	378,903	286,845	972,885
Sector Conditional Grant (Wage)	6,631,012	4,980,231	6,762,641
Development Revenues	614,337	614,337	1,296,120
External Financing	0	0	530,726
Sector Development Grant	614,337	614,337	45,395
Transitional Development Grant	0	0	720,000
Total Revenues shares	7,628,718	5,884,213	9,036,111
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,631,012	4,980,231	6,762,641
Non Wage	383,368	289,645	977,350
Development Expenditure			
Domestic Development	614,337	0	765,395
External Financing	0	0	530,726
Total Expenditure	7,628,718	5,269,876	9,036,111

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 9.036 billion , of which Central government will contribute 94 %, Donors 5.8% and the least from locally raised sources . Wages & salaries will consume 75 % of total budget, while the balance of 25 % will cater for recurrent costs . Compared to FY 2018/19 there is a budget increment of 5.4 percent due to introduction district hospital .

Vote :532 Luwero District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	28,695,737	21,245,373	30,859,815
District Unconditional Grant (Non-Wage)	20,000	20,000	18,000
District Unconditional Grant (Wage)	82,000	61,500	82,000
Locally Raised Revenues	41,243	23,187	40,711
Other Transfers from Central Government	32,000	39,838	40,000
Sector Conditional Grant (Non-Wage)	4,193,340	2,797,642	4,302,959
Sector Conditional Grant (Wage)	24,327,155	18,303,206	26,376,146
Development Revenues	1,356,960	1,356,960	1,172,242
Sector Development Grant	1,356,960	1,356,960	1,172,242
Total Revenues shares	30,052,698	22,602,334	32,032,057
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,409,155	18,364,706	26,458,146
Non Wage	4,286,583	2,880,667	4,401,669
Development Expenditure			
Domestic Development	1,356,960	9,844	1,172,242
External Financing	0	0	0
Total Expenditure	30,052,698	21,255,217	32,032,057

Narrative of Workplan Revenues and Expenditure

The department expects to received 32.031 billion , out of which 83 percent will cater for Salaries and the balance for service delivery, Of the total budget Central Government transfers will contribute 99.9 percent and the balance from own sources revenue. Compared to FY 2018/19 there is a budget increment of 6.5 percent due to increase in transitional Development Grant .

Vote :532 Luwero District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,906,092	1,474,260	1,424,122
District Unconditional Grant (Non-Wage)	18,000	18,000	16,000
District Unconditional Grant (Wage)	92,677	69,508	92,677
Multi-Sectoral Transfers to LLGs_NonWage	962,789	782,448	705,406
Other Transfers from Central Government	832,626	604,304	610,039
Development Revenues	31,159	18,647	31,000
Locally Raised Revenues	31,159	18,647	31,000
Total Revenues shares	1,937,251	1,492,907	1,455,122
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	92,677	66,008	92,677
Non Wage	1,813,415	1,140,437	1,331,445
Development Expenditure			
Domestic Development	31,159	0	31,000
External Financing	0	0	0
Total Expenditure	1,937,251	1,206,445	1,455,122

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of shs 1.455 billion, out of which 7% will cater for salaries and wages and the balance (93%) for direct service delivery. Compared to the FY 2018/19, there a big budget decrease of 26.4%. This is attributed to cut in IPF for Uganda Road Fund.

Vote :532 Luwero District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	37,075	27,806	35,598
Sector Conditional Grant (Non-Wage)	37,075	27,806	35,598
Development Revenues	602,426	602,426	499,357
Sector Development Grant	581,374	581,374	479,555
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	639,502	630,233	534,955
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	37,075	23,781	35,598
Development Expenditure			
Domestic Development	602,426	97,008	499,357
External Financing	0	0	0
Total Expenditure	639,502	120,790	534,955

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 534.9 million, out of which 94 percent will cater for development expenditure, while the balance for non wage recurrent activities. In comparison with the FY 2018/19, there is a budget decline of 16% which is attributed to reduced IPF for Sector Development grant and Transitional Development grant.

Vote :532 Luwero District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	149,018	110,327	309,333
District Unconditional Grant (Non-Wage)	5,000	3,283	5,000
District Unconditional Grant (Wage)	127,845	95,884	287,845
Locally Raised Revenues	6,395	3,827	6,395
Sector Conditional Grant (Non-Wage)	9,778	7,333	10,093
Development Revenues	0	0	0
N/A			
Total Revenues shares	149,018	110,327	309,333
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	127,845	95,884	287,845
Non Wage	21,173	6,618	21,488
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	149,018	102,501	309,333

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 309.3 million, of which Central government will contribute 98 percent, and the balance from locally raised revenue. Wages and salaries will consume 93 percent of the total budget, the balance of will cater for direct service delivery. There is a significant budget increment of 108 percent as compared to FY 2018/19 to cater for salary enhancement of science cadres.

Vote :532 Luwero District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,274,968	249,478	368,177
District Unconditional Grant (Non-Wage)	4,500	3,240	4,500
District Unconditional Grant (Wage)	197,733	148,300	197,733
Locally Raised Revenues	2,930	1,753	2,930
Other Transfers from Central Government	982,736	30,882	72,130
Sector Conditional Grant (Non-Wage)	87,070	65,302	90,884
Development Revenues	0	0	1,016,828
Other Transfers from Central Government	0	0	1,016,828
Total Revenues shares	1,274,968	249,478	1,385,005
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	197,733	148,300	197,733
Non Wage	1,077,235	99,741	170,444
Development Expenditure			
Domestic Development	0	0	1,016,828
External Financing	0	0	0
Total Expenditure	1,274,968	248,041	1,385,005

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 1.385 billion where Central Government transfers will contribute 99% and locally raised revenue only 1%. Out of the total revenue, wage will contribute 14%, while the balance will cater for direct service delivery. In comparison to the FY 2018/19, there is a significant increment of 8.6% due to the newly introduced IPF for Parish Community Association (PCA).

Vote :532 Luwero District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	86,563	67,308	86,563
District Unconditional Grant (Non-Wage)	24,500	16,962	24,500
District Unconditional Grant (Wage)	48,351	36,263	48,351
Locally Raised Revenues	13,711	14,082	13,711
Development Revenues	983,603	966,837	1,070,645
District Discretionary Development Equalization Grant	321,845	321,845	342,926
Locally Raised Revenues	27,117	10,351	19,468
Multi-Sectoral Transfers to LLGs_Gou	634,640	634,640	645,252
Other Transfers from Central Government	0	0	63,000
Total Revenues shares	1,070,166	1,034,145	1,157,208
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,351	30,262	48,351
Non Wage	38,211	30,622	38,212
Development Expenditure			
Domestic Development	983,603	773,968	1,070,645
External Financing	0	0	0
Total Expenditure	1,070,166	834,852	1,157,208

Narrative of Workplan Revenues and Expenditure

A total of Ugx. 1.157 billion is expected to be received, out of which 92.5% will cater for development and the balance (7.5%) for recurrent expenditure. Central government transfers will make the significant contribution of 97%, while the balance (3%) from locally raised revenue. Wages and salaries will consume only 4% of the total revenue, while 96% will cater for direct service delivery. Compared to Fy 2018/19, there is a budget increment of 8% which is basically attributed to the newly introduced IPF for special micro projects under LRDP and the increment in DDEG IPF.

Vote :532 Luwero District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	85,327	61,104	85,327
District Unconditional Grant (Non-Wage)	19,000	13,682	19,000
District Unconditional Grant (Wage)	51,000	38,250	51,000
Locally Raised Revenues	15,327	9,172	15,327
Development Revenues	0	0	0
N/A			
Total Revenues shares	85,327	61,104	85,327
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,000	33,269	51,000
Non Wage	34,327	21,946	34,327
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	85,327	55,215	85,327

Narrative of Workplan Revenues and Expenditure

A total of shs 85.3 million is expected to be received, out of which central government transfers will make a significant contribution of 82 percent, while the balance from locally raised revenue. Wages and salaries will consume 60 percent, whereas the balance will cater for service delivery.

Vote :532 Luwero District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	46,211
District Unconditional Grant (Wage)	0	0	28,241
Sector Conditional Grant (Non-Wage)	0	0	17,970
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	46,211
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	28,241
Non Wage	0	0	17,970
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	46,211

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shs 46.2 million, out of which 61 percent will cater for salaries and wages, while the balance of 39 percent for direct service delivery.

Vote :532 Luwero District

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