

Vote: 593 Luuka District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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 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 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 2017/18. These take the form of summaries of Ministerial 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 2017/18 subject to the available 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 my behalf 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 the performance contract.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplan progress reports by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Planning and Economic Development will not disburse funds unless it has received complete submissions of the annual performance 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 2017/18.

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I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to

Luuka District

MoFPED

Signed on Date: _____

Signed on Date: _____

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed

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 (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws of 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 CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and 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, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and 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 procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the due date.

Local Government Performance Contract FY 2017/18

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Public Accounts Committee.

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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 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 (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They will 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 programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement 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 and Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, audit and feedback processes.

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 requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Association, Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	89,608	117,093	
2a. Discretionary Government Transfers	2,049,067	1,616,675	
2b. Conditional Government Transfers	14,972,085	11,505,252	
2c. Other Government Transfers		35,551	
4. Donor Funding	1,195,000	77,117	
Total Revenues	18,305,761	13,351,688	18,348,700

Planned Revenues for 2017/18

2017/18 approved Budget is shillings 18,348,700,000/= reflecting 0.6% increase as compared to 2016/17 Budget. 2017/18 IPFs under Wage is to increase by 3.7%. Non wage - recurrent increased by 9% as a result of increased sector conditional grant, Pension and gratuity. Domestic Dev't is to slightly increase by 1.4% due to slight increase in IPFs under Development Grants.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	2,802,381	1,447,038	2,431,590
2 Finance	205,521	148,594	195,950
3 Statutory Bodies	381,926	279,756	383,573
4 Production and Marketing	492,384	367,014	498,060
5 Health	1,664,462	1,316,959	1,681,769
6 Education	11,366,876	8,603,227	11,750,106
7a Roads and Engineering	634,995	391,485	550,321
7b Water	431,725	406,053	529,444
8 Natural Resources	61,812	47,098	54,185
9 Community Based Services	143,270	95,934	143,729
10 Planning	73,848	48,265	80,247

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Executive Summary

The approved Budget for 2017/18 is 18,348,700,000/=. Of which 65.5% anticipated to pay wage, which is 10% of 2016/17 Budget as a result of proper payroll management of decentralised payroll. Non wage recurrent increased by 1.7% giving a share of 25% of the approved Budget. Domestic development maintained at 6.9%. Donor Development will cost 2.6%.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	89,608	108,710	
Land Fees	200	540	
Agency Fees	9,793	2,750	
Business licences	3,319	8,380	
Local Service Tax	61,837	71,992	
Market/Gate Charges		8,615	
Other Fees and Charges		1,993	
Other licences	12,440	3,500	
Voluntary Transfers		10,000	
Application Fees	2,020	940	
2a. Discretionary Government Transfers	2,049,067	1,616,675	
Urban Unconditional Grant (Non-Wage)	58,279	43,709	
Urban Discretionary Development Equalization Grant	26,854	26,854	
Urban Unconditional Grant (Wage)	67,737	53,679	
District Unconditional Grant (Wage)	1,017,424	773,365	
District Unconditional Grant (Non-Wage)	638,822	479,116	
District Discretionary Development Equalization Grant	239,952	239,952	
2b. Conditional Government Transfers	14,972,085	11,505,252	
Development Grant	629,957	629,957	
Transitional Development Grant	327,348	327,348	
Gratuity for Local Governments	296,974	222,730	
Sector Conditional Grant (Wage)	10,645,334	8,274,606	
Sector Conditional Grant (Non-Wage)	2,935,752	1,940,536	
Salary arrears (Budgeting)		0	
Pension for Local Governments	106,587	79,940	
General Public Service Pension Arrears (Budgeting)	30,135	30,135	
4. Donor Funding	1,195,000	33,448	
UNICEF	35,000	33,448	
Inclusive & Sustainable New Comm Proj	1,160,000	0	

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A. Revenue Performance and Plans

Central Government Transfers will increase by 10% as a result of increase in IPFs of Discretionary Government transfers under Un conditional grant wage and DDEG. Conditional Government transfers will also increase by 11% as a result of increase in IPFs under Development grants and General Public service pension arrears, Sector conditional grants (wage Pension and Gratuity for Local Governments).

(iii) Donor Funding

By the time of writing this Final performance contract, Inclusive new community project had communicated fund of 481,256,000/= contributing to 2.6% of the 2017/18 approved Budget.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,233,760	1,543,740
District Unconditional Grant (Non-Wage)	124,750	101,027
District Unconditional Grant (Wage)	342,959	387,309
General Public Service Pension Arrears (Budgeting)	30,135	64,624
Gratuity for Local Governments	296,974	434,787
Locally Raised Revenues	17,100	58,099
Multi-Sectoral Transfers to LLGs	247,519	205,319
Pension for Local Governments	106,587	190,923
Salary arrears (Budgeting)	0	30,081
Urban Unconditional Grant (Wage)	67,737	71,572
<i>Development Revenues</i>	1,568,621	887,850
District Discretionary Development Equalization Gra	13,244	35,215
Donor Funding	1,160,000	481,254
Locally Raised Revenues	31,000	0
Multi-Sectoral Transfers to LLGs	164,378	221,381
Transitional Development Grant	200,000	150,000
Total Revenues	2,802,381	2,431,590
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,233,760	1,543,740
Wage	346,480	458,881
Non Wage	887,280	1,084,859
<i>Development Expenditure</i>	1,568,621	887,850
Domestic Development	408,621	406,596
Donor Development	1,160,000	481,254
Total Expenditure	2,802,381	2,431,590

2016/17 Revenue and Expenditure Performance up to March

Administration Department has an approved budget of shillings 2,802,381,000=, By end of third quarter, 5 approved budget had been transferred to Administration spending account. Under performance stemmed up from fund under ISNC Agency not credited on Administration account where it is Budgeted and instead directly

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Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled	55	56	65
%age of staff appraised	57	92	65
%age of staff whose salaries are paid by 28th of every month	57	99	75
%age of pensioners paid by 28th of every month	60	99	60
No. (and type) of capacity building sessions undertaken	4	10	3
Availability and implementation of LG capacity building policy and plan	Yes	yes	yes
No. of monitoring visits conducted	4	2	4
No. of monitoring reports generated	4	2	4
%age of staff trained in Records Management	50	50	65
No. of computers, printers and sets of office furniture purchased	4	1	0
No. of existing administrative buildings rehabilitated	1	1	0
No. of administrative buildings constructed	1	1	1
Function Cost (US\$ '000)	2,802,381	1,447,038	2,431,000
Cost of Workplan (US\$ '000):	2,802,381	1,447,038	2,431,000

2016/17 Physical Performance up to March

Payment was made for Luuka District website, Fuel for office operations of CAO's office, Deputy CAO, stationery, was procured, newspapers were bought to be updated with current affairs in the district. Facilitation to cater for data capture, invoicing and payroll printing, Staff training, maintenance of motor vehicles both CAO's and C.L.C.V, Renovation of council hall and payment for construction of Administration block.

Planned Outputs for 2017/18

Workshops and Seminars attended, Books, Printing, Stationery, Photocopying and Binding, Small Office Equipment, Bank Charges and other Bank related costs, Subscriptions, Telecommunications, Electricity, Water, Cleaning and Sanitation, Travel inland, Fuel, Lubricants and Oils, Maintenance - Vehicles, Fines and Penalties.

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Workplan 1a: Administration

1. Limited funding

Grants are limited as they can not effectively meet the expenditures required and recruitment of more staff to fill staffing gaps.

2. Transport facilities

The department faces a challenge of transport to enable the Deputy CAO and other staff in monitoring district programmes since the department has got one functioning vehicle

3. Capacity gaps

Critical positions have not been filled

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>197,521</i>	<i>195,950</i>
District Unconditional Grant (Non-Wage)	66,524	64,954
District Unconditional Grant (Wage)	100,188	100,188
Locally Raised Revenues	30,809	30,809
<i>Development Revenues</i>	<i>8,000</i>	
District Discretionary Development Equalization Gra	8,000	
Total Revenues	205,521	195,950
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>197,521</i>	<i>195,950</i>
Wage	100,188	100,188
Non Wage	97,333	95,762
<i>Development Expenditure</i>	<i>8,000</i>	<i>0</i>
Domestic Development	8,000	0
Donor Development	0	0
Total Expenditure	205,521	195,950

2016/17 Revenue and Expenditure Performance up to March

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Workplan 2: Finance

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	15/09/2016	15/7/2017	15/09/2018
Value of LG service tax collection	54000000	9208000	90000000
Value of Other Local Revenue Collections	37000000	6700000	94000000
Date of Approval of the Annual Workplan to the Council	30/05/2015	30/5/2014	30/05/2018
Date for presenting draft Budget and Annual workplan to the Council	27/02/2016	27/2/2017	30/03/2018
Date for submitting annual LG final accounts to Auditor General	30/08/2015	30/8/2017	30/09/2018
Function Cost (US\$ '000)	205,521	148,594	195,000
Cost of Workplan (US\$ '000):	205,521	148,594	195,000

2016/17 Physical Performance up to March

Coordination and management of finance office operationalized through, Travel inland, procurement of stationery, Tonner, fuel for office operation, bank charges, meals and refreshments, internet Data purchase, subscription to PAC parliament and Auditor General, photocopying, binding, and submission of 2015/16 financial statements, done, preparation of monthly and submission of monthly reports to ministry finance and planning, filing returns, WHT and PAYEE, small office equipment

Planned Outputs for 2017/18

Production and submission of quarterly Financial Reports by the 15th day of the month following the quarter to ensure timely accountability and adherence to the relevant control measures. Local Revenue collected as planned. Procurement of accounting stationery and General Management of revenue and expenditure practices.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Transport

Lack of transport to assist in local revenue mobilization and collection

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Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
Recurrent Revenues	381,926	383,573
District Unconditional Grant (Non-Wage)	239,041	240,687
District Unconditional Grant (Wage)	142,885	142,885
Total Revenues	381,926	383,573
B: Breakdown of Workplan Expenditures:		
Recurrent Expenditure	381,926	383,573
Wage	142,885	142,885
Non Wage	239,041	240,687
Development Expenditure	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	381,926	383,573

2016/17 Revenue and Expenditure Performance up to March

By end of THIRD quarter, 73% of the approved Budget and 93% quarterly budget under Statutory bodies has been realised. Under performance stemmed up from Salary for Chairperson DSC not paid. Expenditure during the quarter was focussed at implementation of approved activities under statutory bodies.

Department Revenue and Expenditure Allocations Plans for 2017/18

The budget under statutory bodies will slightly increase by 0.4% next financial year to continue fund functions of Luuka District statutory bodies.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17	2017/18
	Approved Budget and Planned outputs	Approved Budget and Planned outputs
	Expenditure and Performance by End March	

Function: 1382 Local Statutory Bodies

No. of land applications (registration, renewal, lease extensions) cleared	10	8	10
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Vote: 593 Luuka District

Workplan 3: Statutory Bodies

2016/17 Physical Performance up to March

One Council and one standing committee meetings conducted, 3 Monthly allowances for councillors paid. District councillors, 8 Chairperson L.C.111s, two mtgs for PAC and 3 Contracts committee mtgs.

Planned Outputs for 2017/18

6 Council meetings. 6 Standing committee meetings to be held per sector, reports discussed in Council. 4 A General and Internal Audit reports to be discussed for the District and LLG. CAO's submissions to the Co to be handled and discussed in respective meetings. District land Board to issue lease holds to applicants and land

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate funding

We cannot hold frequent meetings to discuss all issues as they arise in the district

2. Poor working conditions

No computers and offices located near the road with a lot of noise making interruptions in meetings.

3. Inadequate office space

Public accounts committee and Land board lack office space. This compromises proper records management.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	459,312	460,782
District Unconditional Grant (Wage)	108,392	108,392
Sector Conditional Grant (Non-Wage)	37,713	39,182
Sector Conditional Grant (Wage)	313,207	313,207
<i>Development Revenues</i>	33,072	37,278
Development Grant	33,072	35,278

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Workplan 4: Production and Marketing

Total Revenues	492,384	377,556	498,060
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>459,312</i>	<i>341,951</i>	<i>460,782</i>
Wage	421,599	316,200	421,599
Non Wage	37,713	25,751	39,182
<i>Development Expenditure</i>	<i>33,072</i>	<i>25,063</i>	<i>37,278</i>
Domestic Development	33,072	25,063	37,278
Donor Development	0	0	0
Total Expenditure	492,384	367,014	498,060

2016/17 Revenue and Expenditure Performance up to March

The department has an annual budget of shillings 492,384,000 out of which shillings 377,556,000 was released at the end of third quarter representing 77% of the total budget. 125,852,000 was released in the quarter, of which shillings 20,449,215 for PMG released in the quarter, shillings 9,426,719 was for recurrent expenditure representing 77%, shillings 11,022,496 for capital development representing 100%, opening balance of shillings 23,886,969 bank interest of shillings 26,005 giving available funds of shillings 44,362,189. We had a total expenditure of shillings 33,170,690 giving a balance of shillings 11,191,499 as per cash book and shillings 15,262,905 as per the bank statement because of the unrepresented capital expenditure worth 4,071,406/=

Department Revenue and Expenditure Allocations Plans for 2017/18

6% increase in 2017/18 under IPF for sector conditional grant non wage has slightly raised the Budget. The IPFs have been maintained and will be used to pay salaries for staff under unconditional grant wage and conditional grant wage. Other sources will be used for capital development and recurrent expenditures, following the PMG guidelines.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	320,085	240,066	320,085
Function: 0182 District Production Services			
No. of livestock vaccinated	1600	1223	9610
No. of livestock by type undertaken in the slaughter slabs	600	975	1152

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Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of cooperatives assisted in registration	16	12	5
No. of tourism promotion activities mainstreamed in district development plans	2	2	2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	1	8	16
No. and name of new tourism sites identified	0	0	1
A report on the nature of value addition support existing and needed	No	no	No
No. of producers or producer groups linked to market internationally through UEPB	0	0	2
No. of market information reports disseminated	4	3	2
No of cooperative groups supervised	16	28	16
No. of cooperative groups mobilised for registration	16	21	10
No of awareness radio shows participated in	4	0	1
No. of trade sensitisation meetings organised at the district/Municipal Council	1	1	0
No of businesses issued with trade licenses	50	45	0
Function Cost (US\$ '000)	11,314	7,667	11,314
Cost of Workplan (US\$ '000):	492,384	367,014	498,384

2016/17 Physical Performance up to March

Surveillance for outbreaks of crop pests and diseases was done. Sensitisation of communities about Apiculture and sensitisation of communities on how to control Bean Anthracnose, Maize stalk borer and the rice yellow mottle disease was done too. Bank charges and salaries for staff for the months of January, February and March paid. Diagnostic lab construction works completed and payments made. Procurement of the binocular microscope and testing kits was in progress.

Planned Outputs for 2017/18

Construction of a livestock market in Luuka town council, provision of agricultural extension services, Sensitisation of communities about animal disease prevention and control particularly tick borne diseases plus New castle

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Workplan 4: Production and Marketing

1. Low staffing level

Only four subcounties have veterinary staff out of the 8 LLGs. The structure is also partially filled at the district level. This greatly affects service delivery.

2. Poor facilitation

The subcounty has two extension workers however they receive 860,000 for facilitation annually which they share amongst themselves. Motorcycles are too old to be repaired therefore this seriously hampers effective and efficient service delivery.

3. Climate change

Drought affects production and productivity of both crops and livestock. This has seriously affected the survival of seedlings distributed through Operation Wealth Creation hence affecting food and income security.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>1,588,000</i>	<i>1,248,287</i>
Sector Conditional Grant (Non-Wage)	200,823	133,824
Sector Conditional Grant (Wage)	1,387,177	1,114,463
<i>Development Revenues</i>	<i>76,462</i>	<i>72,864</i>
District Discretionary Development Equalization Grant	41,462	39,417
Donor Funding	35,000	33,448
Total Revenues	1,664,462	1,321,151
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,588,000</i>	<i>1,244,095</i>
Wage	1,387,177	1,114,463
Non Wage	200,823	129,632
<i>Development Expenditure</i>	<i>76,462</i>	<i>72,864</i>
Domestic Development	41,462	39,417
Donor Development	35,000	33,447
Total Expenditure	1,664,462	1,316,959

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Workplan 5: Health

be used to fund PHC salaries, PHC NGO to fund NGO Health facilities and PHC non wage to fund recurrent expenditures under the 23 Gov't facilities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Value of essential medicines and health supplies delivered to health facilities by NMS	367467000	275600200	
Value of health supplies and medicines delivered to health facilities by NMS	367467000	275599250	
Number of health facilities reporting no stock out of the 6 tracer drugs.	0	26	
Number of outpatients that visited the NGO Basic health facilities	55432	20275	56781
Number of inpatients that visited the NGO Basic health facilities	40	201	120
No. and proportion of deliveries conducted in the NGO Basic health facilities	30	284	281
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	8000	2868	10000
Number of trained health workers in health centers	130	186	200
No of trained health related training sessions held.	4	12	10
Number of outpatients that visited the Govt. health facilities.	187083	155279	187083
Number of inpatients that visited the Govt. health facilities.	2564	2579	4880
No and proportion of deliveries conducted in the Govt. health facilities	2984	2056	3000
% age of approved posts filled with qualified health workers	69	58	69
% age of Villages with functional (existing, trained, and	90	90	90

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Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	1,664,462	1,316,959	1,681,000

2016/17 Physical Performance up to March

Inpatients in govt and NGOs is 1742, outpatients is 54978 and deliveries conducted in health center are 738 and routine immunisation stands at 3393 for the all district which gives percentage coverage of 89%. Operation for education, vector control, HMIS, rational drug use, communication, DHT meetings, welfare, EPI, cold chain stationery.

Planned Outputs for 2017/18

Construction of OPD building at Ikonia HC 1II, Construction of 5 stance lined pitlatrine and District Headquarters

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Monthly data collection into DHIS2, HIV AIDS outreaches, VMMC, monthly performance review meetings, ADVOCACY MEETING WITH STAKE HOLDERS ON MALARIA PREVENTION AT THE DISTRICT ANNUALLY, QUATERLY COMMUNITY DIALOGUE MEETING, TRAINING OF HEALTH WORKERS FAMILY PLANING, ADVOCACY MEETINGS AT DISTRICT ON HOME IMPROVEMENT PROMOTION AND DEMONSTRATION

(iv) The three biggest challenges faced by the department in improving local government services

1. Staff accommodation

Most of the health facilities are allocated further away from Trading centres and this becomes hard for the staff accommodation near the facilities which affects there work especially at night.

2. uncoded health facilities

6 Government health facilities do not get drugs from National Medical Stores because they are not yet coded

3. poor cold chain maintainance

The District does not have a District cold chain officer to carry out maintainance functions in lower health facilities the rate of breakdown is high.

Workplan 6: Education

Vote: 593 Luuka District

Workplan 6: Education

Sector Conditional Grant (Non-Wage)	2,031,967	1,335,101	2,231,596
Sector Conditional Grant (Wage)	8,944,949	6,925,238	9,233,650
<i>Development Revenues</i>	<i>362,612</i>	<i>362,612</i>	<i>253,511</i>
Development Grant	244,612	244,612	235,511
District Discretionary Development Equalization Gra	18,000	18,000	18,000
Transitional Development Grant	100,000	100,000	
Total Revenues	11,366,876	8,643,462	11,750,106
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>11,004,265</i>	<i>8,280,850</i>	<i>11,496,595</i>
Wage	8,972,298	6,945,749	9,233,650
Non Wage	2,031,967	1,335,101	2,262,945
<i>Development Expenditure</i>	<i>362,612</i>	<i>322,376</i>	<i>253,511</i>
Domestic Development	362,612	322,376	253,511
Donor Development	0	0	0
Total Expenditure	11,366,876	8,603,227	11,750,106

2016/17 Revenue and Expenditure Performance up to March

76% of Education approved Budget received by end of third quarter. Over performance stemmed up from transitional sector conditional grant for both second and third quarter in the quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

Education Budget for 2017/18 will slightly increase by 3.3%. This is as a result of increases in IPFs under SFG Development - conditional grant - wage for both Primary and Secondary schools, increases under IPFs under UPE and USE under SFG Development. Funds will be used to pay Salaries for Primary and Secondary teachers and Construction of Classrooms and Latrines in Primary schools.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of teachers paid salaries	1318	1318	1314
No. of qualified primary teachers	1318	1318	1314
No. of pupils enrolled in UPE	62639	62639	76103

Vote: 593 Luuka District

Workplan 6: Education

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0782 Secondary Education			
No. of students enrolled in USE	12000	12349	17543
No. of teaching and non teaching staff paid	176	176	175
No. of students passing O level	213	213	213
No. of students sitting O level	213	231	243
No. of classrooms constructed in USE	2	2	0
Function Cost (US\$ '000)	1,518,184	1,003,763	2,610,000
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	88	88	88
No. of secondary schools inspected in quarter	5	5	5
No. of tertiary institutions inspected in quarter	6	0	6
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	71,024	52,587	90,000
Cost of Workplan (US\$ '000):	11,366,876	8,603,227	11,750,000

2016/17 Physical Performance up to March

The department was able to pay 1395 primary teachers, enrolled 63397 pupils for primary education. 225 secondary school teachers salaries paid, and enrollment of 12600 students in USE. One 2 classroom constructed at Makuutu, Thomas Makuutu, One 5 Stance latrine at Waliibo and 108 Desks supplied to Kituuto, Buwologoma and S. Makuutu Primary schools.

Planned Outputs for 2017/18

The District anticipate to Construct 3, two Classroom blocks at; Budoma, Nakavuma, Busala, Bulanga and Ikumbya catholic primary schools. Latrine construction at Nawansega, Mawundo and Ntayigirwa primary schools. Supply of desks to Budoma, Nakavuma, Busala, Bulanga and Ikumbya catholic primary schools. Payment of salaries to Primary and Secondary teachers.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Sensitisation of Teachers on their roles for better performance by STiR Education for teacher net works, Sensitisation of international for deaf blind Children Education and ANNPCAN for promotion of special needs Education.

Vote: 593 Luuka District

Workplan 6: Education

Unsecure tenure of schools due to unregistered land.

3. Inadequate funding

Inadequate resources to fully meet the current and future needs for service delivery.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	634,995	550,321
District Unconditional Grant (Wage)	51,326	51,326
Sector Conditional Grant (Non-Wage)	583,669	498,995
Total Revenues	634,995	550,321
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	634,995	550,321
Wage	51,326	51,326
Non Wage	583,669	498,995
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	634,995	550,321

2016/17 Revenue and Expenditure Performance up to March

The district received ugx 132,749,249/- out of which ugx 76,440,762/- for roads maintenance by agency, ugx 56,308,487/- transferred to Luuka Town council for roads maintenance.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue under works reduced for the Financial year 2017/18, This is still inadequate compared to the rate of wear and tear. Budget will be used to fund General road maintenance works, Repair and maintenance of road Equipment both District and Luuka town council.

(ii) Summary of Past and Planned Workplan Outputs

	2016/17	2017/18
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Vote: 593 Luuka District

Workplan 7a: Roads and Engineering

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of bottlenecks cleared on community Access Roads	8	8	8
Length in Km of District roads routinely maintained	176	0	176
Length in Km of District roads periodically maintained	176	10	25
No. of bridges maintained	176	1	2
Function Cost (US\$ '000)	634,995	391,485	550,000
Cost of Workplan (US\$ '000):	634,995	391,485	550,000

2016/17 Physical Performance up to March

Agency implemented periodic maintenance of 7km on Busala - Namulanda road; repaired and maintained road equipments and conducted office operations.

Planned Outputs for 2017/18

The district will carry out periodic maintenance of Ikumbya-Bulike 9.3km road, swamp bridging of Kamirama and Buwologoma, routine mechanised maintenance of bulongo-Nawampiti-Irongo 16km road, Routine Manual maintenance of all district roads. Other maintenance works shall be at LLGs including Luuka Town council, Bukanga, Bulongo, Bukooma, Irongo, Ikumbya, Nawampiti and Waibuga sub counties.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other donors

Kakira sugar factory to carry out road maintenance in neighbouring sub counties.

(iv) The three biggest challenges faced by the department in improving local government services

1. High rate of deterioration of roads

Due to the nature of the soils and heavily loaded with sugar cane trucks and less funding for maintenance of roads, deterioration is on the increase

2. high breakdown of light equipments and cost of spare parts from FAW

shear pins, frequently break down. Injectors, Cutting blades, filters, end bits and hydraulics seals are expensive

3. Method of procurement (Force account)

When it comes to supplies, procurement tends to delay because supplies are tendered out.

Vote: 593 Luuka District

Workplan 7b: Water

District Unconditional Grant (Wage)	21,077	15,808	21,077
Sector Conditional Grant (Non-Wage)	35,374	26,531	34,007
Development Revenues	375,273	375,273	474,360
Development Grant	352,273	352,273	452,784
Transitional Development Grant	23,000	23,000	21,576
Total Revenues	431,725	417,612	529,444
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	56,451	37,535	55,084
Wage	21,077	15,808	21,077
Non Wage	35,374	21,727	34,007
Development Expenditure	375,273	368,518	474,360
Domestic Development	375,273	368,518	474,360
Donor Development	0	0	0
Total Expenditure	431,725	406,053	529,444

2016/17 Revenue and Expenditure Performance up to March

By end of the quarter 75% of none wage and 100% development grant were received. Funds were utilised on operation expenditure, software activities and capital development activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

Overall workplan revenue for 2017/18 increased by 23.8% in comparison to financial year 2016/17 however none wage revenue ceiling decreased which has lead scaling down many software activities thus reduction in benefit to the communities. This increment in will stem up Luuka District water coverage from 70.4% by 2016/2017 to 71.9% by June 2017/18 and sanitation from 65% in 2016/17 to 67% in 2017/18.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 593 Luuka District

Workplan 7b: Water

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of water points tested for quality	10	0	10
No. of District Water Supply and Sanitation Coordination Meetings	2	1	2
No. of sources tested for water quality	10	0	10
% of rural water point sources functional (Shallow Wells)	93	98	97
No. of water pump mechanics, scheme attendants and caretakers trained	90	0	0
No. of water and Sanitation promotional events undertaken	12	13	28
No. of water user committees formed.	12	0	12
No. of Water User Committee members trained	12	0	12
No. of public latrines in RGCs and public places	1	1	1
No. of deep boreholes drilled (hand pump, motorised)	6	6	12
No. of deep boreholes rehabilitated	6	6	7
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	0	0	1
No. of supervision visits during and after construction	12	15	18
Function Cost (US\$ '000)	431,724	406,053	529,000
Cost of Workplan (US\$ '000):	431,724	406,053	529,000

2016/17 Physical Performance up to March

Conducted extension staff meeting, maintained and repaired motor vehicle and motor cycle, constructed a public latrine, paid for borehole drilling works completed in previous quarter, paid retention for works done in 2015/16.

Planned Outputs for 2017/18

The 2017/18 outputs include drilling twelve deep boreholes; rehabilitation of seven boreholes; feasibility study and design of one piped water supply for Bukoova RGC including drilling two production wells; construction of one public latrine; office operationalisation and sanitation and hygiene improvement.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other

Provision of piped water systems to Ikumbya RGC by Water and Sanitation Development Facility – East (C)

Vote: 593 Luuka District

Workplan 7b: Water

2. Poor Access to safe water by unserved population

Due to long walking distance of 1.5 km caused 175 villages to apply for allocation of safe water source in order to reduce on the walking distance to less than 1km.

3. water table is too deep

Due to long dry weather patterns, the water table is too deep to average depth of 80m thus causing higher cost of drilling reliable boreholes for water extraction.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	53,812	39,409
District Unconditional Grant (Non-Wage)	3,800	1,900
District Unconditional Grant (Wage)	43,927	32,945
Locally Raised Revenues		0
Sector Conditional Grant (Non-Wage)	6,085	4,564
<i>Development Revenues</i>	8,000	8,000
District Discretionary Development Equalization Gra	8,000	8,000
Total Revenues	61,812	47,409
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	53,812	38,767
Wage	43,927	32,945
Non Wage	9,885	5,821
<i>Development Expenditure</i>	8,000	8,331
Domestic Development	8,000	8,331
Donor Development	0	0
Total Expenditure	61,812	47,098

2016/17 Revenue and Expenditure Performance up to March

In the third quarter the District received a conditional grant under Natural Res. - Wetlands (Non Wage), which was used to fund Budgeted activities and District unconditional grant- wage for salaries to Natural resources staff. The revenue to facilitate Physical planning activities and the discretionary development equalisation grant also for budgeted activities.

Vote: 593 Luuka District

Workplan 8: Natural Resources

	and Planned outputs	Performance by End March	and Plan outputs
Function: 0983 Natural Resources Management			
Number of people (Men and Women) participating in tree planting days	6000	900	00
No. of Agro forestry Demonstrations	04	00	00
No. of community members trained (Men and Women) in forestry management	6000	00	
No. of monitoring and compliance surveys/inspections undertaken	00	00	08
No. of Water Shed Management Committees formulated	04	08	02
No. of Wetland Action Plans and regulations developed	0	00	
Area (Ha) of Wetlands demarcated and restored	00	00	
No. of community women and men trained in ENR monitoring	00	00	01
No. of monitoring and compliance surveys undertaken	4	00	08
No. of new land disputes settled within FY	00	00	08
Area (Ha) of trees established (planted and surviving)	0	08	0
Function Cost (US\$ '000)	61,812	47,098	54,
Cost of Workplan (US\$ '000):	61,812	47,098	54,

2016/17 Physical Performance up to March

Salaries for Natural resources staff paid. Communities sensitised on the energy saving technology, Physical Planning Act 2010 and training of communities on good forest practices.

Planned Outputs for 2017/18

Tree planting and afforestation by training of communities on tree planting practices, legal ownership of land, sensitisation of the communities, inspection of construction sites and guiding of developers in processing building plans with guidance of the Physical planning Act 2010. Forest regulation and inspection through enforcement of National forestry and tree planting Act 2010. Community training in wetlands management by sensitisation of communities on the wetlands laws and regulation.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Development of the Luuka district land policy by the Lutheran World Federation, establishment of two tree nurseries, development of a community forestry (CSNG) and education of students from National

Vote: 593 Luuka District

Workplan 8: Natural Resources

The department is under staffed with only the environment officer, Physical planner and land officer

3. Inadequate funds

The department depends on only the the non wage and government development which are inadequate to ex activities

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	137,622	143,729
District Unconditional Grant (Non-Wage)	3,800	3,095
District Unconditional Grant (Wage)	93,701	93,701
Sector Conditional Grant (Non-Wage)	40,121	46,933
<i>Development Revenues</i>	5,648	
District Discretionary Development Equalization Gra	1,300	
Transitional Development Grant	4,348	
Total Revenues	143,270	143,729
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	137,622	143,729
Wage	93,701	93,701
Non Wage	43,921	50,028
<i>Development Expenditure</i>	5,648	0
Domestic Development	5,648	0
Donor Development	0	0
Total Expenditure	143,270	143,729

2016/17 Revenue and Expenditure Performance up to March

During third quarter, the Sector Received 73% of its Budget, Funds received was used to fund Budgeted act

Department Revenue and Expenditure Allocations Plans for 2017/18

Transitional development grant under youth phased out next financial year but this was compasated by incre under sector conditional grant by 14.5%. Implementation will focus at Salaries for community based service implementation of approved community based services activities.

Vote: 593 Luuka District

Workplan 9: Community Based Services

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of assisted aids supplied to disabled and elderly community	8	02	8
No. of women councils supported	4	01	4
No. of children settled	10	5	20
No. of Active Community Development Workers	20	30	50
No. FAL Learners Trained	74	32	16
No. of children cases (Juveniles) handled and settled	20	12	20
No. of Youth councils supported	04	2	04
Function Cost (US\$ '000)	143,270	95,934	143,270
Cost of Workplan (US\$ '000):	143,270	95,934	143,270

2016/17 Physical Performance up to March

Salaries for sector staff was paid, mobilized 25 Youth Livelihood groups, monitored 50 community development groups, children cases handled and settled, women / youth council executives were conducted. FAL review meeting where held. Monitoring of FAL classes,

Planned Outputs for 2017/18

50 Community development groups mobilized. YLP, UWEP, PWDs groups financed, 50 probation cases handled and settled, 10 labour disputes handled and settled, Attending court sessions by both the probation and labour officer, 50 community development groups monitored, monitoring visits by to projects under special grant, YLP, UWEP OWC e.t.c, Communities sensitized. Meetings and trainings on children rights, gender based violence, gender issues and group dynamics.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Facilitation OVC strategic structures i.e District Orphans and Other Vulnerable Children Coordinating Committee, (DOVCC) Sub county OVC Coordinating Committee (SOVCCs) and Parish child protection committees (POVCC), Facilitation of HIV/AIDS Committees i.e District Aids Task force, District Aids Committee, Sub county Aids Task force, Sub county Aids Committee. Mobilization of communities in Nutrition, Early Childhood development and Gender based Violence prevention.

(iv) The three biggest challenges faced by the department in improving local government services

Vote: 593 Luuka District

Workplan 9: Community Based Services

3. Lack of enough office furniture

Makes the staff to share furniture hence lossing condentiality in handling professional issues i.e probation

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	63,789	40,707
District Unconditional Grant (Non-Wage)	32,288	22,082
District Unconditional Grant (Wage)	23,501	17,625
Locally Raised Revenues	8,000	1,000
<i>Development Revenues</i>	10,059	10,059
District Discretionary Development Equalization Gra	10,059	10,059
Total Revenues	73,848	50,766
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	63,789	40,707
Wage	23,501	17,625
Non Wage	40,288	23,082
<i>Development Expenditure</i>	10,059	7,558
Domestic Development	10,059	7,558
Donor Development	0	0
Total Expenditure	73,848	48,265

2016/17 Revenue and Expenditure Performance up to March

69% of the 2016/17 Budget received by end of Third quarter. Failure to attract Local revenue and Budget cut un conditional grant led to under performance by 6%. Funds received was used to implement budgeted activities during the quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

Planning Unit Anticipate to have a budget increase of 6.4%. This stemmed up from increase in IPFs under L to facilitate Planning functions. However there will be decrease in un conditional grant as a result of reduction in 2017/18 financial year. The budget will be used to fund Planning functions.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 593 Luuka District

Workplan 10: Planning

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit	2	2	4
No of Minutes of TPC meetings	12	3	12
Function Cost (US\$ '000)	73,848	48,265	80,000
Cost of Workplan (US\$ '000):	73,848	48,265	80,000

2016/17 Physical Performance up to March

Budget frame work paper, Draft Form B, Second quarter report prepared and submitted to MoFin and Line M and Third quarter office operational fuel procured for Planning Unit.

Planned Outputs for 2017/18

Developmental functions carried out for HLG & 8 LLGs, Conduct 17/18 Budget conference. Write and submit BFP, Draft form B, 4 Form B reports submitted to MoFin, 12 DTCP mtgs held, Internal assessment for Dis LLGs done, PDCs trained, 8 LLGs mentored, MIS established through update of District abstract, Mid term the 2015/16-2019/20 five year District development plan.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Birth and Death registration by UNICEF.

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of Transport facilities at the District Planning Unit.

Impacts negatively on Monitoring, Support supervision and Data collection.

2. Lack of office equipment like photocopier, binder and scanner .

Expensive to keep hard copies of planning Unit Documents.

3. Lack of staff

Two staff members against 7. Such a position compromises quality and quantity of planning functionsy (Bre inefficiency) In the Department.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

Vote: 593 Luuka District

Workplan 11: Internal Audit

Development Revenues	2,364	2,364	4,464
District Discretionary Development Equalization Gra	2,364	2,364	4,464
Total Revenues	46,561	33,207	49,725
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	44,197	30,843	45,261
Wage	31,497	23,623	31,497
Non Wage	12,700	7,220	13,764
Development Expenditure	2,364	2,364	4,464
Domestic Development	2,364	2,364	4,464
Donor Development	0	0	0
Total Expenditure	46,561	33,207	49,725

2016/17 Revenue and Expenditure Performance up to March

71% of the approved Budget under Internal Audit Department realised by the end of third quarter. Failure to funding under locally raised revenue led to under budgetary performance but this will be compasated in fourth quarter. All funds received was used to fund the budgeted activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

Due to reduction in IPF under un conditional grant, the share for internal audit also reduced. However, this was compasated by increase in IPF under DDEG, which increased internal Audit share there by increase in 2017/18 Budget for internal Audit by 1.8%. Expenditure will focus mainly on General implementation of internal audit functions for District and 8 Lower local Government.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	15/07/2017	15/07/2017	15/07/2017
Function Cost (US\$ '000)	46,561	33,207	49,725
Cost of Workplan (US\$ '000):	46,561	33,207	49,725

2016/17 Physical Performance up to March

Salary for District internal Auditor and Internal Auditor paid second quarter internal audit report written and submitted

Vote: 593 Luuka District

Workplan 11: Internal Audit

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of transport facilities.

Outreaches difficult to fully verify wheather value for money is being adhered to in all Government supported

2. Inadequate refference books.

Refference difficult during Internal Audit functions.

3. Inadequate funding

Difficult to verify all public entities.