

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 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 2016/17. 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 2016/17 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 FY2016/17.

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.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Luuka District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 593 Luuka District

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, 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.

Vote: 593 Luuka District

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.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

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

Vote: 593 Luuka District

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

| UShs 000's | 2015/16 | | 2016/17 |
|--|-------------------|-----------------------|-------------------|
| | Approved Budget | Receipts by End March | Approved Budget |
| 1. Locally Raised Revenues | 81,613 | 42,274 | 89,608 |
| 2a. Discretionary Government Transfers | 1,880,601 | 1,029,091 | 2,049,067 |
| 2b. Conditional Government Transfers | 13,304,023 | 9,811,234 | 14,972,085 |
| 2c. Other Government Transfers | 604,874 | 306,506 | 0 |
| 3. Local Development Grant | | 460,707 | 0 |
| 4. Donor Funding | 105,887 | 39,754 | 1,160,000 |
| Total Revenues | 15,976,998 | 11,689,565 | 18,270,761 |

Planned Revenues for 2016/17

2016/2017 budget is to increase by 12.6% largely arising out of increase in wage grants due to 15% increase to teacher's salaries and the anticipated grant under the Inclusive Sustainable New Communities pilot project supported by Korean Government, Government of Uganda and Beneficiary communities. However, there is observable abolition of IPFs under District Discretionary Development Equalization Grant (Former LGMSD) and Development Grants of 5.8%.

Expenditure Performance and Plans

| UShs 000's | 2015/16 | | 2016/17 |
|----------------------------|-------------------|------------------------------------|-------------------|
| | Approved Budget | Actual Expenditure by end of March | Approved Budget |
| 1a Administration | 1,075,933 | 799,248 | 2,816,570 |
| 2 Finance | 200,080 | 120,166 | 207,220 |
| 3 Statutory Bodies | 930,761 | 630,053 | 381,926 |
| 4 Production and Marketing | 269,097 | 150,552 | 492,384 |
| 5 Health | 1,598,544 | 1,029,095 | 1,629,462 |
| 6 Education | 10,391,832 | 7,448,540 | 11,348,876 |
| 7a Roads and Engineering | 633,590 | 276,144 | 634,995 |
| 7b Water | 509,166 | 414,554 | 431,725 |
| 8 Natural Resources | 42,090 | 30,225 | 62,012 |
| 9 Community Based Services | 177,244 | 103,274 | 143,470 |
| 10 Planning | 111,030 | 89,474 | 75,560 |
| 11 Internal Audit | 37,632 | 31,211 | 46,561 |
| Grand Total | 15,976,999 | 11,122,535 | 18,270,761 |
| Wage Rec't: | 10,249,583 | 7,413,760 | 11,635,657 |
| Non Wage Rec't: | 4,274,035 | 2,686,845 | 4,250,993 |
| Domestic Dev't | 1,347,494 | 1,021,929 | 1,224,110 |
| Donor Dev't | 105,887 | 0 | 1,160,000 |

Planned Expenditures for 2016/17

Overall Wage expenditure will increase by 11.7% stemming up from 15% enhancement of teachers' salaries and minimal additional recruitment. Non wage - recurrent has been almost maintained with an increase of 1%. Domestic Dev't will decrease from 8.8% to 6.9% due to reduction in IPFs under Water & Discretionary Development Equalisation grant (Former LGMSD). UGX 1,160,000,000 is allocated under donor funding from INCLUSIVE AND SUSTAINABLE NEW COMMUNITIES IN UGANDA PROJECT It is supported by the

Vote: 593 Luuka District

Executive Summary

Vote: 593 Luuka District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

| US\$ 000's | 2015/16 | | 2016/17 |
|---|-------------------|-----------------------|-------------------|
| | Approved Budget | Receipts by End March | Approved Budget |
| 1. Locally Raised Revenues | 81,613 | 42,274 | 89,608 |
| Land Fees | 5,366 | 0 | 200 |
| Agency Fees | 24,926 | 0 | 9,793 |
| Business licences | 9,376 | 0 | 3,319 |
| Local Service Tax | 15,430 | 38,239 | 61,837 |
| Market/Gate Charges | 2,485 | 447 | |
| Other Fees and Charges | 16,000 | 3,588 | |
| Other licences | 2,600 | 0 | 12,440 |
| Application Fees | 5,430 | 0 | 2,020 |
| 2a. Discretionary Government Transfers | 1,880,601 | 1,489,798 | 2,049,067 |
| Urban Unconditional Grant (Non-Wage) | 62,115 | 44,895 | 58,279 |
| District Discretionary Development Equalization Grant | 460,707 | 460,707 | 239,952 |
| District Unconditional Grant (Non-Wage) | 419,410 | 305,787 | 638,822 |
| District Unconditional Grant (Wage) | 876,390 | 629,810 | 1,017,424 |
| Urban Unconditional Grant (Wage) | 61,979 | 48,599 | 67,737 |
| Urban Discretionary Development Equalization Grant | 0 | 0 | 26,854 |
| 2b. Conditional Government Transfers | 13,304,023 | 9,811,233 | 14,972,085 |
| Pension for Local Governments | 57,896 | 28,948 | 106,587 |
| Sector Conditional Grant (Non-Wage) | 2,304,864 | 1,547,659 | 2,935,752 |
| Sector Conditional Grant (Wage) | 9,342,252 | 6,829,483 | 10,645,334 |
| Support Services Conditional Grant (Non-Wage) | 689,225 | 508,894 | |
| Gratuity for Local Governments | | 0 | 296,974 |
| General Public Service Pension Arrears (Budgeting) | | 0 | 30,135 |
| Transitional Development Grant | 23,000 | 17,250 | 327,348 |
| Development Grant | 886,786 | 878,998 | 629,957 |
| 2c. Other Government Transfers | 604,874 | 306,506 | |
| Road fund | 604,874 | 306,506 | |
| 4. Donor Funding | 105,887 | 39,754 | 1,160,000 |
| UNICEF | 105,887 | 39,754 | |
| Inclusive & Sustainable New Comm Proj | | 0 | 1,160,000 |
| Total Revenues | 15,976,998 | 11,689,564 | 18,270,761 |

Planned Revenues for 2016/17

(i) Locally Raised Revenues

UGX 89,608,000 local revenue is expected to be collected in FY 2016/17 compared to UGX 81,613,000 projected to be collected in FY 2015/16. UGX 61,608,000 (69.01%) of the local revenue is expected to be raised from local service tax based on the good performance in the 1st half of FY 2015/16. Local revenue constitutes 0.49% of the total revenue outlays.

(ii) Central Government Transfers

15% enhancement of teachers' salaries and minimal additional recruitment under sector conditional grant(wage) will lead to budget increase by 12.5%. The overall Discretionary Government Transfers will increase by 6.15% in FY 2016/17 stemming up from increases in IPFs under District Unconditional Grant (Non-Wage). The total sector Conditional Government Transfers will increase from UGX 13,304,023,000 in FY 2015/16 to UGX 14,967,738,000 (12.51%) in FY 2016/17 largely due to an increase under Distr

Vote: 593 Luuka District

A. Revenue Performance and Plans

(iii) Donor Funding

UGX 1,160,000,000 is allocated under donor funding from INCLUSIVE AND SUSTAINABLE NEW COMMUNITIES IN UGANDA PROJECT. It is supported by the Korean Government and it is to be piloted in the three districts in the Country Luuka inclusive and is aimed at improving household incomes through self help, diligence and cooperation.

Vote: 593 Luuka District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

| <i>US\$ Thousand</i> | 2015/16 | | 2016/17 |
|---|------------------|----------------------|------------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 753,624 | 529,029 | 1,260,948 |
| District Unconditional Grant (Non-Wage) | 155,478 | 117,466 | 120,939 |
| District Unconditional Grant (Wage) | 284,918 | 204,167 | 342,959 |
| General Public Service Pension Arrears (Budgeting) | | 0 | 30,135 |
| Gratuity for Local Governments | | 0 | 296,974 |
| Locally Raised Revenues | 50,955 | 33,907 | 48,100 |
| Multi-Sectoral Transfers to LLGs | 188,095 | 115,741 | 247,519 |
| Pension for Local Governments | | 0 | 106,587 |
| Support Services Conditional Grant (Non-Wage) | 12,200 | 9,149 | |
| Urban Unconditional Grant (Wage) | 61,979 | 48,599 | 67,737 |
| <i>Development Revenues</i> | 322,309 | 304,765 | 1,555,621 |
| District Discretionary Development Equalization Grant | 142,981 | 115,807 | 4,390 |
| Donor Funding | | 0 | 1,160,000 |
| Multi-Sectoral Transfers to LLGs | 179,328 | 188,959 | 164,378 |
| Transitional Development Grant | | 0 | 200,000 |
| Urban Discretionary Development Equalization Grant | | 0 | 26,854 |
| Total Revenues | 1,075,933 | 833,795 | 2,816,570 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 753,624 | 506,403 | 1,260,948 |
| Wage | 346,897 | 252,767 | 346,480 |
| Non Wage | 406,727 | 253,636 | 914,468 |
| <i>Development Expenditure</i> | 322,309 | 292,845 | 1,555,621 |
| Domestic Development | 322,309 | 292,845 | 395,621 |
| Donor Development | 0 | 0 | 1,160,000 |
| Total Expenditure | 1,075,933 | 799,248 | 2,816,570 |

2015/16 Revenue and Expenditure Performance up to March

77% of the approved budget was released by end of third quarter. Increase in transfers stemmed up from release of all Developmental fund in third quarter. Funds released was used to implement approved activities in Administration Department.

Department Revenue and Expenditure Allocations Plans for 2016/17

Budget for 2016/17 under Administration is to increase by 38.3 stemming up from increase in Support Services Conditional Grant (Non-Wage) as seen above to pay for pension and gratuity, which is decentralised now, increase in IPFs of multi sectoral transfers to Lower Local Governments under District Unconditional Grant (Non-Wage) and Donor funding under The Korean Government to Luuka District.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2015/16 | | 2016/17 |
|----------------------------|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |

Vote: 593 Luuka District

Workplan 1a: Administration

| Function, Indicator | 2015/16 | | 2016/17 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 1381 District and Urban Administration | | | |
| No. (and type) of capacity building sessions undertaken | 3 | 6 | 4 |
| Availability and implementation of LG capacity building policy and plan | Yes | Yes | |
| No. of monitoring visits conducted | 12 | 0 | 4 |
| No. of monitoring reports generated | 4 | 0 | 4 |
| No. of computers, printers and sets of office furniture purchased | 0 | 0 | 4 |
| No. of solar panels purchased and installed | 1 | 1 | 0 |
| Function Cost (UShs '000) | 15,976,998 | 799,248 | 2,816,570 |
| Cost of Workplan (UShs '000): | 15,976,998 | 799,248 | 2,816,570 |

2015/16 Physical Performance up to March

Coordination and management office operationalized through, Travel inland, procurement of stationery, Toner, fuel for operation, compound cleaning, bank charges, Part Payment construction of Administration Block, internet Data, PAYEE recovery, Human resource management and Printing of payroll and pay slips.

Planned Outputs for 2016/17

Completion of phase 1 of the Construction of Administration block, Renovation of the old council Hall, funding of capacity building activities, implementation of the ISNC project in Uganda. ULGA annual subscriptions and CAO subscriptions, processing of a land title for Naigobya parish land, management of civil litigations; processing and payment of current pension, payment of pension and gratuity arrears, IPPS data capture and payroll approval; salary invoicing and salary payment; printing and publishing payrolls and pay slips; coordination and monitoring council activities; and attending, partnership meetings and dialogues

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

None

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

1. Inadequate office space

Inadequate office accommodation for staff

2. Human resource Management

Critical posts especially Head of Department level not filled.

3. Records and public Relations Management

Unsecure registry because it is in the open.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

| UShs Thousand | 2015/16 | | 2016/17 |
|---------------|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| | | | |

Vote: 593 Luuka District

Workplan 2: Finance

| A: Breakdown of Workplan Revenues: | | | |
|---|----------------|----------------|----------------|
| <i>Recurrent Revenues</i> | 200,080 | 120,908 | 199,220 |
| District Unconditional Grant (Non-Wage) | 60,000 | 39,475 | 68,224 |
| District Unconditional Grant (Wage) | 107,690 | 71,768 | 100,188 |
| Locally Raised Revenues | 30,658 | 8,367 | 30,809 |
| Support Services Conditional Grant (Non-Wage) | 1,732 | 1,299 | |
| <i>Development Revenues</i> | | 0 | 8,000 |
| District Discretionary Development Equalization Grant | | 0 | 8,000 |
| Total Revenues | 200,080 | 120,908 | 207,220 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 200,080 | 120,166 | 199,220 |
| Wage | 107,290 | 71,768 | 100,188 |
| Non Wage | 92,790 | 48,399 | 99,032 |
| <i>Development Expenditure</i> | 0 | 0 | 8,000 |
| Domestic Development | 0 | 0 | 8,000 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 200,080 | 120,166 | 207,220 |

2015/16 Revenue and Expenditure Performance up to March

By end of third quarter, 60% of the approved Budget under Finance was released. Low Local revenue realised due to the District Revenue Enhancement Plan still being Implemented and Improved payroll management in Luuka District led to less transfers under wage. Funds received was spent on the Budgeted activities under Finance department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipate to operate a Budget of shillings 207,220,000/=. This indicates a slight increment of 3.4% of the 2015/16 Budget. Funding will focus at wages. Office Operations, Revenue mobilisation, Budgeting and Accounting functions.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2015/16 | | 2016/17 |
|---|-------------------------------------|--|-------------------------------------|
| | 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 | 30/05/2015 | 30/07/2016 | 15/09/2016 |
| Value of LG service tax collection | 10800000 | 60689192 | 54000000 |
| Value of Other Local Revenue Collections | 70813000 | 0 | 37000000 |
| Date of Approval of the Annual Workplan to the Council | 30/05/2015 | 30/05/2015 | 30/05/2015 |
| Date for presenting draft Budget and Annual workplan to the Council | 30/03/2016 | 27/03/2015 | 27/02/2016 |
| Date for submitting annual LG final accounts to Auditor General | 30/08/2015 | 30/08/2015 | 30/08/2015 |
| Function Cost (UShs '000) | 200,080 | 120,166 | 207,220 |
| Cost of Workplan (UShs '000): | 200,080 | 120,166 | 207,220 |

2015/16 Physical Performance up to March

Coordination and management of finance office operationalized through, Travel inland, procurement of stationery, Payroll verified, Tonner, fuel for office operation, bank charges, meals and refreshments, internet Data purchase, submission of responses to PAC parliament and Auditor General, photocopying, binding and procurement of Office equipments..

Vote: 593 Luuka District

Workplan 2: Finance

Planned Outputs for 2016/17

To submit Audit Report for Financial Year 2015/2016 to Office of the Auditor General by 30th August 2016, 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 Donors

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

2. Office space

There is no office space to accommodate all the finance staff

3. Computers and office furniture

The department does not have any computers to assist in preparation and production of financial statements, preparation of salary templates. Officers do not have office chairs and tables.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|---|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 872,864 | 618,666 | 381,926 |
| District Unconditional Grant (Non-Wage) | 42,058 | 31,486 | 239,041 |
| District Unconditional Grant (Wage) | 169,491 | 99,217 | 142,885 |
| Support Services Conditional Grant (Non-Wage) | 661,315 | 487,962 | |
| Total Revenues | 872,864 | 618,666 | 381,926 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 930,761 | 630,053 | 381,926 |
| Wage | 138,852 | 99,216 | 142,885 |
| Non Wage | 791,909 | 530,837 | 239,041 |
| <i>Development Expenditure</i> | 0 | 0 | 0 |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 930,761 | 630,053 | 381,926 |

2015/16 Revenue and Expenditure Performance up to March

Statutory bodies realised 70% of its Budget. Under performance was as a result of non transfer of Pension and gratuity during thid quarter. There was however observed decrease under Conditional transfers to Councillors allowances and Ex-gratia, which will be released in fourth quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Support Services Conditional Grant (Non-Wage) to be spent under Administration. This led to reduction in Budget by

Vote: 593 Luuka District

Workplan 3: Statutory Bodies

41%, however it is observed that District Unconditional Grant (Non-Wage) shot up by 86.1% cause is folding of Statutory bodies conditional grant to be spent under District Unconditional Grant (Non-Wage). Focus will be District Service Commission activities; activities of the District Local Government Public Accounts Committee and District Land Board.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2015/16 | | 2016/17 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 1382 Local Statutory Bodies | | | |
| No. of land applications (registration, renewal, lease extensions) cleared | 40 | 17 | 10 |
| No. of Land board meetings | 12 | 10 | 12 |
| No. of Auditor Generals queries reviewed per LG | 36 | 12 | 36 |
| No. of LG PAC reports discussed by Council | 4 | 1 | 4 |
| Function Cost (UShs '000) | 930,761 | 630,053 | 381,926 |
| Cost of Workplan (UShs '000): | 930,761 | 630,053 | 381,926 |

2015/16 Physical Performance up to March

Council and standing committee meetings held, Staff recruitment done, 2 PAC meetings conducted on Internal and external Auditor's reports and Contract committee office operationalised.

Planned Outputs for 2016/17

6 Council meetings to be held. 6 Standing committee meetings to be held per sector, reports discussed in Council. 4 Auditor General and Internal Audit reports to be discussed for the District and LLG by the district Public Accounts Committee. 3 No sessions of the District Service Commission to handle recruitment, discipline and exit of staff, . District land Board to issue lease holds to applicants and surveys land

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

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 infrastructure

The council hall is not closed, lack of privacy, no seats

3. Poor working conditions

No computers, offices located near the road with a lot of noise causing interruptions in meetings

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

| UShs Thousand | 2015/16 | | 2016/17 |
|---------------|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |

Vote: 593 Luuka District

Workplan 4: Production and Marketing

| A: Breakdown of Workplan Revenues: | | | |
|---|----------------|----------------|----------------|
| <i>Recurrent Revenues</i> | 237,949 | 150,523 | 459,312 |
| District Unconditional Grant (Wage) | 82,078 | 55,559 | 108,392 |
| Sector Conditional Grant (Non-Wage) | 29,628 | 22,221 | 37,713 |
| Sector Conditional Grant (Wage) | 126,243 | 72,744 | 313,207 |
| <i>Development Revenues</i> | 31,148 | 23,361 | 33,072 |
| Development Grant | 31,148 | 23,361 | 33,072 |
| Total Revenues | 269,097 | 173,884 | 492,384 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 237,949 | 150,068 | 459,312 |
| Wage | 208,321 | 128,302 | 421,599 |
| Non Wage | 29,628 | 21,767 | 37,713 |
| <i>Development Expenditure</i> | 31,148 | 484 | 33,072 |
| Domestic Development | 31,148 | 484 | 33,072 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 269,097 | 150,552 | 492,384 |

2015/16 Revenue and Expenditure Performance up to March

65% of the approved annual Budget realised. 56% spent. Under performance was as a result of less transfer under conditional grant to extension workers during third quarter. Funds received was spent on Budgeted activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

Anticipated increase in Production revenue by 45.3% to fund recruitment of Extension staff as a Government Policy. This will be spent on salaries and facilitation of extension staff at lower local governments.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2015/16 | | 2016/17 |
|--|-------------------------------------|--|-------------------------------------|
| | 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) | 0 | 0 | 320,085 |
| Function: 0182 District Production Services | | | |
| No. of livestock vaccinated | 1020 | 309 | 1436 |
| No. of livestock by type undertaken in the slaughter slabs | 2800 | 804 | 600 |
| No. of fish ponds stocked | 25 | 0 | 5 |
| No of livestock markets constructed | | 0 | 1 |
| No of plant clinics/mini laboratories constructed | 1 | 0 | 0 |
| Function Cost (US\$'000) | 269,097 | 150,552 | 160,985 |
| Function: 0183 District Commercial Services | | | |

Vote: 593 Luuka District

Workplan 4: Production and Marketing

| Function, Indicator | 2015/16 | | 2016/17 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| No of awareness radio shows participated in | 0 | 0 | 4 |
| No. of trade sensitisation meetings organised at the district/Municipal Council | | 0 | 1 |
| No of businesses issued with trade licenses | | 0 | 50 |
| No. of market information reports disseminated | | 0 | 4 |
| No of cooperative groups supervised | 0 | 0 | 16 |
| No. of cooperative groups mobilised for registration | 0 | 0 | 16 |
| No. of cooperatives assisted in registration | 0 | 0 | 16 |
| No. of tourism promotion activities mainstreamed in district development plans | 0 | 0 | 2 |
| No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants) | 0 | 0 | 1 |
| A report on the nature of value addition support existing and needed | No | No | No |
| Function Cost (US\$ '000) | 0 | 0 | 11,314 |
| Cost of Workplan (US\$ '000): | 269,097 | 150,552 | 492,384 |

2015/16 Physical Performance up to March

Salaries paid to staff, sensitisation of communities on control of storage pests and surveillance for outbreak of crop pests & diseases, surveillance for livestock diseases, Sensitisation of communities on Apiculture and Aquaculture, sensitisation of communities on prevention and control of livestock pests and diseases particularly the tick borne diseases.

Planned Outputs for 2016/17

Sensitization of communities about animal disease prevention and control particularly tick borne diseases, poultry diseases, sensitization of communities on BCTB, CBSD, BBW, Storage pests, Oxalis and control of rodents (Rats and Mole Rats), prevention of transportation and sale of immature fish, training of farmers on aquaculture. Construction of a livestock market. Surveillance of outbreaks of both crop and livestock pests and diseases. Regulatory services of Agro input dealers.

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

Training of Artificial Inseminator by East African dairy development project in collaboration with Dairy Development Association and provision of two milk coolers. Lutheran World Foundation is to provide improved seed and advisory services. Inclusive and Sustainable New Communities project to provide advisory services, improved seeds and infrastructure.

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

1. Low staffing level

The district has 8 LLGs yet the department has only 2 staff in the crop sector and 4 in the veterinary sector, one fisheries staff and 2 assistant commercial officers. This therefore affects service delivery in all aspects

2. small budget allocation

The department has an annual budget for PMG of only shillings 63,625,545 and 55% of this, which is for capital development, is only 34,994,000 which cannot suffice to complete construction of a diagnostic lab in one financial year

Vote: 593 Luuka District

Workplan 4: Production and Marketing

3. Lack of transport

Even the few available staff are not facilitated due to Lack of motorcycles for mobility, this greatly affects the effectiveness of staff in service delivery

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|---|------------------|----------------------|------------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 1,451,866 | 1,094,440 | 1,588,000 |
| Sector Conditional Grant (Non-Wage) | 200,823 | 150,617 | 200,823 |
| Sector Conditional Grant (Wage) | 1,251,043 | 943,822 | 1,387,177 |
| <i>Development Revenues</i> | 146,677 | 40,790 | 41,462 |
| Development Grant | 40,790 | 40,790 | 0 |
| District Discretionary Development Equalization Grant | | 0 | 41,462 |
| Donor Funding | 105,887 | 0 | 0 |
| Total Revenues | 1,598,544 | 1,135,230 | 1,629,462 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 1,451,866 | 1,027,563 | 1,588,000 |
| Wage | 1,251,043 | 876,946 | 1,387,177 |
| Non Wage | 200,823 | 150,617 | 200,823 |
| <i>Development Expenditure</i> | 146,677 | 1,532 | 41,462 |
| Domestic Development | 40,790 | 1,532 | 41,462 |
| Donor Development | 105,887 | 0 | 0 |
| Total Expenditure | 1,598,544 | 1,029,095 | 1,629,462 |

2015/16 Revenue and Expenditure Performance up to March

69% of the budget released for PHC activities. Implementation of PHC - development activities had been stop because of the changes in the work plan, implementation to start in fourth quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Budget for Health is to increase by 9.8% as a result of increases in IPFs for Sector Conditional Grant (Wage). IPFs under PHC Development was maintained. Non-wage is for Health Centre 1V, 6 HC 111s, 26 HC11s, 9 NGO facilities and the DHO's office for its operation to support the health services in the District..

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2015/16 | | 2016/17 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 0881 Primary Healthcare | | | |

Function: 0881 Primary Healthcare

Vote: 593 Luuka District

Workplan 5: Health

| Function, Indicator | 2015/16 | | 2016/17 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Value of essential medicines and health supplies delivered to health facilities by NMS | 324000000 | 0 | 367467000 |
| Value of health supplies and medicines delivered to health facilities by NMS | 324000000 | 0 | 367467000 |
| Number of health facilities reporting no stock out of the 6 tracer drugs. | 31 | 0 | 0 |
| Number of outpatients that visited the NGO Basic health facilities | 23320 | 4644 | 55432 |
| Number of inpatients that visited the NGO Basic health facilities | 40 | 90 | 40 |
| No. and proportion of deliveries conducted in the NGO Basic health facilities | 50 | 80 | 30 |
| Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities | 7230 | 58648 | 8000 |
| Number of trained health workers in health centers | 151 | 330 | 130 |
| No of trained health related training sessions held. | 12 | 14 | 4 |
| Number of outpatients that visited the Govt. health facilities. | 257215 | 136500 | 187083 |
| Number of inpatients that visited the Govt. health facilities. | 15000 | 11446 | 2564 |
| No and proportion of deliveries conducted in the Govt. health facilities | 1822 | 1348 | 2984 |
| % age of approved posts filled with qualified health workers | 42 | 60 | 69 |
| % age of Villages with functional (existing, trained, and reporting quarterly) VHTs. | 80 | 98 | 90 |
| No of children immunized with Pentavalent vaccine | 10382 | 81553 | 12401 |
| No of healthcentres rehabilitated | 1 | 1 | 0 |
| No of theatres rehabilitated | 0 | 0 | 1 |
| Function Cost (US\$ '000) | 1,598,544 | 1,029,095 | 200,287 |
| Function: 0883 Health Management and Supervision | | | |
| Function Cost (US\$ '000) | 0 | 0 | 1,429,175 |
| Cost of Workplan (US\$ '000): | 1,598,544 | 1,029,095 | 1,629,462 |

2015/16 Physical Performance up to March

Inpatients both in govt and NGOs is 4236, outpatients is 88305 and deliveries conducted in health center are 804 and mass measles coverage is 67379 for the all district which gives percentage coverage of 90%

Planned Outputs for 2016/17

Renovation of the operating theatre; Under NGO, EXPECTED Outpatients - 55,432, inpatients 40, deliveries under skilled health worker 30 and children immunized with pentavalent vaccine 8000. Under government facilities, the following outputs are expected; Outpatients 187,083, inpatients 2564, deliveries under skilled health workers 2984 and children immunized with pentavalent vaccine is 12,401. Medical supplies to government facilities will be in 3 cycles and redistribution of drugs will be done to avoid stock out of drugs. PAYMENT FOR PHC NON-WAGE TO NGO HCs, Payments of salaries to 213 health staffs, Payments for PHC NON-WAGE TO DHO'S OFFICE and PHC NON-WAGE TO HEALTH FACILITIES.

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

Vote: 593 Luuka District

Workplan 5: Health

Mass immunisation by UNICEF, child survival by Child Fund Uganda and strengthening human resources for health by Intar Health

(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 T/Cs and this becomes hard for the staff to get accommodation near the facilities which affects their work especially at night.

2. Little PHC to NGO and Public health facilities

the amount of PHC given to facilities is very small it is not enough for the operation of the facility for three months therefore it should be increased.

3. Drugs

Some health centers are not getting drugs at all like kibbinga, Ntayigirwa and Itakaibolu and Waibuga get very little according to their catchment population and the orders they make to NMS.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

| <i>US\$ Thousand</i> | 2015/16 | | 2016/17 |
|---|-------------------|----------------------|-------------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 10,052,193 | 7,207,208 | 11,004,265 |
| District Unconditional Grant (Wage) | 55,259 | 38,445 | 27,349 |
| Other Transfers from Central Government | | 12,859 | |
| Sector Conditional Grant (Non-Wage) | 2,031,967 | 1,342,987 | 2,031,967 |
| Sector Conditional Grant (Wage) | 7,964,966 | 5,812,917 | 8,944,949 |
| <i>Development Revenues</i> | 339,639 | 339,639 | 344,612 |
| Development Grant | 339,639 | 339,639 | 244,612 |
| Transitional Development Grant | | 0 | 100,000 |
| Total Revenues | 10,391,832 | 7,546,847 | 11,348,876 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 10,052,193 | 7,202,258 | 11,004,265 |
| Wage | 8,020,226 | 5,851,362 | 8,972,298 |
| Non Wage | 2,031,967 | 1,350,896 | 2,031,967 |
| <i>Development Expenditure</i> | 339,639 | 246,282 | 344,612 |
| Domestic Development | 339,639 | 246,282 | 344,612 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 10,391,832 | 7,448,540 | 11,348,876 |

2015/16 Revenue and Expenditure Performance up to March

Balance is committed fund for projects which were under construction by end of third quarter. These include: Nairika p/s, Wandago p/s, Kyanvuma p/s and Kiyunga p/s. Supply of desks: Nairika p/s, Bugonza p/s, Buwologoma, Kiyunga p/s and Kyanvuma p/s

Department Revenue and Expenditure Allocations Plans for 2016/17

Education Budget for 2016/17 Fin. Year will be slightly higher than 2015/16 by 5%. This was as a result of increases in IPFs for Sector conditional Grant (Wage) due to anticipated increase in Teacher's Salaries by 15% and increases in

Vote: 593 Luuka District

Workplan 6: Education

IPFs under SFG.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2015/16 | | 2016/17 |
|--|-------------------------------------|--|-------------------------------------|
| | 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 pupils enrolled in UPE | 63397 | 64371 | 62639 |
| No. of student drop-outs | 2400 | 299 | 1050 |
| No. of Students passing in grade one | 96 | 96 | 158 |
| No. of pupils sitting PLE | 6889 | 6889 | 6680 |
| No. of classrooms constructed in UPE | 10 | 10 | 6 |
| No. of latrine stances constructed | 20 | 20 | 3 |
| No. of primary schools receiving furniture | 5 | 0 | 5 |
| Function Cost (US\$ '000) | 8,053,435 | 5,812,358 | 9,759,669 |
| Function: 0782 Secondary Education | | | |
| No. of students enrolled in USE | 12349 | 1239 | 12000 |
| No. of classrooms constructed in USE | 8 | 0 | 2 |
| Function Cost (US\$ '000) | 2,240,371 | 1,551,318 | 2,281,487 |
| Function: 0784 Education & Sports Management and Inspection | | | |
| No. of primary schools inspected in quarter | 88 | 160 | 88 |
| No. of secondary schools inspected in quarter | 5 | 35 | 5 |
| No. of tertiary institutions inspected in quarter | 6 | 7 | 6 |
| No. of inspection reports provided to Council | 4 | 6 | 4 |
| Function Cost (US\$ '000) | 98,026 | 84,864 | 71,024 |
| Cost of Workplan (US\$ '000): | 10,391,832 | 7,448,540 | 12,112,180 |

2015/16 Physical Performance up to March

1395 primary teachers salaries, enrolled 63397 pupils for primary education, 2 classroom at kalyowa and buyoga primary school constructed, constructed teachers' houses at buyoga primary school. supplied furniture at walibo, ikumbya & kitwekyambogo primary school. Also 225 secondary teachers salaries paid.

Planned Outputs for 2016/17

Construction of a 2 classrooms block at St Thomas Makuutu and, Kituuto primary schools; completion of a two classroom block and an office at Buwologoma; construction of a two classroom block at Nakabugu moslem secondary school, Supply of 180 Desks to St. Thomas Makuutu, Kituuto, and Buwologoma primary schools, Construction of 3 three, 3 Five stance latrines at Kalyowa, Waliibo Buyunze and Bukhana primary schools including final payment for the construction of a five stance latrine at Nakabale primary school. Inspection of all schools at least once per term; monitoring all schools at least once per term.

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

Sensitisation of Parents, School management committees/ Board of Governors, Teachers on their roles for better performance. STiR Education for teacher net works, Sense international for deaf blind Children Education and ANNPCAN for promotion of special needs Education.

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

1. Inadequate funding

Vote: 593 Luuka District

Workplan 6: Education

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

2. Lack of Land titles

Unsecure tenure of schools due to unregistered land.

3. Negative political pronouncements

Continued negative perception towards community support for affecting teaching and learning in schools.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|---|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 633,590 | 328,043 | 634,995 |
| District Unconditional Grant (Wage) | 28,716 | 21,537 | 51,326 |
| Multi-Sectoral Transfers to LLGs | 193,686 | 125,731 | |
| Other Transfers from Central Government | 411,188 | 180,775 | |
| Sector Conditional Grant (Non-Wage) | | 0 | 583,669 |
| Total Revenues | 633,590 | 328,043 | 634,995 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 633,590 | 276,144 | 634,995 |
| Wage | 28,716 | 21,537 | 51,326 |
| Non Wage | 604,874 | 254,607 | 583,669 |
| <i>Development Expenditure</i> | 0 | 0 | 0 |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 633,590 | 276,144 | 634,995 |

2015/16 Revenue and Expenditure Performance up to March

44% of the total approved Budget of 2015/16 was realised for the district and 65% for lower LGS. this quarter, Ughshs 18,287,200/= was transferred to Luuka Town Council and Ughshs 53,500,067/= remained at the district

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue under works has been maintained as last financial year. However, it is still inadequate compared to the rate of wear and tear.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2015/16 | | 2016/17 |
|----------------------------|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 0481 | | | |

Function: 0481

Vote: 593 Luuka District

Workplan 7a: Roads and Engineering

| Function, Indicator | 2015/16 | | 2016/17 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| No. of bottlenecks cleared on community Access Roads | 0 | 0 | 8 |
| Length in Km of District roads routinely maintained | 185 | 176 | 176 |
| Length in Km of District roads periodically maintained | 185 | 18 | 176 |
| No. of bridges maintained | 18 | 14 | 176 |
| Function Cost (US\$ '000) | 633,590 | 276,144 | 634,995 |
| Cost of Workplan (US\$ '000): | 633,590 | 276,144 | 634,995 |

2015/16 Physical Performance up to March

Removal of bottlenecks on Bukanga - Buwala road 18.2km by reshaping, installation of culverts and swamps filling

Planned Outputs for 2016/17

Busala - Namulanda (13.7km) shall be periodically maintained at Ug. Shs 125,064,399 /=. Three roads i.e Bulanga - Kyankuzi, Budhabangula - Naigobya and Kyanvuma - Wandago will be under mechanized routine maintenance totalling to 16.6km at 75,000,000/=. All district roads(i.e 175.58km) shall be maintained under routine manual maintenance at 75,157,635/= (supervision inclusive). Other maintenance works will be carried out at LLGs including Luuka T/C, Bukanga S/C, Bukooma S/C, Bulongo S/C, Ikumbya S/C, Irongo S/C, Nawampiti S/C and Waibuga S/C at 190,481,305/=

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

None

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

1. Procurement beauracracy

Force account but still roads construction materials and some equipment are contracted out

2. Partial road unit

Equipments like the excavators, vibro rollers and water boozer need to be secured

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

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

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

| US\$ Thousand | 2015/16 | | 2016/17 |
|---|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 10,958 | 5,479 | 56,451 |
| District Unconditional Grant (Wage) | 10,958 | 5,479 | 21,077 |
| Sector Conditional Grant (Non-Wage) | 0 | 0 | 35,374 |
| <i>Development Revenues</i> | 498,208 | 492,458 | 375,273 |
| Development Grant | 475,208 | 475,208 | 352,273 |
| Transitional Development Grant | 23,000 | 17,250 | 23,000 |

Vote: 593 Luuka District

Workplan 7b: Water

| | | | |
|---|----------------|----------------|----------------|
| Total Revenues | 509,166 | 497,937 | 431,725 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 33,958 | 22,392 | 56,451 |
| Wage | 10,958 | 5,479 | 21,077 |
| Non Wage | 23,000 | 16,913 | 35,374 |
| <i>Development Expenditure</i> | 475,208 | 392,162 | 375,273 |
| Domestic Development | 475,208 | 392,162 | 375,273 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 509,166 | 414,554 | 431,725 |

2015/16 Revenue and Expenditure Performance up to March

By end of Third quarter, 100% of the District water sanitation condition Budget and 75% of District sanitation Hygiene condition grant budget was transferred to Luuka District water sector. Software activities were procured. Payment was made for borehole drillingworks.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue of 2016/17 reduced by 7% that of financial year 2015/16. It is anticipated that reduction in IPF stemmed up from decision by center to redistribute water resources to the same level nationally. Luuka District is at 67.8% yet National is at 65%. Funds will be used for water and Sanitation related activities in Luuka District.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2015/16 | | 2016/17 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 0981 Rural Water Supply and Sanitation | | | |
| No. of supervision visits during and after construction | 52 | 40 | 22 |
| No. of water points tested for quality | 49 | 15 | 10 |
| No. of District Water Supply and Sanitation Coordination Meetings | 4 | 2 | 2 |
| No. of water user committees formed. | 13 | 14 | 5 |
| No. of Water User Committee members trained | 13 | 14 | 9 |
| No. of sources tested for water quality | 49 | 15 | 10 |
| % of rural water point sources functional (Shallow Wells) | 0 | 0 | 93 |
| No. of water pump mechanics, scheme attendants and caretakers trained | 0 | 0 | 90 |
| No. of water and Sanitation promotional events undertaken | 13 | 13 | 10 |
| No. of public latrines in RGCs and public places | 1 | 1 | 1 |
| No. of shallow wells constructed (hand dug, hand augured, motorised pump) | 2 | 2 | 1 |
| No. of deep boreholes drilled (hand pump, motorised) | 11 | 11 | 4 |
| No. of deep boreholes rehabilitated | 12 | 12 | 4 |
| Function Cost (US\$ '000) | 509,166 | 414,554 | 431,724 |
| Cost of Workplan (US\$ '000): | 509,166 | 414,554 | 431,724 |

2015/16 Physical Performance up to March

Conducted district water and sanitation coordination committee meeting; Conducted extension staff meeting, rehabilitated 12 boreholes; carried out supervision and monitoring of rehabilitated 12 boreholes. Carried regular data collection on functionality of water sources.

Vote: 593 Luuka District

Workplan 7b: Water

Planned Outputs for 2016/17

The DWSCG shall be spent on three areas which are operation of district water office, Procurement of a double carbin pick up, hardware activities by constructing five boreholes, rehabilitation of 4 boreholes and software activities, The DHSCG will focus at improving sanitation through home and village improvement campaigns in Waibuga and Nawampiti Sub Counties.

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

Provision of piped water systems to Ikumbya RGC by Water and Sanitation Development Facility – East (WSDF-E) Project and three RGCs by Japan International Corporation Agency (JICA) at Lambala, Kyanvuma and Naigobya.

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

1. Lack of spare part outlet

Lack of spare part outlet in the district causes increase in high down time of boreholes and high cost of spare parts for repair and maintenance of boreholes.

2. Weak galvanised iron pipes

Galvanised Iron pipes rust within six months of installation which negatively affects water quality and operation and maintenance.

3. Inadequate safe water sources

-Number of water safe sources is still low to serve the high population in the district. Percentage population not served is 32.2%.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|--|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 42,090 | 31,568 | 54,012 |
| District Unconditional Grant (Non-Wage) | 0 | 0 | 4,000 |
| District Unconditional Grant (Wage) | 37,252 | 27,939 | 43,927 |
| Sector Conditional Grant (Non-Wage) | 4,838 | 3,629 | 6,085 |
| <i>Development Revenues</i> | | 0 | 8,000 |
| District Discretionary Development Equalization Gran | | 0 | 8,000 |
| Total Revenues | 42,090 | 31,568 | 62,012 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 42,090 | 30,225 | 54,012 |
| Wage | 37,252 | 27,939 | 43,927 |
| Non Wage | 4,838 | 2,286 | 10,085 |
| <i>Development Expenditure</i> | 0 | 0 | 8,000 |
| Domestic Development | 0 | 0 | 8,000 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 42,090 | 30,225 | 62,012 |

2015/16 Revenue and Expenditure Performance up to March

75% of the approved Budget by end of third quarter realised.

Vote: 593 Luuka District

Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2016/17

The Natural Resources & Environment - NonWage Recurrent conditional grant of UGX 8,000,000 will be spent on Environment, wetland and forestry activities.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2015/16 | | 2016/17 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 0983 Natural Resources Management | | | |
| Area (Ha) of trees established (planted and surviving) | 0 | 00 | 04 |
| Number of people (Men and Women) participating in tree planting days | 0 | 00 | 6000 |
| No. of Agro forestry Demonstrations | | 00 | 04 |
| No. of community members trained (Men and Women) in forestry management | | 00 | 6000 |
| No. of monitoring and compliance surveys/inspections undertaken | 6 | 00 | 00 |
| No. of Water Shed Management Committees formulated | 4 | 02 | 04 |
| No. of Wetland Action Plans and regulations developed | 8 | 00 | 0 |
| Area (Ha) of Wetlands demarcated and restored | | 00 | 00 |
| No. of community women and men trained in ENR monitoring | 01 | 00 | 00 |
| No. of monitoring and compliance surveys undertaken | 0 | 00 | 4 |
| No. of new land disputes settled within FY | 6 | 00 | 00 |
| Function Cost (UShs '000) | 42,090 | 30,225 | 62,012 |
| Cost of Workplan (UShs '000): | 42,090 | 30,225 | 62,012 |

2015/16 Physical Performance up to March

Salaries for Natural resources staff paid. Communities sensitised on wetland management in four Lower local Governments of Nawampiti, Irongo, Bukanga and Waibuga.

Planned Outputs for 2016/17

Sector conditional grant (non wage) for Community & Institutional tree planting practices, awareness creation & training communities on the benefits and use of energy saving technologies and Promote construction of household energy saving stoves., Demarcating Kamirantumbu wetland boundaries through perimeter tree planting and Integration of environmental concerns in development planning ie sreening of all approved projects and developing the state of environment report.

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

Inclusive sustainable new communities project to fund establishment of tree nursery and energy saving stoves and also private people planting trees in Buwologoma Parish in Bukanga Sub county.

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

1. Lack of transport facility

Having difficulty in moving to and from the field in abid to excute sector activities.

2. Lack of enough Funds

Vote: 593 Luuka District

Workplan 8: Natural Resources

It has been hard to comprehensively execute the departmental activities.

3. Staffing gap

The sector is under staffed which compromises quality and quantity of work with the sector.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|--|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 100,389 | 75,411 | 137,822 |
| District Unconditional Grant (Non-Wage) | 4,000 | 2,995 | 4,000 |
| District Unconditional Grant (Wage) | 58,782 | 44,211 | 93,701 |
| Sector Conditional Grant (Non-Wage) | 37,607 | 28,205 | 40,121 |
| <i>Development Revenues</i> | 76,855 | 73,594 | 5,648 |
| District Discretionary Development Equalization Gran | | 0 | 1,300 |
| Multi-Sectoral Transfers to LLGs | 76,855 | 73,594 | |
| Transitional Development Grant | | 0 | 4,348 |
| Total Revenues | 177,244 | 149,004 | 143,470 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 100,389 | 68,373 | 137,822 |
| Wage | 58,782 | 44,211 | 93,701 |
| Non Wage | 41,607 | 24,162 | 44,121 |
| <i>Development Expenditure</i> | 76,855 | 34,901 | 5,648 |
| Domestic Development | 76,855 | 34,901 | 5,648 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 177,244 | 103,274 | 143,470 |

2015/16 Revenue and Expenditure Performance up to March

84% of the approved realised. Over performance stemmed up from 100/5 release of Developmental funding where the department is a beneficiary of CDD under LGMSD grant.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Conditional grant for the FY 2015/16 which include FAL, Special grant for PWD's, Special interest groups councils has been merged into one conditional non wage grant to facilitate social development activities in the FY 2016/2017. Changes in allocations has affected the department to the Lower side coupled with phase out of CDD funding from the phased out LGMSD Grant. Hence budget cut in the sector.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2015/16 | | 2016/17 |
|----------------------------|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |

Function: 1081 Community Mobilisation and Empowerment

Vote: 593 Luuka District

Workplan 9: Community Based Services

| Function, Indicator | 2015/16 | | 2016/17 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| No. of children settled | 50 | 2 | 10 |
| No. of Active Community Development Workers | 200 | 20 | 20 |
| No. FAL Learners Trained | 1673 | 109 | 74 |
| No. of children cases (Juveniles) handled and settled | 0 | 0 | 20 |
| No. of Youth councils supported | 4 | 2 | 04 |
| No. of assisted aids supplied to disabled and elderly community | 8 | 4 | 8 |
| No. of women councils supported | 4 | 2 | 4 |
| Function Cost (UShs '000) | 177,244 | 103,274 | 143,470 |
| Cost of Workplan (UShs '000): | 177,244 | 103,274 | 143,470 |

2015/16 Physical Performance up to March

Held 4 Functional Adult Literacy meetings, Held one Persons with Disability district executive committee meeting, Held One Women Council meeting, Monitored 10 Women groups under Community Demand Driven grant and Women entrepreneurship project. Salaries for 8 CDO's, 2 ACDO's and Probation Officer was paid, 8 Community Dev't groups were mobilized , Monitored 30 Community Demand Driven groups ,

Planned Outputs for 2016/17

Salaries for 11 staff paid, 20 Community development groups mobilized and supported under CDD grant, 20 Youth groups monitored, 8 PWD groups mobilized and supported under PWD special grant, 10 Women groups mobilized 4 Women, PWD and Youth concil meeting held, 4 FAL review meetings held, 74 FAL classes monitored, one FAL training conducted, 10 children/ juvenile cases handled, two Outreaches / Sensitization meetings on children rights conducted, one Gender Equity and Gender sensitive budgeting conducted, 50 community development groups monitored

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

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
Mobilization of 20 Youth groups and supported under YLP program ,Mobilization on ten women groups and supported under Women Entrepreneurship grant, Conducting child protection committee meeting in all parishes with funding from UNICEF, Mobilization of 30 Community development groups in Bukanga S/C with funding from Inclusive Sustainable new Communities (ISNC) .

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

1. lack of Transport facilities.

The CDO's experiences a difficulty in moving to and from the community field activities and of which 70% of operation is supposed to be community field based.

2. Lack/Poor furniture facilities

Probation information is exposed to other people during handling of cases in the sector. Hence lossing condenfiality as a major aspect to be given attention in case handling.

3. Lack of Electricity in the department premises

The department staff expereince difficulty in data capture and timely reporting.

Vote: 593 Luuka District

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|---|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 49,486 | 37,385 | 65,501 |
| District Unconditional Grant (Non-Wage) | 21,894 | 16,391 | 34,000 |
| District Unconditional Grant (Wage) | 16,214 | 12,461 | 23,501 |
| Locally Raised Revenues | | 0 | 8,000 |
| Support Services Conditional Grant (Non-Wage) | 11,378 | 8,533 | |
| <i>Development Revenues</i> | 61,544 | 59,160 | 10,058 |
| District Discretionary Development Equalization Grant | 61,544 | 59,160 | 10,058 |
| Total Revenues | 111,030 | 96,544 | 75,560 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 49,486 | 35,750 | 65,501 |
| Wage | 16,214 | 12,461 | 23,501 |
| Non Wage | 33,272 | 23,289 | 42,000 |
| <i>Development Expenditure</i> | 61,544 | 53,724 | 10,058 |
| Domestic Development | 61,544 | 53,724 | 10,058 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 111,030 | 89,474 | 75,560 |

2015/16 Revenue and Expenditure Performance up to March

87% of the Budget under Planning Unit realised by end of third quarter. This stemmed up from release of Developmental funds for both third and fourth quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Monitoring & Developmental functions carried out for HLG & 8 LLGs; Budget conference held by 15th September 2016; BFP 2017/2018 compiled and submitted by 30th September 2016; final performance Form B FY 2017/18 prepared and submitted by 30th April 2017; draft AWP/B 2017/18 prepared and submitted by 31st December 2016; final AWP/B 2017/18 prepared and submitted by 30th May 2017; reports, 12 DTTC meetings held; mtgs, one Internal assessment carried out by 31st July 2016; all PDCs, LLGs & other stakeholders sensitised on their complementary roles in development planning, MIS established, 8LLGs mentored, Sensitisation meetings mtgs to for RGCs in basic infrastructural management carried out, 16/17 budget conference.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2015/16 | | 2016/17 |
|--------------------------------------|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 1383 | | | |
| No of qualified staff in the Unit | 2 | 2 | 2 |
| No of Minutes of TPC meetings | 12 | 8 | 12 |
| <i>Function Cost (UShs '000)</i> | <i>111,030</i> | <i>89,474</i> | <i>75,560</i> |
| Cost of Workplan (UShs '000): | 111,030 | 89,474 | 75,560 |

2015/16 Physical Performance up to March

Draft form B written and submitted to MoFin, Salaries for Planning Unit Staff paid, Planning Functions handled.

Vote: 593 Luuka District

Workplan 10: Planning

Planned Outputs for 2016/17

Monitoring & Developmental functions carried out for HLG & 8 LLGs, BFP, Form B reports, 12 DTPC mtgs, Internal assessment, PDCs, LLGs & other stakeholders sensitised, MIS established, 8 LLGs mentored, Sensitisation mtgs to RGCs in basic infrastructural mgt, 16/17 budget conference.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
None

(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 functions (Breeds inefficiency). In the Department.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|---|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 37,632 | 31,211 | 44,197 |
| District Unconditional Grant (Non-Wage) | 10,000 | 7,487 | 10,000 |
| District Unconditional Grant (Wage) | 25,032 | 21,774 | 31,497 |
| Locally Raised Revenues | | 0 | 2,700 |
| Support Services Conditional Grant (Non-Wage) | 2,600 | 1,950 | |
| <i>Development Revenues</i> | | 0 | 2,364 |
| District Discretionary Development Equalization Grant | | 0 | 2,364 |
| Total Revenues | 37,632 | 31,211 | 46,561 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 37,632 | 31,211 | 44,197 |
| Wage | 25,032 | 21,774 | 31,497 |
| Non Wage | 12,600 | 9,437 | 12,700 |
| <i>Development Expenditure</i> | 0 | 0 | 2,364 |
| Domestic Development | 0 | 0 | 2,364 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 37,632 | 31,211 | 46,561 |

2015/16 Revenue and Expenditure Performance up to March

83% of the Budget for Internal Audit realised by end of third quarter. Funds received was used to implement Internal Audit Functions in the District.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 593 Luuka District

Workplan 11: Internal Audit

The District internal audit department operates under funding from the District as seen above. This will fund internal Audit functions though still at the Lower side to cover all Audit functions in the District.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2015/16 | | 2016/17 |
|--|-------------------------------------|--|-------------------------------------|
| | 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 | 15/10/2016 | 15/05/2016 | 15/07/2017 |
| <i>Function Cost (UShs '000)</i> | <i>37,632</i> | <i>31,211</i> | <i>46,561</i> |
| Cost of Workplan (UShs '000): | 37,632 | 31,211 | 46,561 |

2015/16 Physical Performance up to March

Salary for District internal Auditor and Internal Auditor was paid . Second quarter internal audit report written and submitted to District council.

Planned Outputs for 2016/17

All Departments and Sub counties and public institutions will be audited once quartery and 4 quartery internal Audit reports produced and submitted to Council and Public accounts Committee.

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

None

(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 entities..

2. Inadequate refference books.

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

3. Inadequate funding

Difficult to verify all public entities.