

# Vote: 593    Luuka District

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## Structure of Budget Framework Paper

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- Foreword
- Executive Summary
- A: Revenue Performance and Plans
- B: Summary of Performance by Department

# Vote: 593 Luuka District

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## Foreword

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The 2017/18 Budget Frame Work Paper mainly focused on effective service delivery and value for money in Luuka District Local Government. This is in accordance with Section 36 of the Local Governments Act 1997 (as amended), Pursuant to Section 36 referred to in the foregoing, Luuka District Local Government has prepared this Budget Frame work paper for the period 2017/18 in consultation with Technical Planning Committee and Executive to bring out problems facing the district like ;Poor service delivery due to low local revenue collections, Low standards of health and the related facilities, maternal mortality, HIV/AIDS prevalence at 2.8%, Low use of family planning leading to high fertility rates, high prevalence of malaria contributing to over 50% of OPD cases. In Education there are few and poor infrastructure ,classrooms pupil ratio is high, Pupil stance ratio at 105:1, Pupil desk ratio at 9:1, text book pupil ratio at 1:12 ; dropout rates at primary 2.9%,PLE pass rate very poor, and low teacher attendance rate thus the low standards. Sanitation is still poor with 65% latrine coverage, safe water coverage at only 69.6% with average walking distance to safe water point as 1.5km. However, it is anticipated that after implementation of 2016/17 financial year, safe water coverage will raise up to 70.4%. The roads are still in poor conditions especially in the rural areas and a lot of unemployment especially among the youths. The OVC situation is pathetic with 73.9% living in poverty stricken house holds while 71% are faced with food insecurity.

In a way to improve on the above situation, the district has planned to do the following; Encourage people to diversify from sugar cane growing to Coffee and other fast growing crops, farmer groups to be facilitated with farm inputs under wealth creation , In education, intensified supervision ,monitoring and inspection of schools and facilities, construction of classrooms, provision of furniture and Initiation of Luuka District internal Examination Board. In health, recruitment of more qualified staff has been done to address the big problem of staff shortage but this is limited by the wage bill thresh holds. Mobilization and sensitization of stake holders involved in the tax collection and management is on going but calls for a good combination with good Local Revenue Internal Control System. The orientation of statutory bodies on their roles and responsibilities is anticipated to promoted team work.

My sincere appreciation goes to the District Executive Committee and Technical Planning committee that discussed and led to put this document together.

**Luwangula Baker**  
**CHAIRPERSON LCV/LUUKA DISTRICT LOCAL GOVERNMENT.**

# Vote: 593 Luuka District

## Executive Summary

### Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	89,608	114,373	134,600
2a. Discretionary Government Transfers	2,049,067	516,658	2,090,776
2b. Conditional Government Transfers	14,972,085	3,939,880	14,343,064
4. Donor Funding	1,195,000	0	0
<b>Total Revenues</b>	<b>18,305,761</b>	<b>4,570,911</b>	<b>16,568,441</b>

#### Revenue Performance in the first quarter of 2016/17

23.5% of the 2016/17 annual Budget was realised by Luuka District by the end of first quarter and transfers were effected to the District spending accounts for implementation of the Budgeted activities. It is however observed that under budget performance by 1.5% during the quarter was as a result of non transfer of Donor fund ( ICNC and UNICEF) to Luuka District during the quarter.

#### Planned Revenues for 2017/18

2017/18 budget is to Decrease by 14.9% largely due to phasing out of IPF for gratuity for Local Gov'ts, General Public Pension arrears, reduction of Transitional development grant by 93.4% and by the time of writing this 2017/18 BFP, no Donor agency had formally indicated to Luuka District IPF for 2017/18 Financial year. Sector conditional IPFs under wage for financial year 2016/17 maintained. This partly reveal that there will be no salary enhancement for civil servants next financial year.

### Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,802,381	385,297	1,143,993
2 Finance	205,521	49,961	213,081
3 Statutory Bodies	381,926	65,563	383,573
4 Production and Marketing	492,384	110,924	497,329
5 Health	1,664,462	415,177	1,653,887
6 Education	11,366,876	2,941,870	11,247,864
7a Roads and Engineering	634,995	68,562	634,995
7b Water	431,725	19,641	450,814
8 Natural Resources	61,812	13,453	63,054
9 Community Based Services	143,270	23,375	146,670
10 Planning	73,848	15,947	85,782
11 Internal Audit	46,561	10,374	47,399
<b>Grand Total</b>	<b>18,305,761</b>	<b>4,120,145</b>	<b>16,568,440</b>
Wage Rec't:	11,635,657	3,000,903	11,705,541
Non Wage Rec't:	4,219,993	1,070,724	3,804,998
Domestic Dev't	1,255,111	48,518	1,057,901
Donor Dev't	1,195,000	0	0

#### Expenditure Performance in the first quarter of 2016/17

24% of the approved Budget realised, 23% transferred to the District spending accounts for implementation of the Budgeted activities. Due to mis match with expenditure limits released by MoFin, transfers then not effected 100% hence a balance on general fund account of Shs. 89,502,000. 22% of the Budget was spent by the different District spending accounts. 2% bal. on Dptal account was mainly for capital projects which were undergoing technical evaluation to establish competent bidders.

# Vote: 593 Luuka District

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## Executive Summary

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### *Planned Expenditures for 2017/18*

Non wage recurrent reduced by 9.9%, domestic Dev't reduced by 17.6% giving overall budget cut by 14.9%. This stemmed up from reduction in IPFs for District and Urban unconditional grant Non wage and transitional development grant by 93.4%. However, there is some observable increase in IPF for District Discretionary Development Equalisation grant and Wage -recurrent by 0.6%.

### *Medium Term Expenditure Plans*

Maintainance of district assets, capacity building, Provision of advisory services, Rehabilitation, maintainance and equipping health Centres, Construction of; medical store, classrooms, latrines, Renovation of staff houses, Procurement of Desks, Maintainance and Rehabilitation of both district and community access roads, Water development, Implementation of community based services, Land management, physical planning ,wetland management, forest management and development activities.

### **Challenges in Implementation**

Inadequate wage bill provisions for filling critical staff gaps in the staff structure, Escalating cost of service delivery, Inadequate and unreliable sources of local revenue for financing of discretionary expenditure items, Poor road net work (High rate of wear and tear), Inadequate essential drugs, Poor health infrastructure, Lack of Gov't Aided Sec.Sch in 3 Sub counties, inadequate funding under Natural Resources Dpt and high farmer expectation for handouts.

# Vote: 593 Luuka District

## A. Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>89,608</b>	<b>114,373</b>	<b>134,600</b>
Business licences	3,319	1,743	6,000
Application Fees	2,020	1,700	3,000
Land Fees	200	360	600
Local Service Tax	61,837	89,503	100,000
Market/Gate Charges		4,389	
Other licences	12,440	14,428	13,000
Agency Fees	9,793	2,250	12,000
<b>2a. Discretionary Government Transfers</b>	<b>2,049,067</b>	<b>516,658</b>	<b>2,090,776</b>
District Unconditional Grant (Non-Wage)	638,822	159,705	571,568
District Unconditional Grant (Wage)	1,017,424	258,747	1,017,424
Urban Discretionary Development Equalization Grant	26,854	6,713	24,721
Urban Unconditional Grant (Wage)	67,737	16,934	67,737
Urban Unconditional Grant (Non-Wage)	58,279	14,570	49,513
District Discretionary Development Equalization Grant	239,952	59,988	359,814
<b>2b. Conditional Government Transfers</b>	<b>14,972,085</b>	<b>3,939,880</b>	<b>14,343,064</b>
Transitional Development Grant	327,348	78,738	21,576
Development Grant	629,957	157,489	651,790
General Public Service Pension Arrears (Budgeting)	30,135	30,135	0
Sector Conditional Grant (Wage)	10,645,334	2,747,730	10,645,334
Sector Conditional Grant (Non-Wage)	2,935,752	824,898	2,917,778
Pension for Local Governments	106,587	26,647	106,587
Gratuity for Local Governments	296,974	74,243	0
<b>4. Donor Funding</b>	<b>1,195,000</b>	<b>0</b>	
UNICEF	35,000	0	
Inclusive & Sustainable New Comm Proj	1,160,000	0	
<b>Total Revenues</b>	<b>18,305,761</b>	<b>4,570,911</b>	<b>16,568,441</b>

### Revenue Performance in the first Quarter of 2016/17

#### (i) Locally Raised Revenues

The District has an approved Local revenue Budget of shillings 89,608,000/=. By end of first quarter, a cumulative local revenue of Shillings 114,373,000/=. representing 128% of the annual local revenue budget Had been realised. Over performance stemmed up from massive sensitisation through implementation of the District revenue enhancement plan.

#### (ii) Central Government Transfers

under Central Government transfers, Luuka District has an approved Budget of sh. 17,021,152,000/=. By end of first quarter, Revenue of shillings 4,570,911,000/= representing 25% of the annual approved Budget had been transferred to Luuka District. Fund received was transferred to the District spending accounts for implementation of the budgeted activities.

#### (iii) Donor Funding

A Budget of shillings 1,160,000,000/= was approved for implementation under Donor funding. By the end of first quarter, processes to attract release of funds under ICNC were still ongoing.

### Planned Revenues for 2017/18

#### (i) Locally Raised Revenues

The District anticipate to increase Local revenue by 50.2%. This stemmed up from actual received by end of first quarter and projections next financial year after implementation of the 2016/17 revenue enhancement plan.

#### (ii) Central Government Transfers

Government Transfers anticipated to decrease by 4.2% as a result of reduction of IPF under transitional development grant by 93.4% and no IPF for public service pension arrears and gratuity for Local Governments indicated next financial year.

# Vote: 593    Luuka District

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## A. Revenue Performance and Plans

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*(iii) Donor Funding*

Under Donor funding, by the time of writing this Budget frame work paper, there was no formal communication in relation to donor funding and therefore difficult at this level to estimate funding under Donor next financial year.

# Vote: 593 Luuka District

## Summary of Performance and Plans by Department

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	<i>1,233,760</i>	<i>343,307</i>	<i>901,180</i>
District Unconditional Grant (Non-Wage)	124,750	31,188	109,910
District Unconditional Grant (Wage)	342,959	90,131	348,627
General Public Service Pension Arrears (Budgeting)	30,135	30,135	0
Gratuity for Local Governments	296,974	74,243	0
Locally Raised Revenues	17,100	12,150	64,600
Multi-Sectoral Transfers to LLGs	247,519	61,880	203,720
Pension for Local Governments	106,587	26,647	106,587
Urban Unconditional Grant (Wage)	67,737	16,934	67,737
<i>Development Revenues</i>	<i>1,568,621</i>	<i>91,231</i>	<i>242,812</i>
District Discretionary Development Equalization Grant	13,244	3,236	21,045
Donor Funding	1,160,000	0	0
Locally Raised Revenues	31,000	0	0
Multi-Sectoral Transfers to LLGs	164,378	41,094	221,767
Transitional Development Grant	200,000	46,901	0
<b>Total Revenues</b>	<b>2,802,381</b>	<b>434,539</b>	<b>1,143,993</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>1,233,760</i>	<i>343,308</i>	<i>901,180</i>
Wage	346,480	104,701	416,364
Non Wage	887,280	238,607	484,817
<i>Development Expenditure</i>	<i>1,568,621</i>	<i>41,989</i>	<i>242,812</i>
Domestic Development	408,621	41,989	242,812
Donor Development	1,160,000	0	0
<b>Total Expenditure</b>	<b>2,802,381</b>	<b>385,297</b>	<b>1,143,993</b>

#### Revenue and Expenditure Performance in the first quarter of 2016/17

Administration Department has an approved budget of shillings 2,802,381,000=, By end of first quarter, 16% of its approved budget had been transferred to Administration spending account. Under performance stemmed up from non transfer of Donor fund by ICNC Donor Agency pending fulfilment of requirements. During the quarter, 68% of the Budget was released and 60% spent.

#### Department Revenue and Expenditure Allocations Plans for 2017/18

Procurement Services, Procurement Services, Payroll and Human Resource Management Systems ,Office Support services , Public Information Dissemination, Supervision of Sub County programme implementation , Human Resource Management Services ,Operation of the Administration Department

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2016/17

Payment was made for Luuka District website, Fuel for office operations of CAO's office, Deputy CAO, attended an innovation management training for heads of departments at civil Service college, stationery was procured, newspapers were bought to be updated with current affairs in the district. Facilitaion to cater for payroll data capture, invoicing and payroll printing.

##### Plans for 2017/18 by Vote Function

Workshops and Seminars Books, Periodicals & Newspapers Welfare and Entertainment Special Meals and Drinks Printing, Stationery, Photocopying and Binding Small Office Equipment Bank Charges and other Bank

# Vote: 593 Luuka District

## Workplan 1a: Administration

related costs Subscriptions Telecommunications Information and communications technology (ICT) Electricity Water Cleaning and Sanitation Travel inland Fuel, Lubricants and Oils Maintenance - Vehicles Fines and Penalties/ Court wards Human Resource Management Services G

### Medium Term Plans and Links to the Development Plan

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**  
Activities under Inclusive and sustainable new communities project.

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

#### 1. Limited funding

Grants are limited as they can not effectively meet the expenditures required and recruitment of more staff to fill the 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>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	197,521	49,961	200,368
District Unconditional Grant (Non-Wage)	66,524	16,631	54,180
District Unconditional Grant (Wage)	100,188	25,047	100,188
Locally Raised Revenues	30,809	8,283	46,000
<i>Development Revenues</i>	8,000	2,000	12,713
District Discretionary Development Equalization Gran	8,000	2,000	12,713
<b>Total Revenues</b>	<b>205,521</b>	<b>51,961</b>	<b>213,081</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	197,521	49,961	200,368
Wage	100,188	25,047	100,188
Non Wage	97,333	24,914	100,180
<i>Development Expenditure</i>	8,000	0	12,713
Domestic Development	8,000	0	12,713
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>205,521</b>	<b>49,961</b>	<b>213,081</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

First quarter budget under finance department stood at 24%. . Funds received was spent on the Budgeted activities.

### Department Revenue and Expenditure Allocations Plans for 2017/18

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Coordination and management of finance office operatiolized through, Travel inland, procurement of



# Vote: 593 Luuka District

## Workplan 2: Finance

stationery, 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 submission of 2015/16 final accounts done.

*Plans for 2017/18 by Vote Function*

*Medium Term Plans and Links to the Development Plan*

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

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

1.

2.

3.

## Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	381,926	95,482	383,573
District Unconditional Grant (Non-Wage)	239,041	59,760	240,687
District Unconditional Grant (Wage)	142,885	35,721	142,885
<b>Total Revenues</b>	<b>381,926</b>	<b>95,482</b>	<b>383,573</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	381,926	65,563	383,573
Wage	142,885	35,721	142,885
Non Wage	239,041	29,842	240,687
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>381,926</b>	<b>65,563</b>	<b>383,573</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

Statutory bodies realised 25% of its Budget and 100% of the quarterly budget. Expenditure delayed as a result of late release of funds by accountant General.

*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

*Physical Performance in the first quarter of 2016/17*

One Council and standing committee meetings conducted, 3 Monthly allowances for councillors paid for 15 District councillors, One mtg for PAC, Contracts committee mtg and arrears for District Service committee members paid.

# Vote: 593 Luuka District

## Workplan 3: Statutory Bodies

### Plans for 2017/18 by Vote Function

6 Council meetings. 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. CAO's submissions to the Commission to be handled and discussed in respective meetings. District land Board to issue lease holds to applicants and surveys land

### Medium Term Plans and Links to the Development Plan

Good policy formation by Council, Ensuring transparency and accountability for all employees, Value for money and promotion of Private entrepreneurship through awarded of contracts.

### (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 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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	459,312	114,828	461,564
District Unconditional Grant (Wage)	108,392	27,098	108,392
Sector Conditional Grant (Non-Wage)	37,713	9,428	39,965
Sector Conditional Grant (Wage)	313,207	78,302	313,207
<i>Development Revenues</i>	33,072	8,268	35,765
Development Grant	33,072	8,268	35,765
<b>Total Revenues</b>	<b>492,384</b>	<b>123,096</b>	<b>497,329</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	459,312	110,924	461,564
Wage	421,599	105,400	421,599
Non Wage	37,713	5,524	39,965
<i>Development Expenditure</i>	33,072	0	35,765
Domestic Development	33,072	0	35,765
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>492,384</b>	<b>110,924</b>	<b>497,329</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

The department has an annual budget of shillings 492,384,000 out of which shillings 123,096,000 was released for first quarter representing 25% of the total budget. This includes capital development funds and money for recurrent expenditure e.g wage. Out of shillings 18,971,200 for PMG shillings 8,384,606 was spent on various activities in respect of unrepresented cheques giving a cash book balance of shillings 10,586,594

# Vote: 593 Luuka District

## Workplan 4: Production and Marketing

### 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 rest of 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

#### Physical Performance in the first quarter of 2016/17

Surveillance for outbreaks of crop pests and diseases was done. Sensitisation of communities about Apiculture and aquaculture was done too. Bank charges and salaries for staff for the months of July, August and September paid. Procurement process for completion of the crop diagnostic lab (getting a provider) was commenced and construction works poised to start any time.

#### Plans for 2017/18 by Vote Function

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 disease, sensitisation 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 and Surveillance of outbreaks of both crop and livestock pests and di

#### Medium Term Plans and Links to the Development Plan

We plan to construct and operationalise a livestock market in Luuka town council, recruit more staff and provide agricultural extension services

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

Lutheran World Federation will support 30 farmer field school established and also establish some demonstration gardens in Irongo, Bulongo and Nawampiti subcounties. EADEN will support farmer groups in Bukanga subcounty.

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

#### 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 rates of seedlings distributed through Operation Wealth Creation hence affecting food and income security.

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	1,588,000	422,817	1,588,000
Sector Conditional Grant (Non-Wage)	200,823	44,608	200,823
Sector Conditional Grant (Wage)	1,387,177	378,209	1,387,177

# Vote: 593 Luuka District

## Workplan 5: Health

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Development Revenues</i>	76,462	10,366	65,887
District Discretionary Development Equalization Grant	41,462	10,366	65,887
Donor Funding	35,000	0	
<b>Total Revenues</b>	<b>1,664,462</b>	<b>433,183</b>	<b>1,653,887</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,588,000	415,177	1,588,000
Wage	1,387,177	372,608	1,387,177
Non Wage	200,823	42,569	200,823
<i>Development Expenditure</i>	76,462	0	65,887
Domestic Development	41,462	0	65,887
Donor Development	35,000	0	0
<b>Total Expenditure</b>	<b>1,664,462</b>	<b>415,177</b>	<b>1,653,887</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

Health department has a 2016/17 Budget of shillings 1,623,000,000/=. By 30th September, the department of Health received shillings 422,817,000/= representing 26% of the approved budget. Over performance stemmed up from release of wage higher than budgeted during first quarter. Funds received were used to fund the budgeted activities

### Department Revenue and Expenditure Allocations Plans for 2017/18

The budget for health is to decrease slightly by 0.6%. The decrease is because by the time of writing this BFP, no commitment had been done by donor agencies like UNICEF. However, under DDEG, the District will get an increase of 59%. Other IPFs have been maintained. Budget will 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. Renovation of health facilities and construction of Latrines at existing

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Inpatients both in govt and NGOs is 184, outpatients is 61,641 and deliveries conducted in health center are 803 and routine immunisation coverage is 5441 for the all district which gives percentage coverage of 88%. Below are the activities operation fuel, health education, vector control, HMIS, rational drug use, communication, DHT meetings, welfare, EPI, cold chain and stationery.

#### Plans for 2017/18 by Vote Function

Reconstruction of OPD building at Nantamali HC II, Construction of 5 stance lined pit latrine at Busalam HC II and Kiyunga HC IV, Repair of ceilings at Ikumbya HC III (OPD and maternity buildings). Fencing of health facilities.

#### Medium Term Plans and Links to the Development Plan

Construction and renovation of Health facilities, Health staff quarters and 5 stance pit latrines. Equipping of health facilities.

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

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, QUARTERLY COMMUNITY DIALOGUE MEETING, TRAINING OF HEALTH WORKERS ON 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

# Vote: 593 Luuka District

## Workplan 5: Health

Most of the health facilities are allocated further away from Trading centres and this becomes hard for the staff to get 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 by MoH

### 3. poor cold chain maintainance

The District doesnot have a District cold chain officer to carry out maintainance functions in lower health facilities, the rate of breakdown is high.

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	11,004,265	2,948,707	10,977,392
District Unconditional Grant (Wage)	27,349	6,837	27,349
Sector Conditional Grant (Non-Wage)	2,031,967	650,651	2,005,094
Sector Conditional Grant (Wage)	8,944,949	2,291,219	8,944,949
<i>Development Revenues</i>	362,612	90,653	270,472
Development Grant	244,612	61,153	241,869
District Discretionary Development Equalization Gran	18,000	4,500	28,603
Transitional Development Grant	100,000	25,000	
<b>Total Revenues</b>	<b>11,366,876</b>	<b>3,039,360</b>	<b>11,247,864</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	11,004,265	2,941,870	10,977,392
Wage	8,972,298	2,291,219	8,972,298
Non Wage	2,031,967	650,651	2,005,094
<i>Development Expenditure</i>	362,612	0	270,472
Domestic Development	362,612	0	270,472
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>11,366,876</b>	<b>2,941,870</b>	<b>11,247,864</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

The Education department received 25% of its Budget for first quarter. Releases however made towards end of first quarter and implementation of Budgeted activities rolled to second quarter.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Education Budget for 2017/18 will be slightly Lower by 1%. This was as a result of slight decrease in IPF for Sector unconditional grant. Funds will be used to pay Salaries for Primary and Secondary teachers, Funding of UPE and USE. Payment under SFG Development..

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

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.

#### Plans for 2017/18 by Vote Function

The District anticipate to Construct 5, two Classroom blocks at; Budoma, Nakavuma, Busala, Bulanga and Ikumbya catholic primary schools. Latrine construction at Nawansaga, Mawundo and Ntayigirwa primary school. Supply of desks to Budoma, Nakavuma, Busala, Bulanga and Ikumbya catholic primary schools. Payment of Salary to Primary

# Vote: 593 Luuka District

## Workplan 6: Education

and Secondary teachers.

### Medium Term Plans and Links to the Development Plan

Construction of 50 classrooms in Primary schools, Construction of 75 Pit latrines stances in 15 Primary schools, 20 Teacher's Houses and Procurement of 540 Desks in 50 primary schools.

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

Sensitisation of Teachers on their roles for better performance by 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. Negative political pronouncements

Continued negative perception towards community support affecting teaching and learning in schools. Hence poor performance in Primary schools.

#### 2. Lack of Land titles

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>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	634,995	112,647	634,995
District Unconditional Grant (Wage)	51,326	12,831	51,326
Sector Conditional Grant (Non-Wage)	583,669	99,816	583,669
<b>Total Revenues</b>	<b>634,995</b>	<b>112,647</b>	<b>634,995</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	634,995	68,562	634,995
Wage	51,326	12,831	51,326
Non Wage	583,669	55,730	583,669
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>634,995</b>	<b>68,562</b>	<b>634,995</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

The District received 99,815,841/= of which 23,729,293/= was for Urban roads and so transferred intact to Town Council.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue under works has been maintained as last financial year. However, it 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 for both District and Luuka town council.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

# Vote: 593 Luuka District

## Workplan 7a: Roads and Engineering

The district carried out Routine Mechanized maintenance of 6.8km (i.e Bulanga-Kyankuzi 2.8km and Kyanvuma-Wandago 4km), mechanical imprest and Office operation totaling to 34,755,045/= and a balance of 41,331,503/= rolled over to 2nd quarter.

### Plans for 2017/18 by Vote Function

The district will carry out periodic maintenance of Ikumbya-Bulike 9.3km road, swamp bridging of Kamirantumbu and Buwologoma, routine mechised 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.

### Medium Term Plans and Links to the Development Plan

Routine manual maintenance, Routine mechanised & periodic maintenance, Maintenance of urban & community access roads.

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

Kakira sugar factory to carry out road maintenance in neibpuring 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 tend to delay because supplies are tendered out.

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	56,451	14,113	55,082
District Unconditional Grant (Wage)	21,077	5,269	21,077
Sector Conditional Grant (Non-Wage)	35,374	8,844	34,005
<i>Development Revenues</i>	375,273	93,818	395,732
Development Grant	352,273	88,068	374,156
Transitional Development Grant	23,000	5,750	21,576
<b>Total Revenues</b>	<b>431,725</b>	<b>107,931</b>	<b>450,814</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	56,451	14,113	55,082
Wage	21,077	5,269	21,077
Non Wage	35,374	8,844	34,005
<i>Development Expenditure</i>	375,273	5,529	395,732
Domestic Development	375,273	5,529	395,732
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>431,725</b>	<b>19,641</b>	<b>450,814</b>

# Vote: 593 Luuka District

## Workplan 7b: Water

### *Revenue and Expenditure Performance in the first quarter of 2016/17*

25% of water, sanitat and hygiene budget was realised during first quarter. Funds received were utilised on Software activities only. Capital development activities namely drilling expenditure not done as they were progress.

### *Department Revenue and Expenditure Allocations Plans for 2017/18*

Overall workplan revenue for 2017/18 increased by 5.3% in comparision to financial year 2016/17 however, out of it none wage revenue cieling decreased which has lead scaling down many software activities thus reduction in software benefit to the communities. This increament in will stem up Luuka District water coverage from 70.4% by June 2016/2017 to 71.5% by June 2017/18 and sanitation from 65% in 2016/17 to 67% in 2017/18.

### **(ii) Summary of Past and Planned Workplan Outputs**

#### *Physical Performance in the first quarter of 2016/17*

Conducted extension staff meeing, conducted baseline survey & follow up for hygiene & Sanitation for 6 new Water sources,Sensitised 6 communities to fulfil critical requirements; formed 6 Water User Committees;

#### *Plans for 2017/18 by Vote Function*

The 2017/18 outputs include drilling nine deep boreholes;rehabilitation of five boreholes; feasebility 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.

#### *Medium Term Plans and Links to the Development Plan*

DDP provides drilling of 15 deep boreholes MTP provides 9; DDP provides drilling of 5 shallow MTP providesnone; DDP provides rehabilitation of 15 bhs MTP provides5; DDP providesconstruction of 4 piped water systems MTP provides 1;DDP provides planting 40 trees MTP provide 18;DDP provides one planning and advocacy interventions, one baseline surveys,formationof five water user committee, one extension quarterly staff meeting MTP provides the same.

### **(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 and Water Missions Uganda to Kiroba RGC in Bukanga subcounty.

### **(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. 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 budgetory cost of drilling reliable boreholes for water extraction.

## Workplan 8: Natural Resources

### **(i) Overview of Workplan Revenue and Expenditures**

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			



# Vote: 593 Luuka District

## Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	53,812	13,453	50,341
District Unconditional Grant (Non-Wage)	3,800	950	
District Unconditional Grant (Wage)	43,927	10,982	43,927
Sector Conditional Grant (Non-Wage)	6,085	1,521	6,414
<i>Development Revenues</i>	8,000	2,000	12,713
District Discretionary Development Equalization Grant	8,000	2,000	12,713
<b>Total Revenues</b>	<b>61,812</b>	<b>15,453</b>	<b>63,054</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	53,812	13,453	50,341
Wage	43,927	10,982	43,927
Non Wage	9,885	2,471	6,414
<i>Development Expenditure</i>	8,000	0	12,713
Domestic Development	8,000	0	12,713
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>61,812</b>	<b>13,453</b>	<b>63,054</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

All budget for first quarter realised and executed 100%.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Overall District increase in IPF for DDEG raised Natural resources share by 2% of its 2016/17 Budget. There is also observable increase in IPF for Sector conditional grant by 5.4%. Funding will focus at salaries for Natural resources staff and implementation of Natural resources approved budgeted activities.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Salaries for Natural resources staff paid. Communities sensitised on wetland management in all the 4 Lower local Governments.

#### Plans for 2017/18 by Vote Function

Tree planting and afforestation by training of communities on tree planting practices, legal ownership of land through 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 the National forestry and tree planting Act 2010. Community training in wetlands management by sensitisation of communities on the wetlands laws and regulati

#### Medium Term Plans and Links to the Development Plan

Improved environmental awareness and conservation of natural resources for sustainable development. Community training in wetlands management and Lands management services (Physical planning). Increase wetland coverage and reduce wetland degradation. Increase the district's resilience to the impacts of climate change. Increase mitigation and adaptation (afforestation and reforestation and sustainable management) actions.

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

Development of the Luuka district land policy by the Lutheran World Federation, establishment of two tree nurseries in Buwologoma under inclusive sustainable new communities (ISNC) and planting of trees from National Forest Authority under the community tree planting programme.

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

#### 1. Lack of transport facility

# Vote: 593 Luuka District

## Workplan 8: Natural Resources

Department lacks a motorcycle to ease movement to and from the field

### 2. Under staffing

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 execute it's activities

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	137,622	34,405	144,604
District Unconditional Grant (Non-Wage)	3,800	950	3,095
District Unconditional Grant (Wage)	93,701	23,425	93,701
Sector Conditional Grant (Non-Wage)	40,121	10,030	47,808
<i>Development Revenues</i>	5,648	1,412	2,066
District Discretionary Development Equalization Grant	1,300	325	2,066
Transitional Development Grant	4,348	1,087	
<b>Total Revenues</b>	<b>143,270</b>	<b>35,817</b>	<b>146,670</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	137,622	23,375	144,604
Wage	93,701	23,375	93,701
Non Wage	43,921	0	50,903
<i>Development Expenditure</i>	5,648	0	2,066
Domestic Development	5,648	0	2,066
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>143,270</b>	<b>23,375</b>	<b>146,670</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

During first quarter, the Sector Received 25% of its Budget. Because funds were released late, only 16% of the Budgeted activities were implemented and other rolled to second quarter for implementation.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Transitional development grant under youth phased out next financial year but this was compensated by increase of IPF under sector conditional grant by 19.2% and increase of community based services share on DDEG by 59% thereby increasing overall budget for next financial year by 2.4%. Implementation will focus at Salaries for community based services staff and implementation of approved community based services activities.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Salaries for sector staff was paid but physical performance was not realized as a result of delayed receipt release of conditional social development funds to the sector.

#### Plans for 2017/18 by Vote Function

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

# Vote: 593 Luuka District

## Workplan 9: Community Based Services

group dynamics.

### Medium Term Plans and Links to the Development Plan

Mobilization and financing of community development projects i.e PWDs, Women and Youths under Special grant, UWEP and YLP respectively. Monitoring of Community Development projects and programmes in all lower local government. Sensitisation of Communities on children, Nutrition, entrepreneurship skills and Gender Based violence prevention. Handling and settlement of probation cases. Training of communities in group dynamics.

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

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. Mobilition of communities in Nutrition, Early Child hood development and Gender based Violence prevention.

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

#### 1. Lack of transport facilities i.e motorcycle for all CDOs

Difficulty by staff to reach communities in execution of the sector activities

#### 2. Lack of remand homes for rehabilitation of Juvenile offenders

Congestion of the district prison as a result of sharing with Juvenile offenders which a gain promotes bad behavioral acts instead of making them get reformed.

#### 3. Lack of enough office furniture

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

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	63,789	14,947	69,798
District Unconditional Grant (Non-Wage)	32,288	8,072	26,297
District Unconditional Grant (Wage)	23,501	5,875	23,501
Locally Raised Revenues	8,000	1,000	20,000
Development Revenues	10,059	2,515	15,984
District Discretionary Development Equalization Gran	10,059	2,515	15,984
<b>Total Revenues</b>	<b>73,848</b>	<b>17,462</b>	<b>85,782</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	63,789	14,947	69,798
Wage	23,501	5,875	23,501
Non Wage	40,288	9,072	46,297
Development Expenditure	10,059	1,000	15,984
Domestic Development	10,059	1,000	15,984
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>73,848</b>	<b>15,947</b>	<b>85,782</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

24% of the 2016/17 Budget received for first quarter. Due to late release of funds, activies budgeted under deveoplmental funds not implemented and rolled to second quarter.

# Vote: 593 Luuka District

## Workplan 10: Planning

### Department Revenue and Expenditure Allocations Plans for 2017/18

Planning Unit Anticipate to have a budget increase of 16.2%. Cause is projected Increase in locally raised revenue stemming up from projections based on first quarter actuals after implementation of revenue enhancement plan. However there will be decrease in un conditional grant as a result of reduction in IPF for 2017/18 financial year. The budget will be used to fund Planning functions.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

2016/17 Final Form B prepared and submitted to MoFinance and other line Ministries, 2016/17 Internet data for Planning Unit paid and first quarter office operational fuel procured.

#### Plans for 2017/18 by Vote Function

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

#### Medium Term Plans and Links to the Development Plan

None

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

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 (Breeds inefficiency) In the Department.

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	44,197	10,374	43,642
District Unconditional Grant (Non-Wage)	10,000	2,500	8,144
District Unconditional Grant (Wage)	31,497	7,874	31,497
Locally Raised Revenues	2,700	0	4,000
<i>Development Revenues</i>	2,364	591	3,757
District Discretionary Development Equalization Gran	2,364	591	3,757

# Vote: 593 Luuka District

## Workplan 11: Internal Audit

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>46,561</b>	<b>10,965</b>	<b>47,399</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	44,197	10,374	43,642
Wage	31,497	7,874	31,497
Non Wage	12,700	2,500	12,144
<i>Development Expenditure</i>	2,364	0	3,757
Domestic Development	2,364	0	3,757
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>46,561</b>	<b>10,374</b>	<b>47,399</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

Less transfers under Internal Audit at 23% contributed to under Budgetary performance during the quarter. Locally raised revenue not transferred to internal Audit during the quarter pending consultation due to mis match, Finance and Planning Unit mandatory activities pending release of first quarter Un conditional grant. Funds received was spent during the quarter.

### 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 compensated 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

#### Physical Performance in the first quarter of 2016/17

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

#### Plans for 2017/18 by Vote Function

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

#### Medium Term Plans and Links to the Development Plan

None

### (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 whether value for money is being adhered to in all Government supported entities..

#### 2. Inadequate reference books.

Reference difficult during Internal Audit functions.

#### 3. Inadequate funding

Difficult to verify all public entities.