

Vote: 532 Luwero District

Structure of Budget Framework Paper

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- B: Summary of Performance by Department

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Foreword

The District has moved a long way to attain this level of social- Economic transformation which has not been a simple Task at all and a lot is still disered.The Budget framework paper details the district level of achievements for every sector for which I am greatfull to all the stakeholders. The focus of this budget framework paper is infrastructural development through road construction and maintenace , provision of safe water, improving education and health services delivered, food security as well as enterprise development and finally enhancing household incomes.The constraints highlighted therein pose yet another threat to the realization of the key output targets set, but I have confidence that the strategies designed will be implemented to overcome them.

My sincere appreciation goes to the District technical team headed by the CAO, District Council for their foresight deliberations, members of the Executive and all partners in development . The Area members of Parliament for their massive robying for the District and the Central Government for its' contunued budget support .I salute you all.

Ndawula Ronald .District Chairperson Luweero

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	397,718	131,115	397,718
2a. Discretionary Government Transfers	4,692,904	1,173,226	4,589,264
2b. Conditional Government Transfers	36,826,256	9,436,684	36,057,984
2c. Other Government Transfers	717,681	148,861	997,768
4. Donor Funding	770,000	0	770,000
Total Revenues	43,404,558	10,889,886	42,812,734

Revenue Performance in the first quarter of 2016/17

During first quarter financial year 2016/17, a total of shs 10.889 billion was received by the district reflecting 25 percent budget performance. Locally raised sources performed at 33 percent higher than the expected 25% due to direct deductions of Local Service tax from civil servants for the three months. Of the Total revenue realised Donors made the nil overall budget contribution, while central Government made the significant contribution of 99 percent.

Planned Revenues for 2017/18

The District expects to receive shs 42.8 billion, of which Central Government transfers will make the most significant contribution of 97.3 percent followed by Development partners at 1.8 percent and lastly Locally raised revenue of 1 percent. In comparison with the Financial Year 2016/17, there is a budget decline of 1.3 percent. This is attributed to decline in IPFS.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	3,996,400	995,922	3,319,894
2 Finance	465,469	59,790	339,732
3 Statutory Bodies	619,127	131,135	613,649
4 Production and Marketing	872,983	203,991	872,908
5 Health	5,859,618	1,187,562	5,854,618
6 Education	27,113,108	6,957,733	26,927,033
7a Roads and Engineering	1,416,959	176,718	1,426,959
7b Water	693,020	48,461	662,354
8 Natural Resources	157,662	36,314	155,475
9 Community Based Services	985,801	197,017	1,271,162
10 Planning	1,133,573	171,675	1,274,113
11 Internal Audit	90,837	16,023	94,837
Grand Total	43,404,558	10,182,343	42,812,734
Wage Rec't:	29,527,537	7,319,663	29,527,537
Non Wage Rec't:	9,605,658	2,423,524	9,057,965
Domestic Dev't	3,501,363	439,156	3,457,232
Donor Dev't	770,000	0	770,000

Expenditure Performance in the first quarter of 2016/17

UGX 10.182 billion was actually spent revealing an absorption rate of 93 percent hence unspent balance of shs 707.5 million. The unspent balance is majorly due to development projects awaiting completion of procurement processes as the Contracts Committee is limited to only one sitting per month, some pensioners whose date was still missing, some works and transactions under progress.

Planned Expenditures for 2017/18

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Twelve classrooms and fifty stances of Pit Latrines will be constructed , work on 117.4 km under periodic maintenance,Support fish farmer groups , tree nursery bed, and construct a cattle treatment crush,upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV and renovate Ziobwe HC III general ward, drill19 deep boreholes and rehabilitate 30 existing water sources .

Medium Term Expenditure Plans

Twelve classrooms and fifty stances of Pit Latrines will be constructed , work on 117.4 km under periodic maintenance,Support fish farmer groups , tree nursery bed, and construct a cattle treatment crush,upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV and renovate Ziobwe HC III general ward, drill19 deep boreholes and rehabilitate 30 existing water sources .

Challenges in Implementation

The district did not receive a complete road unit, that is, it lacks a roller to compact the roads, implying that the life span of roads worked on, is short lived. Still without a wheel loader, loading of Murram (gravel) on to the high FAW tippers using human labor becomes very difficult which negatively impacts on the rate of executing gravel works. Above all, the equipments maintenance cost is high.Originally ex-gratia and councillors gratuity was charged from District unconditional grant

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A. Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	397,718	131,115	397,718
Inspection Fees	27,762	603	27,762
Agency Fees	20,235	1,768	20,235
Animal & Crop Husbandry related levies	3,000	205	3,000
Application Fees	8,155	1,980	8,155
Educational/Instruction related levies	13,500	5,082	13,500
Liquor licences	1,200	19	1,200
Local Service Tax	150,000	90,871	150,000
Market/Gate Charges	52,497	10,287	52,497
Other Fees and Charges	30,697	1,977	30,697
Other licences	1,400	51	1,400
Park Fees	25,692	2,879	25,692
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	6,988	0	6,988
Sale of (Produced) Government Properties/assets	5,000	133	5,000
Business licences	16,592	5,811	16,592
Property related Duties/Fees	35,000	9,449	35,000
2a. Discretionary Government Transfers	4,692,904	1,173,226	4,589,264
District Unconditional Grant (Wage)	1,632,241	408,060	1,632,241
Urban Unconditional Grant (Non-Wage)	414,638	103,660	348,100
Urban Discretionary Development Equalization Grant	202,800	50,700	158,994
District Unconditional Grant (Non-Wage)	862,143	215,536	883,151
Urban Unconditional Grant (Wage)	518,765	129,691	518,765
District Discretionary Development Equalization Grant	1,062,317	265,579	1,048,014
2b. Conditional Government Transfers	36,826,256	9,436,684	36,057,984
Transitional Development Grant	226,348	56,587	20,638
General Public Service Pension Arrears (Budgeting)	6,423	0	0
Gratuity for Local Governments	555,119	138,780	0
Pension for Local Governments	1,574,700	393,675	1,574,700
Sector Conditional Grant (Non-Wage)	5,987,917	1,728,705	6,012,296
Sector Conditional Grant (Wage)	27,376,532	6,844,133	27,376,532
Development Grant	1,099,217	274,804	1,073,818
2c. Other Government Transfers	717,681	148,861	997,768
Other Transfers from Central Government YLP	717,681	148,861	717,681
Other Transfers from Central Government UWEP		0	
Other Transfers from Central Government - UWEP		0	280,087
4. Donor Funding	770,000	0	770,000
WHO	100,000	0	100,000
Global Fund	60,000	0	60,000
Makerere University/METs	50,000	0	50,000
Mildmay	75,000	0	75,000
MOH/GAVi	300,000	0	300,000
PACE	10,000	0	10,000
UNCIEF	100,000	0	100,000
PREFA	75,000	0	75,000
Total Revenues	43,404,558	10,889,886	42,812,734

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

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A. Revenue Performance and Plans

During first quarter, own sources revenue fetched shs 131 million indicating 33 percent budget performance .Out of the total receipts, Local service tax raised 90 million which is 69 percent budget contribution basically due to direct deductions made from civil servants. However Education related Fees made the nil contribution of due to the fact that fees are paid following calendar years instead of fiscal years and normally paid at the beginning of the calendar year.

(ii) Central Government Transfers

During the period under review, shs 10.7 billion was realized from central Government Transfers indicating 25.5 percent budget performance .Overall Government Grants made the significant Contribution of 99 percent.

(iii) Donor Funding

Development Partners did not release funds during the period under review.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District expects to receive shs 397 million from locally raised sources.Local service Tax is expected to make significant overroll percentage contribution of 40 percent ,while the least contribution is expected from Public health Licenses of less than 1 percent. Locally raised sources will make an overall budget contribution of only 1 percent.

(ii) Central Government Transfers

The District expects to realize shs 42.8 billion from central government transfers. Of this shs 29.5 billion (69%) will cater for salaries and balance(31 %) will cater for real service deliverly. Central government transfers expects to make a significant overall budget contribution of 97 percent. In comparison to the financial year 2016/17 there is a budget decline of 1.3 percent due to reduction in IPFs and Grant reforms.

(iii) Donor Funding

Donors are expected to contribute shs 770 million to the district budget which is 1.8 percent overroll contribution.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,748,813	1,004,146	3,275,957
District Unconditional Grant (Non-Wage)	120,770	44,388	128,592
District Unconditional Grant (Wage)	248,418	85,180	392,418
General Public Service Pension Arrears (Budgeting)	6,423	0	0
Gratuity for Local Governments	555,119	138,780	0
Locally Raised Revenues	75,443	0	75,443
Multi-Sectoral Transfers to LLGs	649,176	212,433	586,039
Pension for Local Governments	1,574,700	393,675	1,574,700
Urban Unconditional Grant (Wage)	518,765	129,691	518,765
<i>Development Revenues</i>	247,587	62,056	43,937
District Discretionary Development Equalization Grant	44,787	11,356	43,937
Urban Discretionary Development Equalization Grant	202,800	50,700	
Total Revenues	3,996,400	1,066,202	3,319,894
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,748,813	940,177	3,275,957
Wage	767,183	214,871	911,183
Non Wage	2,981,630	725,306	2,364,774
<i>Development Expenditure</i>	247,587	55,745	43,937
Domestic Development	247,587	55,745	43,937
Donor Development	0	0	0
Total Expenditure	3,996,400	995,922	3,319,894

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

The department received shs 1.066 million reflecting 107% quarterly budget performance. This performance is attributed to high allocation of District Unconditional grant non wage at 147% to cater for independence day celebrations, and District conditional grant wage at 137% to cater for staff salary arrears. However, locally raised revenue performed poorly at 0% due to pressing needs in other departments that did not warrant any allocation to the department in addition to nil release of general

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive shs 3.3 billion out of which Central Government transfers will make a contribution of 98 percent while Locally raised sources only 2 percent. In comparison with FY 2016/17 there is a budget decline of 17 percent. This is attributed to reduction in IPF for non wage.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Carried out Induction trainings to newly recruited councillors, Paid staff salaries for all the three months in the quarter in addition to pension and gratuity.

Plans for 2017/18 by Vote Function

Commemorate both National and Local functions, Monitoring and supervision of Lower Local Governments, Projects and programmes; Holding both management and Administrative meetings; Attendance of workshops organised at both National and District levels; Payment of staff salaries, Gratuities and pension; provision Procurement services to the District and Disposal of Government Assets: Records keeping for all personnel and other relevant documents.

Medium Term Plans and Links to the Development Plan

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Workplan 1a: Administration

Coordination all other Sector plans for all departments in the District.

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

Conducting Barazas by CODI and Office of the prime Minister on social accountabilities at all levels.

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

1. In adequate funding

Limited Local revenues sources.

2. Lack of Transport

Inadquate transport facilities.

3. Lack of enough adequate office space and facilities

Inadquate office space and facilities.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>405,469</i>	<i>121,869</i>
District Unconditional Grant (Non-Wage)	146,157	30,316
District Unconditional Grant (Wage)	199,037	47,184
Locally Raised Revenues	60,275	44,369
<i>Development Revenues</i>	<i>60,000</i>	<i>0</i>
District Unconditional Grant (Non-Wage)	60,000	0
Total Revenues	465,469	121,869
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>405,469</i>	<i>59,790</i>
Wage	199,037	47,184
Non Wage	206,432	12,607
<i>Development Expenditure</i>	<i>60,000</i>	<i>0</i>
Domestic Development	60,000	0
Donor Development	0	0
Total Expenditure	465,469	59,790

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

The Department received a total of UGX 121 million which is 105 percent of the quarterly expected budget. Out of those funds wages and Salaries contributed over 38 percent. The over performance is attributed to own sources revenue made the most contribution of 220 percent basically to facilitate printing of Revenue generating materials.

Department Revenue and Expenditure Allocations Plans for 2017/18

We plan to realise shs 339.7 million, of which 58.5 percent will cater for wages and salaries and the balance will facilitate none wage recurrent transactions. Of the total revenue, Central Government transfers will make significant contribution of 85 %, Locally raised sources will contribute 15%. Compared to FY 2016/17 there is a budget decline of 37 % due to less allocation of unconditional Grant Non wage resulting from reduction in IPF after merging Ex-gratia to the Grant by MFPEd.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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Workplan 2: Finance

The department managed to raise a total of 131 millions as own sources revenue ,produced and submitted Draft Final Accounts for Financial Year 2015/16 to the Auditor General , participated in Auditor General clouser of last Fianacial Year, paid Salariesto civil servants and elected Leaders ,paid Gratuity & pension to retired officers and advised Council on risk and all Finacial related matters.

Plans for 2017/18 by Vote Function

Four quarterly progress reports prepared and submitted , 397 million of locally raised revenue mobilised and collected, District budget produced and final Account prepared, one Local Revenue Enhancement plan produced and implementation of Local revenue enhancement strategies like procurement of taxi Park & Market Land in Ndejje Township. During this budget, priority will be given to women , Youth and Communities with disabilities for economic empowerment.

Medium Term Plans and Links to the Development Plan

The department will ensure that all expenditure is in line with approved budgetary votes directly linked to DDP and advise accordingly to exorted votes. The medium term plans include the following among others production of 5 budgets, 5 final Account, Local Revenue Enhancement Plan and implementation of strategies identified.

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

N/A

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

1. Resource gap

The available resource basket can not even handle fifty percent of the District priorities thereof creating funding gaps year to year.

2. Weak department expenditure ranking

Some departments poorly rank their expenditure during budget preparation calling for reallocation and virements few months during budget implementanion.

3. Weak support towards locally raised revenue laws

The Central Government does not give similar support to Local Tax laws as it does to Uganda Reveune Authority , this weakens our Legal frame work , tax administration and enforcement.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	619,127	135,120	613,649
District Unconditional Grant (Non-Wage)	185,678	44,758	324,200
District Unconditional Grant (Wage)	361,449	90,362	217,449
Locally Raised Revenues	72,000	0	72,000

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Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	619,127	135,120	613,649
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>619,127</i>	<i>131,135</i>	<i>613,649</i>
Wage	361,449	90,362	217,449
Non Wage	257,678	40,773	396,200
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	619,127	131,135	613,649

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

UGX 135 million was received indicating 87 percent quarterly budget performance. This performance is attributed to nil allocation of locally raised revenue due to pressing needs in other departments that did not warrant any allocation.

Wages and salaries consumed 67 percent of the total receipts. A total of shs 131 million was spent revealing a utilization rate of 97%, hence leaving inspent balance of shs. 3.9 million.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive UGX 613.9 million, of which central government transfers will make the significant contribution of 88 percent, while locally raised sources only 12 percent. Wages and salaries will consume 35 percent of the total budget, while the balance will cater for service delivery. Compared to FY 2016/17 there is a slight decline of one percent attributed to reduction in wages allocation as ex-gratia and Councillors gratuity was merged and reclassified as Non Wage grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Held one Council meetings, one Contracts Committee meeting, one DLB meetings, 3 PAC meetings and paid arrears of District Service Commission. Monitoring of government programmes done.

Plans for 2017/18 by Vote Function

Holding 6 Council meetings, 30 Standing Committee Meetings, 12 Contracts Committee meetings, 16 DLB meetings, 16 LGPAC meetings and 64 meetings to be handled by District Service Commission. Monitoring of government programmes will be done.

Medium Term Plans and Links to the Development Plan

Holding 6 Council meetings, 30 Standing Committee Meetings, 16 LGPAC meetings, DLB Meetings 16, Contracts committee meetings 13 and Handling 64 DSC meetings.

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

Ministry of Local Government and development partners orient new Councils on relevant Government procedures, Laws and regulations.

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

1. Lack of filling cabinets

provision of filling cabinets to enable proper custody of documents and confidentiality.

2. Lack of a photocopier

provision of a photocopier to ease departmental work.

3.

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Workplan 3: Statutory Bodies

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	810,212	202,053	806,999
District Unconditional Grant (Non-Wage)	5,000	2,000	5,000
District Unconditional Grant (Wage)	227,202	56,800	227,202
Locally Raised Revenues	5,000	0	
Sector Conditional Grant (Non-Wage)	68,317	17,079	70,105
Sector Conditional Grant (Wage)	504,693	126,173	504,693
<i>Development Revenues</i>	62,771	15,693	65,909
Development Grant	62,771	15,693	65,909
Total Revenues	872,983	217,746	872,908
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	810,212	202,053	806,999
Wage	731,895	200,053	731,895
Non Wage	78,317	2,000	75,105
<i>Development Expenditure</i>	62,771	1,938	65,909
Domestic Development	62,771	1,938	65,909
Donor Development	0	0	0
Total Expenditure	872,983	203,991	872,908

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

Shs. 217.7 million was realized indicating 100% of the quarterly budget expectation. However, locally raised revenue performed poorly at 0% due pressing needs in other departments that did not warrant any allocation. District Unconditional grant non wage performed exceptionally high at 160% to cater for departmental vehicle maintenance. Wages and salaries consumed 92% of the total revenue. Out of the total receipts, shs.203.9 was actually spent indicating 94% utilization rate, hence leaving shs

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department expects to realise UGX 872.9 million, out of which 83 percent will cater for Wages and Salaries. Central Grant transfers will contribute over 99 percent .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Disease and pest surveillance in Veterinary and Crop was carried out, there was farmer out reaches to support in OWC SEEDLINGS .SACCOs were audited to verify Compliance to Society laws.New sites for tourism were visited together with local leaders .

Plans for 2017/18 by Vote Function

Tsetse Traps are planned to monitor tsetse fly density as to establish permanent control measures, district.Plant Clinics operations as an Extension methodology to monitor crop pests and disease outbreaks. Demonstrations on drought and disease tolerant varieties to be done in 3 LLGs.Demonstration on machinery for fish feeds to be procured for one fish group.Livestock vaccinations and Crush construction for disease control and animal restraining during treatment and inspection. Demonstration on

Medium Term Plans and Links to the Development Plan

Entomology support to LLGs for sustainable Ecological balance to enable sustainable Productivity.Diversify in

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Workplan 4: Production and Marketing

Production activities like Silk Worm Pupae into protein source and mulberry leaves for quality Livestock feeds. Commercial Department is developing an invest opportunities profile of the district that is intended to market the district with a view of improving local tax revenue. Reducing Crop pest and diseases to increase crop Productivity. Introduction of drought and disease tolerant va

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

Honey week Exhibitions by TUNADO-Uganda national apiculture Development Organisation. Farm Based Bee Reserves by MAAIF. SWISS Contact - Honey Bee Products value addition. Support to plant clinic operations by Plantwise. Technology development in the production of upland rice, maize, cassava, Beans and pasture establishment and processing to make silage and hay by ATAAS program funded by World bank. USAID - Enabling Environment for Agricultural Activity- funding Climate Change Policies and awareness

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

1. Climate Change Impacts .

Bees abscond lack of food .Mulberry drying water scarcity. Less production leads to low volume for processing and marketing - poverty. Crop failure leads to food insecurity and low incomes. Pasture shortage emancipation of livestock and death loss to HH

2. increased pests Vectors and predators

Invasive bee hive lead to low productivity and abscondment. Increased crop pests, diseases due to destruction of other alternative hosts. Broken tolerance lead to variety loss, ecosystem erosion. Increased costs of eradication encroaching on other essential

3. Lack of transport facilitation to Staff

High cost of Extension services , mobility is difficult farmers are not guided and Farming enterprise less profitable . Farming done as routine not as a business.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	5,089,618	1,266,852	5,084,618
District Unconditional Grant (Non-Wage)	10,000	2,000	5,000
Locally Raised Revenues	5,000	0	5,000
Sector Conditional Grant (Non-Wage)	448,335	108,281	448,335
Sector Conditional Grant (Wage)	4,626,283	1,156,571	4,626,283
<i>Development Revenues</i>	770,000	0	770,000
Donor Funding	770,000	0	770,000
Total Revenues	5,859,618	1,266,852	5,854,618
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,089,618	1,187,562	5,084,618
Wage	4,626,283	1,081,956	4,626,283
Non Wage	463,335	105,606	458,335
<i>Development Expenditure</i>	770,000	0	770,000
Domestic Development	0	0	0
Donor Development	770,000	0	770,000
Total Expenditure	5,859,618	1,187,562	5,854,618

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Workplan 5: Health

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

The department received shs 1.266 billion against a quarterly budget plan of shs 1.464 billion indicating a budget performance of only 86.5%. The overall expenditure was 1.187 billion compared to 1.464 billion which was the quarterly plan and constituting only 81%. The under performance is attributed to nil allocation of Locally raised revenues for the department due to more pressing needs in other departments. Additionally, donor promises were not actually fulfilled as per the quarterly health

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects to receive shs. 5.8 billion, of which Central government will contribute 87 %, Donors 13.% and locally raised sources only 0.08%, Wages & salaries will consume 79 % of total budget, while the balance of 21.% will cater for recurrent costs . Compared to FY 2016/17 there is a slight decline of 0.08 percent due to less allocation of own sources revenue to the sector..

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Out patient total attendance stood at 91767 and 32343 patients for both Government & NGO Health Units respectively. Maternity delivery stood at 2595 and 747 deliveries for both Government & NGO health units respectively which was quite higher than the targets set, Child immunization with pentavalent vaccines stood at 3432 and 2301 children vaccinated for both Government & NGO health units respectively. Human resource stood at 85.0% for the public sector.

Plans for 2017/18 by Vote Function

i) Diagnose and treat 100% of OPD patients, ii) to ensure that 50% of all pregnant mothers deliver in health facilities, iii) To ensure that 90% of all children under 1 year are immunized against all immunisable diseases, iv) To ensure that 70% of all households in Luwero district have latrines, v) To ensure that 30% of eligible women in need of FP services receive them, vi) to ensure that 90% of facilities in Luwero don't report stock out of any of the 6 tracer medicines, vii) To ensure that 5

Medium Term Plans and Links to the Development Plan

Enable the population to access quality health care without any financial inconveniences. However, the budget gap between the resources available and the requirement is the main challenge. For example, this financial year, the district did not allocate funds for development.

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

Mass immunization, cancer screening , reproductive Health and response to epidemics like Ebola and community mobilization to increase awareness and demand for services.

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

1. Inadequate staff accommodation at health facilities

Most of the health facilities don't have staff houses. Health workers individually seek accommodation from distant trading centers. This encourages absenteeism and late coming since they have to travel long distances to their place of work.

2. Understaffing at health facilities

The current staffing is only 80% mainly due to a restrictive wage budget. Even if funds were available to achieve 100% staffing, the current staff structure is also inadequate given that health personnel work in shifts

3. Inadequate funding

Current funding to the health sector is only upto 25% of the total requirement as per the ever increasing health service demands. Low remuneration to health workers affects their work efficiency and morale

Workplan 6: Education

Vote: 532 Luwero District

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	26,505,797	6,962,058	26,519,848
District Unconditional Grant (Non-Wage)	22,000	20,000	22,000
District Unconditional Grant (Wage)	82,000	20,500	82,000
Locally Raised Revenues	32,000	0	32,000
Sector Conditional Grant (Non-Wage)	4,124,241	1,360,169	4,138,292
Sector Conditional Grant (Wage)	22,245,557	5,561,389	22,245,557
<i>Development Revenues</i>	607,311	151,828	407,185
Development Grant	407,311	101,828	407,185
Transitional Development Grant	200,000	50,000	
Total Revenues	27,113,108	7,113,886	26,927,033
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	26,505,797	6,907,733	26,519,848
Wage	22,327,557	5,561,389	22,327,557
Non Wage	4,178,241	1,346,344	4,192,292
<i>Development Expenditure</i>	607,311	50,000	407,185
Domestic Development	607,311	50,000	407,185
Donor Development	0	0	0
Total Expenditure	27,113,108	6,957,733	26,927,033

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

The department received a total of shs. 7.1 billion revealing a quarterly budget performance of 105%. This performance is attributed to the release of more than the quarterly budget expectation by the center, namely, sector conditional grant non wage at 132%, and district unconditional grant non wage at 364% to facilitate national ball games and music festival participation. However, local revenue performed poorly at 0% due to pressing needs in other departments that did not warrant any alloc

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to received 26.9 billion, out of which 83 percent will cater for Salaries and the balance for service delivery. Of the total budget Central Government transfers will contribute 99.9 percent and the balance from own sources revenue. Compared to FY 2016/17 there is a budget decline of 0.7 percent due to suspension of transitional Development Grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Carried out school inspections 227 UPE schools and 45 USE schools. Participated in the national ball games and music festivals.

Plans for 2017/18 by Vote Function

Twelve (12) classrooms constructed in four sites at Kikunyu mixed p/s, Gulama p/s, Bugga SDA p/s, Wattuba UMEA p/s, Mugogo p/s & Kabukunga p/s, and Rehabilitation Kyetume c/u p/s & Nazareth SDA p/s. Ten 5-stances pit latrines constructed, 650 Primary and Secondary Schools private and Government inspected, Co-curricular activities conducted, mock and PLE conducted.

Medium Term Plans and Links to the Development Plan

Construction of classrooms and latrines, provision of desks, Provision of Instructional Materials, intensifying school inspection and monitoring, training of SMCs, PTAs and BOGs, conducting refresher courses for teachers, sensitization of parents and communities about education issues, procurement of departmental sound vehicle for better service delivery, Sensitization workshops for proprietors and Headteachers of private schools

Vote: 532 Luwero District

Workplan 6: Education

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

Parents and Children sensitized against disaster, SMCs and PTAs trained by 'Save the Children', Good school project conducted in schools by "Raising Voices"

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

1. Inadquate Teachers Accommodation

Most schools in the district lack teachers' houses resulting into teachers moving very long distances as long as 7km daily which affect their performance.

2. Inadequate classrooms and Latrines

The available Classrooms in the district are still inadequate to the extent that we still have pupils studying under tree sheds. Some schools lack separate latrines for boys and Girls.

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17		2017/18
	Approved Budget	Outturn by end Sept		Proposed Budget
A: Breakdown of Workplan Revenues:				
<i>Recurrent Revenues</i>	1,308,959	233,658		1,308,959
District Unconditional Grant (Wage)	92,677	23,169		92,677
Sector Conditional Grant (Non-Wage)	1,216,282	210,489		1,216,282
<i>Development Revenues</i>	108,000	1,000		118,000
District Unconditional Grant (Non-Wage)	18,000	0		18,000
Locally Raised Revenues	90,000	1,000		100,000
Total Revenues	1,416,959	234,658		1,426,959
B: Overall Workplan Expenditures:				
<i>Recurrent Expenditure</i>	1,308,959	176,718		1,308,959
Wage	92,677	23,169		92,677
Non Wage	1,216,282	153,549		1,216,282
<i>Development Expenditure</i>	108,000	0		118,000
Domestic Development	108,000	0		118,000
Donor Development	0	0		0
Total Expenditure	1,416,959	176,718		1,426,959

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

The department received sh 234.6 million revealing 66% of the quarterly budget expectation. This low performance is attributed to less release of the sector conditional grant non wage at only 69%. This is in addition to nil and 4% allocation of unconditional grant non wage and locally raised revenue respectively. Wages and salaries consumed 10% of the total revenue. Out of the total receipts, shs. 176.7 million was spent indicating 75% utilization rate, leaving unspent balance of shs.57.9 mill

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department expects to receive a total of shs 1.4 billion of which Wages and salaries will consume only 6.4 percent and the balance will cater for service delivery. Central Transfers will contribute 93 percent. In comparison with FY 2016/17 there is a budget increment of 0.7 percent to cater for Office Block Construction.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 532 Luwero District

Workplan 7a: Roads and Engineering

Physical Performance in the first quarter of 2016/17

The department has managed to carry out periodic maintenance of 28 Kilometers of feeder roads funded by Uganda Road Fund Two roads were worked on during this quarter under periodic maintenance; Kyegombwa - Kikube - Kagalama road 16Km and Kalagala - Namawojja road 8.1Km,

Plans for 2017/18 by Vote Function

District feeder roads maintenance totalling to 154 Km, ie, 30 km under mechanized routine and 117.4 km under periodic maintenance, urban roads totalling to 98.6 Km i.e. 25.8Km under routine maintenance, 13Km under periodic maintenance and Community access roads totalling to 32 Km under periodic maintenance. All road reserves for newly constructed roads will be planted with Trees. Men, women, Youth and PWDs will be employed for slaughting, opening culverts and digging off shoots on roads being

Medium Term Plans and Links to the Development Plan

Improvement of District, Community access road network to a better motorable surface

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

Major road maintenance by Uganda National Road authority.

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

1. Scarcity of good gravel

It is very hard to get good gravel for road construction since in most borrow pits around gravel is exhausted

2. Uncertainty in weather changes

This is one of the challenges affecting road maintenance in that it becomes difficult to come up with proper maintenance schedule thus ending up with heavy rain disturbance.

3. Absence of a complete road unit

Road maintenance equipment such as Wheel loader, Bulldozer, Roller and Water buster are lacking

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	41,885	9,971	40,992
Locally Raised Revenues	2,000	0	2,000
Sector Conditional Grant (Non-Wage)	39,885	9,971	38,992
Development Revenues	651,135	162,784	621,362
Development Grant	629,135	157,284	600,724
Transitional Development Grant	22,000	5,500	20,638
Total Revenues	693,020	172,755	662,354
B: Overall Workplan Expenditures:			
Recurrent Expenditure	41,885	4,520	40,992
Wage		0	0
Non Wage	41,885	4,520	40,992
Development Expenditure	651,135	43,941	621,362
Domestic Development	651,135	43,941	621,362
Donor Development	0	0	0
Total Expenditure	693,020	48,461	662,354

Vote: 532 Luwero District

Workplan 7b: Water

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

UGX 172.7 million was received indicating 100 percent of the quarterly budget expectation. However, locally raised sources performed poorly at 0% due to pressing needs in other departments that could not warrant any allocation. Out of the total revenue, UGX 48 million was actually spent reflecting 28% absorption rate, leaving unspent balance of shs. 124 million.

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of shillings 662.3 Million is expected to be received, of which central government will contribute over 99.7 percent and the balance from own sources revenue. In Comparison to FY 2016/17 there is a slight budget decline of 4.4 percent arising in the reduction of water Grant IPFs

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

water and sanitation coordination committee meeting held, District advocacy meeting held, Monitoring and inspection of water points conducted, rehabilitated 14 boreholes, regular data collection for analysis.

Plans for 2017/18 by Vote Function

Drilling of 19 deep boreholes, Rehabilitation of 30 water points (major), minor repairs of 20 boreholes Water Quality testing on 150 water points, soft ware activities (sensitisations and trainings) and Monitoring and supervision of water supply projects. The drilling and repair of water Sources will reduce on the time women, children, youth and PWDs waste on getting safer water and engage in productive aspects.

Medium Term Plans and Links to the Development Plan

Construction of 90 deep boreholes, 10 mini solar powered water supply schemes in rural growth centers, rehabilitation of 250 boreholes in rural areas, water quality testing of 500 water points, excavation of 50 valley tanks using the ministry of water and environment water equipment, shall sensitise communities on water issues for over 200 water communities. Water coverage shall increase to over 77% in the District.

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

NGO and the central government intend to construct two piped water supply schemes at Busika and Bamunanika trading center and also rehabilitate 12 water points, drill 02 deep boreholes and also construct 10 shallow wells. National water and sewerage corporation shall expand its network by approximately 45km.

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

1. iron content in water points constructed

the geology of the area is characterised by iron. More funding is required to install plant iron removers to get rid of the problem

2. rusting of pipes

most of the pipes are rusting as a result of acute iron content in the water. Installation of stainless pipes would solve the problem but they are very expensive on the open market. Additional funding would solve the problem.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

Vote: 532 Luwero 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>	157,662	36,416	155,475
District Unconditional Grant (Non-Wage)	5,000	2,000	3,000
District Unconditional Grant (Wage)	127,845	31,961	127,845
Locally Raised Revenues	15,000	0	15,000
Sector Conditional Grant (Non-Wage)	9,818	2,454	9,630
Total Revenues	157,662	36,416	155,475
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	157,662	36,314	155,475
Wage	127,845	31,961	127,845
Non Wage	29,818	4,353	27,630
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	157,662	36,314	155,475

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

During the period July to September, the department received a total of shs 36.4 million reflecting a quarterly budget realisation percent of 92%. This performance is due to nil allocation of locally raised revenue arising from pressing needs in other departments that could not warrant any allocation. However, Unconditional grant non wage performed exceptionally high at 160% to cater for vehicle maintenance. Wages and salaries consumed 87% of total revenue. Out of the total receipts, shs. 3

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive shs 155.4 million, of which Central government will contribute 90.4 percent, and the balance from locally raised revenue. Wages and salaries will consume 82 percent of the total budget, the balance of 18 percent will cater for real service delivery. There is a slight budget increment of 1.4 percent compared to FY 2016/17 to cater for climatic change adaptation.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

57 compliance field visits conducted, 2 public disclosure meetings for stone quarries conducted, 2 EIS reviewed, backstopping farmers in forests/tree management, Monitored and coordinated GCCA project activities, maintained Bombo LFR and district tree nursery, 30 building plans were approved, land transactions were done.

Plans for 2017/18 by Vote Function

Two wetland action planning workshops & plans, 60 ha of trees planted, 146 compliance visits conducted, 60 land disputes settled, land transactions conducted.

Medium Term Plans and Links to the Development Plan

Conservation of the existing wetlands and Forests, promotion of tree planting, effective and efficient management of the district land registry and awareness creation on relevant Laws and regulations

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

Awareness on climate change adaptation & mitigation, promoting climate resilient technologies, climate change mainstreaming, disaster risk reduction activities and climate change policy engagement meetings.

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

1. Low awareness among leaders & public

Enforcement of laws & regulations is hard where the leaders & public are not aware of the laws & the implication of

Vote: 532 Luwero District

Workplan 8: Natural Resources

degradation.

2. Inadequate funding for departmental activities

Forestry, environment and land sectors do not have conditional grants. Their activities depend entirely on local revenue.

3. Encroachment on wetlands

Wetlands are converted for agricultural & settlements.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	263,773	64,193	273,394
District Unconditional Grant (Non-Wage)	5,000	2,000	5,000
District Unconditional Grant (Wage)	167,733	41,933	167,733
Locally Raised Revenues	10,000	0	10,000
Sector Conditional Grant (Non-Wage)	81,039	20,260	90,661
<i>Development Revenues</i>	722,029	428,783	997,768
Other Transfers from Central Government	717,681	9,443	997,768
Transitional Development Grant	4,348	1,087	
Unspent balances – Conditional Grants		139,418	
Unspent balances – Other Government Transfers		139,418	
Unspent balances – UnConditional Grants		139,418	
Total Revenues	985,801	492,976	1,271,162
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	263,773	63,100	273,394
Wage	167,733	41,933	167,733
Non Wage	96,039	21,167	105,661
<i>Development Expenditure</i>	722,029	133,918	997,768
Domestic Development	722,029	133,918	997,768
Donor Development	0	0	0
Total Expenditure	985,801	197,017	1,271,162

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

During the quarter a total of shs. 214 million was realised indicating 87% budget performance. This performance is attributed to the nil allocation of locally raised revenue. However, District un conditional grant - non wage performed exceptionally high at 160% to cater for expenses to resettle children from CCIs. Wages and salaries consumed 19% of total revenue. Out of the total revenue realised, shs. 197m was actually spent indicating an absorption rate of 92% leaving an unspent balance of 17m

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive shs 1.271 billion where Central Government transfers will contribute 99% and locally raised revenue only 1%. Out of the total revenue, wage will contribute 13%, while the balance will cater for service delivery. In comparison to the FY 2016/17, there is a significant budget decline of 47% due to unspent balance of YLP funds as youth groups had not submitted necessary documents by end of FY and transitional development grant that was suspended.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Funds have been transferred to 27 youth groups to start up IGAs, executive committee meetings were held for women

Vote: 532 Luwero District

Workplan 9: Community Based Services

and pwd groups, child protection structures trained in LLGs.

Plans for 2017/18 by Vote Function

The department expects to distribute funds to youth and women groups for skills development and start up IGAs, monitor and supervise community based activities, conduct executive committee meetings and council meetings for Youth, PWDS and women councils, conduct trainings , settle labour disputes.

Medium Term Plans and Links to the Development Plan

The department will take lead in community mobilization, empowerment, transformation and preparing the community to receive and sustain government programmes.

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

Various Development Partners will support women, youth, children & PWDs in economic empowerment other community initiatives. These Development Partners will include: NAWOU, EASSI, FIDA, FOWODE, ESAU, READ Uganda, TEAM Uganda, TECHNO Serve, Child Fund, Swiss Contact, ACODEV, ABC & ANPPCAN.

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

1. Unfunded sectors.

Some sectors like the elderly and culture do not receive any grant and yet they are crucial in social transformation.

2. Limited participation of marginalized groups in the budgeting process.

Limited economic empowerment and entrepreneurship skills for women, men, youth, PWDs, Older person and other vulnerable groups.

3. Change of attitude is a gradual process.

Participation of communities in development programmes is low because communities need continued sensitization to change their attitudes.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	91,042	19,201	91,042
District Unconditional Grant (Non-Wage)	30,000	3,940	25,000
District Unconditional Grant (Wage)	61,042	15,261	61,042
Locally Raised Revenues		0	5,000
<i>Development Revenues</i>	1,042,531	254,383	1,183,071
District Discretionary Development Equalization Gran	403,075	100,769	395,435
Locally Raised Revenues	25,000	0	20,000
Multi-Sectoral Transfers to LLGs	614,456	153,614	767,636
Total Revenues	1,133,573	273,583	1,274,113
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	91,042	18,061	91,042
Wage	61,042	15,261	61,042
Non Wage	30,000	2,800	30,000
<i>Development Expenditure</i>	1,042,531	153,614	1,183,071
Domestic Development	1,042,531	153,614	1,183,071
Donor Development	0	0	0
Total Expenditure	1,133,573	171,675	1,274,113

Vote: 532 Luwero District

Workplan 10: Planning

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

During the quarter shs. 273.5 million was realized reflecting 97 percent of the quarterly budget expectation. This performance is attributed to nil allocation of locally raised revenue and unconditional grant non wage at 53% due pressing needs the could not allow any more allocation. Out of the total revenue, shs 171.6 million was actually spent indicating only 63 percent utilization rate, hence leaving unspent balance of 101.9 million.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive shs. 1.2 billion, of which Central government transfers will make the most significant contribution of 98. percent, while locally raised revenue only 2 percent. In comparison with the financial year 2016/17, there is a budget increament of 12 percent. Tto facilitate development planing. Sallarieswill consume 4.7 percent of the total budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

.3 DTPC meetings conducted and minutes produced, performance contract for FY 2016/17 produced and submitted as required.

Plans for 2017/18 by Vote Function

District annual workplans produced, Budget conference held, one BFP produced, 12 DTPC meetings coordinated, Four quarterly (OBT) progress reports produced, and performance contract form B produced, Internal Assesment conducted and report produced, and DDEG will facilitate phase V construction of 100 bed general ward at Luwero HC IV and renovation Zirowwe HCIII ., ten (10) 5- stance pit latrine for primary schools, support for construction of District office block, and support fish farmer

Medium Term Plans and Links to the Development Plan

To design, plan, monitor, coordinate and evaluation all Government programmes. Promoting participatory planning in all the 13 LLGs and ensure adherence to the planning cycle. Ensure production of 13 LLG and 1 HLG development plans, budget framework papers, 4 quarterly progress reports, conduct internal assessment exercise and coordination of National assessment exercis.

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

FOWODE will facilitate community participatory planning and accountability.

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

1. Limited appreciation of OBT by heads of departments

Heads of departments gives little attention/time to the OBT tool which results into delayed production of deparmental progress reports. Most Heads of departments deligate this function to their Junior staffs who in many cases may not adequately handle

2. Old departmental vehicle

The departmental vehicle is old and is ever breaking down, which makes monitoring of government programmes difficult.

3.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget

Vote: 532 Luwero District

Workplan 11: Internal Audit

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	90,837	16,023	94,837
District Unconditional Grant (Non-Wage)	20,000	4,500	20,000
District Unconditional Grant (Wage)	64,837	11,523	64,837
Locally Raised Revenues	6,000	0	10,000
Total Revenues	90,837	16,023	94,837
B: Overall Workplan Expenditures:			
Recurrent Expenditure	90,837	16,023	94,837
Wage	64,837	11,523	64,837
Non Wage	26,000	4,500	30,000
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	90,837	16,023	94,837

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

In the quarter, the department received shs16.023 million indicating 71% budget realisation. This performance is attributed to nill allocation of locally raised revenue due pressing needs in other departments, that couldnot warrant any allocation. This is in addition to Unconditional grant wage at 71% due to delayed recruitment of Senior Internal Auditor. Wages and salaries consumed 72% of the total revenue. All the funds received was spent reflecting 100% utilization rate.

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of shs 94.8m is expected to be received, out of which central government transfers will make a significant contribution of 89.5 percent, while the balance from locally raised revenue. Wages and salaries will consume 68 percent, whereas the balance will cater for service delivery. Compared to the FY 2016/17, there is a budget increment of 4.2% to facilitate vehicle maintenance..

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department carried out audit of all the ten subcounties of Kamira, Bamunanika, Butuntumula, Katikamu, Nyimbwa, Makulubita, Luweero, Kikyusa, Kalagala and Ziobwe. The district headquarter departments were also. Inspection of Operation Wealth Creation deliveries was also done in the period.

Plans for 2017/18 by Vote Function

Audit of headquarter departments and Sub Counties, audit inspection of PHC, UPE and USE schools, inspection of constructions and deliveries, carry out special audits and maintainance of office machinery and equipment.

Medium Term Plans and Links to the Development Plan

Audit of headquarter departments and Sub Counties, audit inspection of PHC, UPE and USE schools, inspection of constructions and deliveries, carry out special audits and maintainance of office machinery and equipment.

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

N/A

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

1. Insufficient funding

The Un conditional and locally raised funds allocated to the department are still low to facilitate the planned activities

Vote: 532 Luwero District

Workplan 11: Internal Audit

and maintain the department motor vehicle.

2.

3.