

Vote : 532 Luwero District

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Foreword

The Budget framework paper details the district level of achievements for every sector for which I am grateful to all the stakeholders. The theme of this budget framework paper is infrastructural development for improved service delivery through provision of good motorable road network, safe water, improved education and health services, food security as well as enterprise development with enhanced household incomes. Priority has been given to youth, women, people with disabilities and vulnerable groups. To achieve this theme all efforts should be geared towards revamping the local tax system through administrative and punitive strategies. 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 lobbying for the District and the Central Government for its' continued budget support. I salute you all.



Ndawula Ronald, District Chairperson

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	462,911	73,675	462,911
Discretionary Government Transfers	4,675,515	1,251,566	4,642,780
Conditional Government Transfers	42,843,681	11,270,953	41,568,550
Other Government Transfers	2,810,151	363,874	2,758,012
Donor Funding	0	0	0
Grand Total	50,792,258	12,960,068	49,432,253

Revenue Performance in the First Quarter of 2018/19

During first quarter financial year 2018/19 , a total of shs 12.96 billion was received by the district reflecting 26 percent budget performance. Locally raised sources performed at 16 percent lower than the expected 25% due to nil remittance of deductions of Local Service tax from civil servants for the three months . Of the total revenue realized, central Government transfers made the significant overall budget contribution of 99.5 percent, while the balance from own source revenue.

Planned Revenues for FY 2019/20

The District expects to receive shs 49.432 billion, of which Central Government transfers will make the most significant contribution of 99 percent, and the balance from locally raised revenue. Out of the total expected revenue recurrent expenditure will consume 90.6 percent, and the balance to cater for development projects. wages and salaries will constitute 70 percent of the total budget, leaving the balance for direct service delivery. In comparison with the Financial Year 2018/19, there is a budget decline of 2.7 percent. This is basically attributed to lack of IPFs for gratuity for local governments and general public service pension arrears.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	5,040,531	1,212,090	3,773,301
Finance	346,862	83,746	346,862
Statutory Bodies	736,360	162,156	736,360
Production and Marketing	1,830,858	470,374	1,829,734
Health	7,628,718	1,958,100	7,624,288
Education	30,052,698	7,959,154	30,001,318
Roads and Engineering	1,937,251	410,371	1,937,251
Water	639,502	210,078	630,717
Natural Resources	149,018	36,702	149,028
Community Based Services	1,274,968	72,827	1,254,496

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Planning	1,070,166	344,022	1,063,572
Internal Audit	85,327	20,121	85,327
Grand Total	50,792,258	12,939,741	49,432,253
<i>o/w: Wage:</i>	<i>34,409,963</i>	<i>8,602,491</i>	<i>34,409,963</i>
<i>Non-Wage Reccurent:</i>	<i>12,603,800</i>	<i>3,091,849</i>	<i>10,359,129</i>
<i>Domestic Devt:</i>	<i>3,778,495</i>	<i>1,245,401</i>	<i>4,663,162</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2018/19

UGX 10.047 billion was actually spent revealing an absorption rate of 78 percent hence unspent balance of shs 2.912 billion The unspent balance is majorly due to delayed IFMS budget upload and warranting development and non wage recurrent resulting from transitional challenges from tier 2 to tier 1.

Planned Expenditures for The FY 2019/20

Twelve six classrooms and fifty five stances of Pit Latrines will be constructed , work on 117.4 km under periodic maintenance,Support fish farmer groups , tree nursery bed,upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV (phase VI), drill 19 deep boreholes, rehabilitate 50 existing water sources and construction of one mini solar powered water system.

Medium Term Expenditure Plans

Thirty six classrooms and 150 stances of Pit Latrines will be constructed , work on 117.4 km under periodic maintenance, upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV , drill 57 deep boreholes, rehabilitate 150 existing water sources and 3 mini solar powered water systems.

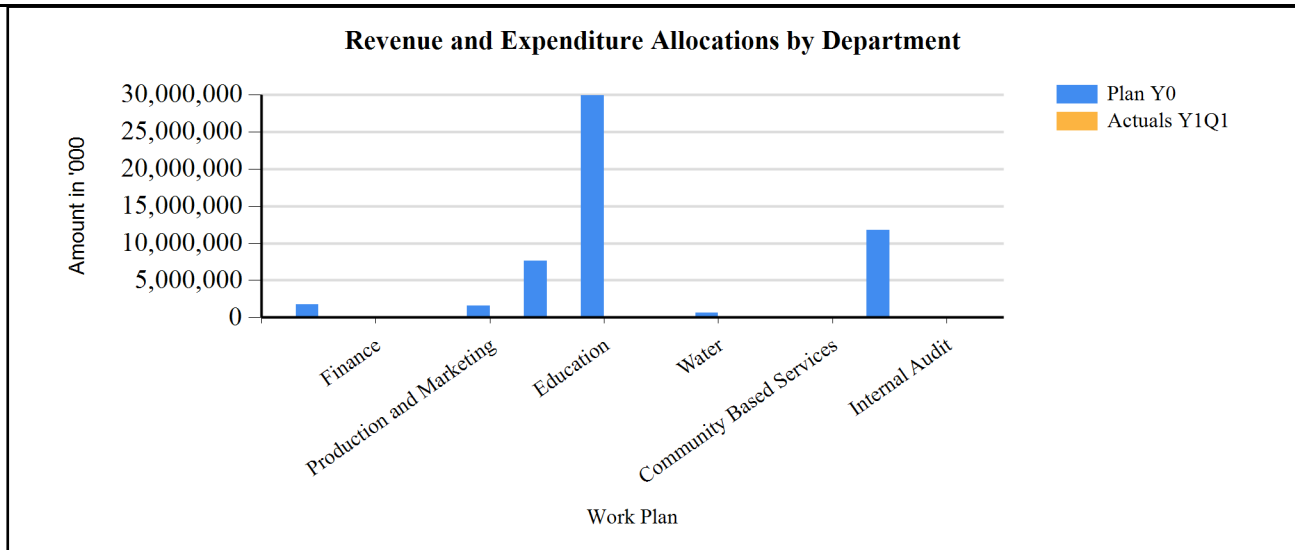
Challenges in Implementation

The transition system challenges from IFMS tier 2 to tier 1 caused delays in budget upload and warranting of development and non wage recurrent funds, hence big unspent balance for quarter one. Salary enhancements for science cadres without commensurate increment in wage grant has created wage shortfall. Policy changes such as introduction of supplier numbers without adequate preparations resulted in many staff missing salary during quarter one., hence accumulated salary arrears. Central government interventions in local tax system has affected local government strategies for revenue enhancement such as the declaration of sand, stone and clay as mineral and taxi park management guidelines, hence constraining service delivery.

G1: Graph on the Revenue and Expenditure Allocations by Department

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Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	462,911	73,675	462,911
Local Services Tax	185,353	1,852	462,911
Local Hotel Tax	15,000	0	0
Application Fees	21,155	690	0
Business licenses	20,592	4,264	0
Liquor licenses	2,520	32	0
Other licenses	2,800	641	0
Interest from private entities - Domestic	2,318	248	0
Park Fees	10,692	566	0
Property related Duties/Fees	47,110	3,591	0
Animal & Crop Husbandry related Levies	3,000	401	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,795	105	0
Educational/Instruction related levies	27,000	199	0
Agency Fees	13,317	20,996	0
Inspection Fees	47,762	1,370	0
Market /Gate Charges	58,497	38,721	0
2a. Discretionary Government Transfers	4,675,515	1,251,566	4,642,780
District Unconditional Grant (Non-Wage)	954,673	238,668	946,867
Urban Unconditional Grant (Non-Wage)	301,490	75,372	283,154
District Discretionary Development Equalization Grant	861,701	287,234	863,749
Urban Unconditional Grant (Wage)	596,394	149,098	596,394

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District Unconditional Grant (Wage)	1,830,712	457,678	1,830,712
Urban Discretionary Development Equalization Grant	130,545	43,515	121,904
2b. Conditional Government Transfer	42,843,681	11,270,953	41,568,550
Sector Conditional Grant (Wage)	31,982,857	7,995,714	31,982,857
Sector Conditional Grant (Non-Wage)	5,125,417	1,630,799	5,108,737
Sector Development Grant	2,706,920	902,307	2,690,810
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	66,974	0	0
Pension for Local Governments	1,766,344	441,586	1,766,344
Gratuity for Local Governments	1,174,116	293,529	0
2c. Other Government Transfer	2,810,151	363,874	2,758,012
Support to PLE (UNEB)	32,000	0	0
Uganda Road Fund (URF)	1,795,415	363,874	1,795,415
Uganda Women Entrepreneurship Program(UWEP)	265,055	0	244,916
Youth Livelihood Programme (YLP)	717,681	0	717,681
3. Donor	0	0	0
No Data Found			
Total Revenues shares	50,792,258	12,960,068	49,432,253

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	1,532,512	383,128	1,608,651
District Production Services	277,130	69,283	199,866
District Commercial Services	21,216	5,304	21,216
<i>Sub- Total of allocation Sector</i>	1,830,858	457,715	1,829,734
Sector :Works and Transport			
District, Urban and Community Access Roads	1,823,657	277,081	1,806,089
District Engineering Services	113,594	35,197	131,162
<i>Sub- Total of allocation Sector</i>	1,937,251	312,278	1,937,251
Sector :Education			
Pre-Primary and Primary Education	18,696,059	4,817,130	18,701,265
Secondary Education	10,583,403	2,946,356	10,564,054
Skills Development	463,515	122,479	463,514
Education & Sports Management and Inspection	307,721	81,233	270,485
Special Needs Education	2,000	500	2,000

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<i>Sub- Total of allocation Sector</i>	30,052,698	7,967,698	30,001,318
Sector :Health			
Primary Healthcare	305,021	78,833	993,276
Health Management and Supervision	7,323,696	1,829,462	6,631,012
<i>Sub- Total of allocation Sector</i>	7,628,718	1,908,295	7,624,288
Sector :Water and Environment			
Rural Water Supply and Sanitation	639,502	159,875	630,717
Natural Resources Management	149,018	37,254	149,028
<i>Sub- Total of allocation Sector</i>	788,519	197,130	779,745
Sector :Social Development			
Community Mobilisation and Empowerment	1,274,968	318,742	1,254,496
<i>Sub- Total of allocation Sector</i>	1,274,968	318,742	1,254,496
Sector :Public Sector Management			
District and Urban Administration	5,040,531	1,124,470	3,773,301
Local Statutory Bodies	736,360	184,090	736,360
Local Government Planning Services	1,070,166	108,881	1,063,572
<i>Sub- Total of allocation Sector</i>	6,847,057	1,417,441	5,573,233
Sector :Accountability			
Financial Management and Accountability(LG)	346,862	83,270	346,862
Internal Audit Services	85,327	21,332	85,327
<i>Sub- Total of allocation Sector</i>	432,189	104,602	432,189

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,004,771	1,200,170	3,737,540
Locally Raised Revenues	174,198	9,271	174,198
Multi-Sectoral Transfers to LLGs_NonWage	539,856	134,964	513,714
District Unconditional Grant (Non-Wage)	123,591	30,898	123,591
Urban Unconditional Grant (Wage)	596,394	149,098	596,394
District Unconditional Grant (Wage)	563,298	140,825	563,299
General Public Service Pension Arrears (Budgeting)	66,974	0	0
Pension for Local Governments	1,766,344	441,586	1,766,344
Gratuity for Local Governments	1,174,116	293,529	0
Development Revenues	35,761	11,920	35,761
District Discretionary Development Equalization Grant	35,761	0	35,761
Total Revenues shares	5,040,531	1,212,090	3,773,301
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,159,692	287,598	1,159,693
Non Wage	3,845,079	264,292	2,577,847
Development Expenditure			
Domestic Development	35,761	0	35,761
Donor Development	0	0	0
Total Expenditure	5,040,531	551,890	3,773,301

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 3.773 billion out of which Central Government transfers will make a significant contribution of 95.4 percent while Locally raised sources only 4.6 percent. Of the total revenue recurrent expenditure will constitute 99.1 percent, and development only 0.9 percent. Wages and salaries will consume 31 percent of the total budget, leaving the balance for direct service delivery. In comparison with FY 2018/19 there is a significant budget decline of 25 percent, which is basically attributed to lack of IPF for Gratuity for Local Governments and General Public Service Pension Arrears.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	346,862	83,746	346,862
Locally Raised Revenues	37,580	6,425	37,580
District Unconditional Grant (Non-Wage)	113,037	28,259	113,037
District Unconditional Grant (Wage)	196,245	49,061	196,245
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	346,862	83,746	346,862
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	196,245	31,463	196,245
Non Wage	150,617	0	150,617
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	346,862	31,463	346,862

Narrative of Workplan Revenues and Expenditure

We plan to receive shs 346.8 million ,of which 57 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 89 percent , Locally raised sources will contribute 11 percent .

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	736,360	162,156	736,360
Locally Raised Revenues	107,321	18,349	107,321
District Unconditional Grant (Non-Wage)	384,679	82,717	384,679
District Unconditional Grant (Wage)	244,361	61,090	244,360
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	736,360	162,156	736,360
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	244,361	44,518	244,360
Non Wage	492,000	19,188	492,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	736,360	63,706	736,360

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 736.3 million of which Central government transfers will make the significant contribution of 85 percent, while the balance from locally raised sources. All the funds expected is for recurrent activities of which Wages and salaries will consume 33 percent of the total budget, while the balance is non wage recurrent to cater for direct service delivery.

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,676,609	418,957	1,674,534
Locally Raised Revenues	2,465	421	2,465
District Unconditional Grant (Non-Wage)	3,000	750	3,000
District Unconditional Grant (Wage)	227,202	56,801	227,202
Sector Conditional Grant (Wage)	1,024,690	256,173	1,024,690
Sector Conditional Grant (Non-Wage)	419,252	104,813	417,176
Development Revenues	154,249	51,416	155,200
Sector Development Grant	154,249	0	155,200
Total Revenues shares	1,830,858	470,374	1,829,734
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,251,892	165,740	1,251,892
Non Wage	424,717	0	422,641
Development Expenditure			
Domestic Development	154,249	0	155,200
Donor Development	0	0	0
Total Expenditure	1,830,858	165,740	1,829,734

Narrative of Workplan Revenues and Expenditure

The department is expected to receive 1.829 billion, of which central government transfers will contribute 99.9% and the balance from locally raised revenue. Of the total revenue recurrent expenditure will constitute 92% and only 8% for development projects. Wages and salaries will consume 68% of the total budget, hence 32% for direct service delivery. Compared to the FY 2018/19, there is a slight budget decline of 0.06% due to reduced IPF for sector conditional grant (non wage).

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,014,380	1,753,321	7,014,380
Locally Raised Revenues	3,465	592	3,465
District Unconditional Grant (Non-Wage)	1,000	250	1,000
Sector Conditional Grant (Wage)	6,631,012	1,657,753	6,631,012
Sector Conditional Grant (Non-Wage)	378,903	94,726	378,903
Development Revenues	614,337	204,779	609,908
Sector Development Grant	614,337	0	609,908
Total Revenues shares	7,628,718	1,958,100	7,624,288
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,631,012	1,657,753	6,631,012
Non Wage	383,368	0	383,368
Development Expenditure			
Domestic Development	614,337	0	609,908
Donor Development	0	0	0
Total Expenditure	7,628,718	1,657,753	7,624,288

Narrative of Workplan Revenues and Expenditure

The department expects to receive ugx 7.624 billion of which 87% will constitute wages and salaries while 13% will cater for direct service delivery. Development projects will consume 8% and recurrent activities 92%. Central government transfers will make the biggest contribution of over 99% of the total budget. No promises and commitments so far received from development partners and donors. In comparison with the FY 2018/19, there is a budget decline of 0.06% which is attributed to reduced IPF for Sector Development grant .

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Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	28,695,737	7,506,834	28,650,955
Locally Raised Revenues	41,243	1,765	41,243
Other Transfers from Central Government	32,000	0	0
District Unconditional Grant (Non-Wage)	20,000	5,000	20,000
District Unconditional Grant (Wage)	82,000	20,500	82,000
Sector Conditional Grant (Wage)	24,327,155	6,081,789	24,327,155
Sector Conditional Grant (Non-Wage)	4,193,340	1,397,780	4,180,558
Development Revenues	1,356,960	452,320	1,350,362
Sector Development Grant	1,356,960	0	1,350,362
Total Revenues shares	30,052,698	7,959,154	30,001,318
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,409,155	6,102,289	24,409,155
Non Wage	4,286,583	1,353,683	4,241,801
Development Expenditure			
Domestic Development	1,356,960	0	1,350,362
Donor Development	0	0	0
Total Expenditure	30,052,698	7,455,971	30,001,318

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 30.007 billion of which salaries will 81% and the balance to cater for direct service delivery. Out of the expected revenue recurrent expenditure will constitute 95 %, while the balance for development projects. Central government transfers will make the significant contribution of 99.9%, while locally raised revenue only 0.1 %. Compared to FY 2018/19, there is a budget decline of 0.2% due to reduced IPF for Sector Development grant, Sector Conditional grant (non wage) and lack of IPF for Other Transfers from Central Government.

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Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,906,092	405,043	1,906,092
Other Transfers from Central Government	832,626	203,298	832,626
Multi-Sectoral Transfers to LLGs_NonWage	962,789	160,576	962,789
District Unconditional Grant (Non-Wage)	18,000	18,000	18,000
District Unconditional Grant (Wage)	92,677	23,169	92,677
Development Revenues	31,159	5,327	31,159
Locally Raised Revenues	31,159	0	31,159
Total Revenues shares	1,937,251	410,371	1,937,251
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	92,677	23,169	92,677
Non Wage	1,813,415	0	1,813,415
Development Expenditure			
Domestic Development	31,159	0	31,159
Donor Development	0	0	0
Total Expenditure	1,937,251	23,169	1,937,251

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of shs 1.937 billion of which Wages and salaries will consume only 5 percent and the balance will cater for District feeder road maintenance, Urban roads maintenance, community access road maintenance, Plants and Vehicle maintenance. Of the total revenue only 1.6 percent will cater for development projects.

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Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	37,075	9,269	35,574
Sector Conditional Grant (Non-Wage)	37,075	9,269	35,574
Development Revenues	602,426	200,809	595,143
Sector Development Grant	581,374	0	575,341
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	639,502	210,078	630,717
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	37,075	0	35,574
Development Expenditure			
Domestic Development	602,426	0	595,143
Donor Development	0	0	0
Total Expenditure	639,502	0	630,717

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 639.5 million, out of which 94.2 percent will cater for development expenditure, while the balance for non wage recurrent activities. In comparison with the FY 2018/19, there is a budget decline of 1.4% which is attributed to reduced IPF for Sector Conditional grant (non wage), Sector Development grant and Transitional Development grant.

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Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	149,018	36,702	149,028
Locally Raised Revenues	6,395	1,093	6,395
District Unconditional Grant (Non-Wage)	5,000	1,203	5,000
District Unconditional Grant (Wage)	127,845	31,961	127,845
Sector Conditional Grant (Non-Wage)	9,778	2,444	9,788
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	149,018	36,702	149,028
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	127,845	31,961	127,845
Non Wage	21,173	0	21,183
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	149,018	31,961	149,028

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 149 million, of which Central government will contribute 98 percent, and the balance from locally raised revenue. Wages and salaries will consume 86 percent of the total budget, the balance will cater for real service delivery. In comparison with FY 2018/19, there is a slight budget increment of 0.007% due to increased IPF for Sector Conditional grant (non wage).

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Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,274,968	72,827	346,470
Locally Raised Revenues	2,930	501	2,930
Other Transfers from Central Government	982,736	0	54,571
District Unconditional Grant (Non-Wage)	4,500	1,125	4,500
District Unconditional Grant (Wage)	197,733	49,433	197,733
Sector Conditional Grant (Non-Wage)	87,070	21,767	86,736
Development Revenues	0	0	908,026
Other Transfers from Central Government	0	0	908,026
Total Revenues shares	1,274,968	72,827	1,254,496
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	197,733	44,432	197,733
Non Wage	1,077,235	0	148,737
Development Expenditure			
Domestic Development	0	0	908,026
Donor Development	0	0	0
Total Expenditure	1,274,968	44,432	1,254,496

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugx. 1.254 billion of which Central Government transfers will contribute 99.8%, while the balance from own sources. Out of the expected revenue, development projects will consume 72%, and the balance for recurrent activities. Wages and salaries will consume 16% of the total revenue revenue, while the balance will cater for direct service delivery. Compared to FY 2018/19, there is a budget decline of 1.6% due to reduced IPF for Sector Conditional grant (non wage) and Other Transfers from Central Government.

Vote : 532 Luwero District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	86,563	25,193	85,968
Locally Raised Revenues	13,711	6,981	13,117
District Unconditional Grant (Non-Wage)	24,500	6,125	24,500
District Unconditional Grant (Wage)	48,351	12,088	48,351
Development Revenues	983,603	318,829	977,604
Locally Raised Revenues	27,117	0	27,711
Multi-Sectoral Transfers to LLGs_Gou	634,640	0	628,047
District Discretionary Development Equalization Grant	321,845	0	321,845
Total Revenues shares	1,070,166	344,022	1,063,572
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,351	7,087	48,351
Non Wage	38,211	4,275	37,617
Development Expenditure			
Domestic Development	983,603	0	977,604
Donor Development	0	0	0
Total Expenditure	1,070,166	11,362	1,063,572

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs. 1.063 billion, of which Central government transfers will make the most significant contribution of 96.2 percent, while the balance from locally raised revenue. Out of the expected budget development expenditure will account for 92%, and the balance for recurrent. Salaries will consume 4.5 percent of the total budget, leaving the balance to cater for direct service delivery. In comparison with the FY 2018/19, there is a budget decline of 0.6% due to reduced IPF for Urban DDEG (Multi-sectoral transfers to LLGs_GOU).

Vote : 532 Luwero District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	85,327	20,121	85,327
Locally Raised Revenues	15,327	2,621	15,327
District Unconditional Grant (Non-Wage)	19,000	4,750	19,000
District Unconditional Grant (Wage)	51,000	12,750	51,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	85,327	20,121	85,327
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,000	9,864	51,000
Non Wage	34,327	0	34,327
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	85,327	9,864	85,327

Narrative of Workplan Revenues and Expenditure

The department expects to get shs. 85.327 million, where local revenue will constitute 18% , and the balance from central government transfers. Out of the expected revenue salaries will consume 60% and 40% percent for service delivery.