

Vote: 593 Luuka District

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 593 Luuka District

Foreword

The 2016/17 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 2016/17 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 teacher attendance rate of 87 % thus the low standards. Sanitation is still poor with 46% latrine coverage, safe water coverage at only 68% with average walking distance to safe water point as 3km. The roads are still in poor conditions especially in the rural areas lot of unemployment especially among the youths. Some political conflicts among leaders tend to undermine mobilization for development . 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 recruitment of qualified staff is an attempt to improve on education standards. 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 political leaders on their roles and responsibilities has helped to reduce on the conflicts and 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.

Kakyada Samuel
LCV/LUUKA DISTRICT LOCAL GOVERNMENT.

CHAIRPERSON

Vote: 593 Luuka District

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	81,613	24,213	100,000
2a. Discretionary Government Transfers	1,880,601	431,779	2,121,672
2b. Conditional Government Transfers	13,304,023	3,275,042	13,012,444
2c. Other Government Transfers	604,874	125,597	604,874
4. Donor Funding	105,887	84,736	0
Total Revenues	15,976,998	3,941,367	15,838,990

Revenue Performance in the first quarter of 2015/16

97.8% of the first quarter Budget was transferred to the District spending accounts for implementation of the Budgeted activities. The balance on the General collection account of shillings 76,949,000/= Was a transfer from UNICEF for mass immunisation pending implementation guidelines. 22% of the annual Budget was spent and balance on Departmental accounts(8%) of the actual received in first quarter is mainly for capital projects which were undergoing technical evaluation to establish complete

Planned Revenues for 2016/17

2016/17 Budget is anticipated be slightly lower than 2015/2016 by 0.9%. Anticipated reduction in IPFs under District Discretionary Development Equalization Grant and Development Grant is observed to be the cause for the slight decrease. The District however anticipate increase in Local revenue after registering and sensitising business entities to change their attitude toward tax payments to the positive side.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,075,933	257,995	1,794,748
2 Finance	200,080	37,240	165,749
3 Statutory Bodies	930,761	209,553	466,522
4 Production and Marketing	269,097	55,234	292,326
5 Health	1,598,544	331,682	1,519,013
6 Education	10,391,832	2,532,477	10,382,510
7a Roads and Engineering	633,590	36,883	649,545
7b Water	509,166	31,531	329,394
8 Natural Resources	42,090	10,523	47,946
9 Community Based Services	177,244	37,452	71,803
10 Planning	111,030	17,417	85,935
11 Internal Audit	37,632	10,409	53,497
Grand Total	15,976,999	3,568,397	15,858,990
Wage Rec't:	10,249,583	2,399,404	10,236,037
Non Wage Rec't:	4,274,035	1,058,141	4,532,775
Domestic Dev't	1,347,494	110,852	1,090,178
Donor Dev't	105,887	0	0

Expenditure Performance in the first quarter of 2015/16

By end of first quarter, 25% of the approved Budget was transferred to the District. 97.8% of the receipt was transferred to the District spending accounts. The balance on the General collection account of shillings 76,949,000/= Was from UNICEF for mass immunisation pending implementation guidelines. The balance on Departmental accounts (8%) of the actual received in first quarter is for capital projects undergoing technical evaluation..

Vote: 593 Luuka District

Executive Summary

Planned Expenditures for 2016/17

From the anticipated revenue, 64.4% will be spent on wage compared to 66.2% of 2015/16, Reduction in IPF under wage stemmed up from proper management of the payroll & substantial reduction under IPF for UPE, 28.7% will be spent on non wage - recurrent as compared to 24.4%% caused by increases in IPFs under Support Services. Domestic Dev't will decrease from 8.8% to 6.9% due to reduction in IPFs under Water & Discretionary Development Equalisation grant(Former LGMSD)

Medium Term Expenditure Plans

Construction of the administration block; maintainance of district assets,capacity building, Provision of advisory services,management of livestock, fisheries resouces,and marketing knowledge. Educate farmers to fight,prevent, and treat crop and animal diseases. constructions, maintainance and equipping health Centres,medical store,provision of accomodation to staff, construction of classrooms,staff houses,latrines, Maintainance and Rehabilitation of both district and community access roads, p

Challenges in Implementation

Inadequate wage bill provisions for filling critical staff gaps in the staff structure; Escalating cost of service delievery, Inadequate and unreliable sources of local revenue for financing of discretionary expenditure items, Poor road net work (The rate of wear and tear of feeder roads is quite high compared to the maintenance intervention), Inadequate essential drugs in health units, Poor health infrastructure(Require renovation), Lack of Government Aided Secondary schools in 3 Sub count

Vote: 593 Luuka District

A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	81,613	24,213	100,000
Market/Gate Charges	2,485	0	1,000
Agency Fees	24,926	0	13,250
Animal & Crop Husbandry related levies		0	2,000
Application Fees	5,430	0	7,118
Business licences	9,376	0	10,682
Local Service Tax	15,430	24,213	55,027
Other Fees and Charges	16,000	0	8,923
Other licences	2,600	0	
Land Fees	5,366	0	2,000
2a. Discretionary Government Transfers	1,880,601	431,779	2,121,672
Urban Unconditional Grant (Wage)	61,979	14,482	61,972
District Discretionary Development Equalization Grant	460,707	92,141	383,794
District Unconditional Grant (Non-Wage)	419,410	104,852	720,589
District Unconditional Grant (Wage)	876,390	204,775	869,954
Urban Discretionary Development Equalization Grant	0	0	27,581
Urban Unconditional Grant (Non-Wage)	62,115	15,529	57,782
2b. Conditional Government Transfers	13,304,023	3,275,042	13,012,444
Development Grant	886,786	178,915	655,804
Transitional Development Grant	23,000	5,750	23,000
Support Services Conditional Grant (Non-Wage)	747,122	179,210	588,811
Sector Conditional Grant (Wage)	9,342,252	2,182,884	9,342,245
Sector Conditional Grant (Non-Wage)	2,304,864	728,283	2,402,585
2c. Other Government Transfers	604,874	125,597	604,874
Other Transfers from Central Government		0	604,874
Road fund	604,874	125,597	
4. Donor Funding	105,887	84,736	
UNICEF	105,887	84,736	
Total Revenues	15,976,998	3,941,367	15,838,990

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The District has an approved Local revenue Budget of shillings 81,613,000/=. By end of first quarter, a cumulative local revenue of Shillings 24,766,000/=. representing 30% of the annual local revenue budget Had been realised. It is however anticipated that by the preceding quarters, the District may realise the Budgeted Local revenue after efforts to implement the District revenue enhancement plan is complete.

(ii) Central Government Transfers

By the end of first quarter, Revenue representing 25% of the annual approved Budget was transferred to Luuka District. There was however observed Low transfers under Salary and Gratuity for LG elected Political leaders(14%) as a result of LC 1 C/person emolments, which will be released in fourth quarter and Low transfers under District water and Sanitation Conditional grant, SFG and PHC Dev't (Each at 20%) . This however was bridged by an over shoot in some other conditional transfers.

(iii) Donor Funding

A Budget of shillings 105,000,000/= was approved for implementation under Donor funding 84,735,541/= was released to Luuka District by UNICEF to conduct mass immunisation.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

20% increase in Local Revenue expected in 2016/17 if the strategies employed succeed through implementation of 2015/2016 Luuka District revenue enhancement plan where all business entities in the whole District have been registered and sensitized to

Vote: 593 Luuka District

A. Revenue Performance and Plans

change their attitude to the positive side towards payment of taxes.

(ii) Central Government Transfers

Government Transfers anticipated to increase from 15,976,998,000/= to 16,969,106,000/=. This will stem up from Discretionary Government Transfers increase by 11.4% as a result of increase in un conditional grant by 41.8%. However there is observed decrease in IPFs under Conditional Government Transfers by 2.2% as a result of decrease in IPFs under; Development Grant and Support Services Conditional Grant (Non-Wage).

(iii) Donor Funding

Under Donor funding, by the time of writing this Budget Framework Paper, no Donor Agency had committed funding for the Financial 2016/2017.

Vote: 593 Luuka District

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	753,624	192,284	1,418,920
District Unconditional Grant (Non-Wage)	155,478	39,226	91,000
District Unconditional Grant (Wage)	284,918	66,229	310,290
Locally Raised Revenues	50,955	22,630	40,000
Multi-Sectoral Transfers to LLGs	188,095	46,667	388,819
Support Services Conditional Grant (Non-Wage)	12,200	3,050	588,811
Urban Unconditional Grant (Wage)	61,979	14,482	0
<i>Development Revenues</i>	322,309	70,961	375,828
District Discretionary Development Equalization Grant	142,981	35,096	100,000
Multi-Sectoral Transfers to LLGs	179,328	35,865	248,247
Urban Discretionary Development Equalization Grant		0	27,581
Total Revenues	1,075,933	263,246	1,794,748
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	753,624	192,213	1,418,920
Wage	346,897	80,711	334,128
Non Wage	406,727	111,502	1,084,792
<i>Development Expenditure</i>	322,309	65,782	375,828
Domestic Development	322,309	65,782	375,828
Donor Development	0	0	0
Total Expenditure	1,075,933	257,995	1,794,748

Revenue and Expenditure Performance in the first quarter of 2015/16

First quarter budget stood at 24%. Improved payroll management in Luuka District led to slightly less transfers under wage. Local service tax shot up but this included transfers to Lower Local Governments for first quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Budget for 2016/17 under Administration is to increase by 40.8% stemming up from increase in Support Services Conditional Grant (Non-Wage) as seen above to pay for pension and gratuity, which is decentralised now and increase in IPFs of multi sectoral transfers to Lower Local Governments under District Unconditional Grant (Non-Wage) and Discretionary Development Equalisation grant by 48.4% and 27.8% respectively.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Coordination and management office operationalized through, Travel inland, procurement of stationery, Tonner, fuel for operation, compound cleaning, bank charges, construction of Administration Block, Quarterly payment outstanding subscription to ULGA, procuring of tyres and serving of motor vehicles, internet Data, PAYEE recovery, Human resource management and Printing of payroll and pay slips. Training of Head teachers and director of studies on curriculum interpretation and transfer to lower Local G

Plans for 2016/17 by Vote Function

Construction of phase 11 of Administration block, funding of capacity building activities, Effective and efficient recruitment of staff - This cuts across all departments and the Sub counties, primary teachers, Administrative office operationalised, Improving the social welfare of the community by giving quality services there by achieving prosperity for all concept. Ensure proper management and enforce accountability of all District council funds, Implement all lawful council resolutions.

Vote: 593 Luuka District

Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

Improving the social welfare of the community by giving quality services there by achieving prosperity for all concept based on community priorities. Observance of law and order, Ensure all Local, National and International celebrations are held, facilitate the collection of Local Revenue for effective service delivery. Construction / Developing of the district admin block structural plan, Procurement of 5 book shelves for CAO and 5 dpts, Training of atleast 3 staff per year through offering

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

None

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

1. Inadequate office space

Inadequate office accommodation for staff

2. Human resource Management

Critical posts especially Head of Department level not filled. Need for capacity building to improve performance

3. Records and public Relations Management

Unsecure registry because it is in the open, no information officer, no ICT Manager,

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	200,080	40,938	165,749
District Unconditional Grant (Non-Wage)	60,000	15,000	28,000
District Unconditional Grant (Wage)	107,690	23,923	97,749
Locally Raised Revenues	30,658	1,583	20,000
Support Services Conditional Grant (Non-Wage)	1,732	433	20,000
Total Revenues	200,080	40,938	165,749
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	200,080	37,240	165,749
Wage	107,290	23,923	97,749
Non Wage	92,790	13,318	68,000
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	200,080	37,240	165,749

Revenue and Expenditure Performance in the first quarter of 2015/16

First quarter budget stood at 20%. Low Local revenue realised due to the fact that by end of first quarter, the District Revenue Enhancement Plan was still being Implemented and Improved payroll management in Luuka District led to less transfers under wage. Funds received was spent on the Budgeted activities under Finance department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipate to operate under a Budget of shillings 165,749,000. This indicates a reduction of 17.2% of the 2015/16 Budget. The cause for the decrease is decrease in Un conditional grant Non wage by 53.3% from financial year 2016/17 to cater for Political activities which are to be funded under un conditional grant next financial year. Funding will focus at wages. Office nOperations, Revenue mobilisation, Budgeting and Accounting functions.

Vote: 593 Luuka District

Workplan 2: Finance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 by Vote Function

To submit Audit Report for Financial Year 2015/2016 to Office of the Auditor General by 30th Sept 2017, Production of quarterly Financial Reports. To ensure timely accountability and adherence to the relevant control measures. Local Revenue collected as planned. Procurement of accounting stationery and General Management of revenue and expenditure practices.

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. Transport

Lack of transport to assist in local revenue mobilisation and collection

2. Office space

There is no office space to accommodate all the finance staff

3. Computers and office furniture

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

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	930,761	220,656	466,522
District Unconditional Grant (Non-Wage)	42,058	10,514	303,637
District Unconditional Grant (Wage)	169,491	37,909	142,885
Locally Raised Revenues		0	20,000
Support Services Conditional Grant (Non-Wage)	719,212	172,233	
Total Revenues	930,761	220,656	466,522
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	930,761	209,553	466,522
Wage	138,852	37,908	142,885
Non Wage	791,909	171,645	323,637
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	930,761	209,553	466,522

Vote: 593 Luuka District

Workplan 3: Statutory Bodies

Revenue and Expenditure Performance in the first quarter of 2015/16

Statutory bodies realised 24% of its Budget 1% not realised as a result of less transfers to Councillors allowances and Ex-gratia, none recruitment of substantive Clerk to council and HRO for District service commission (Their wages not transferred to Luuka District).

Department Revenue and Expenditure Allocations Plans for 2016/17

Support Services Conditional Grant (Non-Wage) to be spent under Administration. This led to reduction in Budget by 50%, however it is observed that District Unconditional Grant (Non-Wage) shot up by 86.1% cause is abolition of Statutory bodies conditional grant to spent under District Unconditional Grant (Non-Wage).

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Council and standing committee meetings rolled to second quarter, Staff recruitment done, PAC meetings conducted on Internal and external Auditor's reports and Contract committee office operationalised.

Plans for 2016/17 by Vote Function

6 Council meetings to be held. 6 Standing committee meetings to be held per sector, reports discussed in Council. 4 Auditor General and Internal Audit reports to be discussed for the District and LLG. 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 in contracts awarded

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

None

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

1. Inadequate funding

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

2. Poor infrastructure

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

3. Poor working conditions

No computers and offices at the roads with a lot of noise making interruptions in meetings

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	237,949	55,424	292,326
District Unconditional Grant (Wage)	82,078	18,520	102,474
Sector Conditional Grant (Non-Wage)	29,628	7,407	63,626
Sector Conditional Grant (Wage)	126,243	29,498	126,227
Development Revenues	31,148	7,787	0
Development Grant	31,148	7,787	

Vote: 593 Luuka District

Workplan 4: Production and Marketing

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	269,097	63,211	292,326
B: Overall Workplan Expenditures:			
Recurrent Expenditure	237,949	54,751	292,326
Wage	208,321	48,017	228,701
Non Wage	29,628	6,734	63,626
Development Expenditure	31,148	484	0
Domestic Development	31,148	484	0
Donor Development	0	0	0
Total Expenditure	269,097	55,234	292,326

Revenue and Expenditure Performance in the first quarter of 2015/16

15,194,000 was released representing 25%. The department had an opening balance of shillings 22,413 and bank interests of shillings 13,129 hence giving total available funds of shillings 15,229,542. The department spent shillings 7,252,373 in the quarter giving a closing balance of shillings 7,977,169/=

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipates to receive funding which is to be spent on salaries for staff under unconditional grant wage and conditional grant wage for agricultural extension staff, and 55% of the conditional grant nonwage is to be used for capital development and 45% for recurrent expenditures, following the PMG guidelines. The PMG funding has slightly increased by 4.7%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department spent the funds on the following activities; sensitisation of communities on Banana Bacterial Wilt, the invasive fruit fly, the orange leaf miner and surveillance for outbreaks of crop pests and diseases, sensitisation of communities on Apiculture and Aquaculture, sensitisation of communities on prevention and control of livestock pests and diseases particularly the tick borne diseases and NCD in poultry, monitoring of agricultural activities, development of BOQs for the diagnostic lab

Plans for 2016/17 by Vote Function

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. Phased construction of veterinary diagnostic lab. Surveillance of outbreaks of both crop and livestock pests and diseases. Regulatory services of Agro input dealers.

Medium Term Plans and Links to the Development Plan

Pay salaries to staff, Sensitise communities about animal disease prevention and control particularly tick borne diseases plus New castle disease and also sensitise communities on BCTB, CBSD, BBW, Storage pests, Oxalis and control of rodents, prevention of transportation and sale of immature fish, training of farmers on aquaculture. Start works on the Phased construction of veterinary diagnostic lab. Monitor the distribution of agricultural inputs to be supplied through Operation Wealth Creation.

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

Training of Artificial Inseminator by East African dairy development project in collaboration with Dairy Development Association

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

1. Low staffing level

Vote: 593 Luuka District

Workplan 4: Production and Marketing

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

2. small budget allocation

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

3. Lack of transport

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

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,451,866	342,521	1,447,503
Sector Conditional Grant (Non-Wage)	200,823	50,206	196,425
Sector Conditional Grant (Wage)	1,251,043	292,315	1,251,078
Development Revenues	146,677	8,158	71,511
Development Grant	40,790	8,158	71,511
Donor Funding	105,887	0	
Total Revenues	1,598,544	350,679	1,519,013
B: Overall Workplan Expenditures:			
Recurrent Expenditure	1,451,866	331,682	1,447,503
Wage	1,251,043	292,315	1,251,078
Non Wage	200,823	39,367	196,425
Development Expenditure	146,677	0	71,511
Domestic Development	40,790	0	71,511
Donor Development	105,887	0	0
Total Expenditure	1,598,544	331,682	1,519,013

Revenue and Expenditure Performance in the first quarter of 2015/16

22% of the Budget received as a result of Donor funding still held on General fund account pending guidelines from MoH on Mass immunisation and Less release under PHC Development during the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Budget for Health is less by 5% that of Financial year 2015/16 as a result of slight decreases in IPFs for Sector Conditional Grant (Non-Wage) and Sector Conditional Grant (Wage). Anticipated expenditure will be PHC activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Inpatients both in govt and NGOs is 3153, outpatients is 72,828 and deliveries conducted in health center are 385 and mass measles coverage is 68167 for the all district which gives percentage coverage of 88%

Plans for 2016/17 by Vote Function

Renovation Of Waibuga HC III OPD AT 15 million, Construction of staff house at Ikonja HC III at sh. 56,510,597, PAYMENT FOR PHC NON-WAGE TO NGO HCs, Payments to PHC WAGE, Payments for PHC NON-WAGE TO DHO'S OFFICE and PHC NON-WAGE TO HEALTH FACILITIES.

Medium Term Plans and Links to the Development Plan

Vote: 593 Luuka District

Workplan 5: Health

Construction and renovation of Health facilities.

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

Mass immunisation by UNICEF.

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

1. Staff accommodation

Most of the health facilities are allocated further away from T/Cs and this becomes hard for the staff to get accommodation near the facilities which affects their work especially at night.

2. Little PHC to NGO and Public health facilities

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

3. Drugs

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

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	10,052,193	2,532,423	10,047,892
District Unconditional Grant (Wage)	55,259	12,815	27,349
Sector Conditional Grant (Non-Wage)	2,031,967	658,537	2,055,604
Sector Conditional Grant (Wage)	7,964,966	1,861,072	7,964,939
<i>Development Revenues</i>	339,639	67,928	334,618
Development Grant	339,639	67,928	334,618
Total Revenues	10,391,832	2,600,351	10,382,510
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	10,052,193	2,532,409	10,047,892
Wage	8,020,226	1,873,886	7,992,288
Non Wage	2,031,967	658,522	2,055,604
<i>Development Expenditure</i>	339,639	68	334,618
Domestic Development	339,639	68	334,618
Donor Development	0	0	0
Total Expenditure	10,391,832	2,532,477	10,382,510

Revenue and Expenditure Performance in the first quarter of 2015/16

The Education department received 25% of its Budget for first quarter. There was however observed under performance under Salaries. This was attributed to proper management of the payroll during the quarter. Developmental transfers stood at 80%. The 20% not transferred is expected together with second quarter release to Luuka District.

Department Revenue and Expenditure Allocations Plans for 2016/17

Budget for 2016/17 financial year will be slightly Lower than 2015/16 by 9,322,000/=. This was as a result of slight decrease in IPF for District Unconditional Grant (Wage) due to proper wage allocation.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Vote: 593 Luuka District

Workplan 6: Education

The department was able to pay 1395 primary teachers, the department enrolled 63397 pupils for primary education, 118 pupils passed in grade one. The department was able to construct 2 classrooms at Kalyowa primary school, constructed Buyoga primary school, constructed teachers' houses at Buyoga primary school, supplied furniture at Walibo primary school and Ikumbya Kitwekyambogo primary school. Sfg reports in place and inspection reports in place. The department was able to pay 225 secondary teachers.

Plans for 2016/17 by Vote Function

Construction of a 2-classroom block with an office at Nakavuma, Construction of a 2 Classroom block at St. Thomas Makuutu, Kituuto, Budoma and Busiuro primary schools, Supply of 180 Desks to St. Thomas Makuutu, Kituuto, Nakavuma, Budoma and Busiuro primary schools, Construction of 3, Five stance pit latrine at Walibo, Kalyowa and Buyunze primary schools.

Medium Term Plans and Links to the Development Plan

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

(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

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

2. Lack of Land titles

Unsecure tenure of schools due to unregistered land.

3. Negative political pronouncements

Continued negative perception towards community support for effective teaching and learning.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	633,590	132,776	649,545
District Unconditional Grant (Wage)	28,716	7,179	44,671
Multi-Sectoral Transfers to LLGs	193,686	29,777	
Other Transfers from Central Government	411,188	95,820	604,874
Total Revenues	633,590	132,776	649,545
B: Overall Workplan Expenditures:			
Recurrent Expenditure	633,590	36,883	649,545
Wage	28,716	7,179	44,671
Non Wage	604,874	29,704	604,874
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	633,590	36,883	649,545

Revenue and Expenditure Performance in the first quarter of 2015/16

22% of the total approved Budget of 2015/16 was realised. Out of which Ughs 29,858,243/= was transferred to

Vote: 593 Luuka District

Workplan 7a: Roads and Engineering

Luuka Town Council and Ugshs 95,738,656/= remained at the district.

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Bottle necks removal by installation of culverts and gravelling at Busala-Nairika swamp(240m); Nairika-Bukyangwa swamp (240m); Bukyangwa-Bulalu swamp (640m) and Kamirantumbu swamp.

Plans for 2016/17 by Vote Function

Bukanga - Buwala (10km) shall be periodically maintained at 140,064,400 /=. All district roads(i.e 174.55km) shall be maintained under routine manual maintenance at 130,800,000/=. Other maintenance works will be carried out at LLGs including Luuka T/C, Bukanga S/C, Bukooma S/C, Bulongo S/C, Ikumbya S/C, Irongo S/C, Nawampiti S/C and Waibuga S/C at 193,688,000/=

Medium Term Plans and Links to the Development Plan

Anticipated that work will be done on 174.55km under routine and periodic maintenance and also maintenance of urban & community access roads.

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

None

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

1. Procurement beauracracy

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

2. partial road unit

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

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

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

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	10,958	2,740	56,719
District Unconditional Grant (Wage)	10,958	2,740	21,077
Sector Conditional Grant (Non-Wage)	0	0	35,642
<i>Development Revenues</i>	498,208	100,792	272,675
Development Grant	475,208	95,042	249,675
Transitional Development Grant	23,000	5,750	23,000

Vote: 593 Luuka District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	509,166	103,531	329,394
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	33,958	5,518	56,719
Wage	10,958	3	21,077
Non Wage	23,000	5,515	35,642
<i>Development Expenditure</i>	475,208	26,013	272,675
Domestic Development	475,208	26,013	272,675
Donor Development	0	0	0
Total Expenditure	509,166	31,531	329,394

Revenue and Expenditure Performance in the first quarter of 2015/16

20% of water Budget was realised of which Community contribution to capital cost ughs 1,200,000/=. Funds received focussed at Software activities and for Capital was pending completion of tendering process.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue of 2016/17 has been reduced by half that of financial year 2015/16 and will be used for water and Sanitation related activities in water office.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Conducted extension staff meeting, attended district water officers meeting in Gulu; Sensitised 13 communities to fulfil critical requirements; conducted baseline survey & follow up for hygiene & Sanitation for 13 new Water sources; formed and trained 13 Water User Committees; commissioned water sources in two subcounties; carried regular data collection on functionality of water sources.

Plans for 2016/17 by Vote Function

The DWSCG shall be spent on three areas which are operation of district water office, Procurement of a double carbin, hardware activities by constructing boreholes, rehabilitation of boreholes and software activities, The DHSCG will be spent on improving sanitation through home and village improvement campaigns.

Medium Term Plans and Links to the Development Plan

DDP provides drilling of 72 deep MTP provides 1; DDP provides drilling of 40 shallow; DDP provides rehabilitation of 45 bhs MTP provides 2; DDP provides purchase of motor vehicle MTP provide purchase of one motor vehicle; DDP provides construction of 2 piped water systems MTP provides 1; DDP provides planting 40 trees MTP provide 40; DDP provides one planning and advocacy interventions, one baseline surveys, formation of one water user committee, one extension quarterly staff meeting MTP provides

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

Provision of piped water systems to two Rural growth centers (RGCs) by Water and Sanitation Development Facility – East (WSDF-E) Project and three RGCs by Japan International Corporation Agency (JICA)

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

1. Lack of spare part outlet

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

2. Weak galvanised iron pipes

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

Vote: 593 Luuka District

Workplan 7b: Water

3. Inadequate safe water sources

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

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	42,090	10,523	47,946
District Unconditional Grant (Wage)	37,252	9,313	37,252
Sector Conditional Grant (Non-Wage)	4,838	1,210	10,694
Total Revenues	42,090	10,523	47,946
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	42,090	10,523	47,946
Wage	37,252	9,313	37,252
Non Wage	4,838	1,210	10,694
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	42,090	10,523	47,946

Revenue and Expenditure Performance in the first quarter of 2015/16

All budget for first quarter realised and executed 100%.

Department Revenue and Expenditure Allocations Plans for 2016/17

Unconditional grant wage will be spent on salaries for Natural resources staff and Natural Resources & Environment - Non Wage Recurrent conditional grant will be spent on Enviroment and wetland and forestry activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Saliries for Natural resources staff paid. Communities sensitised on wetland management in all the 8 Lower local Governments.

Plans for 2016/17 by Vote Function

Sector conditional grant (non wage) for Community & Institutional afforestation, Reduce the harvesting of biofuels for domestic use, Restoring degraded delicate ecological environments of kamirantumbuntu wetland and the Integration of environmental concerns in developmen t planning ie sreening of all approved projects and developing the state of environment report.

Medium Term Plans and Links to the Development Plan

Integration of environmenal concerns in developmen t planning, Degraded delicate ecological environments reclaimed, Community & Institution al afforestati on promoted and Generation and use of cleaner energy popularized.

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

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

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

1. Lack of transport facility

Vote: 593 Luuka District

Workplan 8: Natural Resources

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

2. Lack of enough Funds

It has been hard to comprehensively execute the departmental activities.

3. Staffing gap

The sector is under staffed ie with only three staff who include Environment Officer, Lands Officer and the Physical planner.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	100,389	26,661	71,803
District Unconditional Grant (Non-Wage)	4,000	1,000	
District Unconditional Grant (Wage)	58,782	14,737	31,209
Sector Conditional Grant (Non-Wage)	37,607	10,924	40,595
<i>Development Revenues</i>	76,855	15,371	0
Multi-Sectoral Transfers to LLGs	76,855	15,371	
Total Revenues	177,244	42,031	71,803
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	100,389	23,922	71,803
Wage	58,782	14,737	31,209
Non Wage	41,607	9,185	40,595
<i>Development Expenditure</i>	76,855	13,530	0
Domestic Development	76,855	13,530	0
Donor Development	0	0	0
Total Expenditure	177,244	37,452	71,803

Revenue and Expenditure Performance in the first quarter of 2015/16

Less transferrs under Community Demand Development fund at 20% contributed to under Budgetary performance during the quarter. Funds received was transferred to LLGs to deliever the Budgeted outputs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Conditional grant for the FY 2015/16 which include FAL, Special grant for PWD's, Special intreest groups councils has been merged into one conditional non wage grant to facilitate social development activities in the FY 2016/2017.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salaries for, 8 CDO's 2 ACDO's and Probation Officer was paid, 10 Community Dev't groups were mobilized , Monitored 30 CDD groups ,Held one FALmeeting, Conducted FAL training for 30 Instructors,held one PWD district executive committee meeting, Held One Women Council meeting, Conducted one women training in skills dev't in Irongo S/C, Held one Youth council meeting, Monitored 30 Youth groups under NAADS \$ CDD.

Plans for 2016/17 by Vote Function

Salaries for11 staff paid, 20 Community development groups mobilized and supported under CDD grant, 20 Youth groups monitored, 8 PWD groups mobilized and supported under PWD spcial grant, 10 Women groups mobilized, 4 Women,PWD and Youth concil meeting held, 4 FAL review meeting held,74 FAL classes monitored, one FAL training conducted, 10 children/ juvenile cases handled, two Outreaches/Sensitization meetings on children rights conducted, one Gender Equity and Gender sensitive budgeting conducte

Vote: 593 Luuka District

Workplan 9: Community Based Services

Medium Term Plans and Links to the Development Plan

Conducting 2 PWD, Women, Youth council meetings, Conducting two FAL review meeting, Monitoring of 54 FAL classes, Mobilization of 10 community development groups and supported under CDD grant, Mobilization of 4 PWD groups and supported under PWD special grant, Conducting one outreache/Sensitization on children rights and handling of five children/Juvenile cases.

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

Mobilization of 20 Youth groups and supported under YLP program, Mobilization on ten women groups and supported under Women Enterpreneurship grant, Conducting child protection committee meeting in all parishes with funding from UNICEF, Mobilization of 30 Community development groups in Bukanga S/C with funding from Inclusive Sustainable new Communities (ISNC).

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

1. lack of Transport facilities.

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

2. Lack/Poor furniture facilities

Probation information is exposed to other people during handling of cases in the sector. Hence losing confidentiality as a major aspect in case handling.

3. Lack of Electricity in the department premises

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

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	49,486	12,471	50,389
District Unconditional Grant (Non-Wage)	21,894	5,474	16,887
District Unconditional Grant (Wage)	16,214	4,154	23,501
Locally Raised Revenues		0	10,000
Support Services Conditional Grant (Non-Wage)	11,378	2,844	
<i>Development Revenues</i>	61,544	5,809	35,547
District Discretionary Development Equalization Gran	61,544	5,809	35,547
Total Revenues	111,030	18,281	85,935
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	49,486	12,443	50,389
Wage	16,214	4,154	23,501
Non Wage	33,272	8,289	26,887
<i>Development Expenditure</i>	61,544	4,974	35,547
Domestic Development	61,544	4,974	35,547
Donor Development	0	0	0
Total Expenditure	111,030	17,417	85,935

Revenue and Expenditure Performance in the first quarter of 2015/16

16% of the 2015/16 Budget received for first quarter. Part of the funding under LGMSD was diverted to complete roofing of Administration building and will be recovered in second quarter.

Vote: 593 Luuka District

Workplan 10: Planning

Department Revenue and Expenditure Allocations Plans for 2016/17

Anticipated 2015/16 Budget is to reduce by 22.6%. Cause for the decrease in phasing out of LGMSD where Planning unit used 15% under MIR to fund its activities. The budget will be used to fund Planning functions.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Final Form B prepared and submitted to MoFinance, 2014/15 Annual report written and submitted to MoFin. ,MoLG and prime minister's office, Internal assesment done on minimum conditions and Performance measures.

Plans for 2016/17 by Vote Function

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

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 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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	37,632	10,409	53,497
District Unconditional Grant (Non-Wage)	10,000	2,500	12,000
District Unconditional Grant (Wage)	25,032	7,258	31,497
Locally Raised Revenues		0	10,000
Support Services Conditional Grant (Non-Wage)	2,600	650	

Vote: 593 Luuka District

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	37,632	10,409	53,497
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	37,632	10,409	53,497
Wage	25,032	7,258	31,497
Non Wage	12,600	3,151	22,000
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	37,632	10,409	53,497

Revenue and Expenditure Performance in the first quarter of 2015/16

28% of annual Budget transferred to internal Audit.

Department Revenue and Expenditure Allocations Plans for 2016/17

The District internal audit department operates under funding from the District under un conditional grant of shillings 53,497,000/= for internal audit functions. Expenditure will focus mainly on preparation and presentation of 4 quarterly internal audit reports to Council and Public Accounts Committee.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 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 wheather value for money is being adhered to in all Government supported entities..

2. Inadequate refference books.

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

3. Inadequate funding

Difficult to verify all public entities.