

Vote: 532 Luwero District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Luwero District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	381,743	284,952	368,718
2a. Discretionary Government Transfers	4,140,248	2,469,124	4,692,904
2b. Conditional Government Transfers	29,673,064	22,178,942	36,826,256
2c. Other Government Transfers	4,791,620	2,083,090	0
3. Local Development Grant		836,770	0
4. Donor Funding	613,193	484,902	770,000
Total Revenues	39,599,868	28,337,779	42,657,877

Planned Revenues for 2016/17

The District expects to receive shs 42.6 billion, of which Central Government transfers will make the most significant contribution of 97.4 percent followed by Development partners at 1.8 percent and lastly Locally raised revenue of 0.8 percent. In comparison with the Financial Year 2015/16, there is a budget increase of 7.7 percent. This is attributed to salaries increments for teacher, health workers and the re-instated Agricultural extension Officers.

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	4,429,832	2,771,731	4,071,400
2 Finance	422,053	143,464	405,469
3 Statutory Bodies	662,262	412,086	637,127
4 Production and Marketing	540,454	330,018	877,983
5 Health	5,154,242	3,709,699	5,869,618
6 Education	24,006,669	17,031,564	27,113,108
7a Roads and Engineering	1,415,184	674,343	1,326,959
7b Water	575,937	311,756	701,020
8 Natural Resources	166,903	114,021	162,662
9 Community Based Services	637,233	303,842	268,121
10 Planning	1,498,262	1,127,067	1,133,573
11 Internal Audit	90,837	50,151	90,837
Grand Total	39,599,868	26,979,743	42,657,877
	<i>Wage Rec't:</i>	28,327,983	18,857,708
	<i>Non Wage Rec't:</i>	7,679,752	9,666,658
	<i>Domestic Dev't</i>	2,978,941	2,693,682
	<i>Donor Dev't</i>	613,193	770,000

Planned Expenditures for 2016/17

The educational sector will construct 6 classrooms & Ten 5-stances Pit Latrines and procurement of one double cabin. Roads will work on 208 km of feeder roads, 95 km of urban roads and 32 km of community Access roads. The production sector will distribute 20 in-calf heifers, support fish farmer groups. The Health sector intends to continue with construction of 100 bed ward at Luwero HC IV (phase IV). Under water, 16 deep boreholes will be drilled 30 water sources rehabilitated.

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Executive Summary

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	381,743	284,952	368,718
Inspection Fees	3,867	7,596	
Agency Fees	15,630	17,743	15,000
Animal & Crop Husbandry related levies	20,019	1,968	25,000
Application Fees	252	4,496	12,000
Educational/Instruction related levies	51,408	9,422	12,000
Land Fees		0	23,000
Liquor licences	138	1,055	2,000
Local Government Hotel Tax		0	2,000
Local Service Tax	175,887	138,592	150,000
Market/Gate Charges	44,152	38,031	50,000
Other Fees and Charges	19,571	25,658	
Other licences		0	10,000
Park Fees	19,571	14,416	19,571
Property related Duties/Fees	20,053	15,289	30,000
Registration of Businesses	687	2,121	
Business licences	6,414	7,250	15,000
Public Health Licences	4,094	1,314	3,147
2a. Discretionary Government Transfers	4,140,248	3,811,961	4,692,904
District Unconditional Grant (Wage)	1,768,231	1,341,210	1,632,241
Urban Unconditional Grant (Non-Wage)	318,658	230,319	414,638
Urban Discretionary Development Equalization Grant	0	0	202,800
District Unconditional Grant (Non-Wage)	709,951	517,617	862,143
Urban Unconditional Grant (Wage)	506,637	379,978	518,765
District Discretionary Development Equalization Grant	836,770	1,342,838	1,062,317
2b. Conditional Government Transfers	29,673,064	21,672,874	36,826,256
General Public Service Pension Arrears (Budgeting)		0	6,423
Transitional Development Grant	22,000	16,500	226,348
Support Services Conditional Grant (Non-Wage)	350,828	206,142	
Sector Conditional Grant (Wage)	23,365,660	17,084,339	27,376,532
Sector Conditional Grant (Non-Wage)	4,840,791	3,272,108	5,987,917
Pension for Local Governments		0	1,574,700
Development Grant	1,093,786	1,093,786	1,099,217
Gratuity for Local Governments		0	555,119
2c. Other Government Transfers	4,791,620	2,083,090	
Other Transfers from Central Government - Youth livelihoods Development Programme	261,072	16,608	
LRDP	712,313	329,710	
Pension and gratuity	2,544,811	1,083,354	
Road maintenance -Uganda Road Fund	1,244,314	609,278	
UNEB Transfers	29,110	38,492	
Other Transfers from Central Government - NPHC		5,648	
4. Donor Funding	613,193	484,902	770,000

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A. Revenue Performance and Plans

CAIP	23,193	0	
UNCIEF	70,000	85,482	100,000
Global Fund	20,000	24,361	60,000
Makerere University/METs		0	50,000
Mild May	75,000	0	
Mildmay		0	75,000
MOH	200,000	375,059	
MOH/GAVi		0	300,000
PACE	10,000	0	10,000
SDS	90,000	0	
WHO	50,000	0	100,000
Prefa	75,000	0	75,000
Total Revenues	39,599,868	28,337,779	42,657,877

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District expects to receive shs 368.7 million from locally raised sources. Local service Tax is expected to make significant overall percentage contribution of 41, while the least contribution is expected from liquor License of less than 1 percent. Locally raised sources will make an overall budget contribution of 0.8 percent. Compared to FY 2016/17, there is a budget decline of 3.4% due to reduction in Education related services.

(ii) Central Government Transfers

The District expects to realize shs 41.5 billion from central government transfers. Of this shs 29.2 billion (69%) will cater for salaries and balance will cater for real service delivery. Central government transfers expects to make a significant overall budget contribution of 97.4 percent. In comparison to the FY 2015/16 there is a budget increment of 7.7 percent due to increment in teachers, health workers & re-instated agriculture extension staff salaries.

(iii) Donor Funding

Donors are expected to contribute shs 770 million to the district budget which is 1.8 percent overall contribution. In comparison to the financial year 2015/2016, there is a budget increment of 26%, to cater for emergencies by GAVI.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,378,271	2,738,168	3,763,813
District Unconditional Grant (Non-Wage)	132,685	127,010	120,770
District Unconditional Grant (Wage)	436,373	536,991	248,418
General Public Service Pension Arrears (Budgeting)		0	6,423
Gratuity for Local Governments		0	555,119
Locally Raised Revenues	90,443	93,130	90,443
Multi-Sectoral Transfers to LLGs	286,000	241,069	649,176
Other Transfers from Central Government	2,544,811	1,083,354	
Pension for Local Governments		0	1,574,700
Support Services Conditional Grant (Non-Wage)	62,664	46,317	
Urban Unconditional Grant (Non-Wage)	318,658	230,319	
Urban Unconditional Grant (Wage)	506,637	379,978	518,765
<i>Development Revenues</i>	51,561	51,561	307,587
District Discretionary Development Equalization Grant	51,561	51,561	44,787
District Unconditional Grant (Non-Wage)		0	60,000
Urban Discretionary Development Equalization Grant		0	202,800
Total Revenues	4,429,832	2,789,729	4,071,400
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,378,271	2,729,168	3,763,813
Wage	3,487,822	916,969	767,183
Non Wage	890,450	1,812,199	2,996,630
<i>Development Expenditure</i>	51,561	42,563	307,587
Domestic Development	51,561	42,563	307,587
Donor Development	0	0	0
Total Expenditure	4,429,832	2,771,731	4,071,400

2015/16 Revenue and Expenditure Performance up to March

A total of shs 2.789 billion was received by the end of march, reflecting an overall budget performance of 63%. During quarter 3 shs 874 million was realised. Salaries constituted 33 percent of the total receipts. Out of the total receipts shs 2.771 billions was actually spent making an utilization rate of 99%, leaving unspent balance of shs.17.9 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 4.071 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 2015/16 there is a budget decline of 9.6 percent. This is attributed to less IPF for pension and gratuity. Out of the expected Revenue wages and Salaries will consume 18.8 percent and the balance will cater for real service delivery.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 532 Luwero District

Workplan 1a: Administration

Function: 1381 District and Urban Administration

Availability and implementation of LG capacity building policy and plan	Yes	Yes	yes
No. of monitoring visits conducted	10	1	10
No. of monitoring reports generated		0	4
%age of LG establish posts filled			62
No. (and type) of capacity building sessions undertaken	5	1	5
Function Cost (UShs '000)	4,429,832	2,771,731	4,071,400
Cost of Workplan (UShs '000):	4,429,832	2,771,731	4,071,400

2015/16 Physical Performance up to March

Staff salaries and pension paid for January, February and March 2016, attended a National Womens day celebrations at kololo, paid retainer fees to the District Lawyer, under capacity building grant Induction training to newly recruited staff, procurements, Education performance appraisals, Youth council Leaders, Gender mainstreaming workshops wereconducted. The District paid tuition for career development to 6 selected staffs and lastly district made subscription to ULGA.

Planned Outputs for 2016/17

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 Natinal 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 personell and other relevant documents.

(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. Mising National IDs.

A number of Staff registered for Nantional IDs but failed to accessed them due to failure by the Registration Services Beareau to produce them.

2. Indquate Transport

Inadquate transport facilities.

3. Lack of enough adquate office space and facilities

Inadquate office space and facilities.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	422,053	150,939	405,469
District Unconditional Grant (Non-Wage)	61,242	29,896	146,157
District Unconditional Grant (Wage)	295,055	74,875	199,037
Locally Raised Revenues	58,370	40,727	60,275
Support Services Conditional Grant (Non-Wage)	7,386	5,441	

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Workplan 2: Finance

Total Revenues	422,053	150,939	405,469
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	422,053	143,464	405,469
Wage	295,055	74,875	199,037
Non Wage	126,998	68,589	206,432
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	422,053	143,464	405,469

2015/16 Revenue and Expenditure Performance up to March

The Department received a total of shs 150.9 million which is 36 percent of the expected budget. During third quarter shs 59.5 million was received which is only 56 percent. The low performance is attributed to delayed recruitment to fill the vacant posts and less allocation of Local funds and non wage due to pressing needs in other departments. However Paf monitoring stood at 195 % to facilitate closure of Sub County Books of Accounts. Wages and salaries consumed 65% of total revenue. Out of the total receipts, shs. 143 million was actually spent revealing an absorption rate of 95 %, hence unspent balance of shs 7.4 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

We plan to realise shs 405 million, of which 49 percent will cater for wages and salaries and the balance will facilitate non wage recurrent transactions. Of the total revenue, Central Government transfers will make significant contribution of 85.3 %, Locally raised sources will contribute 14.7 %. In comparison with the FY 2015/16, there is a budget decline of 4 percent. This is due to realistic allocation of wage grant.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	31/05/15	15/03/2015	31/05/2017
Value of LG service tax collection	175000	132000	150000
Value of Hotel Tax Collected	2000	8000	2000
Value of Other Local Revenue Collections	2150000	153687	250000
Date of Approval of the Annual Workplan to the Council	31/05/14	30/04/2016	31/05/2017
Date for presenting draft Budget and Annual workplan to the Council	15/03/15	15/03/2016	15/03/2016
Date for submitting annual LG final accounts to Auditor General	30/09/2015	30/09/2015	31/08/2016
Function Cost (US\$ '000)	422,053	143,464	405,469
Cost of Workplan (US\$ '000):	422,053	143,464	405,469

2015/16 Physical Performance up to March

The department managed to raise a total of 283 millions as own sources revenue, laid budget for FY 2016/17 before Council, produced Interim Financial Statements. Paid Salaries to civil servants and elected Leaders, paid Gratuity & pension to retired officers and advised Council on risk and handled all Financial related matters.

Planned Outputs for 2016/17

Four quarterly progress reports prepared and submitted, 407 million of locally raised revenue mobilised and collected,

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Workplan 2: Finance

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 .

(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 implementation.

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 Revenue Authority , this weakens our Legal frame work , tax administration and enforcement.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	662,262	441,267	637,127
District Unconditional Grant (Non-Wage)	100,000	62,794	185,678
District Unconditional Grant (Wage)	218,806	171,984	361,449
Locally Raised Revenues	96,000	46,508	90,000
Support Services Conditional Grant (Non-Wage)	247,456	128,612	
Unspent balances – Other Government Transfers		31,369	
Total Revenues	662,262	441,267	637,127
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	662,262	412,086	637,127
Wage	361,449	233,991	361,449
Non Wage	300,812	178,095	275,678
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	662,262	412,086	637,127

2015/16 Revenue and Expenditure Performance up to March

A total of shs. 441.2 million was received by end of March, making 67 % budget performance. During the quarter shs. 126.1 million was realized reflecting 76 % quarterly budget performance Locally raised sources performed low at 74 % due to more pressing needs in other departments which did not warrant more allocation. Wages and salaries consumed 65% of total revenue. Out of total receipts, shs. 412 million was actually spent revealing an absorption rate of 93.4 %, leaving unspent balance of 29.1 million.

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Workplan 3: Statutory Bodies

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 637 million, of which central government transfers will make the significant contribution of 87percent, while locally raised sources only 13 percent. Wages and salaries will consume 57 percent of the total budget, while the balance will cater for service delivery. In comparison with the FY 2015/16, there is a budget decline of 3.8percent. The decrease is due to reduced allocation of locally raised revenue arising from limited tax base.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	200	162	200
No. of Land board meetings		6	12
No. of Auditor Generals queries reviewed per LG	5	6	4
No. of LG PAC reports discussed by Council		7	6
Function Cost (UShs '000)	662,262	412,086	637,127
Cost of Workplan (UShs '000):	662,262	412,086	637,127

2015/16 Physical Performance up to March

Held two Council meetings, Boards and Commissions meetings took place and reports were produced as required.

Planned Outputs for 2016/17

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.

(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 a monitoring Van

There is no transport to offer support supervision to lower local councils.

2. Lack of filling cabinets

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

3. Capacity gaps for Newly Elected Political Leaders.

There is a need to orient the newly elected District Councillors.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved	Outturn by end	Approved

Vote: 532 Luwero District

Workplan 4: Production and Marketing

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	540,454	359,232	815,212
District Unconditional Grant (Non-Wage)	11,025	5,000	5,000
District Unconditional Grant (Wage)	227,179	153,710	227,202
Locally Raised Revenues		2,000	10,000
Sector Conditional Grant (Non-Wage)	115,354	86,516	68,317
Sector Conditional Grant (Wage)	186,897	112,006	504,693
<i>Development Revenues</i>	0	0	62,771
Development Grant	0	0	62,771
Total Revenues	540,454	359,232	877,983
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	540,454	330,018	815,212
Wage	414,075	265,716	731,895
Non Wage	126,379	64,302	83,317
<i>Development Expenditure</i>	0	0	62,771
Domestic Development	0	0	62,771
Donor Development	0	0	0
Total Expenditure	540,454	330,018	877,983

2015/16 Revenue and Expenditure Performance up to March

During the period under review, a total of Shs 359.2 million was realised indicating 66 % budget performance. In quarter three, shs. 168.9 million was received making 125 % budget realization. This performance is attributed to more quarterly release of Agric. Extension salaries at 175 % to cater for extension workers re-instated. Wages and salaries consumed 74 % of the total receipts. Overall shs. 169 million was actually spent revealing an absorption rate of 92%, leaving unspent balance of shs. 29.2 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs. 877.9 million, of which 83 percent will cater for salaries and wages while the balance for service delivery. Compared to FY 2015/16 there is a budget increment of 63 percent due to re-instated extension workers.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$'000)	0	0	13,380
Function: 0182 District Production Services			

Vote: 532 Luwero District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of fish ponds constructed and maintained	6	6	8
No. of fish ponds stocked	4	5	4
Quantity of fish harvested	2500	1876	200000
Number of anti vermin operations executed quarterly	150	127	10
No. of parishes receiving anti-vermin services	35	30	30
No. of tsetse traps deployed and maintained	50	44	10
No of slaughter slabs constructed		0	1
No. of Plant marketing facilities constructed	0	0	2
No. of livestock vaccinated	726240	118663	47200
No of livestock by types using dips constructed		0	15000
No. of livestock by type undertaken in the slaughter slabs	5000	45593	44200
Function Cost (US\$ '000)	532,167	325,018	846,589
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	5	0	2
No. of trade sensitisation meetings organised at the district/Municipal Council		0	2
No of businesses inspected for compliance to the law		322	60
No of businesses issued with trade licenses		322	100
No of awareness radio shows participated in		0	2
No of businesses assisted in business registration process	8	4	6
No. of enterprises linked to UNBS for product quality and standards	3	1	3
No. of producers or producer groups linked to market internationally through UEPB		1	2
No. of market information reports disseminated		1	4
No of cooperative groups supervised	20	28	32
No. of cooperative groups mobilised for registration	4	2	3
No. of cooperatives assisted in registration	3	3	3
No. of tourism promotion activities mainstreamed in district development plans	3	3	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	5	6	80
No. and name of new tourism sites identified		1	2
No. of opportunities identified for industrial development		1	2
No. of producer groups identified for collective value addition support		1	1
No. of value addition facilities in the district		2	50
A report on the nature of value addition support existing and needed		yes	yes
No. of Tourism Action Plans and regulations developed	1	1	1
Function Cost (US\$ '000)	8,287	5,000	18,014
Cost of Workplan (US\$ '000):	540,454	330,018	877,983

Vote: 532 Luwero District

Workplan 4: Production and Marketing

2015/16 Physical Performance up to March

During the quarter livestock 612,088 was vaccinated 5 fish ponds stocked with fish fingerlings. Under OWC quality assurance for bananas, beans, maize, cocoa, oranges and mangoes was carried out in all sub counties. There was a review workshop with all stakeholders to harmonise production activities. All recruited Extension workers reported to their areas of operation and service delivery has improved. Plant clinics operation in Makulubita, Luwero and Nyimbwa S/Cs. Commercial services there was auditing of SACCOs and mentoring office bearers for compliance to the law.

Planned Outputs for 2016/17

Construction of slaughter slab in Bamunanika Sub county, provision of crop tolerant materials, stocking of fish ponds and procurement of tsetse traps in entomology. There will be awareness creation and promotion of climate resilient practices and promotion of appropriate technologies. Vermin department is to acquire 2 guns to scare vermins destroying crops.

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

Climate adaptation /resilient activities, climate smart agriculture practices, post harvest handling and processing by private sector. Agriculture inputs supply by the Veteran Operation Wealthy Creation. SACCOS money lending, Produce processing by private enterprises and big investors who are farming on large scale. Counterfeit Agro inputs activity through stakeholder sensitisation and empowerment of relevant stakeholders. Spray gang to enhance efficient utilisation of quality pesticides.

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

1. Need to fill critical vacancies in FY 2016/17..

Dist Prodn Coordinator, Principal Agricultural Officer, Principal Commercial Officer, Senior Agric./ Engineer, Senior Fisheries Officer, Vermin Control Officers, Senior Entomo., Vermin Hunters, Agric. Officers, Fish. Officers, 2 Ass. Commercial.

2. Climate Change vulnerabilities affecting regular productivity

The Climate Change need interventions that are area specific and there is need for concerted effort by all stakeholders such that all supplement each others efforts. The technologies to address climate are expensive and need higher capital investments.

3. inadequate transport facilities for Higher and Lower Govt Prodn staff

There is need for provision of transport means to enable efficient activity implementation for rural communities. There is need to provide at least 2 new double Cabin Pick ups and 26 motor cycles for Lower Local governments.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,535,102	3,259,404	5,099,618
District Unconditional Grant (Non-Wage)	10,000	8,000	10,000
Locally Raised Revenues	15,000	0	15,000
Sector Conditional Grant (Non-Wage)	448,335	336,251	448,335
Sector Conditional Grant (Wage)	4,061,768	2,915,153	4,626,283
<i>Development Revenues</i>	619,140	514,041	770,000
Development Grant	29,140	29,140	0
Donor Funding	590,000	484,902	770,000

Vote: 532 Luwero District

Workplan 5: Health

Total Revenues	5,154,242	3,773,445	5,869,618
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>4,535,102</i>	<i>3,218,874</i>	<i>5,099,618</i>
Wage	4,061,768	2,914,651	4,626,283
Non Wage	473,335	304,224	473,335
<i>Development Expenditure</i>	<i>619,140</i>	<i>490,824</i>	<i>770,000</i>
Domestic Development	29,140	5,923	0
Donor Development	590,000	484,902	770,000
Total Expenditure	5,154,242	3,709,699	5,869,618

2015/16 Revenue and Expenditure Performance up to March

For the period, January to March 2016, a total of shs. 3.7 billion was realized, making a budget performance of 73%. In the third quarter, the department received shs 1.4 billion revealing 110% of the quarterly budgeterly expectation. This performance is as a result of supplementary budget (donors at 217%) to cater for mass polio immunization during the quarter. This in addition to more than expected quarterly budget release of PHC devt (217%) due to the fact that both 3rd and 4th quarter devt grants were released once in quarter three. However locally raised revenue performed at 0% due to more pressing needs in other departments. Wages and salaries consumed 77% of the total receipts. A total of shs. 3.7 billion was actually spent revealing an absorption rate of 98%, hence unspent balance of 63.7 millions for the quarter January to March 2016.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects to receive shs. 5.8 billion, of which Central government will contribute 86.6%, Donors 13.1% and locally raised sources only 0.3%. Wages & salaries will consume 79% of total budget, while the balance will cater for real service delivery. Compared to FY 2015/16, there is a budget increment 13.8% due to salary increment of Health Workers.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0881 Primary Healthcare

Vote: 532 Luwero District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	753643140	499455917	753643140
Value of health supplies and medicines delivered to health facilities by NMS	804058092	499455917	804058092
Number of health facilities reporting no stock out of the 6 tracer drugs.	59	59	59
Number of outpatients that visited the NGO Basic health facilities	143124	89374	110000
Number of inpatients that visited the NGO Basic health facilities	6667	7415	6667
No. and proportion of deliveries conducted in the NGO Basic health facilities	3703	2271	3703
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	5910	4468	5910
Number of trained health workers in health centers	300	502	300
No of trained health related training sessions held.	156	98	156
Number of outpatients that visited the Govt. health facilities.	330923	248429	220000
Number of inpatients that visited the Govt. health facilities.	13333	13737	13333
No and proportion of deliveries conducted in the Govt. health facilities	7407	11379	7407
% age of approved posts filled with qualified health workers	70	85	80
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	50	65	50
No of children immunized with Pentavalent vaccine	11820	8421	7200
No of new standard pit latrines constructed in a village	200	153	30
No of villages which have been declared Open Defecation Free(ODF)	24	32	250
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	200	469	24
No of OPD and other wards constructed	1	0	1
Function Cost (US\$ '000)	5,154,242	3,709,699	389,219
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	462,053	5,480,398
Cost of Workplan (US\$ '000):	5,154,242	3,709,699	5,869,618

2015/16 Physical Performance up to March

Out patient total attendance ratio stood at 0.96 while Antenatal coverage stood at 94.6%, ANC completion rate stood at 52.7%, supervised deliveries stood at 50.9%, 80.4% represents IPT1 administration to pregnant women coverage for both Government & NGO Health Units. Deliveries stood at . Child immunization with OPV stood at 64.5%, BCG stood at 76.8%, DPT3 coverage stood at 72.0%. Recently concluded Mass Polio vaccination coverage stood at 99.1% , 620 VHTs were trained, 2 villages were declared open defecation free and 370 hand washing facilities were installed on the pit latrines.

Planned Outputs for 2016/17

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

Vote: 532 Luwero District

Workplan 5: Health

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 50% of the VHTs are functional and reporting regularly, viii) To upgrade Luwero HCIV to a district hospital.

(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

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	23,417,030	16,922,327	26,505,797
District Unconditional Grant (Non-Wage)	20,000	4,000	22,000
District Unconditional Grant (Wage)	76,684	45,959	82,000
Locally Raised Revenues	50,000	42,000	32,000
Other Transfers from Central Government	29,110	38,492	
Sector Conditional Grant (Non-Wage)	4,124,241	2,734,696	4,124,241
Sector Conditional Grant (Wage)	19,116,995	14,057,180	22,245,557
<i>Development Revenues</i>	589,639	589,639	607,311
Development Grant	589,639	589,639	407,311
Transitional Development Grant		0	200,000
Total Revenues	24,006,669	17,511,967	27,113,108
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	23,417,030	16,902,797	26,505,797
Wage	19,193,680	14,103,139	22,327,557
Non Wage	4,223,350	2,799,658	4,178,241
<i>Development Expenditure</i>	589,639	128,767	607,311
Domestic Development	589,639	128,767	607,311
Donor Development	0	0	0
Total Expenditure	24,006,669	17,031,564	27,113,108

Vote: 532 Luwero District

Workplan 6: Education

2015/16 Revenue and Expenditure Performance up to March

For the period January to March, a total of shs. 17.5 billion was received making a budget performance of 73%. During the quarter, shs. 6.4 billion was received revealing a quarterly percentage realization of 108%. This performance is due to release increment of UPE, USE & non wage community polytechnic. However, locally raised revenue and unconditional grant non wage performed at 0% due to pressing needs in other departments that couldnot warrant allocation. Wages and salaries consumed 81% of the total revenue. Out of the total receipts, shs. 17 billion was actually spent making an absorption rate 97%, hence unspent balance of shs. 480.4 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to received 27 billion , out of which 82 percent will cater for Salaries and the balance for service delivery, Of the total budget Central Government transfers will contribute 99.7 percent and the balance from own sources revenue. Compared to the FY 2015/16 there is a budget increment of 13 percent due to increased Primary salaries & development Grant.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of teacher houses constructed	2	0	0
No. of primary schools receiving furniture		0	2
No. of pupils enrolled in UPE	115908	110508	109230
No. of student drop-outs	50	0	209
No. of Students passing in grade one	900	1196	1198
No. of pupils sitting PLE	10650	110705	11300
No. of classrooms constructed in UPE	8	2	6
No. of classrooms rehabilitated in UPE	1	2	2
No. of latrine stances constructed	30	4	50
Function Cost (US\$ '000)	15,899,652	11,285,570	1,368,285
Function: 0782 Secondary Education			
No. of students enrolled in USE	25700	2022	25517
No. of classrooms constructed in USE	2	0	
No. of teacher houses constructed		1	
No. of ICT laboratories completed		0	1
No. of science laboratories constructed		0	1
Function Cost (US\$ '000)	7,579,749	5,436,347	3,042,137
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	35	32	31
No. of students in tertiary education	300	119	206
Function Cost (US\$ '000)	314,016	211,586	313,124
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	650	608	592
No. of secondary schools inspected in quarter	102	95	127
No. of tertiary institutions inspected in quarter	5	8	12
No. of inspection reports provided to Council	4	3	04
Function Cost (US\$ '000)	213,252	98,061	22,387,563

Vote: 532 Luwero District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0785 Special Needs Education			
No. of SNE facilities operational	9	09	09
No. of children accessing SNE facilities	420	402	438
<i>Function Cost (US\$ '000)</i>	<i>0</i>	<i>0</i>	<i>2,000</i>
Cost of Workplan (US\$ '000):	24,006,669	17,031,564	27,113,108

2015/16 Physical Performance up to March

Carried out school inspection of primary schools, secondary schools and 4 Tertiary institutions. Two classroom construction at Nambeere c/u, was completed.

Planned Outputs for 2016/17

Six(6) classrooms constructed in four sites at Mamuli RC P/S, Kikunyu C/U P/S, , and Kamira C/U P/S, and Rehabilitation of bombo umea, Bukolwa C/U and lusenke c/u p/s , ten 5 -stances pit latrines constructed, 650 Primary and Secondary Schools private and Government inspected, Co-cirricular activities conducted, mock and PLE conducted.

(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. Lack of Sound vehicle

The department lacks sound transport to facilitate school inspection and monitoring yet it is its major mandate

2. Lack of 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.

3. Inadequate classrooms and Latrines

The available Clssrooms 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.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,391,991</i>	<i>676,194</i>	<i>1,308,959</i>
District Unconditional Grant (Non-Wage)	50,000	6,000	
District Unconditional Grant (Wage)	92,677	63,677	92,677
Locally Raised Revenues	5,000	12,000	
Multi-Sectoral Transfers to LLGs	481,375	299,607	
Other Transfers from Central Government	762,939	294,910	

Vote: 532 Luwero District

Workplan 7a: Roads and Engineering

Sector Conditional Grant (Non-Wage)		0	1,216,282
Development Revenues	23,193	0	18,000
District Unconditional Grant (Non-Wage)		0	18,000
Donor Funding	23,193	0	
Total Revenues	1,415,184	676,194	1,326,959

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	1,341,991	674,343	1,308,959
Wage	92,677	63,677	92,677
Non Wage	1,249,314	610,666	1,216,282
Development Expenditure	73,193	0	18,000
Domestic Development	50,000	0	18,000
Donor Development	23,193	0	0
Total Expenditure	1,415,184	674,343	1,326,959

2015/16 Revenue and Expenditure Performance up to March

A total of shs. 676 million was received in the period July to March, making a budget performance of 48%. In quarter three, shs. 152 million was received reflecting 43% of the quarterly budget expectation. This low performance is attributed to budget cuts of Road Fund and donors that never fulfilled their quarterly budget promise. This is in addition to nil allocation of locally raised revenue and unconditional grant non wage due to pressing needs in other departments. Wages and salaries consumed 3% of the total revenue. Out of the total receipts, shs. 674 million was actually spent indicating an absorption rate of 99%, leaving unspent balance shs. 1.8 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects to receive a total of shs 1.3 billion of which Wages and salaries will consume only 7 percent and the balance will cater for District feeder road maintenance, Urban roads maintenance, community access road maintenance, Plants and Vehicle maintenance. In comparison with FY 2015/16 there is a budget decline of 5.3 percent due to reduction in IPF.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	35	35	32
Length in Km of Urban unpaved roads routinely maintained	15	27	82
Length in Km of Urban unpaved roads periodically maintained	13	13	13
Length in Km of District roads routinely maintained	62	78	110
Length in Km of District roads periodically maintained	62	44	98
Function Cost (US\$ '000)	1,365,184	674,343	1,197,023
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed		0	2
Function Cost (US\$ '000)	50,000	0	129,936
Cost of Workplan (US\$ '000):	1,415,184	674,343	1,326,959

2015/16 Physical Performance up to March

Carried out Periodic Maintenance of 21.2 Kms of Feeder roads and Under Urban roads, a total of 6.9Km received Periodic maintenance whereas a total of 11Km received Routine maintenance in Bombo, Wobulenzi and Luwero Tcs.

Vote: 532 Luwero District

Workplan 7a: Roads and Engineering

Planned Outputs for 2016/17

District feeder roads maintenance totalling to 208 Km, ie, 110 km under routine and 98 km under periodic maintenance, urban roads totalling to 95 Km i.e. 82Km under routine maintenance, 13Km under periodic maintenance and Community access roads totalling to 32 Km under periodic maintenance,

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

Major road rehabilitation 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, Buldozer, Roller and Water bouzer are lacking

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	78,930	49,500	49,885
Locally Raised Revenues	12,930	0	10,000
Sector Conditional Grant (Non-Wage)	66,000	49,500	39,885
<i>Development Revenues</i>	497,007	491,507	651,135
Development Grant	475,007	475,007	629,135
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	575,937	541,007	701,020
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	100,930	26,330	49,885
Wage		0	0
Non Wage	100,930	26,330	49,885
<i>Development Expenditure</i>	475,007	285,426	651,135
Domestic Development	475,007	285,426	651,135
Donor Development	0	0	0
Total Expenditure	575,937	311,756	701,020

2015/16 Revenue and Expenditure Performance up to March

A total of shs. 541 million was received during the period July to March indicating a budget realisation of 94%. In third quarter, shs. 279.7 was received revealing 194% of the quarterly budget expectation. This over performance is due to development grant, ie, rural water meant for both third and fourth quarter, but released once in quarter three. However locally raised revenue performed at 0% due to pressing needs in other departments that could warrant any allocation. Out of the total receipts, shs. 311.7 was actually spent indicating a utilization rate of 58%, hence unspent balance of

Vote: 532 Luwero District

Workplan 7b: Water

shs. 229 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

A total of shillings 701 Million is expected to be received, of which central government will contribute 98.6 and the balance from own sources revenue. In comparison with FY 2015/16 there is a budget increment of 33 percent due to increase in the development grant IPF.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981 Rural Water Supply and Sanitation			
No. of Water User Committee members trained	144	147	16
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation		16	01
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	6	6	02
No. of water pump mechanics, scheme attendants and caretakers trained	20	20	12
No. of water and Sanitation promotional events undertaken	15	15	04
No. of water user committees formed.	16	16	16
No. of supervision visits during and after construction	160	140	170
No. of water points tested for quality		0	150
No. of District Water Supply and Sanitation Coordination Meetings		2	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	44	44	10
No. of sources tested for water quality	63	63	1
No. of water points rehabilitated	25	25	46
% of rural water point sources functional (Shallow Wells)	80	81	85
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	8	0	05
No. of deep boreholes drilled (hand pump, motorised)	8	8	16
No. of deep boreholes rehabilitated	10	19	30
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)		0	1
Function Cost (US\$ '000)	509,937	295,256	701,020
Function: 0982 Urban Water Supply and Sanitation			
Volume of water produced		0	00
No. of new connections made to existing schemes	200	0	1
Function Cost (US\$ '000)	66,000	16,500	0
Cost of Workplan (US\$ '000):	575,937	311,756	701,020

2015/16 Physical Performance up to March

- Trained water and sanitation users committees in 30 communities /villages in the various sub counties with in the district.

Vote: 532 Luwero District

Workplan 7b: Water

- Supervised the rehabilitation of 13 deep Boreholes
- Carried out post construction support to 60 water points.

Planned Outputs for 2016/17

Drilling of 16 deep boreholes, Rehabilitation of 30 water points (major), minor repairs of 20 boreholes Water Quality testing on 150 water points, Design of one mini solar powered water supply scheme, soft ware activities (sensitisations and trainings) and Monitoring and supervision of water supply projects.

(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 one piped water supply scheme at busika 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. funding of water sector activities

the funding to the sector is too small. The budgeted midterm plans may not be realised especially for FY or the coming FY. the water grant has further been reduced by over 75 million yet even what was available was inadequate.

2. 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

3. 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.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	166,903	120,160	162,662
District Unconditional Grant (Non-Wage)	10,000	6,000	5,000
District Unconditional Grant (Wage)	127,845	102,558	127,845
Locally Raised Revenues	20,000	4,809	20,000
Sector Conditional Grant (Non-Wage)	9,058	6,794	9,818
Total Revenues	166,903	120,160	162,662
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	166,903	114,021	162,662
Wage	127,845	102,558	127,845
Non Wage	39,058	11,464	34,818
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	166,903	114,021	162,662

Vote: 532 Luwero District

Workplan 8: Natural Resources

2015/16 Revenue and Expenditure Performance up to March

During the quarter the department received shs 40 million reflecting a budget realisation percent of 96 %. For the period July to March, a total of shs. 120.1 million was realized indicating 72% budget performance. This performance is attributed to Locally raised revenue at 0% and unconditional grant non wage at 40% due to over pressing needs in other departments that could not allow allocation of more revenue. However, District Unconditional grant wage performed high at 115% to cater for the newly recruited Environment Officer and 3 Forest Rangers. Wages and salaries consumed 30% of total revenue. Out of the total receipts, shs 114 million was actually spent indicating an absorption rate of 95%, leaving unspent balance of shs 6.1 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 162.6 million, of which Central government will contribute 88 percent, and the balance from own sources revenue. Wages and salaries will consume 79 percent of the total budget, the balance of 21 percent will cater for real service delivery. In comparison to the FY 2015/16, there is a budget decrease of 2.5 % due to decrease in allocation of District Unconditional grant non wage.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	40	146	60
Number of people (Men and Women) participating in tree planting days	200	686	200
No. of Agro forestry Demonstrations	100	98	12
No. of community members trained (Men and Women) in forestry management	8	126	200
No. of monitoring and compliance surveys/inspections undertaken	55	45	60
No. of Water Shed Management Committees formulated	0	0	4
No. of Wetland Action Plans and regulations developed		3	3
No. of community women and men trained in ENR monitoring	25	25	7
No. of monitoring and compliance surveys undertaken	30	38	60
No. of new land disputes settled within FY	80	52	70
Function Cost (UShs '000)	166,903	114,021	162,663
Cost of Workplan (UShs '000):	166,903	114,021	162,663

2015/16 Physical Performance up to March

103 compliance visits conducted, building plans approved, 12 sensitization & training workshop on climate change & forestry conducted, promoted access to water for production facilities, 2 wetland action planning meetings conducted.

Planned Outputs for 2016/17

7 awareness workshop on environment & climate change, 3 wetland planning workshops & plans developed, 60ha of tree planted, 100 compliance visits conducted, 1 structural plan developed, 70 land disputes settled & land transactions done.

(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.

Vote: 532 Luwero District

Workplan 8: Natural Resources

(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 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 forestry reserves & wetlands

Bombo LFR is encroached on. Wetlands are converted for agricultural & settlements.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	260,536	188,237	263,773
District Unconditional Grant (Non-Wage)	10,000	5,608	5,000
District Unconditional Grant (Wage)	167,733	123,608	167,733
Locally Raised Revenues	5,000	670	10,000
Sector Conditional Grant (Non-Wage)	77,803	58,352	81,039
<i>Development Revenues</i>	376,697	115,625	4,348
District Discretionary Development Equalization Grant	5,781	5,781	
Multi-Sectoral Transfers to LLGs	109,843	109,843	
Other Transfers from Central Government	261,072	0	
Transitional Development Grant		0	4,348
Total Revenues	637,233	303,861	268,121
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	260,536	188,237	263,773
Wage	167,733	123,608	167,733
Non Wage	92,803	64,629	96,039
<i>Development Expenditure</i>	376,697	115,605	4,348
Domestic Development	376,697	115,605	4,348
Donor Development	0	0	0
Total Expenditure	637,233	303,842	268,121

2015/16 Revenue and Expenditure Performance up to March

For the period July to March, a total of shs. 303.8 million was realized making 48% budget realization. During quarter three, shs. 122 million was received indicating 77% of the quarterly budget expectation. This under performance is due to less than expected allocation of locally raised revenue at 54% and unconditional grant non wage at 40%, as there are pressing needs in other departments which could not warrant more allocation. However, LGDP (LGMSD) performed highly at 207%, as all development grants for both third and fourth quarter was released once in quarter three. Wages and salaries consumed 14% of total revenue. Out of the total receipts, shs. 303.8 million was actually spent making an absorption rate of 99.9%, hence unspent balance of only shs 19,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 532 Luwero District

Workplan 9: Community Based Services

The department expects to receive shs 268 million, of which central government transfers will make the significant contribution of 96.3 percent and locally raised revenue only 3.7 percent. In comparison with the financial year 2015/16, there is a significant budget decline of 55 percent. This is attributed to lack of IPF for YLP. Wages and salaries will consume 58 percent of the total budget, leaving 42 percent for real service delivery.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	190	92	28
No. of Active Community Development Workers	26	30	30
No. FAL Learners Trained	586	622	0
No. of women councils supported	3	1	1
No. of children cases (Juveniles) handled and settled	15	5	12
No. of Youth councils supported	1	1	1
Function Cost (UShs '000)	637,233	303,842	268,121
Cost of Workplan (UShs '000):	637,233	303,842	268,121

2015/16 Physical Performance up to March

622 FAL learners taught by their Instructors in the 13LLGs and classes supervised, 12 groups benefited from CDD funds and they include: Nyimbwa BeeKeepers Association, Bisobooka Dev't Gp, Bonna Bakole Empowerment Gp, Kwagala SILC Dev't Gp, Zirowwe Community Dev't Initiative, Lumundi Munno Mubyona Dev't Gp, Mputte Dev,t Gp, Kawuku Women's Gp, St Stephen's Pillars Dev't Asstn, Bajja Basaga Dev't Gp, Agali Awamu Dev't Gp and Musige Community Dev't Gp. 5 gps benefitted from PWD Special grant and they included: BUUTA People with Disability Gp, Bombo United Disabled Peoples Union, Balitta Lwogi Dev't Gp of the deaf, Wobulenzi Nekolera Jjange PWD Gp and Excel Vocational Training Centre. A workshop organised for NGOs working in the District to discuss their budgets and corresponding activities.

Planned Outputs for 2016/17

The department expects to undertake review workshops for FAL and PWD groups, Monitoring and supervision conducted for community based activities, Executive committee meetings for Youth, PWDS and women conducted, trainings conducted, labour disputes settled, youth groups supports,

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

Development partners will support different women groups in economic empowerment - (NAWOU, EASSI & FIDA), Advocate for equity budgets by FOWODE, Mainstreaming Disability relates issues by ESAU, promote VSLA by READ Uganda, TEAM Uganda,

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

1. Unfunded sectors.

There are some sectors like the elderly, culture and labour which do not receive any grant yet are crucial in social transformation.

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

The special needs of some marginalized groups are not taken care of which limits their participation and inclusion.

Vote: 532 Luwero District

Workplan 9: Community Based Services

3. Change of attitude is a gradual process.

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

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	91,364	72,877	91,042
District Unconditional Grant (Non-Wage)	5,000	10,740	30,000
District Unconditional Grant (Wage)	61,042	36,717	61,042
Other Transfers from Central Government		5,648	
Support Services Conditional Grant (Non-Wage)	25,322	19,772	
<i>Development Revenues</i>	1,406,898	1,296,899	1,042,531
District Discretionary Development Equalization Grant	207,532	713,600	403,075
Locally Raised Revenues	25,000	14,000	25,000
Multi-Sectoral Transfers to LLGs	462,053	340,803	614,456
Other Transfers from Central Government	606,068	122,496	
Unspent balances – Other Government Transfers	106,245	106,000	
Total Revenues	1,498,262	1,369,776	1,133,573
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	91,364	57,823	91,042
Wage	61,042	27,392	61,042
Non Wage	30,322	30,430	30,000
<i>Development Expenditure</i>	1,406,898	1,069,244	1,042,531
Domestic Development	1,406,898	1,069,244	1,042,531
Donor Development	0	0	0
Total Expenditure	1,498,262	1,127,067	1,133,573

2015/16 Revenue and Expenditure Performance up to March

A total of shs.1.369 billion was received during the period July to March, indicating 92% budget performance. For quarter three, shs. 669.8 million was realized making 179% of the quarterly budget expectation. This over performance is due to development grants, ie, LGMSD at 207% and multi-sectoral transfers to LLG at 121%, that was meant for both third and fourth quarter, but released once in quarter three. Locally raised revenue also performed high at 112% to cater for LGMSD co-financing. Wages and salaries consumed 2% of the total revenue. Out of total receipts, shs. 1.127 was actually spent reflecting an absorption rate of 82%, leaving unspent balance of 246 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs. 1.1 billion, of which Central government transfers will make the most significant contribution of 98.2 percent, while locally raised revenue only 1.8 percent. In comparison with the financial year 2015/16, there is a budget decline of 24 percent. This is attributed to reduction in development grant IPFs.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 532 Luwero District

Workplan 10: Planning

Function: 1383 Local Government Planning Services

No of qualified staff in the Unit	7	5	7
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	1,498,262	1,127,067	1,133,573
Cost of Workplan (US\$ '000):	1,498,262	1,127,067	1,133,573

2015/16 Physical Performance up to March

Three TPC meetings conducted and respective minutes produced. Second quarter budget performance report produced. District Annual Work Plan FY 2016/17 and budget FY 2016/17 produced. Coordinated distribution of 120 heifers to farmers under LRDP, ie, Katikamu (30), Bamunanika (30), Luwero T/C (10), Bombo T/C (10), Wobulenzi (10), Makulubita (10) and Butuntumula (10). Coordinated distribution of 40,000 banana tissues to farmers under LRDP, ie, Katikamu s/c (13,000), Bamunanika s/c (13,000), Makulubita s/c (7,000) & Butuntumula s/c (7,000). Coordinated distribution of fish fingerings and feeds, ie, 25,000 fish fingerings (tilapia), 10,000 fish fingerings (catfish), 3,400 kgs fish feeds (powder), 3,000 kgs fish feeds (pellets) & fish seine nets (4 pcs) distributed to different farmers in Nyimbwa s/c, Bombo T/C, Makulubita s/c & Kalagala s/c.

Planned Outputs for 2016/17

District annual workplans produced, Budget conference held, one BFP produced, 12 DTTPC meetings coordinated, Four quarterly (OBT) progress reports produced, and performance contract form B produced, Internal Assessment conducted and report produced, and DDEG will facilitate phase IV construction of 100 bed general ward at Luwero HC IV, ten (10) 5- stance pit latrine for primary schools, 20 in-calf heifers, and support fish farmer groups. And all government programmes coordinated, monitored and evaluated.

(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 give little attention/time to the OBT tool which results into delayed production of departmental progress reports. Most Heads of departments delegate 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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	90,837	51,132	90,837
District Unconditional Grant (Non-Wage)	14,000	11,500	20,000
District Unconditional Grant (Wage)	64,837	31,132	64,837

Vote: 532 Luwero District

Workplan 11: Internal Audit

Locally Raised Revenues	4,000	2,500	6,000
Support Services Conditional Grant (Non-Wage)	8,000	6,000	
Total Revenues	90,837	51,132	90,837
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	90,837	50,151	90,837
Wage	64,837	31,132	64,837
Non Wage	26,000	19,019	26,000
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	90,837	50,151	90,837

2015/16 Revenue and Expenditure Performance up to March

For the three quarters, a total of shs. 51.1 million was realized indicating a budget realization rate of 56%. During third quarter, shs. 18.9 million was received making 83% of the quarterly budget expectation. This under performance is attributed to delayed recruitment of Auditor and Senior Auditor in the department, hence less unconditional grant wage allocation of 64%. However, locally raised revenue performed exceptionally high at 250% to facilitate audit of USE. The unconditional grant non wage also performed high at 114% to cater for maintenance of the department motor vehicle. Wages and salaries consumed 64% of the total receipts. Out of the total receipts, shs 50.1 million was actually spent reflecting a utilization rate of 98%, unspent balance of shs 0.981 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 90.837 million of which central government transfers will contribute 93.4 percent while locally raised sources only 6.6 percent. In comparison with FY 2015/16, there is a slight budget decrease of 2.3% due to reduced IPFs from the centre. Wages and salaries will consume 71.4 percent of the total budget.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports		29/4/2016	30/10/2016
<i>Function Cost (UShs '000)</i>	<i>90,837</i>	<i>50,151</i>	<i>90,837</i>
Cost of Workplan (UShs '000):	90,837	50,151	90,837

2015/16 Physical Performance up to March

The sub counties of Butuntumula, Kamira, Kikyusa, Luwero, Katikamu, Nyimbwa, Makulubita, Bamunanika, Kalagala and Zirowe were audited. Audit of UPE schools in Bukasa RC, Nambi Umea, Namakofu CU, Kajuule Memorial, Nalweweta Islamic, Kayindu, Kalamu Public, St. Kizito Natyole, Mpiigi CU, Kiwanguzi RC, Mabuye CU and mazzi CU was done. Selected USE Schools were also audited in Kkubo SSS, St. Andrews Kagwa, Naluvule College, Agape Christian High, and Wobulenzi Progressive.. The department also inspected the Distric and Sub County access roads worked upon.

Planned Outputs for 2016/17

Four quarterly reports as a result of auditing District headquarter departments, Sub Counties, health units, USE and UPE schools and inspection reports for goods delivered and constructions made.

Vote: 532 Luwero District

Workplan 11: Internal Audit

(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. Inadequate funding.

The department has a motor vehicle but with a low maintenance budget. This hinders timely implementation of activities.

2. Lack of department Laptop .

When it comes to ICT activities, the department faces a problem of timely data capture because of sharing with others.

3.