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**Vote : 593 Luuka District****FY 2019/20**

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**Foreword**

The 2019/20 Luuka District Budget Frame Work Paper 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 2019/20 in consultation with Technical Planning Committee and Executive, to bring out problems facing the district like ;Poor service delivery due to low local revenue collections, Low standards of health and the related facilities, maternal mortality, HIV/AIDS prevalence at 2.8%, Low use of family planning leading to high fertility rates, high prevalence of malaria contributing to over 50% of OPD cases. In Education there are few and poor infrastructure ,classrooms pupil ratio is high, Pupil stance ratio at 105:1, Pupil desk ratio at 9:1, text book pupil ratio at 1:12 ; dropout rates at primary 2.9%,PLE pass rate very poor, and low teacher attendance rate thus the low standards. Sanitation is still poor with 65% latrine coverage, safe water coverage at only 71.3% with average walking distance to safe water point as 1.5 km. However, it is anticipated that after implementation of 2018/19 financial year, safe water coverage will raise up to 73%. The roads are still in poor conditions especially in the rural areas and a lot of unemployment especially among the youths. The OVC situation is pathetic with 73.9% living in poverty stricken house holds while 71% are faced with food insecurity.

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

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

**LUWANGULA BAKER**

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## Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	111,764	64,950	98,987
Discretionary Government Transfers	2,317,461	616,543	2,301,958
Conditional Government Transfers	17,913,460	4,825,084	17,415,872
Other Government Transfers	732,836	140,207	732,836
Donor Funding	0	0	0
<b>Grand Total</b>	<b>21,075,520</b>	<b>5,646,785</b>	<b>20,549,652</b>

## Revenue Performance in the First Quarter of 2018/19

26.8% of the 2018/19 annual Budget was realized by Luuka District by the end of first quarter and transfers were effected to the District spending accounts for implementation of the Budgeted activities. It is however observed that over budget performance by 1.8% during the quarter stemmed up from more of the Developmental grants released with an aim of transferring all budgeted development grants by end of third quarter to allow early implementation of the Budgeted Developmental projects.

## Planned Revenues for FY 2019/20

2019/20 anticipated Budget is shillings 20,549,652,000/= reflecting 2.5% decrease as compared to 2018/19 Budget. With exception of the wages, there is an observable decrease in 2018/19 IPFs under Discretionary Government Transfers and Conditional Government transfers. This has contributed to decrease of 2019/20 Budget for Luuka District.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	1,926,707	509,006	1,428,953
Finance	195,188	67,576	195,188
Statutory Bodies	390,703	97,675	390,703
Production and Marketing	1,064,323	273,610	1,063,870
Health	2,828,452	752,295	2,823,259
Education	12,944,989	3,494,253	12,874,596
Roads and Engineering	784,162	153,039	784,162
Water	530,168	172,267	521,384
Natural Resources	124,185	34,480	114,164
Community Based Services	153,544	37,136	143,920
Planning	81,601	22,734	161,854

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Internal Audit	51,497	10,374	47,599
<b>Grand Total</b>	<b>21,075,520</b>	<b>5,624,443</b>	<b>20,549,652</b>
<i>o/w: Wage:</i>	<i>13,779,726</i>	<i>3,444,932</i>	<i>13,779,726</i>
<i>Non-Wage Reccurent:</i>	<i>4,865,093</i>	<i>1,369,278</i>	<i>4,363,709</i>
<i>Domestic Devt:</i>	<i>2,430,701</i>	<i>810,234</i>	<i>2,406,216</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Expenditure Performance in the First Quarter FY 2018/19**

26.8% of the approved Budget realized, 26.7% transferred to the District spending accounts for implementation of the Budgeted activities. The balances on the General fund account was Locally raised Revenue that was in process of being transferred to Lower Local Governments under Local Service Tax collected by the District on behalf of Lower Local Governments form staff salaries.

**Planned Expenditures for The FY 2019/20**

The anticipated Budget for 2019/20 is 20,549,652,000/=. Of which 67.1% anticipated to pay wage, which is more than Budget for 2017/18 due to salary enhancement for science civil servants. IPFs Non wage recurrent decreased with a share of 21.3% of the anticipated Budget for financial year 2019/20.

**Medium Term Expenditure Plans**

Maintenance of district assets, capacity building, Provision of advisory services, Rehabilitation, maintainance and equipping health Centers, upgrading of health centre 11s, classrooms, latrines, Construction of secondary schools in sub counties without, Procurement of Desks, Maintenance and Rehabilitation of both district and community access roads, Water development, Implementation of community based services, Land management, physical planning ,wetland management, forest management and development activities.

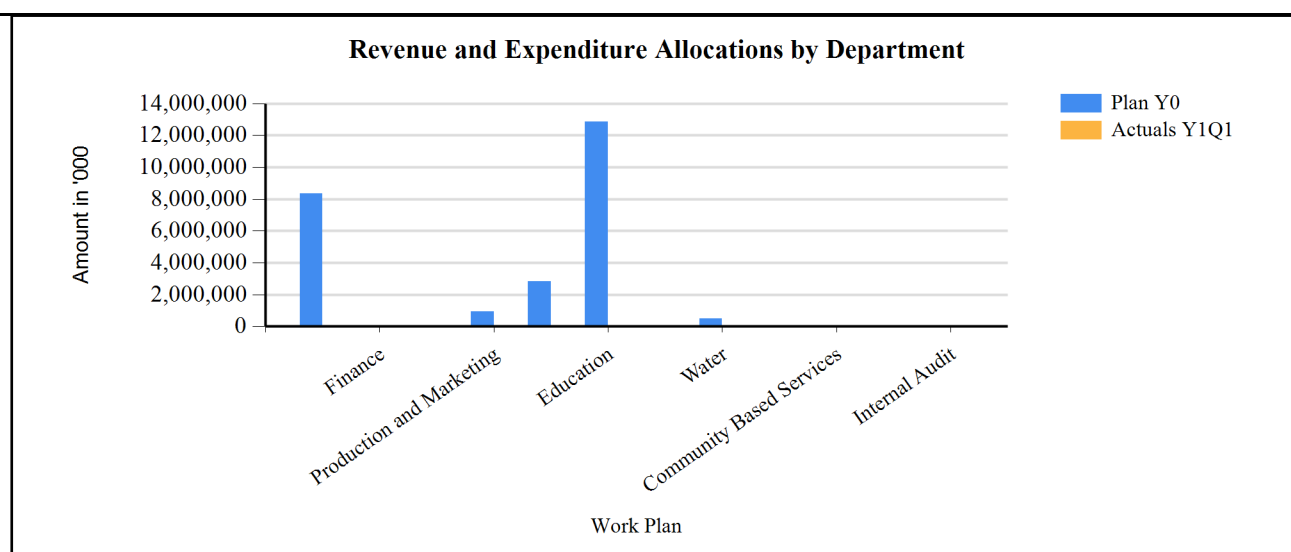
**Challenges in Implementation**

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

**G1: Graph on the Revenue and Expenditure Allocations by Department**

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## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>111,764</b>	<b>64,950</b>	<b>98,987</b>
Local Services Tax	75,557	54,876	75,557
Land Fees	780	0	780
Application Fees	5,000	5,653	5,000
Business licenses	8,820	2,191	8,820
Rent & Rates - Non-Produced Assets – from private entities	5,419	0	5,419
Sale of non-produced Government Properties/assets	4,900	0	0
Agency Fees	3,410	0	3,410
Market /Gate Charges	7,262	1,950	0
Other Fees and Charges	616	280	0
<b>2a. Discretionary Government Transfers</b>	<b>2,317,461</b>	<b>616,543</b>	<b>2,301,958</b>
District Unconditional Grant (Non-Wage)	606,115	151,529	596,894
Urban Unconditional Grant (Non-Wage)	43,292	10,823	41,285
District Discretionary Development Equalization Grant	419,435	139,812	416,722
Urban Unconditional Grant (Wage)	77,977	19,494	77,977
District Unconditional Grant (Wage)	1,143,942	285,985	1,143,942
Urban Discretionary Development Equalization Grant	26,699	8,900	25,138
<b>2b. Conditional Government Transfer</b>	<b>17,913,460</b>	<b>4,825,084</b>	<b>17,415,872</b>
Sector Conditional Grant (Wage)	12,557,808	3,139,452	12,557,808
Sector Conditional Grant (Non-Wage)	2,681,182	851,634	2,660,583
Sector Development Grant	1,963,513	654,504	1,944,555

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Transitional Development Grant	21,053	7,018	19,802
Pension for Local Governments	233,125	58,281	233,125
Gratuity for Local Governments	456,779	114,195	0
<b>2c. Other Government Transfer</b>	<b>732,836</b>	<b>140,207</b>	<b>732,836</b>
Uganda Road Fund (URF)	732,836	140,207	732,836
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>21,075,520</b>	<b>5,646,785</b>	<b>20,549,652</b>

i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

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

### Central Government Transfers

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

### Donor Funding

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

ii) Planned Revenues for FY 2019/20

### Locally Raised Revenues

Local revenue collection is anticipated to decrease by 11.4%. This projection has been guided by actual received by end of first quarter, where the following sources registered zero revenue by end of first quarter: Land Fees, Rent & Rates (Non-Produced Assets from private entities), Sale of non-produced Government Properties/assets and Other Fees and Charges.

### Central Government Transfers

Stemming up from IPFs communicated under Discretionary Government Transfers, a decrease by 0.7% is expected next financial year. Affected sources are indicated in the Revenue Performance, Plans and Projections by Source as seen above. This also applies to Conditional Government Transfer which is expected to reduce by 2.8%.

### Donor Funding

By the time of writing this Budget frame work paper, no Donor agency had communicated any financial commitment to Luuka District Local Government.

## Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>Sector :Agriculture</b>			
Agricultural Extension Services	939,416	234,854	986,526

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District Production Services	112,575	28,144	65,012
District Commercial Services	12,332	3,083	12,332
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,064,323</b>	<b>266,081</b>	<b>1,063,870</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	784,162	116,232	784,162
<b><i>Sub- Total of allocation Sector</i></b>	<b>784,162</b>	<b>116,232</b>	<b>784,162</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	9,679,227	2,419,807	9,431,494
Secondary Education	3,062,967	765,742	3,380,336
Skills Development	43,863	10,966	0
Education & Sports Management and Inspection	158,933	39,733	62,766
<b><i>Sub- Total of allocation Sector</i></b>	<b>12,944,989</b>	<b>3,236,247</b>	<b>12,874,596</b>
<b>Sector :Health</b>			
Primary Healthcare	2,746,593	686,646	2,788,204
Health Management and Supervision	81,859	20,465	35,055
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,828,452</b>	<b>707,110</b>	<b>2,823,259</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	530,168	132,542	521,384
Natural Resources Management	124,185	31,046	114,164
<b><i>Sub- Total of allocation Sector</i></b>	<b>654,353</b>	<b>163,588</b>	<b>635,548</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	153,544	38,386	143,920
<b><i>Sub- Total of allocation Sector</i></b>	<b>153,544</b>	<b>38,386</b>	<b>143,920</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,926,707	517,014	1,428,953
Local Statutory Bodies	390,703	97,676	390,703
Local Government Planning Services	81,601	20,400	161,854
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,399,012</b>	<b>635,090</b>	<b>1,981,510</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	195,188	65,297	195,188
Internal Audit Services	51,497	12,874	47,599
<b><i>Sub- Total of allocation Sector</i></b>	<b>246,685</b>	<b>78,171</b>	<b>242,787</b>

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## SECTION B : Workplan Summary

### Administration

#### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,617,232</b>	<b>405,847</b>	<b>1,158,445</b>
Locally Raised Revenues	61,764	17,700	61,764
Multi-Sectoral Transfers to LLGs_NonWage	195,526	49,662	152,234
Multi-Sectoral Transfers to LLGs_Wage	0	0	77,977
District Unconditional Grant (Non-Wage)	91,963	21,491	91,963
Urban Unconditional Grant (Non-Wage)	0	0	41,285
Urban Unconditional Grant (Wage)	77,977	0	0
District Unconditional Grant (Wage)	500,098	125,025	500,098
Pension for Local Governments	233,125	58,281	233,125
Gratuity for Local Governments	456,779	114,195	0
<b>Development Revenues</b>	<b>309,475</b>	<b>103,159</b>	<b>270,508</b>
Multi-Sectoral Transfers to LLGs_Gou	272,069	0	270,508
District Discretionary Development Equalization Grant	37,407	0	0
<b>Total Revenues shares</b>	<b>1,926,707</b>	<b>509,006</b>	<b>1,428,953</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	578,075	144,519	578,075
Non Wage	1,039,157	261,328	580,371
<b>Development Expenditure</b>			
Domestic Development	309,475	103,159	270,508
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,926,707</b>	<b>509,006</b>	<b>1,428,953</b>

### Narrative of Workplan Revenues and Expenditure

The Financial year 2019/20 projected revenues under Administration Department is to reduce by 25.8% as a result of the District not getting IPF under Gratuity for Local Governments . Other causes of Budget reduction is failure to attract funding under DDEG as Budget desk recommended part of it used to pay balance of payment for Administration Block. and no IPF under Transitional Development grant, Gratuity for local Governments and salary arrears. Funding will focus at paying Salaries for Administrative staff, Equipping of New Administrative block with furniture and equipment (25 executive desks and chairs, 6 conference tables). and other approved administrative activities during financial year 2019/20 as shall be approved by the District council..

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## Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>195,188</b>	<b>67,576</b>	<b>195,188</b>
Locally Raised Revenues	25,000	25,029	25,000
District Unconditional Grant (Non-Wage)	70,000	17,500	70,000
District Unconditional Grant (Wage)	100,188	25,047	100,188
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>195,188</b>	<b>67,576</b>	<b>195,188</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	100,188	25,047	100,188
Non Wage	95,000	42,529	95,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>195,188</b>	<b>67,576</b>	<b>195,188</b>

### Narrative of Workplan Revenues and Expenditure

Projected revenue under the department has been maintained as that for the Financial year 2018/19. Out of this, shillings 100,188,000.00/= will pay Salaries of finance staff. and the balance of 95,000,000/= will meet the departmental recurrent expenditures. The department will prepare and submit financial statements on a monthly, quarterly and annual basis, proper stores and asset management, Prepare and also coordinate Budgets for approval by the Council by the 30/5/2018, coordinate internal and external audits, prepare and submit Financial reports for the council by the 30/9/2019 and implement the revenue enhancement plan.



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**Statutory Bodies**

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>390,703</b>	<b>97,675</b>	<b>390,703</b>
District Unconditional Grant (Non-Wage)	247,818	61,954	247,818
District Unconditional Grant (Wage)	142,885	35,721	142,885
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>390,703</b>	<b>97,675</b>	<b>390,703</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	142,885	35,721	142,885
Non Wage	247,818	35,964	247,818
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>390,703</b>	<b>71,685</b>	<b>390,703</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2019/2020, the Budget under Council and Statutory Boards is anticipated to be maintained as 2018/19. This budget will focus at Convening 6 Council meetings, 18 standing committee meetings and 12 Executive committee meetings. Statutory work plans and projects appraised, approval of land applications, reviewing Auditor general and Internal Audit reports, recruitment of staffs in all critical posts, production of 4 quarterly LGPAC Reports, facilitation to the executive to carry out monitoring of government projects and programs, post qualification of suppliers

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## Production and Marketing

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>973,976</b>	<b>243,494</b>	<b>972,474</b>
District Unconditional Grant (Wage)	108,392	27,098	108,392
Sector Conditional Grant (Wage)	625,240	156,310	625,240
Sector Conditional Grant (Non-Wage)	240,344	60,086	238,842
<b>Development Revenues</b>	<b>90,347</b>	<b>30,116</b>	<b>91,397</b>
Sector Development Grant	90,347	0	91,397
<b>Total Revenues shares</b>	<b>1,064,323</b>	<b>273,610</b>	<b>1,063,870</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	733,632	146,252	733,632
Non Wage	240,344	607	238,842
<b>Development Expenditure</b>			
Domestic Development	90,347	0	91,397
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,064,323</b>	<b>146,860</b>	<b>1,063,870</b>

### Narrative of Workplan Revenues and Expenditure

The department anticipates to get shillings 1,063,870,449/= with a very negligible difference of 0.04% increase. The increase is under Sector Conditional Grant (Non-Wage). The Budget is going to focus at facilitation to the 8 agricultural extension workers to provide extension and advisory services to farmers in the 8 lower local Governments, lay 8 demo units, carry out surveillance for outbreaks of pests and diseases, sensitize one community per sub county on how to control and prevalent pests, diseases, noxious weeds and complete the livestock market at Busalaamu in Bukanga sub county.

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## Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,286,270</b>	<b>571,567</b>	<b>2,286,270</b>
Sector Conditional Grant (Wage)	2,110,995	527,749	2,110,995
Sector Conditional Grant (Non-Wage)	175,274	43,819	175,274
<b>Development Revenues</b>	<b>542,182</b>	<b>180,727</b>	<b>536,989</b>
Sector Development Grant	542,182	0	536,989
<b>Total Revenues shares</b>	<b>2,828,452</b>	<b>752,295</b>	<b>2,823,259</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,110,995	505,191	2,110,995
Non Wage	175,274	38,747	175,274
<b>Development Expenditure</b>			
Domestic Development	542,182	0	536,989
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,828,452</b>	<b>543,938</b>	<b>2,823,259</b>

### Narrative of Workplan Revenues and Expenditure

Health department projected revenue for 2018/19 is to increase by 1%. This is as revealed by slight increase of IPFs under Health Sector Development Grant . The anticipated revenue under Health department will be used to pay salaries for 156 staff, payment of PHC non wage to 23 health facilities and Payment for the construction / upgrade of Bukendi health centre 11 to health centre 111.

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**Education**

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>12,024,986</b>	<b>3,187,585</b>	<b>12,008,054</b>
District Unconditional Grant (Wage)	27,349	6,837	27,349
Sector Conditional Grant (Wage)	9,821,572	2,455,393	9,821,572
Sector Conditional Grant (Non-Wage)	2,176,065	725,355	2,159,132
<b>Development Revenues</b>	<b>920,003</b>	<b>306,668</b>	<b>866,542</b>
District Discretionary Development Equalization Grant	44,659	0	0
Sector Development Grant	875,344	0	866,542
<b>Total Revenues shares</b>	<b>12,944,989</b>	<b>3,494,253</b>	<b>12,874,596</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,848,921	2,454,271	9,848,921
Non Wage	2,176,065	699,839	2,159,132
<b>Development Expenditure</b>			
Domestic Development	920,003	0	866,542
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>12,944,989</b>	<b>3,154,110</b>	<b>12,874,596</b>

**Narrative of Workplan Revenues and Expenditure**

Budget under Education department is anticipated to be maintained as 2018/19 Budget. This will be used to fund payment of Salaries to 1134 Primary and 167 Secondary school teachers, construction of One secondary school in Ikumbya and Nawampit subcounties, construction of six, 2 classroom blocks in 6 primary schools, procurement of 300 Desks, Construction 5, Five stance latrines., Inspection done in 88 Primary schools and General Administration of Education department.

# Vote : 593 Luuka District

# FY 2019/20

## Roads and Engineering

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>784,162</b>	<b>153,039</b>	<b>784,162</b>
Other Transfers from Central Government	413,603	140,207	413,630
Multi-Sectoral Transfers to LLGs_NonWage	319,232	0	319,205
District Unconditional Grant (Wage)	51,326	12,832	51,326
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>784,162</b>	<b>153,039</b>	<b>784,162</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	51,326	12,832	51,326
Non Wage	732,836	12,751	732,836
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>784,162</b>	<b>25,582</b>	<b>784,162</b>

### Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Roads sector will use Shs 784,161,533= for both recurrent and development revenue the same as for FY 2018/2019, there has been no change in revenue allocation to the department. Expenditure will be done on routine mechanized maintenance of 53km roads, maintenance of 9 roads equipment, and payment of 10 staff salaries and General office operations.

# Vote : 593 Luuka District

# FY 2019/20

## Water

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>53,475</b>	<b>13,369</b>	<b>51,956</b>
District Unconditional Grant (Wage)	21,077	5,269	21,077
Sector Conditional Grant (Non-Wage)	32,398	8,099	30,879
<b>Development Revenues</b>	<b>476,693</b>	<b>158,898</b>	<b>469,428</b>
Sector Development Grant	455,641	0	449,626
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>530,168</b>	<b>172,267</b>	<b>521,384</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,077	5,269	21,077
Non Wage	32,398	7,118	30,879
<b>Development Expenditure</b>			
Domestic Development	476,693	9,836	469,428
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>530,168</b>	<b>22,224</b>	<b>521,384</b>

### Narrative of Workplan Revenues and Expenditure

Overall work plan revenue for water and sanitation sector in financial year 2019/20 decreased by 0.02% as per the communicated indicative Planning figures from MoFPED in comparison to financial year 2018/19 however, out of it none wage revenue ceiling decreased by 0.05% which has led to scaling down many software activities thus reduction in software benefit to the communities. This decrease will stem up Luuka District water coverage from 73.6% by June 2018/2019 to 74.5% by June 2019/20 and sanitation from 68% in 2018/19 to 72% in 2019/20.

**Vote : 593 Luuka District**

**FY 2019/20**

*Natural Resources*

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>60,185</b>	<b>13,146</b>	<b>50,164</b>
Locally Raised Revenues	10,000	600	0
District Unconditional Grant (Wage)	43,927	10,982	43,927
Sector Conditional Grant (Non-Wage)	6,258	1,564	6,237
<b>Development Revenues</b>	<b>64,000</b>	<b>21,333</b>	<b>64,000</b>
District Discretionary Development Equalization Grant	64,000	0	64,000
<b>Total Revenues shares</b>	<b>124,185</b>	<b>34,480</b>	<b>114,164</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	43,927	11	43,927
Non Wage	16,258	2,100	6,237
<b>Development Expenditure</b>			
Domestic Development	64,000	0	64,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>124,185</b>	<b>2,111</b>	<b>114,164</b>

**Narrative of Workplan Revenues and Expenditure**

Budget for 2019/20 is anticipated to decrease by 8.1% as a result of the department failure to attract Local revenue, which has been earmarked to partial construction of perimeter wall at the District Headquarters.

# Vote : 593 Luuka District

# FY 2019/20

## Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>153,544</b>	<b>37,136</b>	<b>143,920</b>
Locally Raised Revenues	5,000	0	0
District Unconditional Grant (Non-Wage)	4,000	1,000	0
District Unconditional Grant (Wage)	93,701	23,425	93,701
Sector Conditional Grant (Non-Wage)	50,843	12,711	50,219
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>153,544</b>	<b>37,136</b>	<b>143,920</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	93,701	23,425	93,701
Non Wage	59,843	12,490	50,219
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>153,544</b>	<b>35,915</b>	<b>143,920</b>

### Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Community Based Services department expects to receive a reduction in its budget by 6%. This is as a result of reduction in IPF under Sector Conditional Grant (Non-Wage) and failure to attract funding under the District un conditional grant and Local revenue as it is earmarked to fund more of the administrative activities next Financial year. Funding will focus at 30 Community development groups Mobilized, 4 Women, 4Youth and 4PWDs council meetings conducted, 10 Marginalized groups mobilized and supported under Special grant, YLP and UWEP, Community development groups monitored, International celebrations for youth, women, PWDs and Elderly days , 43 FAL Classes supervised, Probation and Labour disputes handled, Community outreaches and Sensitizations to address GBV, Child abuse and Child labour conducted, Training gender responsive planning and budgeting conducted at District and Lower local Governments.



**Vote : 593 Luuka District**

**FY 2019/20**

**Planning**

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>53,601</b>	<b>13,400</b>	<b>54,502</b>
District Unconditional Grant (Non-Wage)	30,100	7,525	31,000
District Unconditional Grant (Wage)	23,501	5,875	23,502
<b>Development Revenues</b>	<b>28,000</b>	<b>9,333</b>	<b>107,352</b>
District Discretionary Development Equalization Grant	28,000	0	107,352
<b>Total Revenues shares</b>	<b>81,601</b>	<b>22,734</b>	<b>161,854</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	23,501	5,875	23,502
Non Wage	30,100	7,525	31,000
<b>Development Expenditure</b>			
Domestic Development	28,000	0	107,352
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>81,601</b>	<b>13,400</b>	<b>161,854</b>

**Narrative of Workplan Revenues and Expenditure**

Planning Unit Anticipate to have a budget increase of 93%. Anticipated increase is as recommended by Technical Planning Committee to make a provision for procurement of internet rooter for the Administration Block, Procurement of furniture for Staff, Desktop computer, Internet services and payment of Balances on Administration Block. Other activities will include: 2020/21 developmental activities arrived at through conduction of stakeholder's Budget conference, Submission of mandatory documents to Ministry of Finance and other line Ministries done, Implementation issues discussed and recommendations arrived at through conducting 12 Technical Planning Committees and Data for Planning and informed decision making provided through compiling 2019/20 Statistical Obstruct.

**Vote : 593 Luuka District**

**FY 2019/20**

**Internal Audit**

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>51,497</b>	<b>10,374</b>	<b>47,599</b>
Locally Raised Revenues	10,000	0	12,223
District Unconditional Grant (Non-Wage)	10,000	2,500	3,879
District Unconditional Grant (Wage)	31,497	7,874	31,497
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>51,497</b>	<b>10,374</b>	<b>47,599</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,497	7,087	31,497
Non Wage	20,000	2,500	16,102
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>51,497</b>	<b>9,587</b>	<b>47,599</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates to receive shs: 47,588,560 = for F/Y 2019/20 compared to 51,497,096 = of F/Y 2019/20. This reflects a decrease of - 7.59% and this decrease is due to the down fall in the allocated Domestic fund locally raised revenue to the department. However, the planned expenditure of the department is greatly aimed at Submission and discussion of quarterly reports to the District Public accounts committee, Auditing of all government Programs in all the 07 sub counties, Audit of District department books of accounts, Closure of books of accounts for all sub counties for the financial year 2019/20 and carrying out other audits as indicated in our annual work plan.