

Vote: 752 Entebbe Municipal Council

FY 2018/19

Terms and Conditions

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 **2018/19**. 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 **2018/19** 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 FY **2018/19**.

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.

Signature :



Charles Magumba, Town Clerk

(Accounting Officer)

Signature :

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

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FY 2018/19**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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.

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.

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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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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	4,313,592	3,278,792	5,733,274
Discretionary Government Transfers	6,002,056	1,209,847	1,326,109
Conditional Government Transfers	7,609,309	4,699,392	8,676,854
Other Government Transfers	30,000	10,393,363	2,024,138
Donor Funding	0	0	109,258
Grand Total	17,954,957	19,581,394	17,869,633

Revenue Performance by end of March of the Running FY

By the end of quarter three financial year 2017/18, Entebbe Municipal Council had received a total of UGX19, 581,394 billions against the approved budget of UGX17, 954,957 billion, representing a performance of 109.1%. The over performance of 34.1% of the planned 75% was attributed by an over performance of both local revenue and central government transfers. Of the receipts local revenue performed at 17% and its performance was attributed to payment of ground rent arrears from Civil aviation Authority, business licenses which were as a result of targeted enforcement and demand notices and reminders, local hotel tax mainly as a result of auditing of hotels, and local service tax among others. The accumulative receipts of UGX16,302,602 billions against the planned UGX13,641,365bn representing a performance of 119.5% from central government transfers was as a result of under budgeting under other government transfers which represented a performance of 346.4% of the approved budget. Among other sources which attributed to this performance were unspent balance of the USMID grant from the previous financial year and Uganda road fund among others. All development transfers were released at 100% by end of third quarter hence impacting on the performance of the budget by end of quarter three. other sources were also released as planned

Planned Revenues for next FY

Entebbe Municipal Council has a budget of UGX17,858,633B of the total the Municipal intends to mobilize local revenue of Ushs.5,722BN which is higher than the approved budget 207/18 by 32.7%. The projected revenue increment has been attributed to the new supplementary property roll which has increased property rates by about 61.5%, ongoing business registration exercise of URA (TREP), updating of revenue registers, mass sensitization of the public and regular enforcement of tax defaulters. There is a likely reduction in ground rent of about 32.7% resulting from transfers from lease to freehold. Performance of other revenues, rates and licenses are expected to also vary from the previous budget. UGX12,027,101bn as Direct Transfers from the Central Government representing upto 67.3% of the total revenue budget. the anticipated revenue is slightly below the approved budget for 2017/81 by 9%. the variance is brought about by conditional government transfers where the Municipal does not expect to receive funding under transitional development grant, and a reduction of 4,675,947bn from discretionary government transfers. The Municipality however expect more funding under urban wage to cover for salary enhancement. Sector development for both health and education has been enhanced. The Municipality expects to receive funding from donors of shs109,258M from Wuhan Municipal government China to promote Art and design industry in the Municipality.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	1,609,033	1,192,481	3,285,227
Finance	1,049,758	1,269,851	1,246,206

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Statutory Bodies	1,122,556	840,597	1,241,954
Production and Marketing	90,379	109,582	315,054
Health	2,729,876	2,089,824	3,208,953
Education	3,647,249	2,651,948	4,270,610
Roads and Engineering	7,285,045	10,914,042	3,455,105
Natural Resources	37,084	18,213	54,266
Community Based Services	212,333	251,167	464,080
Planning	124,414	177,225	274,193
Internal Audit	47,230	27,636	53,985
Grand Total	17,954,957	19,542,565	17,869,633
<i>o/w: Wage:</i>	5,047,931	3,747,119	6,210,413
<i>Non-Wage Recurrent:</i>	6,805,891	5,669,565	10,712,019
<i>Domestic Devt:</i>	6,101,135	10,125,881	837,942
<i>Donor Devt:</i>	0	0	109,258

Expenditure Performance by end of March FY 2017/18

By end of third quarter the Municipal had spent 100% of its receipts . of the total receipts 52% was spent on development and this was mainly contributed to by the unspent balances from USMID under works . other areas of expenditure under development included among others the redevelopment of the hospital under the transitional development grant under health .

most of the local revenue was mainly spent under recurrent activities like solid waste management under health lower local governments, facilitation of staff recurrent activities especially fuel and allowances for both staff and politicians . sector grants were spent 100% as received in the line sectors.

activities under operation and maintenance were funded both under local revenue and Uganda road fund under works department

Planned Expenditures for the FY 2018/19

The Municipal intends to spend 100% of its budget across all departments . however allocation of local revenue during the financial year 2018/19 across departments has changed as a result of change in the allocation formula for property rates where the municipality intends to spend 70% of the property rates on providing services to the community .

departments such as works,health , administration and finance and statutory will be receiving a lion share of the local revenue , areas of expenditure will include among others renovation of office building operation and maintenance of roads and drainage management of the dump site, management of machinery , and waste management.

central government transfers however are mainly conditional transfers which directly go to specific departments . other unconditional grants like DDEG have been allocated to mainly education and health

Medium Term Expenditure Plans

The Municipal Council intends to invest more funds in operation and maintenance of its facilities like roads and buildings . more plans are under way to invest in revenue generating activities and social sectors .

the Municipal intends to develop its tourism industry as a strategy to market Entebbe as a tourism city

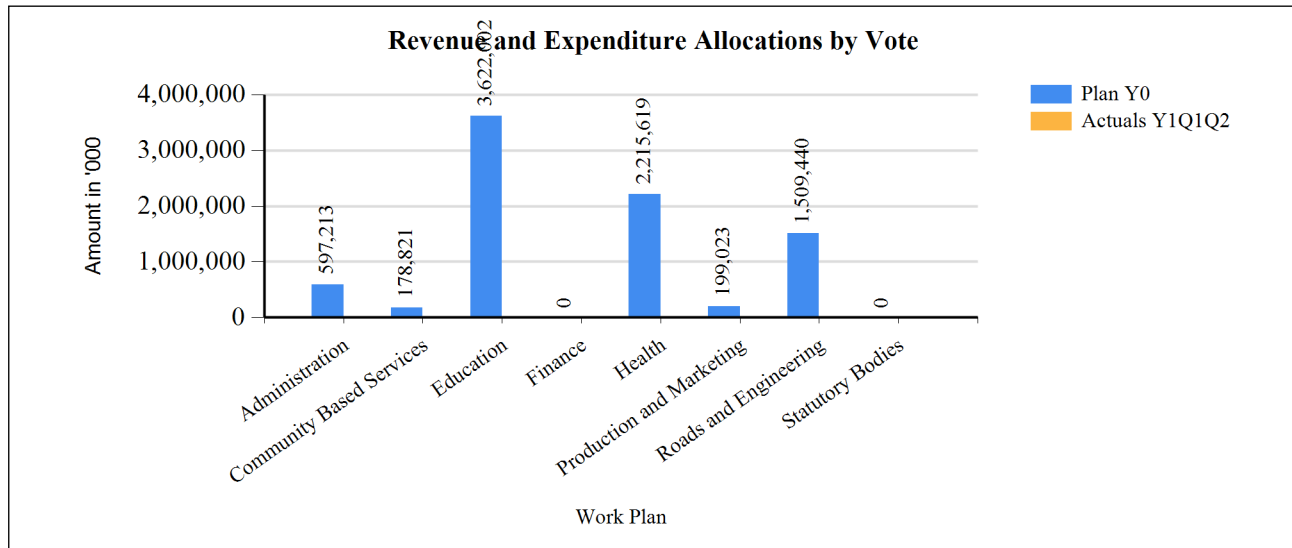
Challenges in Implementation

among the key major constraints are inadequate funding across all departments which has affected the implementation of planned activities. other constraints include under staffing across departments , and conditionality of government transfers which leaves little flexibility for budgeting

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G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	4,313,592	3,278,792	5,733,274
Advertisements/Bill Boards	79,704	57,478	123,400
Animal & Crop Husbandry related Levies	4,284	755	1,200
Beer	0	0	0
Business licenses	284,673	200,576	279,001
Educational/Instruction related levies	19,532	8,890	22,773
Ground rent	277,905	611,029	187,134
Inspection Fees	137,700	111,287	160,000
Land Fees	50,592	15,347	131,000
Liquor licenses	8,877	7,568	29,230
Local Hotel Tax	314,070	282,881	385,127
Local Services Tax	230,262	194,045	243,140
Market /Gate Charges	117,933	80,956	117,151
Miscellaneous receipts/income	64,107	19,442	59,100
Occupational Permits	17,085	8,834	25,500
Other licenses	51,576	79,629	60,056
Park Fees	369,630	23,850	326,202
Property related Duties/Fees	2,054,201	1,492,302	3,317,622
Refuse collection charges/Public convenience	29,654	25,209	54,233
Registration of Businesses	2,754	5,960	19,150

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Rent & Rates - Non-Produced Assets – from other Govt units	84,823	52,757	83,056
Rent & Rates - Non-Produced Assets – from private entities	0	0	69,600
Stamp duty	114,230	0	0
Street Parking fees	0	0	39,600
2a. Discretionary Government Transfers	6,002,056	1,209,847	1,326,109
Urban Discretionary Development Equalization Grant	5,037,125	486,149	334,730
Urban Unconditional Grant (Non-Wage)	448,316	336,237	362,618
Urban Unconditional Grant (Wage)	516,615	387,461	628,761
2b. Conditional Government Transfer	7,609,309	4,699,392	8,676,854
General Public Service Pension Arrears (Budgeting)	0	0	1,334,756
Gratuity for Local Governments	84,509	63,382	480,701
Pension for Local Governments	324,631	252,362	362,361
Salary arrears (Budgeting)	29,671	29,671	0
Sector Conditional Grant (Non-Wage)	2,053,672	369,980	648,729
Sector Conditional Grant (Wage)	4,531,317	3,398,487	5,581,652
Sector Development Grant	85,510	85,510	268,655
Transitional Development Grant	500,000	500,000	0
2c. Other Government Transfer	30,000	10,393,363	2,024,138
Other	30,000	4,145,602	0
Support to PLE (UNEB)	0	4,000	4,000
Support to Production Extension Services	0	62,371	0
Uganda Road Fund (URF)	0	1,102,782	1,785,580
Uganda Women Entrepreneurship Program(UWEP)	0	37,448	81,551
Unspent balances - Other Government Transfers	0	4,890,968	0
Youth Livelihood Programme (YLP)	0	150,194	153,006
3. Donor	0	0	109,258
Korean International Cooperation Agency(KOICA)	0	0	0
Mildmay International	0	0	0
Wuhan Municipal Peoples Government	0	0	109,258
Total Revenues shares	17,954,957	19,581,394	17,869,633

i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

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By the end of quarter three financial year 2017/18, Entebbe Municipal Council had received a total of UGX3,278,792 billions against the approved budget of UGX4,313,592 billions, representing a performance of 77.2%. The over performance of 2.2% of the planned 75% was attributed to payment of ground rent arrears from Civil aviation Authority which was 81% of the actual receipt by end of quarter three representing a performance of performing at 220% against budget. other sources which contributed to this performance were business licenses which were as a result of targeted enforcement and severing of demand notices and reminders, local hotel tax mainly as a result of auditing of hotels, and local service tax among others. in general the over performance was as a result of increased enforcement cross the different revenue sources

Central Government Transfers

The municipal Council had cumulative receipts of UGX16,302,602 billions against the planned UGX13,641,365bn representing a performance of 119.5% . The over performance was as a result of under budgeting under other government transfers which represented a performance of 346.4% of the approved budget. among the sources which attributed to this performance were unspent balance of the USMID grant from the previous financial year and Uganda road fund among others . The performance under conditional government transfers was affected by the URF which was reported under other government transfers giving it an under performance . Its worth noting that all development transfers were released at 100% by end of third quarter hence impacting on the performance of the budget by end of quarter three. other sources were also released as planned

Donor Funding

THE Municipal had not received any donor funding at the end of quarter three

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

Entebbe Municipal Council has targeted to mobilise a total local revenue of Ushs.5,722,274bn representing 100% of the local revenue collection, which is higher than the approved budget 207/18 by 32.7%. The projected revenue increment has been attributed to the new supplementary property roll which has increased property rates by about 61.5%, ongoing business registration exercise of URA (TREP), updating of revenue registers, mass sensitisation of the public and regular enforcement of tax defaulters. there is a likely reduction in ground rent of about 32.7% resulting from transfers from lease to freehold. performance of other revenues, rates and licences are expected to also vary from the previous budget. The total local revenue budget is expected to contribute 31.4% to the entire municipal revenue budget for FY 2018/19.

Central Government Transfers

In the FY 2018/19, the Municipality expects to receive a total of Ushs. 12,027,101bn as Direct Transfers from the Central Government representing upto 67.3.% of the total revenue budget. the anticipated revenue is slightly below the approved budget for 2017/81 by 9%. the variance is brought about by conditional government transfers where the Municipal does not expect to receive funding under transitional development grant, and a reduction of 4,675,947bn from discretionary government transfers. The Municipality However expect more funding under urban wage, sector development for both health and education, and also an increment in sector wage which is as a result of salary enhancement.

Donor Funding

the Municipality expects to receive funding from donors of shs109,258millions. the money is expected to come from Wuhan Municipal government China, under the UNESCO promotional office intended to promote Art and design industry in the Municipality. the allocation will contribute 0.6% of the total budget

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	141,398
District Production Services	79,445	46,441	121,372
District Commercial Services	10,934	10,379	52,284

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<i>Sub- Total of allocation Sector</i>	90,379	56,820	315,054
Sector: Works and Transport			
District, Urban and Community Access Roads	6,436,896	4,030,949	3,350,105
District Engineering Services	312,000	64,842	105,000
Municipal Services	536,149	3,514,714	0
<i>Sub- Total of allocation Sector</i>	7,285,045	7,610,506	3,455,105
Sector: Education			
Pre-Primary and Primary Education	1,946,947	1,559,612	2,052,003
Secondary Education	1,548,928	915,456	1,924,208
Skills Development	48,000	32,000	48,000
Education & Sports Management and Inspection	96,574	48,385	244,399
Special Needs Education	6,800	450	2,000
<i>Sub- Total of allocation Sector</i>	3,647,249	2,555,903	4,270,610
Sector: Health			
Primary Healthcare	402,063	21,000	713,905
District Hospital Services	511,891	8,918	11,889
Health Management and Supervision	1,815,922	1,375,788	2,483,159
<i>Sub- Total of allocation Sector</i>	2,729,876	1,405,706	3,208,953
Sector: Water and Environment			
Natural Resources Management	37,084	18,213	54,266
<i>Sub- Total of allocation Sector</i>	37,084	18,213	54,266
Sector: Social Development			
Community Mobilisation and Empowerment	212,333	67,053	464,080
<i>Sub- Total of allocation Sector</i>	212,333	67,053	464,080
Sector: Public Sector Management			
District and Urban Administration	1,609,033	1,192,481	3,285,227
Local Statutory Bodies	1,122,556	840,597	1,241,954
Local Government Planning Services	124,414	62,594	274,193
<i>Sub- Total of allocation Sector</i>	2,856,003	2,095,672	4,801,374
Sector: Accountability			
Financial Management and Accountability(LG)	1,049,758	1,269,851	1,246,206
Internal Audit Services	47,230	27,636	53,985
<i>Sub- Total of allocation Sector</i>	1,096,988	1,297,486	1,300,192

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,609,033	1,192,481	3,271,650
General Public Service Pension Arrears (Budgeting)	0	0	1,334,756
Gratuity for Local Governments	84,509	63,382	480,701
Locally Raised Revenues	410,699	335,689	458,699
Multi-Sectoral Transfers to LLGs_NonWage	456,169	332,901	394,744
Pension for Local Governments	324,631	252,362	362,361
Salary arrears (Budgeting)	29,671	29,671	0
Urban Unconditional Grant (Non-Wage)	84,295	41,884	22,361
Urban Unconditional Grant (Wage)	219,060	136,591	218,028
Development Revenues	0	0	13,577
Multi-Sectoral Transfers to LLGs_Gou	0	0	13,577
Total Revenue Shares	1,609,033	1,192,481	3,285,227
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	219,060	136,591	218,028
Non Wage	1,389,973	1,055,889	3,053,622
Development Expenditure			
Domestic Development	0	0	13,577
Donor Development	0	0	0
Total Expenditure	1,609,033	1,192,481	3,285,227

Narrative of Workplan Revenues and Expenditure

The department is expected to receive a resource envelop of Ugshs.3.285 billion, which is a 51% increment from the FY 2017/18 budget.the increment has been as a result pensions and gratuity arrears that have been budgeted for. there is also a reasonable increase in local revenue allocation to the department because of its expected outputs during the financial year.Of the total approved budget for FY 2018/19, Ugshs. 0.218 billion (6.6%) will facilitate staff salaries, Ugshs. 3.053 billion (92.9%) will facilitate recurrent expenditures and Ugshs. 13.5million is for development expenditures. The allocations for F/Y 2018/19 differ from those of F/Y 2017/18 due to the allocation from General Public Service Pension Arrears of Ugshs. 1.334 billion to cater for pension arrears within the coming financial year.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,049,758	1,269,851	1,246,206
Locally Raised Revenues	476,317	289,419	514,160
Multi-Sectoral Transfers to LLGs_NonWage	401,991	875,326	532,092
Other Transfers from Central Government	30,000	0	0
Urban Unconditional Grant (Non-Wage)	23,697	35,778	40,061
Urban Unconditional Grant (Wage)	117,753	69,328	159,893
Development Revenues	0	0	0
N/A			
Total Revenue Shares	1,049,758	1,269,851	1,246,206
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	117,753	69,328	159,893
Non Wage	932,005	1,200,523	1,086,313
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,049,758	1,269,851	1,246,206

Narrative of Workplan Revenues and Expenditure

The department has total revenue and expenditure of 1,245,405,787 of which 990,399,571 is locally raised revenue, 95,112,796 is Urban Unconditional Non Wage and 159,893,420 is wage. The revenue budget for the financial year 2018/19 is 19% more as compared to the previous financial year 2017/18. the increment is attributed to by revised allocation of property tax by budget desk directed toward revenue mobilization under LLGs. an increase in urban wage is also as a result of the restructuring in the department were most staff were promoted.

the department intends to spend its revenue on mainly recurrent activities like payment of allowances, and implementation of the revenue enhancement plan. other expenditures will include staff allowances and wages

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,122,556	840,597	1,241,954
Locally Raised Revenues	535,389	356,802	565,406
Multi-Sectoral Transfers to LLGs_NonWage	431,409	349,454	529,322
Urban Unconditional Grant (Non-Wage)	118,650	111,977	104,446
Urban Unconditional Grant (Wage)	37,108	22,364	42,780
Development Revenues	0	0	0
N/A			
Total Revenue Shares	1,122,556	840,597	1,241,954

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,108	22,364	42,780
Non Wage	1,085,448	818,233	1,199,174
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,122,556	840,597	1,241,954

Narrative of Workplan Revenues and Expenditure

The statutory bodies have a total approved budget of Ugshs. 1.241 billion for the F/Y 2018/19. This reflects a 9.6% revenue increment on the budget as compared to the approved budget of FY 2017/18. the increment is as a result of the revised allocation of local revenue to cover monitoring expenses for politicians at both higher and LLGs. the department also expects an increment in wage as a result of salary enhancement for politicians . the increment in none wage is honoraria for politician at Of the total budget, 3.4% facilitates political leaders salaries, 53% will facilitate recurrent expenditures whereas 42.6% will facilitate service delivery at the respective Divisions.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	90,379	109,582	242,163
Locally Raised Revenues	40,500	12,425	98,558
Multi-Sectoral Transfers to LLGs_NonWage	0	0	55,961
Other Transfers from Central Government	0	62,371	0
Sector Conditional Grant (Non-Wage)	15,621	11,716	55,601
Sector Conditional Grant (Wage)	25,000	18,750	25,000
Urban Unconditional Grant (Non-Wage)	9,258	4,320	7,043
Development Revenues	0	0	72,891
Multi-Sectoral Transfers to LLGs_Gou	0	0	60,000
Sector Development Grant	0	0	12,891
Total Revenue Shares	90,379	109,582	315,054
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	0	25,000
Non Wage	65,379	56,820	217,163
Development Expenditure			
Domestic Development	0	0	72,891

Vote: 752 Entebbe Municipal Council**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	90,379	56,820	315,054

Narrative of Workplan Revenues and Expenditure

The production Department has a budgeted for revenue as follows

- i. Agricultural Extension Service Delivery will take up 106,433,348 or 53.4 %
- ii. Agricultural production and technology demonstrations shall take up 35,768,300/= or 17.9% and
- iii. Commercial services will use 56,890,635/= or 28.5% .

The Sector conditional revenues will be used for the payment of salaries for staff while the sector non wage will be used mainly for the routine extension services like farmer exposure to technologies nad trainings. The local revenue due to the department will be mainly for the financing of recurrent activities like payment of staff allowances, farmer training activities and routine extension activities like farm visits, vaccination of animals, destruction of stray animals and vermin control.

The department had a revenue budget of 90,379,000/= during the financial year 2016/2017 compared to that of 315,034,000/= for the financial year 2017/2018. The increased revenue is due to a new Agricultural Extension Services Grant and an increased local revenue allocation of to the department and a multi sectoral transfer to LLG (Division A and B)

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,213,376	1,589,824	3,114,416
Locally Raised Revenues	89,700	39,685	164,551
Multi-Sectoral Transfers to LLGs_NonWage	472,467	306,219	591,368
Other Transfers from Central Government	0	11,189	0
Sector Conditional Grant (Non-Wage)	49,863	37,397	49,863
Sector Conditional Grant (Wage)	1,586,555	1,189,916	2,298,573
Urban Unconditional Grant (Non-Wage)	14,791	5,419	10,061
Development Revenues	516,500	500,000	94,537
Locally Raised Revenues	16,500	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	88,524
Sector Development Grant	0	0	6,013
Transitional Development Grant	500,000	500,000	0
Total Revenue Shares	2,729,876	2,089,824	3,208,953
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,586,555	1,005,798	2,298,573
Non Wage	626,821	399,908	815,843
Development Expenditure			
Domestic Development	516,500	0	94,537

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Donor Development	0	0	0
Total Expenditure	2,729,876	1,405,706	3,208,953

Narrative of Workplan Revenues and Expenditure

The department will receive 3,208,952,620 as income. 94.9% of which will be grants from central government i.e. 93.2% will be sector wage, 1.5% sector non wage and 0.2% sector development. 5.1% will be local revenue. local revenue will mainly be spent on management of solid waste, inspection of public food handlers, burial of unclaimed bodies and inspection of trade premises. There will be a general increment in revenue for F/Y 2018/19 as compared to F/Y 2017/18 due an enhancement of health workers` salaries. There will also be an increment of 60% in local revenue to enhance routine maintenance of the dumping site.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,541,739	2,566,439	3,902,858
Locally Raised Revenues	47,801	20,696	47,000
Multi-Sectoral Transfers to LLGs_NonWage	73,713	22,759	36,271
Other Transfers from Central Government	0	4,000	4,000
Sector Conditional Grant (Non-Wage)	458,329	305,553	525,687
Sector Conditional Grant (Wage)	2,919,762	2,189,821	3,258,079
Urban Unconditional Grant (Non-Wage)	16,780	6,125	10,061
Urban Unconditional Grant (Wage)	25,354	17,484	21,760
Development Revenues	105,510	85,510	367,752
Locally Raised Revenues	20,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	118,000
Sector Development Grant	85,510	85,510	249,752
Total Revenue Shares	3,647,249	2,651,948	4,270,610
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,945,116	2,177,270	3,279,839
Non Wage	596,623	359,133	623,019
Development Expenditure			
Domestic Development	105,510	19,500	367,752
Donor Development	0	0	0
Total Expenditure	3,647,249	2,555,903	4,270,610

Narrative of Workplan Revenues and Expenditure

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FY 2018/19

The Department anticipate to receive a total Revenue of 3,902,858,178/= billion this includes wage, Non wage and GoU Devt grant in the FY 2018/19. We expect to spend that revenue on the following:

- Govt primary and secondary teachers salaries-3,258,079,000,
- Non wage for primary and Secondary Govt Aided schools-525,689,462,
- GoU Development expenditure- 342,770,000=millions.

-The balance on revenue will be used to service the Education officers salaries and scheduled Departmental activities

The revenue budget for the department is expected to increase by 3.2 % from the previous budget and the increment has been brought about by salary enhancement for science teachers under wage ,development grant as revised from central government to upgrade school structures and sector none wage

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,805,920	1,373,671	3,455,105
Locally Raised Revenues	44,935	33,310	1,102,250
Multi-Sectoral Transfers to LLGs_NonWage	161,185	169,757	463,614
Other Transfers from Central Government	0	1,102,782	1,785,580
Sector Conditional Grant (Non-Wage)	1,509,440	0	0
Urban Unconditional Grant (Non-Wage)	43,553	14,911	10,061
Urban Unconditional Grant (Wage)	46,806	52,912	93,600
Development Revenues	5,479,125	9,540,371	0
Locally Raised Revenues	442,000	137,842	0
Multi-Sectoral Transfers to LLGs_Gou	486,149	0	0
Other Transfers from Central Government	0	8,916,380	0
Urban Discretionary Development Equalization Grant	4,550,976	486,149	0
Total Revenue Shares	7,285,045	10,914,042	3,455,105
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,806	52,912	93,600
Non Wage	1,759,114	1,223,719	3,361,505
Development Expenditure			
Domestic Development	5,479,125	6,333,874	0
Donor Development	0	0	0
Total Expenditure	7,285,045	7,610,506	3,455,105

Narrative of Workplan Revenues and Expenditure

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FY 2018/19

The department will receive a total revenue envelope of UGX. 3.455105 Billion.

The department has a reduction of over 50% as compared to the previous financial year. This has been as a result of reduction in DDEG allocation which was mainly USMID. The department is however expected to receive an increment under Uganda road fund as a result of revised allocation from central government.

The revenue is mainly contributed by URF and Local revenue. The recurrent expenditure will be catered for by Uganda Road Fund and Local Revenue which will be directed towards road maintenance and rehabilitation. The development expenditure will be 100% covered by Local revenue include installation of streetlights and other development projects.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	37,084	18,213	54,266
Locally Raised Revenues	21,500	3,706	23,223
Urban Unconditional Grant (Non-Wage)	4,459	4,320	7,043
Urban Unconditional Grant (Wage)	11,125	10,188	24,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	37,084	18,213	54,266
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,125	10,188	24,000
Non Wage	25,959	8,025	30,266
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	37,084	18,213	54,266

Narrative of Workplan Revenues and Expenditure

The Departmental total budget of shs 54,266 millions. The budget is about 17 millions above the previous budget for financial year 2017/18. The increment is mainly as a revised allocation of local revenue by the budget desk. There is also a significant increment in wage as a result of revenue enhancement for science officials. The revenue budget includes the following revenues; urban wage of 24,000,000 for the Environment Officer, Monthly allowances of 420,000 and Local revenue of 23,000,000.

The 23,000,000 will be spent on various activities including wetland and lake shore restoration particularly demarcation of Namiro wetland, environment training, and Monitoring of over 30 council projects.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	212,333	251,167	174,894

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Locally Raised Revenues	59,000	9,836	59,000
Multi-Sectoral Transfers to LLGs_NonWage	105,304	23,337	70,292
Other Transfers from Central Government	0	187,642	0
Sector Conditional Grant (Non-Wage)	20,419	15,314	17,578
Urban Unconditional Grant (Non-Wage)	9,747	6,080	7,043
Urban Unconditional Grant (Wage)	17,863	8,957	20,981
Development Revenues	0	0	289,186
Multi-Sectoral Transfers to LLGs_Gou	0	0	54,629
Other Transfers from Central Government	0	0	234,558
Total Revenue Shares	212,333	251,167	464,080
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,863	8,957	20,981
Non Wage	194,470	58,096	153,913
Development Expenditure			
Domestic Development	0	0	289,186
Donor Development	0	0	0
Total Expenditure	212,333	67,053	464,080

Narrative of Workplan Revenues and Expenditure

The department is expected to receive a resource envelop of Ugshs.464,080,134 in the F/Y 2018/19, this is a 54.2% increment from the approved budget 2017/18. the increment has been brought about by YLP AND UWEP a allocation to the department under other government transfers which was previously not budgeted for. there was however a reduction in sector none wage as a result of revised allocation from central government. Of the total budget, UGX.174,894,017 is for Recurrent revenues and UGX.289,186,117 for development expenditures . The allocations for F/Y 18/19 differ from those of F/Y 17/18 due to the increased IPF for development activities (under YLP and UWEP) due to the parameters used when sharing at the Higher local Government level.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	124,414	177,225	164,935
Locally Raised Revenues	72,892	42,643	118,892
Other Transfers from Central Government	0	109,000	0
Urban Unconditional Grant (Non-Wage)	30,746	11,131	22,043
Urban Unconditional Grant (Wage)	20,776	14,452	24,000
Development Revenues	0	0	109,258
Donor Funding	0	0	109,258
Total Revenue Shares	124,414	177,225	274,193

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	20,776	14,452	24,000
Non Wage	103,638	48,143	140,935
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	109,258
Total Expenditure	124,414	62,594	274,193

Narrative of Workplan Revenues and Expenditure

The Planning department anticipate to receive a total of UGX263,193 millions. The department has an increment of over 100% its previous budget and this has been as a result of revised allocation by budget desk to allocate funds under tourism development mainly under this department. Other areas which have greatly impacted on the increment is wage resulting from a promotion and salary enhancement for science officers. The department also expects donor funding for promotion of the design industry in Entebbe. Of the total budget 41% is local revenue which will be spent on recurrent expenditures like promotion of tourism in the city. Of the recurrent budget 18% will be spent on wage. The department also expects development of UGX109,258 millions as donor funding directed towards the development of the Design sector within the Municipality.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	47,230	27,636	53,985
Locally Raised Revenues	21,000	7,184	23,223
Urban Unconditional Grant (Non-Wage)	5,460	4,095	7,043
Urban Unconditional Grant (Wage)	20,770	16,357	23,719
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	47,230	27,636	53,985
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	20,770	16,357	23,719
Non Wage	26,460	11,279	30,266
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	47,230	27,636	53,985

Narrative of Workplan Revenues and Expenditure

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In F/Y 17/18 the budget had a total of UGX 47,230,000/= and in F/Y 1819 the budget allocation is UGX 53,985,000/= a difference of UG 6,755,000/=.

This is as a result of the locally raised revenue of UGX 23,223,000/= urban unconditional non-wage UGX 7,043,000/= and urban unconditional wage of UGX 23,719,000/= the difference of UGX 6,755,000/= is as a result of the no-wage being enhanced by UGX 3,806,000/= as decided by the budget desk and wage increase of UGX 2,949,000/= due to promotion.