

Vote: 757 Kabale 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 :

Signature :



MR MONDAY JOSEPH BAGONZA

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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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.

Vote: 757 Kabale Municipal Council**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	2,544,944	1,080,201	2,544,944
Discretionary Government Transfers	4,607,981	957,523	1,305,302
Conditional Government Transfers	8,484,433	5,653,933	9,698,860
Other Government Transfers	4,308,754	5,477,179	1,313,087
Donor Funding	0	2,567,237	0
Grand Total	19,946,112	15,736,073	14,862,193

Revenue Performance by end of March of the Running FY

The Council received 15,736,073,000 shillings corresponding to 78.8% of the annual budget by the end of third quarter and slightly above the threshold due to peak season of local revenue collection although policy changes in management of certain revenues such taxi parks and property tax affected the performance of these two revenues. Equally to note that also Discretionary Government transfers did not perform well due to the fact that the expected USMID releases were not released in the PBS and over performance in Other Government transfers was due to unspent balances of USMID that constitute a big percentage.

Planned Revenues for next FY

The Council forecast to receive the revenue of 14,862,193,000 shillings of which 2,544,944,000 is local revenue corresponding to 17.2% and 12,317,249,000 shillings corresponding to 82.8% are Central Government transfers of which 7,110,689,000 shillings is conditional grant mainly wage recurrent, 6,514,646,000 shillings is non wage recurrent and 890,754,000 is transitional development funds.

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	2,953,556	2,104,273	3,297,504
Finance	414,788	220,371	445,157
Statutory Bodies	466,991	306,043	513,983
Production and Marketing	79,620	68,934	141,236
Health	640,233	456,232	942,103
Education	5,959,964	4,352,231	7,220,415
Roads and Engineering	8,664,870	4,434,695	1,722,278
Water	15,112	3,527	0
Natural Resources	112,694	40,549	89,648
Community Based Services	278,209	69,176	355,351
Planning	299,045	252,108	76,824
Internal Audit	61,029	36,283	57,694
Grand Total	19,946,112	12,344,423	14,862,193

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<i>o/w: Wage:</i>	5,789,524	4,202,486	7,110,689
<i>Non-Wage Recurrent:</i>	5,812,644	3,430,136	6,890,749
<i>Domestic Devt:</i>	8,343,944	4,711,801	860,754
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

The total expenditure by the end March was expected to be 15,736,073,000 shillings that was disbursed and for departments 12,344,423,000 shillings was received and only 11,211,513,000 was spent with an absorption capacity of 91%. The department with the poorest absorption capacity was Production and marketing at 16% due to agricultural extension grant and the Development grant to sector whose guidelines had not been clarified in addition to unrecruited staff in the department who were budgeted for, it was followed by Administration department at 67% due General Public Service Pension arrears and the transitional development grant that were received late, lastly Community Development Services at 72% absorption capacity due to poor recovery of YLP funds that caused delay to disburse funds to newly applying groups. Works department performed at 93% due to works whose contracts had not been finalized and their payments could not be effected.

Planned Expenditures for the FY 2018/19

The Council budgeted expenditure is 14,862,193,000 Uganda shillings of which 7,110,689,000 shillings is wage recurrent, 6,890,749,000 shillings is non wage recurrent and 890,754,000 shillings is development expenditure. The increase in the wage bill was due to salary enhancements made by the government. In terms of allocations the biggest allocation goes to education department due salary enhancement made on teachers' salaries followed by Administration department due to increase in gratuity payments as many people are expected to retire within the financial year then work department due to increased funding on URF although compared to the previous financial year works has the lowest allocation due to USMID funds that were not budgeted for due to lack of communication from the MoLHUD, water sector was not funded because the activities in this sector are mandate of NWSC. Internal Audit was least funded as it mainly depends on local funding which has been down sized by the government due to policy changes in its management.

Medium Term Expenditure Plans

The priorities for this council in the medium term include the following; construction of council hall and offices, improving road network and drainage, beautification, provision of all other supporting services, street lighting and completion of the construction of theatre at Kamukira HCIV, provision of drugs and staff. The council will concentrate on the construction of council hall, opening of roads and drainage, maintenance of roads, improving sanitation and hygiene within the municipality especially solid waste management, integrating all cross cutting issues in our programmes such as gender mainstreaming, environmental issue, HIV/AIDS, equity and physical planning, Human resource development and information, Promotion of the wealth creation programme, Local Economic Development and Community development will be emphasized, intensify monitoring and evaluation of projects, ensuring value for money and enhancing Public Private Partnerships (PPP) in service delivery.

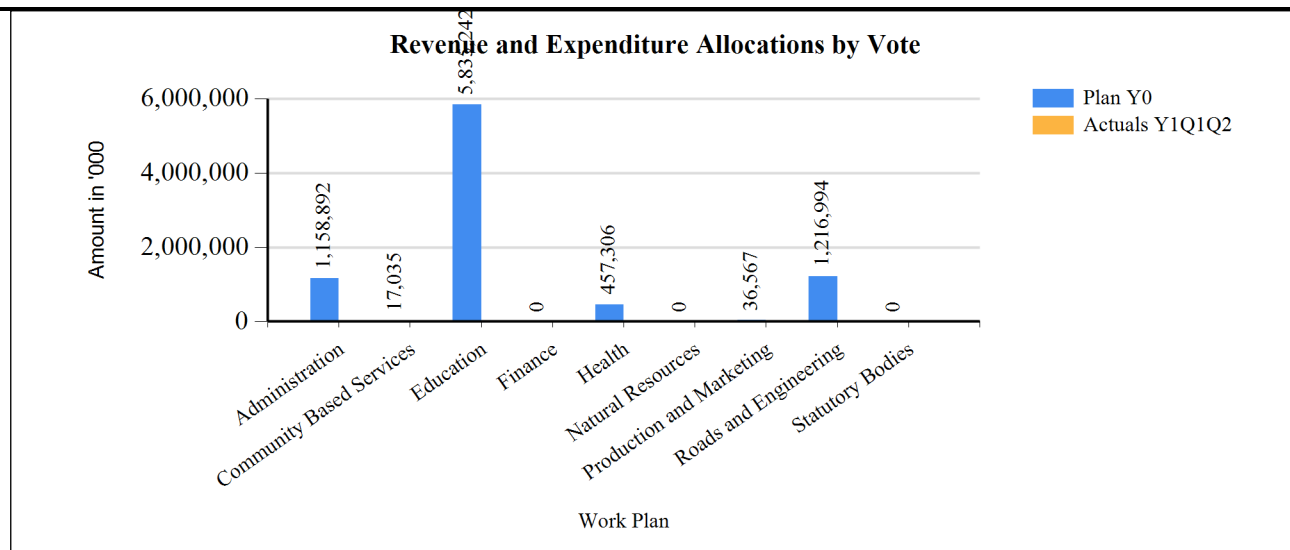
Challenges in Implementation

The major constraints in implementing future plans include the following among others; delayed communication of USMID funds to be incorporated in the budget, low local revenue generation, declining central government transfers, low recruitment levels, poor drainage, illegal structures, low level of community participation and involvement in government programmes, high water table resulting into water contamination and requires regular testing and purification, failure by tenderers to remit funds leading to increased litigation costs.

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 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	2,544,944	1,080,201	2,544,944
Advertisements/Bill Boards	20,000	19,835	29,500
Animal & Crop Husbandry related Levies	96,500	54,700	95,500
Application Fees	3,075	710	3,000
Business licenses	326,100	99,260	370,001
Inspection Fees	58,220	13,270	42,931
Land Fees	78,000	22,086	59,178
Liquor licenses	3,050	1,600	2,840
Local Hotel Tax	57,000	24,637	66,575
Local Services Tax	124,615	81,813	151,353
Market /Gate Charges	162,760	113,013	163,120
Miscellaneous receipts/income	171,790	100,750	370,438
Occupational Permits	0	14,108	0
Other Fees and Charges	350,000	8,016	0
Other licenses	0	0	36,850
Park Fees	469,690	155,250	330,400
Property related Duties/Fees	430,000	259,703	421,754
Refuse collection charges/Public convenience	21,294	3,050	7,200
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	1,482	7,100
Rent & rates – produced assets – from private entities	131,000	102,503	130,761
Stamp duty	41,850	4,415	0
Windfall Gains	0	0	256,443

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2a. Discretionary Government Transfers	4,607,981	957,523	1,305,302
Urban Discretionary Development Equalization Grant	3,607,909	207,470	197,780
Urban Unconditional Grant (Non-Wage)	315,797	236,848	318,155
Urban Unconditional Grant (Wage)	684,274	513,206	789,367
2b. Conditional Government Transfer	8,484,433	5,653,933	9,698,860
General Public Service Pension Arrears (Budgeting)	153,114	153,114	59,234
Gratuity for Local Governments	462,812	347,109	1,010,359
Pension for Local Governments	304,524	228,393	384,936
Salary arrears (Budgeting)	38,441	38,441	0
Sector Conditional Grant (Non-Wage)	2,151,017	788,663	1,260,034
Sector Conditional Grant (Wage)	5,105,250	3,828,937	6,321,323
Sector Development Grant	69,275	69,275	262,975
Transitional Development Grant	200,000	200,000	400,000
2c. Other Government Transfer	4,308,754	5,477,179	1,313,087
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Support to PLE (UNEB)	3,520	3,967	3,950
Support to Production Extension Services	0	64,639	0
Uganda Road Fund (URF)	0	700,228	1,113,322
Uganda Women Entrepreneurship Program(UWEP)	44,380	12,993	66,000
Unspent balances - Other Government Transfers	4,147,674	4,690,653	0
Youth Livelihood Programme (YLP)	113,180	4,699	129,815
3. Donor	0	2,567,237	0
Others	0	2,567,237	0
Total Revenues shares	19,946,112	15,736,073	14,862,193

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

Kabale Municipal Council had generated 1,080,201,000 Uganda shillings by the end of quarter three corresponding to 42% of the annual budget. The third quarter has been a peak season for local revenue collection as many businesses paid trading licenses between (January- March) although the announced policy changes in the management of property tax and Taxi parks affected the level of performance and more to that the tenderers of some revenue defaulted.

Central Government Transfers

Kabale Municipal Council had received 12,088,635,000 Uganda shillings corresponding to 69.5% of the annual budget for Central Government Transfers. The over performance was due to USMID unspent balance that crossed to quarter one from the financial year 2016/17 and USMID funds have their own account and was not returned to the consolidated account in the Central Government. In addition more USMID funds to a tune of 2.5 billions were received during quarter three although didn't had a budget and were captured under donor funding.

Donor Funding

The donor funding of shillings 2,567,237 was USMID release captured under donor funding because its code was not put into the PBS on Other Government Transfers.

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ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

Kabale Municipal Council anticipates to generate 2,544,944,000 Uganda shillings of which 250,000,000 shillings non cash (depreciation value) and the main sources being property tax, business licenses, park fees, miscellaneous receipts, market charges/fees, local service tax and rent & rates from assets contributing a bigger percentage of the local revenue budget.

Central Government Transfers

Kabale Municipal Council anticipates to receive the total of 12,317,249,000 shillings corresponding to 84.8% of the budget, of which Government Central Transfers are 9,698,860,000 shillings, whose main composition is conditional grant wage recurrent amounting to 7,110,689,000 shillings of which 5,738,954,000 shillings is for education sector wage, and 2,618,389,000 is the discretionary government transfers and the main component being URF to the tune of one billion shillings and the rest are other transfers from UNEB, YLP and UWEP.

Donor Funding

No Donor funding is anticipated so far for next financial year 2018/19.

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	33,173	560	39,131
District Production Services	0	0	33,467
District Commercial Services	46,448	10,645	68,638
<i>Sub- Total of allocation Sector</i>	79,620	11,205	141,236
Sector: Works and Transport			
District, Urban and Community Access Roads	8,449,514	4,013,004	1,553,867
District Engineering Services	199,856	110,195	168,411
Municipal Services	15,500	7,944	0
<i>Sub- Total of allocation Sector</i>	8,664,870	4,131,144	1,722,278
Sector: Education			
Pre-Primary and Primary Education	2,390,032	1,796,992	2,568,478
Secondary Education	2,297,741	1,687,103	2,843,638
Skills Development	1,136,654	762,490	1,664,792
Education & Sports Management and Inspection	135,536	54,127	142,318
Special Needs Education	0	0	1,190
<i>Sub- Total of allocation Sector</i>	5,959,964	4,300,712	7,220,415
Sector: Health			
Primary Healthcare	90,995	62,556	293,538
Health Management and Supervision	549,238	386,885	648,565
<i>Sub- Total of allocation Sector</i>	640,233	449,441	942,103
Sector: Water and Environment			

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Urban Water Supply and Sanitation	15,112	0	0
Natural Resources Management	112,695	40,548	89,648
<i>Sub- Total of allocation Sector</i>	<i>127,807</i>	<i>40,548</i>	<i>89,648</i>
Sector: Social Development			
Community Mobilisation and Empowerment	278,209	50,277	355,351
<i>Sub- Total of allocation Sector</i>	<i>278,209</i>	<i>50,277</i>	<i>355,351</i>
Sector: Public Sector Management			
District and Urban Administration	2,953,556	1,413,781	3,297,504
Local Statutory Bodies	466,992	306,043	513,983
Local Government Planning Services	299,045	252,108	76,824
<i>Sub- Total of allocation Sector</i>	<i>3,719,593</i>	<i>1,971,932</i>	<i>3,888,311</i>
Sector: Accountability			
Financial Management and Accountability(LG)	414,788	220,371	445,157
Internal Audit Services	61,029	36,283	57,694
<i>Sub- Total of allocation Sector</i>	<i>475,817</i>	<i>256,654</i>	<i>502,851</i>

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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	2,312,256	1,459,537	2,897,504
General Public Service Pension Arrears (Budgeting)	153,114	153,114	59,234
Gratuity for Local Governments	462,812	347,109	1,010,359
Locally Raised Revenues	690,000	221,636	788,882
Multi-Sectoral Transfers to LLGs_NonWage	382,702	316,161	329,789
Pension for Local Governments	304,524	228,393	384,936
Salary arrears (Budgeting)	38,441	38,441	0
Urban Unconditional Grant (Non-Wage)	77,295	78,576	29,932
Urban Unconditional Grant (Wage)	203,368	76,107	294,371
Development Revenues	641,300	644,736	400,000
Multi-Sectoral Transfers to LLGs_Gou	0	3,436	0
Other Transfers from Central Government	441,300	441,300	0
Transitional Development Grant	200,000	200,000	400,000
Total Revenue Shares	2,953,556	2,104,273	3,297,504
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	203,368	76,107	294,371
Non Wage	2,108,888	1,133,841	2,603,132
Development Expenditure			
Domestic Development	641,300	203,833	400,000
Donor Development	0	0	0
Total Expenditure	2,953,556	1,413,781	3,297,504

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 3,297,504,000 shillings which is a 111.6% of the previous year's budget of which local revenue is 788,882,000 shillings, 384,936,000 shillings is pensions for local governments, 29,932,000 shillings is unconditional grant nonwage, 294,371,000 shillings is unconditional grant wage, shillings 59,234,000 is pension arrears, 1,010,359,000 is gratuity, 400,000,000 is transitional development, 329,789,000 shillings is multi sectoral transfers to LLGs and the department expects to spend 294,371,000 shillings on wages and 2,603,132,000 shillings on nonwage activities and 400,000,000 shillings on transitional development. The deviation from the previous financial year was due to increased government government allocation to gratuity, pension arrears and transitional development funds.

Workplan Title : Finance

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<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	414,788	220,371	445,157
Locally Raised Revenues	144,259	51,282	133,813
Multi-Sectoral Transfers to LLGs_NonWage	97,079	79,088	137,230
Urban Unconditional Grant (Non-Wage)	42,150	10,490	42,813
Urban Unconditional Grant (Wage)	131,301	79,511	131,301
Development Revenues	0	0	0
N/A			
Total Revenue Shares	414,788	220,371	445,157
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,301	79,511	131,301
Non Wage	283,488	140,860	313,856
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	414,788	220,371	445,157

Narrative of Workplan Revenues and Expenditure

During the financial year 2018/19 the department has been allocated revenue of 445,157,000 which is 107% of the previous financial year of which 133,813,000 shillings is local revenue, 42,813,000 shillings is for unconditional grant non-wage, 131,301,000 shillings for salaries, 137,230,000 shillings is multi sectoral transfers to LLGs. The expenditure is 445,157,000 shillings of which 131,301,000 shillings is for wages and 313,856,000 shillings for non-wage. The deviation from the previous financial year was due to increased sector funding to Lower local governments.

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	466,991	306,043	513,983
Locally Raised Revenues	187,407	99,346	167,111
Multi-Sectoral Transfers to LLGs_NonWage	135,312	100,160	171,711
Urban Unconditional Grant (Non-Wage)	96,232	70,580	116,976
Urban Unconditional Grant (Wage)	48,041	35,957	58,185
Development Revenues	0	0	0
N/A			
Total Revenue Shares	466,991	306,043	513,983

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,041	35,957	58,185
Non Wage	418,951	270,086	455,798
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	466,992	306,043	513,983

Narrative of Workplan Revenues and Expenditure

The Department expects to raise and spend a total of Shs 513,983,000 which is 110% of the previous financial year out of which Shs 167,111,000 will be local revenues and the rest comprising of Shs 116,976,000 and 58,185,000 will be unconditional grant non wage and wage respectively and multi sectoral transfers to LLGs 171,711,000 shillings and spend shs 58,185,000 on wages and shs 455,798,000 on nonwage activities. The deviation from the previous financial was due to increased wage allocation to the department.

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	79,610	68,934	121,900
Locally Raised Revenues	20,735	4,660	15,426
Other Transfers from Central Government	0	32,319	0
Sector Conditional Grant (Non-Wage)	11,567	8,676	52,317
Sector Conditional Grant (Wage)	25,000	18,750	25,000
Urban Unconditional Grant (Non-Wage)	1,140	360	774
Urban Unconditional Grant (Wage)	21,168	4,169	28,384
Development Revenues	10	0	19,336
Locally Raised Revenues	10	0	0
Sector Development Grant	0	0	19,336
Total Revenue Shares	79,620	68,934	141,236
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,168	4,169	53,384
Non Wage	33,442	7,035	68,516
Development Expenditure			
Domestic Development	10	0	19,336

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Donor Development	0	0	0
Total Expenditure	79,620	11,205	141,236

Narrative of Workplan Revenues and Expenditure

The department budget expects revenue of 141,236,000 shillings which is 177.4% of the previous year's revenue of which planned local revenue is 15,426,000 shillings, sector conditional grant non wage is 52,317,000 shillings, sector conditional grant wage is 25,000,000 shillings, urban unconditional grant wage is 28,384,000 shillings, and 774,000 is urban unconditional grant nonwage, 19,336,000 is sector development grant and the department expects to spend 53,384,000 shillings on wages and 68,516,000 shillings on non wage activities and 19,336,000 shillings on domestic development activities. The deviation from the previous financial year was due to increased government funding to Agricultural extension services and the newly introduced development grant to the sector.

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	628,233	454,983	918,051
Locally Raised Revenues	40,000	13,129	38,600
Multi-Sectoral Transfers to LLGs_NonWage	126,667	96,099	254,420
Sector Conditional Grant (Non-Wage)	62,349	46,761	62,349
Sector Conditional Grant (Wage)	394,957	296,218	557,369
Urban Unconditional Grant (Non-Wage)	4,260	2,776	5,313
Development Revenues	12,000	1,249	24,052
Locally Raised Revenues	12,000	1,249	0
Sector Development Grant	0	0	24,052
Total Revenue Shares	640,233	456,232	942,103
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	394,957	296,218	557,369
Non Wage	233,276	151,975	360,682
Development Expenditure			
Domestic Development	12,000	1,249	24,052
Donor Development	0	0	0
Total Expenditure	640,233	449,441	942,103

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 942,103,000 shillings which is approximately 147.2% of the previous year of which local revenue is 38,600,000 shillings, Urban unconditional grant nonwage is 5,313,000 shillings, sector conditional grant non wage 62,349,000 shillings, sector conditional grant wage 557,369,000 shillings, 254,420,000 shillings is multi sectoral transfers to LLGs, 24,052,000 shillings sector development grant. and expects to spend 557,369,000 shillings on wages and 360,682,000 shillings on nonwage activities and 24,052,000 shillings on staff house construction. The slight deviation in allocation from the previous financial year is due to increase in wages of health staff and sector development grant.

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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	5,890,689	4,282,957	7,000,828
Locally Raised Revenues	38,000	5,114	41,920
Multi-Sectoral Transfers to LLGs_NonWage	13,740	2,282	15,340
Other Transfers from Central Government	3,520	3,967	3,950
Sector Conditional Grant (Non-Wage)	1,080,675	720,450	1,133,251
Sector Conditional Grant (Wage)	4,685,292	3,513,969	5,738,954
Urban Unconditional Grant (Non-Wage)	6,120	8,055	9,753
Urban Unconditional Grant (Wage)	63,342	29,120	57,660
Development Revenues	69,275	69,275	219,587
Sector Development Grant	69,275	69,275	219,587
Total Revenue Shares	5,959,964	4,352,231	7,220,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,748,635	3,535,495	5,796,613
Non Wage	1,142,055	739,867	1,204,215
Development Expenditure			
Domestic Development	69,275	25,350	219,587
Donor Development	0	0	0
Total Expenditure	5,959,964	4,300,712	7,220,415

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 7,220,415,000 shillings which is approximately 121.1% of the previous financial year's revenue of which local revenue is 41,920,000 shillings, sector conditional grant nonwage 1,133,251,000 shillings, sector conditional grant wage 5,738,954,000 shillings, unconditional grant wage 57,660,000 shillings, Urban unconditional grant nonwage 9,753,000 shillings, 3,950,000 shillings is UNEB fund, 15,340,000 multi sectoral transfers to LLGs and on development it expects 219,587,000 shillings which is 317% of the previous year and expects to spend 5,796,613,000 shillings on wages and 1,204,215,000 shillings on nonwage activities and on development 219,587,000 shillings. The deviation from the previous budget was due to increase of teachers salaries and increased funding to schools on consolidated development fund (CDF).

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	1,250,980	645,623	1,524,498
Locally Raised Revenues	70,929	43,772	189,468

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Multi-Sectoral Transfers to LLGs_NonWage	94,497	8,841	118,995
Other Transfers from Central Government	0	511,966	1,113,322
Sector Conditional Grant (Non-Wage)	979,391	0	0
Urban Unconditional Grant (Non-Wage)	22,100	20,654	8,613
Urban Unconditional Grant (Wage)	84,063	60,390	94,099
Development Revenues	7,413,890	3,789,072	197,780
Locally Raised Revenues	150,984	47,871	0
Multi-Sectoral Transfers to LLGs_Gou	125,000	18,756	197,780
Other Transfers from Central Government	3,706,374	3,704,410	0
Urban Discretionary Development Equalization Grant	3,400,439	0	0
Urban Unconditional Grant (Non-Wage)	31,092	18,035	0
Total Revenue Shares	8,664,870	4,434,695	1,722,278

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	84,063	60,390	94,099
Non Wage	1,166,917	281,682	1,430,399

Development Expenditure

Domestic Development	7,413,890	3,789,072	197,780
Donor Development	0	0	0
Total Expenditure	8,664,870	4,131,144	1,722,278

Narrative of Workplan Revenues and Expenditure

The departmental revenue and expenditure is 1,722,278,000 which is 19.9% of the budget for FY 2017/2018. This is a result of no current releases of USMID funds budgeted for due to delayed communication from MoLHUD. The department expects to receive 1,113,322,000 shillings from Uganda Road fund and 189,468,000 shillings from Local Revenue and 316,775,000 shillings is for Division works activities. 94,099,000 shillings is for departmental wages and 8,613,000 is urban unconditional Grant Non wage and URF release of 1,113,322,000 shillings. On side of expenditure, 1,430,399,000 will be spent on recurrent non wage activities, 94,099,000 shillings on wages and 197,780,000 will be spent on Development. The big deviation of the budget from that of the previous financial year was due to non release of USMID funds in the PBS due to delayed communication from MoLHUD.

Workplan Title : Water

<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	15,112	3,527	0
Locally Raised Revenues	1,000	0	0
Urban Unconditional Grant (Wage)	14,112	3,527	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	15,112	3,527	0

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,112	0	0
Non Wage	1,000	0	0
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	15,112	0	0

Narrative of Workplan Revenues and Expenditure

N/A

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	112,694	40,549	89,648
Locally Raised Revenues	61,306	20,243	62,910
Multi-Sectoral Transfers to LLGs_NonWage	12,410	0	11,600
Urban Unconditional Grant (Non-Wage)	17,370	10,280	774
Urban Unconditional Grant (Wage)	21,608	10,027	14,364
Development Revenues	0	0	0
N/A			
Total Revenue Shares	112,694	40,549	89,648
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,608	10,025	14,364
Non Wage	91,086	30,523	75,284
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	112,695	40,548	89,648

Narrative of Workplan Revenues and Expenditure

During the year 2018/2019 the department will receive Ug. Shs. 89,648,000 which is 79.5% of the previous financial year of which Ug. Shs. 14,364,000 will be for staff salaries while Ug. Shs. 75,284,000 will be used for the department's recurrent costs. The decline in budget was due to downsized local revenue sources such as taxi parks and property tax due to policy changes in their management by government. And the natural resource sector is heavily funded by local revenue.

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<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	278,209	69,176	355,351
Locally Raised Revenues	38,000	4,667	31,920
Multi-Sectoral Transfers to LLGs_NonWage	17,560	4,302	54,382
Other Transfers from Central Government	157,560	10,731	195,815
Sector Conditional Grant (Non-Wage)	17,035	12,777	12,117
Urban Unconditional Grant (Non-Wage)	1,560	271	1,713
Urban Unconditional Grant (Wage)	46,493	36,429	59,403
Development Revenues	0	0	0
N/A			
Total Revenue Shares	278,209	69,176	355,351
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,493	36,429	59,403
Non Wage	231,715	13,848	295,948
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	278,209	50,277	355,351

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 355,351,000 shillings which is approximately 127.7% of the previous years revenue of which 12,117,000 shillings is sector conditional non wage, 31,920,000 shillings from local revenue and 59,403,000 shillings is unconditional wage and shillings 1,713,000 is urban unconditional nonwage, shillings 54,382,000 is transfers to LLGs, shillings 195,815,000 is other other government transfers mainly YLP and UWEP funds. onside of expenditure, the department expects to spend 59,403,000 on wages and 295,948,000 shillings on nonwage activities. The deviation from the previous budget was due to increased government funding to YLP and UWEP projects in the municipality.

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	91,575	44,638	76,824
Locally Raised Revenues	50,348	22,881	46,492
Urban Unconditional Grant (Non-Wage)	13,988	1,950	3,093
Urban Unconditional Grant (Wage)	27,239	19,807	27,239

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Development Revenues	207,470	207,470	0
Multi-Sectoral Transfers to LLGs_Gou	0	207,470	0
Urban Discretionary Development Equalization Grant	207,470	0	0
Total Revenue Shares	299,045	252,108	76,824
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,239	19,807	27,239
Non Wage	64,336	24,831	49,586
Development Expenditure			
Domestic Development	207,470	207,470	0
Donor Development	0	0	0
Total Expenditure	299,045	252,108	76,824

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 76,824,000 shillings which is approximately 25.7% of the previous financial year allocation of which 3,093,000 shillings is unconditional grant non wage and 27,239,000 shillings is unconditional wage and 46,492,000 shillings is local revenue and expects to spend 27,239,000 shillings on wages, 49,586,000 shillings on non wage activities. The decline in allocation is due to downsized local revenue sources like taxi park collections and property tax, and DDEG that had previously been under Planning Unit was transferred to Works department.

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			
Recurrent Revenues	61,029	36,283	57,694
Locally Raised Revenues	35,000	16,312	29,400
Urban Unconditional Grant (Non-Wage)	2,490	1,468	3,933
Urban Unconditional Grant (Wage)	23,539	18,504	24,361
Development Revenues	0	0	0
N/A			
Total Revenue Shares	61,029	36,283	57,694
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,539	18,504	24,361
Non Wage	37,490	17,779	33,333
Development Expenditure			
Domestic Development	0	0	0

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Donor Development	0	0	0
Total Expenditure	61,029	36,283	57,694

Narrative of Workplan Revenues and Expenditure

The department expects 57,694,000 shillings which is 94.5% of the last years allocation of which local revenue 29,400,000 shillings is local revenue, unconditional grant non wage 3,933,000 shillings and unconditional grant wage 24,361,000 and the department expects to spend 24,361,000 shillings on wages and 33,333,000 shillings on non wage activities. The decline in allocation has been caused by downsized local revenue due to policy changes in management of Taxi parks and reduction in property tax that had been adopted by the government because the sector is heavily funded by local revenue.