

# Vote: 758 Lira 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](http://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](http://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 :

Abirebe Assy T

(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.

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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	1,817,080	848,609	1,817,080
Discretionary Government Transfers	10,876,712	1,438,127	1,807,279
Conditional Government Transfers	8,647,851	5,591,386	7,875,979
Other Government Transfers	1,145,312	24,191,227	21,213,277
Donor Funding	0	0	0
Grand Total	22,486,954	32,069,350	32,713,615

### Revenue Performance by end of March of the Running FY

By the end of Quarter3 FY 2017/18, the cumulative revenue had reached 32,069,350,000 (28%) of the approved budget estimates. This was above the expected receipt of 75% because of USMID balances of 13,947,438,000 and Capacity building grant of 189,718 brought forward from the previous FY 2016/17, besides all development grants were received in Q3. The only development grants received were School Facilities Grant 106,281,000 and UDDEG for Division of 569,155,000. Other funding sources also did well at over 75%% of the approved budget.

### Planned Revenues for next FY

The council is projecting to receive a total revenue worth 13,280,309,000 in FY 2018/19. Locally raised revenue is estimated to be 1,800,000,000 in FY 2018/19. Projections of grants from central government are as follows; Urban Unconditional Grant (Wage)= 720,152,000 from 662,161,000 in FY 2017-18, Urban unconditional grant None Wage= 526,383,000 from 496,469,000 in FY 2017-18, Sector Conditional Grant (Wage)= 4,907,3854,000 from 448,591,000 in FY 2017/18, Sector Conditional Grant (Non-Wage)= 1,682,079,000, Urban Discretionary Development Equalization Grant= 508,521,000, Sector Development Grant= 760,530,000, YLP= 254,714,000, UWEP= 137,305,000, Gratuity=625,542,000, pension= 315,226,000,

### 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	3,015,700	2,831,664	3,289,747
Finance	453,030	276,919	434,753
Statutory Bodies	453,605	271,456	400,016
Production and Marketing	105,111	43,243	177,348
Health	423,228	291,139	614,432
Education	5,891,354	4,303,535	6,329,135
Roads and Engineering	11,157,739	23,592,902	20,479,432
Natural Resources	221,024	63,178	164,994
Community Based Services	488,296	257,749	499,415
Planning	151,599	92,158	214,972

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Internal Audit	126,266	45,407	109,371
<b>Grand Total</b>	<b>22,486,953</b>	<b>32,069,350</b>	<b>32,713,615</b>
<i>o/w: Wage:</i>	5,110,751	3,833,064	5,679,760
<i>Non-Wage Recurrent:</i>	5,970,227	4,564,705	6,414,488
<i>Domestic Devt:</i>	11,405,975	23,671,581	20,619,367
<i>Donor Devt:</i>	0	0	0

## Expenditure Performance by end of March FY 2017/18

The departmental expenditures will as follows; Administration= 2,638,613,000, Finance = 434,753,000, Statutory Bodies= 400,016,000, Production and Marketing=177,348,000, Health = 614,432,000, Education = 6,329,135,000, Roads and Engineering = 20,479,432, 000, Natural Resources = 164,994,000, Community Based Services = 499,415,000, Planning =214,972,000, and Internal Audit= 109,371,000

## Planned Expenditures for the FY 2018/19

The council is projecting to receive a total revenue worth 32,713,642,000 in FY 2018/19 as compared to 22,486,954,000 planned in FY 2017/18. This has been a result of reduced LR projections from about 1.8b in 2017/18 which was realized at only about 1.2, Therefore, the council has decided to project at 1.5b in FY 2018/19 which will most likely be collected. Likewise, USMID grant is projected at 10,506,897,400 of which MIG= 9,979,119,200, ISG= 527,778,200.00. USMID unspent balances will be 8,866,181,775 which will be used to complete the current USMID projects. There will be a reduction in Division UDDEG from 569,000,000 in FY 2017/18 to 508,521,000

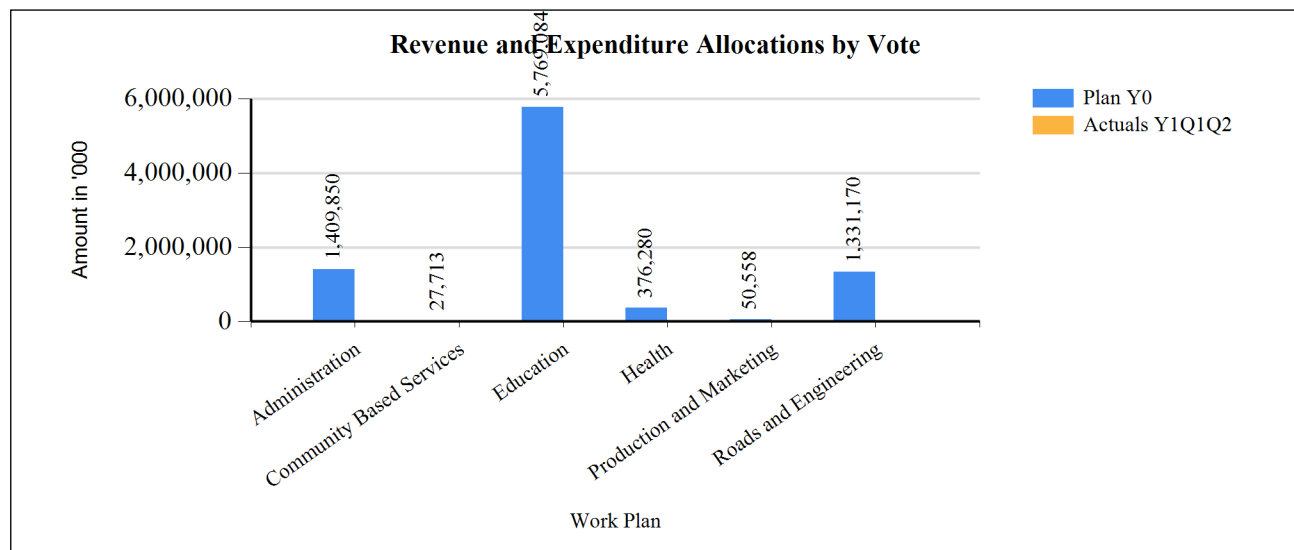
## Medium Term Expenditure Plans

NA

## Challenges in Implementation

No IPF for UCG NW has been put to cater for increased allowances

## G1: Graph on the revenue and expenditure allocations by Department



**Vote: 758 Lira Municipal Council****FY 2018/19****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts By End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>1. Locally Raised Revenues</b>	<b>1,817,080</b>	<b>848,609</b>	<b>1,817,080</b>
Advertisements/Bill Boards	50,000	18,607	50,000
Agency Fees	10,000	9,568	10,000
Animal & Crop Husbandry related Levies	98,892	18,977	98,892
Application Fees	1,633	0	1,633
Business licenses	404,496	122,742	319,159
Ground rent	96,000	54,656	91,208
Inspection Fees	90,000	49,691	50,000
Land Fees	50,338	15,935	209,338
Liquor licenses	3,150	1,138	3,150
Local Hotel Tax	23,683	9,617	0
Local Services Tax	62,500	90,010	62,501
Lock-up Fees	126,240	0	126,240
Market /Gate Charges	118,000	60,289	118,000
Miscellaneous and unidentified taxes	0	5,277	0
Miscellaneous receipts/income	5,260	5,277	0
Occupational Permits	27,853	0	27,853
Other Fees and Charges	76,000	138,878	146,000
Other licenses	30,000	45,282	0
Park Fees	218,940	75,006	120,000
Property related Duties/Fees	229,000	119,161	313,385
Refuse collection charges/Public convenience	7,690	3,042	7,690
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,475	1,485	0
Registration of Businesses	2,500	3,969	2,500
Rent & Rates - Non-Produced Assets – from other Govt units	5,250	0	5,250
Royalties	44,280	0	0
Sale of non-produced Government Properties/assets	4,340	0	0
Stamp duty	27,560	0	0
Street Parking fees	0	0	54,280
Windfall Gains	0	0	0
<b>2a. Discretionary Government Transfers</b>	<b>10,876,712</b>	<b>1,438,127</b>	<b>1,807,279</b>
Urban Discretionary Development Equalization Grant	9,718,082	569,155	508,521
Urban Unconditional Grant (Non-Wage)	496,469	372,352	526,383
Urban Unconditional Grant (Wage)	662,161	496,621	772,375
<b>2b. Conditional Government Transfer</b>	<b>8,647,851</b>	<b>5,591,386</b>	<b>7,875,979</b>

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General Public Service Pension Arrears (Budgeting)	345,139	345,139	0
Gratuity for Local Governments	130,419	130,419	625,542
Pension for Local Governments	257,332	192,999	315,226
Salary arrears (Budgeting)	360,157	360,157	0
Sector Conditional Grant (Non-Wage)	2,999,933	1,119,949	1,682,079
Sector Conditional Grant (Wage)	4,448,591	3,336,443	4,907,385
Sector Development Grant	106,281	106,281	345,748
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>1,145,312</b>	<b>24,191,227</b>	<b>21,213,277</b>
DVV International	0	0	19,373,079
Other	796,961	0	0
Uganda Road Fund (URF)	0	1,005,082	1,448,179
Uganda Women Entrepreneurship Program(UWEP)	98,350	147,605	137,305
Unspent balances - Other Government Transfers	0	22,991,721	0
Youth Livelihood Programme (YLP)	250,000	46,819	254,714
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>

N/A

<b>Total Revenues shares</b>	<b>22,486,954</b>	<b>32,069,350</b>	<b>32,713,615</b>
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**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

By the end of Quarter4 FY 2017/18, the cumulative revenue had reached 1.2b

**Central Government Transfers**

Central Government transfers had reached 30,869,350,000 by March 2018. This was above the expected receipt of 75% because of USMID balances of 13,947,438,000 and Capacity building grant of 189,718,000 brought forward from the previous FY 2016/17, besides all development grants were received in Q3. The only development grants received were School Facilities Grant 106,281,000 and UDDEG for Division of 569,155,000. Other funding sources also did well at over 75%% of the approved budget.

**Donor Funding**

There was no donor funds recieved in Q3

**ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**

Locally raised revenue is estimated to be 1505534000 in FY 2018/18.

**Central Government Transfers**

Projections of grants from central government are as follows; Urban Unconditional Grant (Wage)= 720,152,000 from 662,161,000 in FY 2017-18, Urban unconditional grant None Wage= 526,383,000 from 496,469,000 in FY 2017-18, Sector Conditional Grant (Wage)= 4,907,385,000 from 448,591,000 in FY 2017/18, Sector Conditional Grant (Non-Wage)= 1,682,079,000, Urban Discretionary Development Equalization Grant= 508,521,000, Sector Development Grant= 760,530,000, YLP= 254,714,000, UWEP= 137,305,000, Gratuity=625,542,000, pension= 315,226,000,

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## Donor Funding

There will be no Donor Fund in FY 2018/19

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	2,000	3,388	21,000
District Production Services	74,709	32,034	150,148
District Commercial Services	28,402	7,208	6,200
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>105,111</i></b>	<b><i>42,630</i></b>	<b><i>177,348</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	10,576,272	13,061,385	20,469,480
Municipal Services	581,467	0	9,952
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>11,157,740</i></b>	<b><i>13,061,385</i></b>	<b><i>20,479,432</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	3,080,866	2,225,486	475,903
Secondary Education	1,965,484	1,422,211	1,930,675
Skills Development	683,161	482,189	1,015,588
Education & Sports Management and Inspection	151,745	67,283	2,896,144
Special Needs Education	10,099	0	10,825
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>5,891,354</i></b>	<b><i>4,197,169</i></b>	<b><i>6,329,135</i></b>
<b>Sector: Health</b>			
Primary Healthcare	57,949	28,181	537,046
Health Management and Supervision	365,279	262,958	77,386
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>423,228</i></b>	<b><i>291,139</i></b>	<b><i>614,432</i></b>
<b>Sector: Water and Environment</b>			
Natural Resources Management	221,024	55,178	164,994
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>221,024</i></b>	<b><i>55,178</i></b>	<b><i>164,994</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	488,297	66,500	499,415
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>488,297</i></b>	<b><i>66,500</i></b>	<b><i>499,415</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,973,700	2,831,664	3,289,747
Local Statutory Bodies	453,605	271,456	400,016
Local Government Planning Services	151,599	89,878	214,972
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,578,904</i></b>	<b><i>3,192,998</i></b>	<b><i>3,904,735</i></b>



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<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	453,030	276,919	434,753
Internal Audit Services	126,266	45,156	109,371
<i>Sub- Total of allocation Sector</i>	<i>579,297</i>	<i>322,075</i>	<i>544,124</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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,938,283</b>	<b>2,039,286</b>	<b>2,253,447</b>
General Public Service Pension Arrears (Budgeting)	345,139	345,139	0
Gratuity for Local Governments	130,419	130,419	625,542
Locally Raised Revenues	407,780	400,708	827,211
Multi-Sectoral Transfers to LLGs_NonWage	0	0	142,613
Other Transfers from Central Government	0	237,843	0
Pension for Local Governments	257,332	192,999	315,226
Salary arrears (Budgeting)	360,157	360,157	0
Urban Unconditional Grant (Non-Wage)	144,601	161,743	92,084
Urban Unconditional Grant (Wage)	292,856	210,279	250,772
<b>Development Revenues</b>	<b>1,077,417</b>	<b>792,378</b>	<b>1,036,299</b>
Locally Raised Revenues	251,301	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	508,521
Other Transfers from Central Government	256,961	223,224	527,778
Urban Discretionary Development Equalization Grant	569,155	569,155	0
<b>Total Revenue Shares</b>	<b>3,015,700</b>	<b>2,831,664</b>	<b>3,289,747</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	258,488	210,279	250,772
Non Wage	1,637,795	1,829,007	2,002,676
<b>Development Expenditure</b>			
Domestic Development	1,077,417	792,378	1,036,299
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,973,700</b>	<b>2,831,664</b>	<b>3,289,747</b>

## Narrative of Workplan Revenues and Expenditure

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In FY 2017/18, the department will receive a total of UGX 3,289,746,796. This includes UCG NW of 156,961,395 transfer to Divisions, 508,000,000 UDDEG to divisions, pension arrears of about 257,332, Local revenues and wage. This fund will be spent in the following projects; payment of loan for office vehicle=150m, Office furniture, office computers, small office Equipment and paying utilities, surveying council lands, holding 12 TPC meetings, paying salaries, submitting reports, and staffcapacity building among others.

Ojwina; Construction of 4 class room block at Ojwina PS=104m, 4 stance dry box at Ojwina PS=24m, Retention=12m, Extension of power at Ober PS=14.8m, 2% Monitoring= 3.967801 m, Others=20.606,308m

Adyel; Constructing 2 classroom=90m, & 4 stance drybox at Starch factory PS=20m, Complete fencing of Ambalal PS=10m, Maintenance of Children's park/office compound=4.5m, 2% Monitoring 3m, 4 stance dry box at cukalok market=20m, others= 7.267,801m

Central Division; Monitoring= 2.316,002m, Improving sanitation on Baazar corridor=10m, Rehabilitation of classroom block at Ireda PS=110m,

Railway; Construct classroom block at Railway PS=46m, Monitoring 3m, Others 4m

## Workplan Title : Finance

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>453,030</b>	<b>276,919</b>	<b>434,753</b>
Locally Raised Revenues	226,380	138,000	236,500
Urban Unconditional Grant (Non-Wage)	100,000	47,225	66,901
Urban Unconditional Grant (Wage)	126,650	91,695	131,352
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>453,030</b>	<b>276,919</b>	<b>434,753</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	126,650	91,695	131,352
Non Wage	326,380	185,225	303,401
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>453,030</b>	<b>276,919</b>	<b>434,753</b>

## Narrative of Workplan Revenues and Expenditure

The Department will receive 434,753,396. The departments outputs planned shall include among others 12 monthly financial statements, 4 Quarterly and 1 annual final account, collection of local revenue especially Local service tax, Local hotel tax, property tax among others.

## Workplan Title : Statutory Bodies

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<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>453,605</b>	<b>271,456</b>	<b>400,016</b>
Locally Raised Revenues	258,950	113,577	204,908
Urban Unconditional Grant (Non-Wage)	151,412	128,814	151,412
Urban Unconditional Grant (Wage)	43,243	29,065	43,696
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>453,605</b>	<b>271,456</b>	<b>400,016</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	43,243	29,065	43,696
Non Wage	410,362	242,391	356,320
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>453,605</b>	<b>271,456</b>	<b>400,016</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of 400,016.000 in FY 2018/19.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>90,111</b>	<b>43,243</b>	<b>151,566</b>
Locally Raised Revenues	39,553	5,324	35,560
Sector Conditional Grant (Non-Wage)	18,207	13,655	60,340
Sector Conditional Grant (Wage)	32,351	24,263	55,666
<b>Development Revenues</b>	<b>15,000</b>	<b>0</b>	<b>25,781</b>
Locally Raised Revenues	15,000	0	0
Sector Development Grant	0	0	25,781
<b>Total Revenue Shares</b>	<b>105,111</b>	<b>43,243</b>	<b>177,348</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,351	24,263	55,666

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Non Wage	57,760	18,367	95,900
<b>Development Expenditure</b>			
Domestic Development	15,000	0	25,781
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>105,111</b>	<b>42,630</b>	<b>177,348</b>

**Narrative of Workplan Revenues and Expenditure**

This department will receive UGX 177,347.653= from 105,111,000 in FY 2017/18.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>423,228</b>	<b>291,139</b>	<b>602,406</b>
Locally Raised Revenues	46,948	8,929	65,360
Sector Conditional Grant (Non-Wage)	43,362	32,521	43,362
Sector Conditional Grant (Wage)	332,918	249,688	493,685
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>12,026</b>
Sector Development Grant	0	0	12,026
<b>Total Revenue Shares</b>	<b>423,228</b>	<b>291,139</b>	<b>614,432</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	332,918	249,688	493,685
Non Wage	90,310	41,450	108,722
<b>Development Expenditure</b>			
Domestic Development	0	0	12,026
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>423,228</b>	<b>291,139</b>	<b>614,432</b>

**Narrative of Workplan Revenues and Expenditure**

This department will receive a total of UGX 614,432.221 in FY 2018/19 from 421,815,000 in FY 2017/18. this includes wage for salary enhancement, Sector conditional Non wage to lower level facilities and for PMOs office. the non wage will basically be for improvement in Health services deliveries. GOU Development fund which will be used for minor repairs and Non wage from Local Revenue for Lunch, Housing, Footage/kilomitrage allowances, maintenance of Vehicle,motorcycles, fuel among others.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>5,785,073</b>	<b>4,197,254</b>	<b>6,021,195</b>
Locally Raised Revenues	97,525	55,563	66,252
Sector Conditional Grant (Non-Wage)	1,579,481	1,052,988	1,556,908
Sector Conditional Grant (Wage)	4,083,322	3,062,492	4,358,034
Urban Unconditional Grant (Wage)	24,745	26,212	40,000
<b>Development Revenues</b>	<b>106,281</b>	<b>106,281</b>	<b>307,941</b>
Sector Development Grant	106,281	106,281	307,941
<b>Total Revenue Shares</b>	<b>5,891,354</b>	<b>4,303,535</b>	<b>6,329,135</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,108,067	3,088,704	4,398,034
Non Wage	1,677,006	1,108,465	1,623,160
<b>Development Expenditure</b>			
Domestic Development	106,281	0	307,941
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,891,354</b>	<b>4,197,169</b>	<b>6,329,135</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive 6,309,135,850  
an increase from 5,891,354,000 in FY 2017/18. This is due to increase in teachers salaries and development grant

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,408,812</b>	<b>1,014,405</b>	<b>1,634,131</b>
Locally Raised Revenues	27,000	13,488	29,952
Other Transfers from Central Government	0	957,239	1,448,179
Sector Conditional Grant (Non-Wage)	1,331,170	0	0
Urban Unconditional Grant (Wage)	50,642	43,678	156,000
<b>Development Revenues</b>	<b>9,748,927</b>	<b>22,578,498</b>	<b>18,845,300</b>
Locally Raised Revenues	60,000	0	0
Other Transfers from Central Government	540,000	22,578,498	18,845,300
Urban Discretionary Development Equalization Grant	9,148,927	0	0
<b>Total Revenue Shares</b>	<b>11,157,739</b>	<b>23,592,902</b>	<b>20,479,432</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	50,642	43,678	156,000

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Non Wage	1,358,170	310,629	1,478,131
<b>Development Expenditure</b>			
Domestic Development	9,748,927	12,707,078	18,845,300
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>11,157,740</b>	<b>13,061,385</b>	<b>20,479,432</b>

**Narrative of Workplan Revenues and Expenditure**

USMID 2017/18 balance= 8,866,181,775 2018/19= 9,979,119,200, URF=1.44b. LRR=20000000

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>111,024</b>	<b>63,178</b>	<b>164,994</b>
Locally Raised Revenues	72,000	42,000	136,000
Urban Unconditional Grant (Non-Wage)	7,274	0	0
Urban Unconditional Grant (Wage)	31,750	21,178	28,994
<b>Development Revenues</b>	<b>110,000</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	110,000	0	0
<b>Total Revenue Shares</b>	<b>221,024</b>	<b>63,178</b>	<b>164,994</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,750	21,178	28,994
Non Wage	79,274	34,000	136,000
<b>Development Expenditure</b>			
Domestic Development	110,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>221,024</b>	<b>55,178</b>	<b>164,994</b>

**Narrative of Workplan Revenues and Expenditure**

The department revenues are projected at 164,994,000 in FY 2018/19. These revenues comprise of wage and Local revenues only.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>139,946</b>	<b>63,325</b>	<b>107,396</b>
Locally Raised Revenues	86,812	13,222	40,001
Sector Conditional Grant (Non-Wage)	27,713	20,785	21,469
Urban Unconditional Grant (Wage)	25,421	29,318	45,927
<b>Development Revenues</b>	<b>348,350</b>	<b>194,424</b>	<b>392,019</b>
Other Transfers from Central Government	348,350	194,424	392,019
<b>Total Revenue Shares</b>	<b>488,296</b>	<b>257,749</b>	<b>499,415</b>

**B: Breakdown of Workplan Expenditures**

<b>Recurrent Expenditure</b>			
Wage	25,421	29,318	45,927
Non Wage	114,526	34,007	61,470
<b>Development Expenditure</b>			
Domestic Development	348,350	3,175	392,019
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>488,297</b>	<b>66,500</b>	<b>499,415</b>

**Narrative of Workplan Revenues and Expenditure**

This department will receive 45,296,532 for wage, 59,405,030 is social development grant and local revenues, 254,714,164 is YLP and 137,305,073 is for UWEP FY 2018/19.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>151,599</b>	<b>92,158</b>	<b>214,972</b>
Locally Raised Revenues	52,090	47,599	116,400
Urban Unconditional Grant (Non-Wage)	67,112	22,000	44,572
Urban Unconditional Grant (Wage)	32,397	22,559	54,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>151,599</b>	<b>92,158</b>	<b>214,972</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,397	22,559	54,000
Non Wage	119,202	67,319	160,972
<b>Development Expenditure</b>			
Domestic Development	0	0	0



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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>151,599</b>	<b>89,878</b>	<b>214,972</b>

**Narrative of Workplan Revenues and Expenditure**

The Unit will receive 213,000,000 in FY 2018/19.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>126,266</b>	<b>45,407</b>	<b>109,371</b>
Locally Raised Revenues	65,740	10,200	58,936
Urban Unconditional Grant (Non-Wage)	26,070	12,570	28,800
Urban Unconditional Grant (Wage)	34,456	22,637	21,635
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>126,266</b>	<b>45,407</b>	<b>109,371</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	34,456	22,637	21,635
Non Wage	91,810	22,519	87,736
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>126,266</b>	<b>45,156</b>	<b>109,371</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit will receive 109,370,788 in FY 2018/19. This will fund the following:

Risk assessment and preparation of annual internal Audit work plan; Submitting the annual internal audit work plan to Audit committee, MoFPED; Carrying out four quarterly internal audit, preparation of four quarterly internal audit reports; preparation of internal audit reports and submission of the report to relevant authorities; monitoring of council activities; payment of subscription to Internal Audit Association, IIA, and ICPAU; Facilitation of internal audit staff for training and workshops; payment of staff salaries; carryout special internal audit; and follow up of the implementation of internal audit and external audit recommendations by accounting officer; and submission of the follow up report to FPED; attending public Account committee sessions and any other duties that may be assigned.