

Vote: 760 Mbale 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.

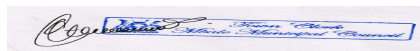
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



BATANDA PAUL, TOWN CLERK, MBALE
MUNICIPAL COUNCIL

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

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	3,982,419	1,485,149	4,844,774
Discretionary Government Transfers	7,921,842	1,255,055	1,764,059
Conditional Government Transfers	16,649,801	12,174,048	14,502,442
Other Government Transfers	5,650	13,220,847	1,644,534
Donor Funding	0	0	0
Grand Total	28,559,712	28,135,099	22,755,809

Revenue Performance by end of March of the Running FY

Against the Municipal Council Budget of UGX 28,559,712,000 for FY 2017/18; UGX 28,135,099,000 was received by the third Quarter of FY 2017/18 representing 98.5% of the Annual Budget. Out of the funds received locally raised revenues was UGX 1,485,149,000(5%) by both the Municipal Council and 3 Divisions, Discretionary government transfers UGX 1,255,055,000(4%), Conditional government transfers UGX 12,174,048,000(43%), Other government transfers UGX 13,220,847,000[48%]. The over performance at 98.5% in receipts in the Quarter was due to the re- voted unspent balances on the USMID Programme and the late release of UWEP funding meant for FY 2016/17 in the first Quarter of FY 2017/18.

Planned Revenues for next FY

The expected budget for FY 2018/19 is UGX 22,755,809,000. It will be financed mostly by Conditional Government transfers UGX 14,502,442,000(64%), Discretionary Government transfers UGX 1,764,059,000(8%) and Other government transfers UGX 1,644,534,000. Locally raised revenues is projected to contribute 21% of the total budget. There is a decrease in the expected receipts for FY 2018/19 compared to FY 2017/18 as a result of the decline in the IPFS for Urban Discretionary Development Equalization UDDEG/USMID and the non allocation of the Capacity Building Grant .

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	8,818,892	5,387,708	5,174,746
Finance	696,082	411,194	548,269
Statutory Bodies	503,392	318,506	464,864
Production and Marketing	573,947	41,017	314,051
Health	983,947	727,740	1,474,159
Education	10,652,087	7,746,585	11,250,611
Roads and Engineering	5,693,289	12,988,896	1,770,609
Natural Resources	158,973	55,236	236,795
Community Based Services	182,198	202,652	503,030
Planning	165,864	33,028	37,239

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Internal Audit	131,041	67,208	119,080
Grand Total	28,559,712	27,979,769	21,893,454
<i>o/w: Wage:</i>	9,195,968	6,896,976	10,336,796
<i>Non-Wage Recurrent:</i>	11,853,553	8,374,553	10,368,843
<i>Domestic Devt:</i>	7,510,191	12,708,241	1,187,815
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

The cumulative allocation to departments by the end of the quarter was UGX 27,979,769,000(42%) of the Budget received , shs 17,939,000 remained un allocated and this was local revenue collected at the end of the quarter. Departments spent a cumulative total of UGX 16,091,296,000(58%) at end of the third quarter of which 5,744,994,000(63%) of the annual budget was wage , UGX 8,179,477,000(98%) of the annual budget was non wage, UGX 2,166,826,000(176%) of the annual budget was Domestic Development revenue. Some departments did not spend 100% of the quarterly funding such as roads spent 20% because of the fact the contractor who stalled works was terminated and in the process of securing another for completion, Education spent 84% because the SFG Engineers contract expired and was yet to be renewed.

Planned Expenditures for the FY 2018/19

The planned expenditure budget in FY 2018/19 will be UGX 22,755,809,000 where by UGX 10,336,796,000(46%) will be staff wage of all the categories , non wage will be UGX 9,441,138,000(43%) and UGX 2,977,875,000 [11%] will be development. The sector that will take highest percentage will be Education & Sports with 50.3% followed by Public sector Management with 27.2% , then works and transport with 8.7%,Health 7.5%,Accountability sector 2.75, Social Development with 2.2%,Agriculture 0.7%, and lastly Water and Environment with 0.6%. There is a slight decrease in allocation to some departments like Agriculture and roads because of a reduction in IPF's allocated from the centre especially with Urban Discretionary Development Equalization Grant/ USMID programme.

Medium Term Expenditure Plans

The Municipal medium term plans includes the following: Tarmacking to asphalt concrete standard of Republic Street , part of Pallisa road , Mugisu Hill and Nabuyonga Rise. Road safety works / furniture installations,Road equipment spare part servicing and hire,Completion of patching of Nkokonjeru Court Road, Street lighting fittings for roads ,Shaping, Grading, Gravelling and Drainage works. Completion of the reconstruction of the stalled Administrative Building, Construction of external water borne toilet facilities, Landscaping & Beautification of the Butaleja Green/ Children's Lions' Park, Fencing & Renovation of 6 Primary Schools[Maluku, Zesui, Namakwekwe,], Maternity ward construction & fencing Health facilities within the Municipality,upgrading of Majanga road to tarmac and execute Periodic/routine Manual/Mechanized road maintenance works.

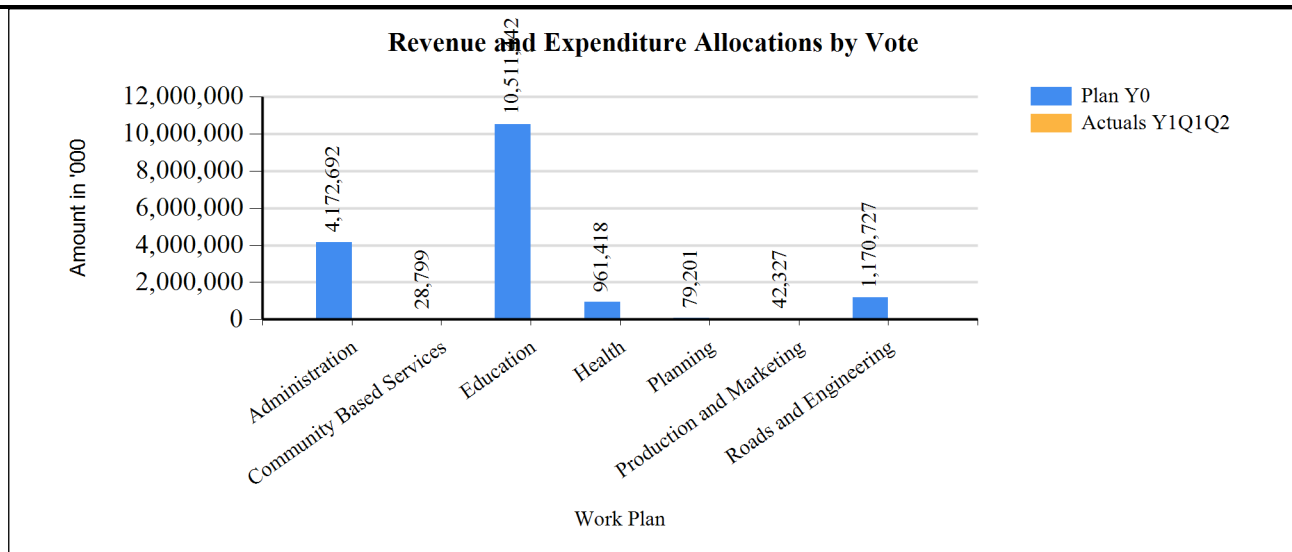
Challenges in Implementation

Delayed release/non realization of some programme funding such as Uganda Support to Municipal Infrastructure Development [USMID/DDEG],Youth Livelihood Programme/Uganda Women Empowerment Programme [YLP/UWEP] affects implementation of planned activities. Court cases against council hamper future plans in the Municipality. Policy reforms and the implementation modalities which are communicated unilaterally without adequate stakeholder engagement creates communication gaps.Dilapidated road infrastructure- Most road network infrastructure has outlived the useful lifespan & require total reconstruction to asphalt concrete standard.The biggest challenge am facing as accounting officer is the Overall under staffing in key sectors such as Roads, Planning, Trade & Commercial services-the staffing is below the standard provision of 65% and this greatly affects service delivery.Engineering is less than 24% and this affects timely preparation of Bills of Quantities hence delayed implementation and poor supervision of works.

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	3,982,419	1,485,149	4,844,774
Advertisements/Bill Boards	115,000	132,923	161,200
Agency Fees	4,000	9,907	3,500
Animal & Crop Husbandry related Levies	43,776	22,589	72,000
Application Fees	8,100	10,727	23,196
Business licenses	223,598	270,888	520,864
Ground rent	193,000	0	175,000
Inspection Fees	23,000	3,613	23,500
Land Fees	86,400	176,675	102,650
Local Hotel Tax	118,040	26,557	321,570
Local Services Tax	155,500	223,598	272,000
Lock-up Fees	0	0	0
Market /Gate Charges	27,720	114,965	240,610
Miscellaneous receipts/income	4,601	88,718	106,000
Occupational Permits	6,500	0	8,500
Other Fees and Charges	133,244	20,549	40,902
Other licenses	10,700	0	0
Park Fees	1,528,500	97,536	938,688
Property related Duties/Fees	1,046,000	271,723	1,480,100
Refuse collection charges/Public convenience	13,000	2,110	8,544
Registration (e.g. Births, Deaths, Marriages, etc.) fees	9,000	2,020	5,400
Registration of Businesses	10,200	650	30,600

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Rent & rates – produced assets – from private entities	1,515	9,400	0
Sale of (Produced) Government Properties/Assets	11,025	0	5,200
Sale of Land	210,000	0	1,000
Street Parking fees	0	0	303,750
2a. Discretionary Government Transfers	7,921,842	1,255,055	1,764,059
Urban Discretionary Development Equalization Grant	6,774,159	394,293	483,347
Urban Unconditional Grant (Non-Wage)	412,246	309,184	442,354
Urban Unconditional Grant (Wage)	735,437	551,578	838,358
2b. Conditional Government Transfer	16,649,801	12,174,048	14,502,442
General Public Service Pension Arrears (Budgeting)	2,817,903	2,817,903	597,167
Gratuity for Local Governments	188,328	141,246	524,076
Pension for Local Governments	632,741	474,556	672,388
Salary arrears (Budgeting)	296,117	296,117	4,339
Sector Conditional Grant (Non-Wage)	4,153,541	1,998,188	2,855,590
Sector Conditional Grant (Wage)	8,460,531	6,345,398	9,498,438
Sector Development Grant	100,640	100,640	350,444
Transitional Development Grant	0	0	0
2c. Other Government Transfer	5,650	13,220,847	1,644,534
Support to PLE (UNEB)	5,650	12,333	7,000
Support to Production Extension Services	0	0	0
Uganda Road Fund (URF)	0	907,239	1,283,511
Uganda Women Entrepreneurship Program(UWEP)	0	0	127,851
Unspent balances - Other Government Transfers	0	12,301,275	0
Youth Livelihood Programme (YLP)	0	0	226,173
3. Donor	0	0	0

N/A

Total Revenues shares	28,559,712	28,135,099	22,755,809
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N/A

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	30,000	25,584	93,265
District Production Services	17,327	8,694	45,622
District Commercial Services	526,620	3,078	175,164
Sub- Total of allocation Sector	573,947	37,355	314,051
Sector: Works and Transport			

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District, Urban and Community Access Roads	5,593,289	2,498,027	1,652,609
District Engineering Services	100,000	37,101	118,000
<i>Sub- Total of allocation Sector</i>	<i>5,693,289</i>	<i>2,535,128</i>	<i>1,770,609</i>
Sector: Education			
Pre-Primary and Primary Education	4,707,491	2,566,419	4,658,466
Secondary Education	4,875,177	3,163,555	5,164,561
Skills Development	901,415	697,912	1,265,302
Education & Sports Management and Inspection	165,003	98,518	150,044
Special Needs Education	3,000	0	12,239
<i>Sub- Total of allocation Sector</i>	<i>10,652,087</i>	<i>6,526,405</i>	<i>11,250,611</i>
Sector: Health			
Primary Healthcare	966,362	710,853	93,660
Health Management and Supervision	17,585	14,732	1,380,498
<i>Sub- Total of allocation Sector</i>	<i>983,947</i>	<i>725,585</i>	<i>1,474,159</i>
Sector: Water and Environment			
Natural Resources Management	158,973	55,236	236,795
<i>Sub- Total of allocation Sector</i>	<i>158,973</i>	<i>55,236</i>	<i>236,795</i>
Sector: Social Development			
Community Mobilisation and Empowerment	182,198	128,630	503,030
<i>Sub- Total of allocation Sector</i>	<i>182,198</i>	<i>128,630</i>	<i>503,030</i>
Sector: Public Sector Management			
District and Urban Administration	8,818,892	5,387,708	5,174,746
Local Statutory Bodies	503,392	318,506	464,864
Local Government Planning Services	165,864	33,028	37,239
<i>Sub- Total of allocation Sector</i>	<i>9,488,149</i>	<i>5,739,242</i>	<i>5,676,850</i>
Sector: Accountability			
Financial Management and Accountability(LG)	696,082	411,194	548,269
Internal Audit Services	131,041	67,208	119,080
<i>Sub- Total of allocation Sector</i>	<i>827,123</i>	<i>478,402</i>	<i>667,349</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	6,408,838	4,729,016	4,691,400
General Public Service Pension Arrears (Budgeting)	2,817,903	2,817,903	597,167
Gratuity for Local Governments	188,328	141,246	524,076
Locally Raised Revenues	315,289	315,490	725,384
Multi-Sectoral Transfers to LLGs_NonWage	1,858,287	438,998	1,860,385
Pension for Local Governments	632,741	474,556	672,388
Salary arrears (Budgeting)	296,117	296,117	4,339
Urban Unconditional Grant (Non-Wage)	39,403	25,609	46,891
Urban Unconditional Grant (Wage)	260,770	219,097	260,770
Development Revenues	2,410,054	658,691	483,347
Locally Raised Revenues	10,000	18,385	0
Multi-Sectoral Transfers to LLGs_Gou	932,685	394,293	483,347
Other Transfers from Central Government	0	246,014	0
Urban Discretionary Development Equalization Grant	1,467,369	0	0
Total Revenue Shares	8,818,892	5,387,708	5,174,746
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	260,770	219,097	260,770
Non Wage	6,148,068	4,509,919	4,430,629
Development Expenditure			
Domestic Development	2,410,054	658,691	483,347
Donor Development	0	0	0
Total Expenditure	8,818,892	5,387,708	5,174,746

Narrative of Workplan Revenues and Expenditure

The Administration department plans to receive and spend UGX 5,174,746,000 in the FY 2018/19 from Urban unconditional grants nonwage, Urban unconditional grants wage transfers, General Public service Pension arrears[Budgeting], Gratuity for Local Governments, Multi sectoral transfers to 3 LLGs -divisions [30%] and Locally raised Revenues. Out of the funds expected UGX 4,430,629,094 will be spent on recurrent activities which includes staff wages, UGX 483,346,904 will be domestic development including Multisectoral transfers to 3 divisions [30%]. There is a reduction in the in the sector budget allocations compared to 2017/18 due to non allocations of the USMID programme funding to cater for Capacity building and infrastructure activities.

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	649,082	411,194	548,269
Locally Raised Revenues	299,606	139,280	340,326
Multi-Sectoral Transfers to LLGs_NonWage	137,594	103,195	0
Urban Unconditional Grant (Non-Wage)	51,538	54,881	47,599
Urban Unconditional Grant (Wage)	160,344	113,838	160,344
Development Revenues	47,000	0	0
Locally Raised Revenues	47,000	0	0
Total Revenue Shares	696,082	411,194	548,269
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,344	113,838	160,344
Non Wage	488,738	297,356	387,925
Development Expenditure			
Domestic Development	47,000	0	0
Donor Development	0	0	0
Total Expenditure	696,082	411,194	548,269

Narrative of Workplan Revenues and Expenditure

In F/Y 2018/19 the department plans to receive and spend shs. 548,268,578. All revenues are from urban unconditional grant (wage and non-wage) and Locally raised revenues. All the funding will be spent on recurrent activities including staff wages. There is a decrease in the expected budget compared to that of FY 2017/18 due to reduced allocation of local revenues to the sector.

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	503,392	318,506	464,864
Locally Raised Revenues	343,423	195,393	269,825
Urban Unconditional Grant (Non-Wage)	113,713	92,407	148,783
Urban Unconditional Grant (Wage)	46,256	30,707	46,256
Development Revenues	0	0	0
N/A			
Total Revenue Shares	503,392	318,506	464,864

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,256	30,707	46,256
Non Wage	457,136	287,800	418,608
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	503,392	318,506	464,864

Narrative of Workplan Revenues and Expenditure

The statutory bodies sector plans to receive and spend UGX 464,863,769 in FY 2018/19 from the sources such as; Urban unconditional grant nonwage, Urban unconditional grant wage, and local raised revenues. There is an decrease in the expected receipts compared to the previous year due to decrease in revenue allocations to the sector expected in FY 2018/19.

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	73,947	41,017	294,715
Locally Raised Revenues	17,042	8,282	181,498
Sector Conditional Grant (Non-Wage)	17,327	12,995	59,184
Sector Conditional Grant (Wage)	25,000	18,750	48,534
Urban Unconditional Grant (Non-Wage)	2,692	990	5,498
Urban Unconditional Grant (Wage)	11,887	0	0
Development Revenues	500,000	0	19,336
Sector Development Grant	0	0	19,336
Urban Discretionary Development Equalization Grant	500,000	0	0
Total Revenue Shares	573,947	41,017	314,051
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,887	15,088	48,534
Non Wage	37,060	22,267	246,181
Development Expenditure			
Domestic Development	500,000	0	19,336
Donor Development	0	0	0
Total Expenditure	573,947	37,355	314,051

Narrative of Workplan Revenues and Expenditure

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In the FY 2018/19 the department expects to receive and spend a total of UGX 314,051.248 and this expected to be all recurrent revenues from sources such as local revenues, urban non wage, Government development fund and agricultural extension worker's salary.

There is a decrease in revenue receipts to the sector compared to the previous year as a result of removal of DDEG.

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	983,947	727,740	1,450,107
Locally Raised Revenues	18,490	4,575	31,197
Sector Conditional Grant (Non-Wage)	69,608	52,206	69,608
Sector Conditional Grant (Wage)	891,810	668,858	1,346,003
Urban Unconditional Grant (Non-Wage)	4,038	2,101	3,299
Development Revenues	0	0	24,052
Sector Development Grant	0	0	24,052
Total Revenue Shares	983,947	727,740	1,474,159
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	891,810	666,703	1,346,003
Non Wage	92,136	58,882	104,104
Development Expenditure			
Domestic Development	0	0	24,052
Donor Development	0	0	0
Total Expenditure	983,947	725,585	1,474,159

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19 the health department expects to realize and spend a total of UGX 1,474,158.579 from sector conditional grant Non wage , Sector conditional grant wage , urban unconditional non wage and locally raised revenues. There is an increase in allocations to the sector budget compared to FY 2017/18. This is due additional grant for development and grants for salary enhancement as planned by the central government

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	10,551,447	7,645,945	10,943,555
Locally Raised Revenues	86,441	38,768	81,552
Other Transfers from Central Government	5,650	12,333	7,000
Sector Conditional Grant (Non-Wage)	2,867,082	1,911,388	2,705,879

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Sector Conditional Grant (Wage)	7,543,721	5,657,791	8,103,901
Urban Unconditional Grant (Non-Wage)	14,807	2,324	12,096
Urban Unconditional Grant (Wage)	33,746	23,341	33,127
Development Revenues	100,640	100,640	307,057
Sector Development Grant	100,640	100,640	307,057
Total Revenue Shares	10,652,087	7,746,585	11,250,611
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,577,467	4,551,191	8,137,028
Non Wage	2,973,980	1,964,813	2,806,527
Development Expenditure			
Domestic Development	100,640	10,401	307,057
Donor Development	0	0	0
Total Expenditure	10,652,087	6,526,405	11,250,611

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19 the sector plans to receive and spend a total of UGX 11,250,285.716 from the following sources locally raised revenues, sector conditional grant wage , urban unconditional grant nonwage, urban unconditional grant wage and other government transfers-UNEB/PLE Administration . of these funds UGX 8,137,027.886, UGX 2,806,200.889 will cater for recurrent activities including staff wages, while UGX 307,056.941 will be for development activities including improvement of sanitation and hygiene facilities in P/Schools and renovation of classroom blocks. There is an increase in the expected Budget of FY 2018/19 compared to FY 2017/18 due increased allocation of sector conditional grants to cater for wage & development funding.

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	1,388,389	1,039,987	1,770,609
Locally Raised Revenues	120,720	60,106	303,476
Other Transfers from Central Government	0	907,239	1,283,511
Sector Conditional Grant (Non-Wage)	1,170,727	0	0
Urban Unconditional Grant (Non-Wage)	16,153	11,337	13,196
Urban Unconditional Grant (Wage)	80,789	61,304	170,427
Development Revenues	4,304,900	11,948,910	0
Locally Raised Revenues	20,000	20,000	0
Other Transfers from Central Government	0	11,928,910	0
Urban Discretionary Development Equalization Grant	4,284,900	0	0
Total Revenue Shares	5,693,289	12,988,896	1,770,609

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	80,789	61,304	170,427
Non Wage	1,307,600	965,689	1,600,183
<i>Development Expenditure</i>			
Domestic Development	4,304,900	1,508,135	0
Donor Development	0	0	0
Total Expenditure	5,693,289	2,535,128	1,770,609

Narrative of Workplan Revenues and Expenditure

In the FY2018/19, the Roads & Engineering sector expects to receive and spend UGX 1,770,609,272 from the following sources locally raised revenues, sector conditional grant nonwage, urban unconditional grant nonwage, urban unconditional grant wage. All will be recurrent revenue including wage for staff. There is a reduction in the sector budget 2018/19, because the IPF for USMIID is not provided for by the line Ministry[MLHUD].

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			
<i>Recurrent Revenues</i>	138,973	55,236	236,795
Locally Raised Revenues	103,705	34,717	180,696
Urban Unconditional Grant (Non-Wage)	8,077	0	3,299
Urban Unconditional Grant (Wage)	27,191	20,518	52,800
<i>Development Revenues</i>	20,000	0	0
Locally Raised Revenues	20,000	0	0
Total Revenue Shares	158,973	55,236	236,795
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	27,191	20,518	52,800
Non Wage	111,782	34,717	183,995
<i>Development Expenditure</i>			
Domestic Development	20,000	0	0
Donor Development	0	0	0
Total Expenditure	158,973	55,236	236,795

Narrative of Workplan Revenues and Expenditure

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The department plans to receive and spend UGX. 236,795.285 in the FY 2018/19. The funds are expected to come from locally raised revenues (Specifically Property Rates) and Urban unconditional grant non wage, Urban conditional grant wage and. All the funds expected will be spent on recurrent activities like Sensitization of communities on wetlands, tree planting and maintenance, monitoring and compliance, composting activities and including staff wages. There is a decrease in revenue receipts expected in the FY 2018/19 due to reduced local revenue allocations that are to cater for other development activities [Sorting & Management of Garbage at Composting plant at Doko and Titling & Surveying of institutional land such as markets, schools & health centers].

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	182,198	202,652	149,006
Locally Raised Revenues	87,673	13,643	64,825
Other Transfers from Central Government	0	126,352	0
Sector Conditional Grant (Non-Wage)	28,799	21,599	20,919
Urban Unconditional Grant (Non-Wage)	13,461	1,859	10,997
Urban Unconditional Grant (Wage)	52,265	39,199	52,265
Development Revenues	0	0	354,023
Other Transfers from Central Government	0	0	354,023
Total Revenue Shares	182,198	202,652	503,030
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,265	39,199	52,265
Non Wage	129,933	89,431	96,741
Development Expenditure			
Domestic Development	0	0	354,023
Donor Development	0	0	0
Total Expenditure	182,198	128,630	503,030

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019 ,the department anticipates to receive and spend 503,029,633 from the following sources sector conditional grant non wage ,locally raised revenues,urban unconditional non wage, urban unconditional wage and GOU development , These funds will be spent on recurrent activities including staff wage and domestic development activities of Youth livelihoods & Women Empowerment programmes. ,There is an increase in the expected budget compared to the FY 2017/2018 because of increased allocations in development funding to cater for livelihood activities.

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	38,267	33,028	37,239

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Locally Raised Revenues	21,204	20,067	20,696
Urban Unconditional Grant (Non-Wage)	4,038	3,057	3,338
Urban Unconditional Grant (Wage)	13,024	9,904	13,205
Development Revenues	127,597	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Urban Discretionary Development Equalization Grant	127,597	0	0
Total Revenue Shares	165,864	33,028	37,239
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,024	9,904	13,205
Non Wage	25,243	23,124	24,035
Development Expenditure			
Domestic Development	127,597	0	0
Donor Development	0	0	0
Total Expenditure	165,864	33,028	37,239

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the Planning department anticipates to receive and spend a total of UGX 37,239,365 from sources such as locally raised revenues, urban unconditional grant wage, urban unconditional grant nonwage . There is a decrease in the expected revenue receipts for FY 2018/19 compared to FY 2017/18 because of non allocation of the Urban Discretionary Development Equalization Grant[UDDEG].

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	131,041	67,208	119,080
Locally Raised Revenues	75,146	26,649	55,318
Urban Unconditional Grant (Non-Wage)	6,730	6,890	14,598
Urban Unconditional Grant (Wage)	49,165	33,669	49,165
Development Revenues	0	0	0
N/A			
Total Revenue Shares	131,041	67,208	119,080
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	49,165	33,669	49,165
Non Wage	81,877	33,539	69,916
Development Expenditure			

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Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	131,041	67,208	119,080

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19 the department anticipates to receive and spend UGX 119,080,000 from locally raised revenues ,urban unconditional grant and wage as indicated below:

Local revenue- shs55,317,531

Urban Unconditional - shs14,598,001

Wage- shs49,164,708.

The urban unconditional grant will strictly fund the preparation, production and submission of the quarterly audit reports as required by the law.

There is a decrease in the expected Budget of FY 2018/19 as compared to the FY 2017/18 due to reduced allocation of local revenues to the department.