

# Vote: 761 Mbarara 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 :



LWANGA EDWARD

TOWN CLERK

(Accounting Officer)

Signed on Date: \_\_\_\_\_

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	11,208,095	4,307,026	7,591,248
Discretionary Government Transfers	12,088,367	1,850,607	2,459,467
Conditional Government Transfers	14,337,389	10,122,366	16,117,793
Other Government Transfers	11,853,931	20,983,122	1,622,487
Donor Funding	0	0	0
Grand Total	49,487,782	37,263,122	27,790,994

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

By the end of the third quarter, the Municipality had collected a total of Sh. 37,263,122,000 out of the estimated total of Shs. 49,487,782,000. This is 75.3% of the Annual Budget. Local revenue is Shs. 4,307,026,000 which is 38.4% of the approved budget. The total figure is high because there were unspent balances of Shs. 11.6 billion from USMID and all the funds from USMID and other Development funds for the current year has been released. There was also additional funds for pension and gratuity. Other government transfers performed as expected.

### Planned Revenues for next FY

Revenue for the FY is estimated at Shs. 27,790,994,000 composed of Shs. 7,591,248,000 local revenue and Shs. 20,199,746,000 government transfers. Most of the local revenue will come from property tax and parking fees. Market fees will reduce due to reconstruction of Central market which has been a main source. Business licence is also be a major source of revenue for the local government. Local revenue will generally decrease as compared to FY 2017/18 as there was a one off sale of land and change of policy on parking fees which is a major source. Government transfers has reduced compared to the previous year due to no IPF for USMID funding. Health Development grant has been re-introduced and Education development grant increased in the next FY.

### 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	4,711,167	2,709,705	2,806,623
Finance	747,083	573,317	1,160,676
Statutory Bodies	926,810	641,019	1,142,052
Production and Marketing	694,003	506,733	299,891
Health	2,418,590	1,216,001	2,856,137
Education	11,787,105	8,652,581	14,117,203
Roads and Engineering	27,261,038	22,015,282	4,277,496
Natural Resources	25,179	1,400	8,319
Community Based Services	774,652	430,490	987,936
Planning	73,319	38,003	72,319
Internal Audit	68,836	44,200	62,344

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<b>Grand Total</b>	<b>49,487,782</b>	<b>36,828,730</b>	<b>27,790,994</b>
<i>o/w: Wage:</i>	11,200,789	8,400,591	12,717,094
<i>Non-Wage Recurrent:</i>	9,712,054	5,726,462	10,422,603
<i>Domestic Devt:</i>	28,574,939	22,701,677	4,651,298
<i>Donor Devt:</i>	0	0	0

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

By the end of the third quarter, the Municipality had spent a total of Shs. 36,828,730,000 out of this Shs. 8,400,591,000 is wage, Shs. 22,701,677,000 is Development and Shs. 5,726,462,000 is non wage recurrent. Salaries and pension had been paid up to date. USMID projects were progressing well and payments done according to the issued certificates. Few new project had been paid for due to delayed procurement and poor revenue collection.

**Planned Expenditures for the FY 2018/19**

The Municipality will in the Financial Year do the following; Extension of Rwizi road sealing, Kyamugorani road resealing of the damaged sections and sealing Koranorya road. A chequered metal sheet will be installed on Katete wooded bridge, Kanyeite bridge will be repaired and new roads will be opened in all Divisions. More solar street light will be placed in strategic locations in town. In Education Classrooms will be constructed at Rukindo PS, Rwarire PS, Rwebihuro PS, Nyamiyaga PS and Karama PS. A staff house will be constructed at Rwebishuri PS, Lined pit latrines will be constructed at Katebe PS and St. Boniface PS Bwenkoma. Furniture will be provided to Biharwe Moslem, Kyamugorani, Mabarara Parents and Mbarara Army PS. In Health, a Staff house, OPD ward and maternity ward will be constructed at Kyarwabuganda HC III, patients shades at Biharwe HC III and Rwakishakizi HC II. Funds will be provided to Youth, women and PWDs for empowerment.

**Medium Term Expenditure Plans**

In the Medium term, the main focus of the Local Government will be to improve the livelihood of the people across all sectors. The strategies will include lowering school drop out rates, improve passing rates, provide a better learning environment by constructing more classrooms and latrines and also providing school desks. We shall also aim at reducing child mortality rates and generally reduce disease incidences. This will be done by constructing and renovating health centres to make them fully operational and also provide enough medicines. In works a number of roads will be opened and others sealed to improve communication and mobility. This will ease transportation for both human and goods.

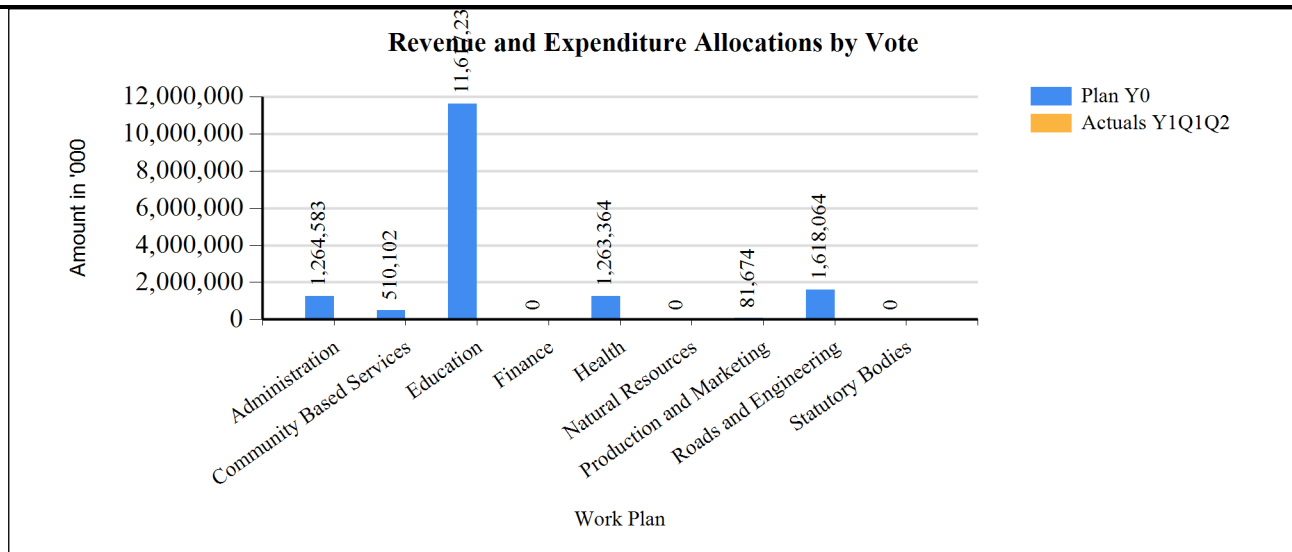
**Challenges in Implementation**

Central Government has for the last four years since the Municipality was expanded both in size and population not provided an equivalent funding. The most affected sector is roads where the funding was Shs 1.3bn when we had 120km of roads and is now Shs. 1.1bn when the distance is now 600km. Another affected sector is health where funding still go to the mother District and supervision is very difficult both administratively and financially. Inadequate supply of medicines and other health supplies, standard kit for Health Centre II is insufficient for Urban areas. The people are not getting the services they expected from the urban setting. Change of policy on Taxi and bus parking payment from the daily collection to monthly sticker has tremendously affected the collections of the fees. Low staffing rates in the Municipality with some sections like Economic planning, Physical Planning and Environment being manned by one person.

**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
<b>1. Locally Raised Revenues</b>	<b>11,208,095</b>	<b>4,307,026</b>	<b>7,591,248</b>
Advertisements/Bill Boards	54,508	17,374	60,131
Agency Fees	0	0	9,248
Animal & Crop Husbandry related Levies	29,017	5,382	28,328
Application Fees	0	0	0
Business licenses	937,970	449,937	1,054,750
Inspection Fees	138,728	103,367	149,592
Land Fees	109,599	54,807	140,399
Local Hotel Tax	106,298	42,440	100,741
Local Services Tax	407,060	208,032	437,057
Market /Gate Charges	729,386	368,808	723,244
Other Fees and Charges	106,110	106,846	197,327
Park Fees	1,779,476	894,311	1,300,200
Property related Duties/Fees	3,217,288	997,336	3,217,287
Registration (e.g. Births, Deaths, Marriages, etc.) fees	24,958	16,764	22,270
Registration of Businesses	18,220	2,942	12,000
Rent & Rates - Non-Produced Assets – from other Govt units	10,800	0	0
Sale of non-produced Government Properties/assets	2,500,000	0	0
Unspent balances – Locally Raised Revenues	1,038,678	1,038,678	138,674
<b>2a. Discretionary Government Transfers</b>	<b>12,088,367</b>	<b>1,850,607</b>	<b>2,459,467</b>
Urban Discretionary Development Equalization Grant	10,615,033	745,607	822,161

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Urban Unconditional Grant (Non-Wage)	682,287	511,715	722,372
Urban Unconditional Grant (Wage)	791,046	593,285	914,934
<b>2b. Conditional Government Transfer</b>	<b>14,337,389</b>	<b>10,122,366</b>	<b>16,117,793</b>
General Public Service Pension Arrears (Budgeting)	103,012	103,012	0
Gratuity for Local Governments	317,609	317,609	436,759
Pension for Local Governments	214,586	214,586	374,390
Salary arrears (Budgeting)	154,169	154,169	15,184
Sector Conditional Grant (Non-Wage)	2,586,117	973,530	2,155,748
Sector Conditional Grant (Wage)	10,409,742	7,807,306	11,802,160
Sector Development Grant	152,154	152,154	962,547
Transitional Development Grant	400,000	400,000	371,005
<b>2c. Other Government Transfer</b>	<b>11,853,931</b>	<b>20,983,122</b>	<b>1,622,487</b>
Other	0	8,463,992	0
Support to PLE (UNEB)	9,000	11,399	12,000
Uganda Road Fund (URF)	0	591,968	1,258,532
Uganda Women Entrepreneurship Program(UWEP)	99,314	94,697	99,314
Unspent balances - Other Government Transfers	11,440,691	11,665,915	0
Youth Livelihood Programme (YLP)	304,926	155,151	252,641
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>

N/A

<b>Total Revenues shares</b>	<b>49,487,782</b>	<b>37,263,122</b>	<b>27,790,994</b>
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**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

By the end of the third quarter, the municipality had collected a total of Shs. 4,307,026,000 which is 38.43% of the budget. This is below the expected 75% due to delay in billing the property tax payers. Trading licences and associated local service tax are paid in the second half of the financial year. Planned disposal of Garbage land had not been effected by the end of the quarter

**Central Government Transfers**

By the end of the third quarter, the Municipality had received a total of Shs. 32,956,096,000 which is 86.1% of the budget. This is more than the expected revenue due to the unspent balance of USMID totaling to 11,365,644,000 and all development funds for the current year had been received by the end of the quarter. Other sources performed as expected at 75% of the annual budget.

**Donor Funding**

No donor funding

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

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The locally raised revenue expected is Shs. 7,591,247,915 and the bulk of this is from property tax, parking fees, trading licences and market fees. This is less than the previous Financial year because of the one off revenue from sale of land. The property tax roll from the new Divisions came into force in the year 2017/18 and will boost local revenue as the payers get used to the tax. Local revenue collection will reduce compared to the last Financial year because in the last FY there was sale of land which will not happen now. Also central market which was budgeted for has been demolished. There is also change of policy on collection of Taxi and bus parking fees which has changed from daily to monthly payments.

## Central Government Transfers

The Municipality is expected to receive a total of Shs. 20,199,746,000 as per the just received final indicative planning figures from Ministry of Finance. The bulk of this is teachers salary, Education Capitation grant and Road fund. Other funds will be for Education and health development and Health wage, non wage and development, pension and gratuity, Urban unconditional grants both wage and non wage, Social development non wage grant and Production wage, non wage and development grant. Central government transfers have reduced due to non communication for USMID funding.

## Donor Funding

No donor funding

## 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	0	0	211,865
District Production Services	99,995	18,565	0
District Commercial Services	594,007	103,462	88,025
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>694,003</i></b>	<b><i>122,027</i></b>	<b><i>299,891</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	25,904,041	7,407,654	3,234,490
District Engineering Services	466,076	117,556	730,089
Municipal Services	890,921	397,860	312,917
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>27,261,038</i></b>	<b><i>7,923,069</i></b>	<b><i>4,277,496</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	5,871,066	3,962,001	6,447,720
Secondary Education	3,948,374	2,816,811	5,565,156
Skills Development	1,704,349	1,233,243	1,739,124
Education & Sports Management and Inspection	263,316	118,368	365,204
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>11,787,105</i></b>	<b><i>8,130,423</i></b>	<b><i>14,117,203</i></b>
<b>Sector: Health</b>			
Primary Healthcare	2,418,590	1,110,194	2,856,137
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,418,590</i></b>	<b><i>1,110,194</i></b>	<b><i>2,856,137</i></b>
<b>Sector: Water and Environment</b>			
Natural Resources Management	25,179	1,400	8,319
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>25,179</i></b>	<b><i>1,400</i></b>	<b><i>8,319</i></b>

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<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	774,652	320,025	987,936
<i>Sub- Total of allocation Sector</i>	<i>774,652</i>	<i>320,025</i>	<i>987,936</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	4,711,168	2,282,654	2,806,623
Local Statutory Bodies	926,810	634,562	1,142,052
Local Government Planning Services	73,319	34,226	72,319
<i>Sub- Total of allocation Sector</i>	<i>5,711,297</i>	<i>2,951,442</i>	<i>4,020,993</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	747,083	568,967	1,160,676
Internal Audit Services	68,836	42,561	62,344
<i>Sub- Total of allocation Sector</i>	<i>815,918</i>	<i>611,528</i>	<i>1,223,020</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>3,708,477</b>	<b>2,245,177</b>	<b>2,773,180</b>
General Public Service Pension Arrears (Budgeting)	103,012	103,012	0
Gratuity for Local Governments	317,609	317,609	436,759
Locally Raised Revenues	438,402	202,753	444,262
Multi-Sectoral Transfers to LLGs_NonWage	2,169,282	1,016,469	1,171,312
Pension for Local Governments	214,586	214,586	374,390
Salary arrears (Budgeting)	154,169	154,169	15,184
Urban Unconditional Grant (Non-Wage)	72,504	49,400	52,504
Urban Unconditional Grant (Wage)	238,912	187,179	278,770
<b>Development Revenues</b>	<b>1,002,691</b>	<b>464,528</b>	<b>33,443</b>
Locally Raised Revenues	538,163	0	17,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	16,443
Other Transfers from Central Government	264,528	264,528	0
Transitional Development Grant	200,000	200,000	0
<b>Total Revenue Shares</b>	<b>4,711,167</b>	<b>2,709,705</b>	<b>2,806,623</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	238,912	187,179	278,770
Non Wage	3,469,565	2,050,674	2,494,410
<b>Development Expenditure</b>			
Domestic Development	1,002,691	44,801	33,443
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,711,168</b>	<b>2,282,654</b>	<b>2,806,623</b>

### Narrative of Workplan Revenues and Expenditure

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The department has been allocated a total of Shs. 2,806,623,000 of which wage is Shs. 278,770,000, Shs. 1,323,098,000 is non wage recurrent for the higher LG, Shs. 1,171,312,000 is for LLGs and Sh. 33,443,000 is development for both centre and Divisions. The allocated funds are far less than 4,711,167,000 in the previous FY due to reduction of allocation by the LLGs due to shift of priority to roads, non allocation by CG of transitional Dev,t grant and in the previous FY there was an allocation for purchase of land which is not the case this FY. The department will monitor & supervise all other department to ensure timely implementation of activities.

It will transfer funds to the LLGs on time for projects implementation.

Department will process and pay salaries,pensions and gratuities on time if funds are available.

The department will ensure that their is security of staff and council property.

All legal issue against council will be handled by the department.

The department will ensure effective communication both internal and external.

## 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>742,683</b>	<b>573,317</b>	<b>1,160,676</b>
Locally Raised Revenues	220,147	221,819	593,759
Multi-Sectoral Transfers to LLGs_NonWage	345,124	208,085	359,858
Urban Unconditional Grant (Non-Wage)	33,968	40,476	63,968
Urban Unconditional Grant (Wage)	143,444	102,936	143,091
<b>Development Revenues</b>	<b>4,400</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	4,400	0	0
<b>Total Revenue Shares</b>	<b>747,083</b>	<b>573,317</b>	<b>1,160,676</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	143,444	102,936	143,091
Non Wage	599,238	466,031	1,017,585
<b>Development Expenditure</b>			
Domestic Development	4,400	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>747,083</b>	<b>568,967</b>	<b>1,160,676</b>

## Narrative of Workplan Revenues and Expenditure

The department has been allocated a total of Shs . 1,160,676,000 of which Shs. 359,858,000 is for the LLGs(Divisions), Shs. 143,091,000 is for wage and Shs. 657,727,000 is non wage recurrent for the Municipality. These funds has increased from 747,083,000 as in the previous year Property tax was collected from the Divisions and hence the payment of commission to the collectors. This time the collectors are paid the commission from the department. These funds will be used for payment of staff salary, facilitation allowance, purchase of office stationery, commission for revenue collectors and IFMS operational expenses.

## Workplan Title : Statutory Bodies

**Vote: 761 Mbarara Municipal Council****FY 2018/19**

<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>926,810</b>	<b>641,019</b>	<b>1,140,252</b>
Locally Raised Revenues	331,313	141,415	331,928
Multi-Sectoral Transfers to LLGs_NonWage	352,989	317,135	493,377
Urban Unconditional Grant (Non-Wage)	169,732	131,237	225,471
Urban Unconditional Grant (Wage)	72,776	51,233	89,476
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>1,800</b>
Locally Raised Revenues	0	0	1,800
<b>Total Revenue Shares</b>	<b>926,810</b>	<b>641,019</b>	<b>1,142,052</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	72,776	44,775	89,476
Non Wage	854,034	589,786	1,050,776
<b>Development Expenditure</b>			
Domestic Development	0	0	1,800
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>926,810</b>	<b>634,562</b>	<b>1,142,052</b>

**Narrative of Workplan Revenues and Expenditure**

The department has been allocated a total of Shs. 1,142,052,000 of which Shs. 493,377,000 is for Divisions, Shs. 89,476,000 is wage, Shs. 557,399,000 is non wage recurrent and Shs. 1,800,000 is development. The allocation to the department has increased from Shs. 926,810,000 to Shs. 1,142,052,000 due to increase in allocation by the LLGs and introduction of LC III Councillors honoraria which was not there last FY. Majority of the recurrent non wage recurrent will be for payment of Councillors allowances.

**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>178,910</b>	<b>98,002</b>	<b>228,790</b>
Locally Raised Revenues	44,068	7,530	60,622
Multi-Sectoral Transfers to LLGs_NonWage	22,929	6,537	10,840
Sector Conditional Grant (Non-Wage)	28,409	21,307	73,825
Sector Conditional Grant (Wage)	53,265	39,948	53,265
Urban Unconditional Grant (Non-Wage)	10,322	7,742	10,322
Urban Unconditional Grant (Wage)	19,916	14,938	19,916
<b>Development Revenues</b>	<b>515,093</b>	<b>408,731</b>	<b>71,100</b>
Locally Raised Revenues	440,046	333,684	32,428

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Other Transfers from Central Government	75,047	75,047	0
Sector Development Grant	0	0	38,672
<b>Total Revenue Shares</b>	<b>694,003</b>	<b>506,733</b>	<b>299,891</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	73,181	22,361	73,181
Non Wage	105,729	34,803	155,610
<i>Development Expenditure</i>			
Domestic Development	515,093	64,864	71,100
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>694,003</b>	<b>122,027</b>	<b>299,891</b>

**Narrative of Workplan Revenues and Expenditure**

The department has been allocated a total of Shs. 299,891,000 of which Shs. 10,840,000 is for the LLGs, Shs 73,181,000 is wage and Shs. 144,770,000 is non wage recurrent. The allocation is far less than last FY as in the last FY there was an allocation for purchase of land for market which is not the case now. The department will focus on promotion of LED program , creation of data bank for all commercial outlets.

**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>			
<i>Recurrent Revenues</i>	<b>1,717,686</b>	<b>1,183,087</b>	<b>2,166,230</b>
Locally Raised Revenues	145,834	65,237	186,543
Multi-Sectoral Transfers to LLGs_NonWage	566,640	371,565	635,168
Sector Conditional Grant (Non-Wage)	72,977	54,733	72,977
Sector Conditional Grant (Wage)	873,583	655,187	1,228,139
Urban Unconditional Grant (Non-Wage)	58,653	36,365	43,403
<i>Development Revenues</i>	<b>700,903</b>	<b>32,915</b>	<b>689,908</b>
Locally Raised Revenues	657,212	32,915	28,680
Multi-Sectoral Transfers to LLGs_Gou	43,691	0	143,097
Sector Development Grant	0	0	518,131
<b>Total Revenue Shares</b>	<b>2,418,590</b>	<b>1,216,001</b>	<b>2,856,137</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	873,583	568,151	1,228,139
Non Wage	844,104	509,656	938,090
<i>Development Expenditure</i>			

**Vote: 761 Mbarara Municipal Council****FY 2018/19**

Domestic Development	700,903	32,388	689,908
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,418,590</b>	<b>1,110,194</b>	<b>2,856,137</b>

**Narrative of Workplan Revenues and Expenditure**

The department has been allocated a total of Shs. 2,856,137,000 of which Shs. 778,265,000 is for Divisions, Shs. 1,228,139,000 is wage, Shs. 302,923,000 is non wage recurrent at the centre and Shs. 546,811,000 is development at the Centre and Shs. 143,097,000 at the Divisions. The allocation has increased from Shs. 2,418,590,000 in the last FY due to re-introduction of Health sector Development Grant and salary increment for the Health workers.

**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>			
<b>Recurrent Revenues</b>	<b>11,092,981</b>	<b>8,120,759</b>	<b>12,811,442</b>
Locally Raised Revenues	148,682	39,220	128,896
Multi-Sectoral Transfers to LLGs_NonWage	63,327	25,075	94,443
Other Transfers from Central Government	9,000	11,399	12,000
Sector Conditional Grant (Non-Wage)	1,306,978	871,318	1,973,245
Sector Conditional Grant (Wage)	9,482,895	7,112,171	10,520,757
Urban Unconditional Grant (Non-Wage)	23,830	17,873	23,830
Urban Unconditional Grant (Wage)	58,270	43,703	58,270
<b>Development Revenues</b>	<b>694,124</b>	<b>531,822</b>	<b>1,305,761</b>
Locally Raised Revenues	227,400	78,747	100,879
Multi-Sectoral Transfers to LLGs_Gou	114,570	100,921	428,133
Sector Development Grant	152,154	152,154	405,744
Transitional Development Grant	200,000	200,000	371,005
<b>Total Revenue Shares</b>	<b>11,787,105</b>	<b>8,652,581</b>	<b>14,117,203</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,541,165	7,073,373	10,579,027
Non Wage	1,551,816	956,130	2,232,415
<b>Development Expenditure</b>			
Domestic Development	694,124	100,921	1,305,761
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>11,787,105</b>	<b>8,130,423</b>	<b>14,117,203</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 761 Mbarara Municipal Council

# FY 2018/19

During the FY 2018/2019 the department expects to receive Shs 14,117,203,000= of which Shs. 522,576,000 is for Divisions. Shs 10,579,027,000= is wage, Shs. 2,232,415,000 is recurrent non wage and Shs 877,628,000= is development revenue at the centre and Shs. 428,133,000 is for the Division. Shs 752,351,000= is locally raised revenue and Shs 13,364,852,000= is from Central Government. The allocation to the Department has increased from 11,787,105,000 to 14,117,203,000 due to increase in Secondary and tertiary teachers salary, inclusion of capitation grant for USE schools in from the new Divisions and increment of the Sector Dev't grant. Divisions also allocated some funds to Education from UDDEG

## 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>1,697,570</b>	<b>803,885</b>	<b>1,985,289</b>
Locally Raised Revenues	332,737	175,775	413,939
Multi-Sectoral Transfers to LLGs_NonWage	64,973	32,663	92,468
Other Transfers from Central Government	0	483,728	1,258,532
Sector Conditional Grant (Non-Wage)	1,142,858	0	0
Urban Unconditional Grant (Non-Wage)	31,748	17,779	21,748
Urban Unconditional Grant (Wage)	125,254	93,941	198,602
<b>Development Revenues</b>	<b>25,563,468</b>	<b>21,211,396</b>	<b>2,292,207</b>
Locally Raised Revenues	3,130,211	540,928	1,069,100
Multi-Sectoral Transfers to LLGs_Gou	1,462,716	771,895	1,223,107
Other Transfers from Central Government	11,101,116	19,898,573	0
Urban Discretionary Development Equalization Grant	9,869,426	0	0
<b>Total Revenue Shares</b>	<b>27,261,038</b>	<b>22,015,282</b>	<b>4,277,496</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	125,254	93,941	198,602
Non Wage	1,572,316	652,323	1,786,687
<b>Development Expenditure</b>			
Domestic Development	25,563,468	7,176,806	2,292,207
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>27,261,038</b>	<b>7,923,069</b>	<b>4,277,496</b>

## Narrative of Workplan Revenues and Expenditure

The department has been allocated a total of Ugx. 4,277,496,000 . Out of this Ugx. 2,292,207,000 will be capital development and Ugx. 1,786,687,000 will be non wage recurrent and Ugx. 198,602,000 will be wage. A total of Shs. 1,315,575,000 will be spent at the Division level. The total budget will reduce from Ugx. 27,261,038,000 to Ugx. 4,277,496,000 as we have not received indicative planning figures for USMID funds. Allocation from local revenue to development will increase due to making road opening a priority this FY. Most funds will be spent on tarmacking and maintenance of roads, street lighting and maintenance of roads and 2 bridges on R. Rwizi. Vehicles and equipment and buildings will also be done.

## Workplan Title : Natural Resources

## Vote: 761 Mbarara Municipal Council

FY 2018/19

<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>1,929</b>	<b>1,400</b>	<b>8,319</b>
Multi-Sectoral Transfers to LLGs_NonWage	1,929	1,400	8,319
<b>Development Revenues</b>	<b>23,250</b>	<b>0</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	23,250	0	0
<b>Total Revenue Shares</b>	<b>25,179</b>	<b>1,400</b>	<b>8,319</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	1,929	1,400	8,319
<b>Development Expenditure</b>			
Domestic Development	23,250	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>25,179</b>	<b>1,400</b>	<b>8,319</b>

## Narrative of Workplan Revenues and Expenditure

The department has been allocated a total of Shs. 8,319,000 all at the Division level. It is all recurrent revenue. The allocation has reduced from Shs. 25,179,000 as there was no allocation to Development expenditure by the Divisions. Roads were prioritized this FY

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>703,642</b>	<b>378,204</b>	<b>730,856</b>
Locally Raised Revenues	85,921	29,166	88,061
Multi-Sectoral Transfers to LLGs_NonWage	122,867	44,302	147,136
Other Transfers from Central Government	351,955	197,562	351,955
Sector Conditional Grant (Non-Wage)	34,895	26,171	35,700
Urban Unconditional Grant (Non-Wage)	23,601	17,701	23,601
Urban Unconditional Grant (Wage)	84,403	63,302	84,403
<b>Development Revenues</b>	<b>71,011</b>	<b>52,286</b>	<b>257,079</b>
Locally Raised Revenues	15,300	0	11,300
Multi-Sectoral Transfers to LLGs_Gou	3,425	0	245,779
Other Transfers from Central Government	52,286	52,286	0
<b>Total Revenue Shares</b>	<b>774,652</b>	<b>430,490</b>	<b>987,936</b>

**Vote: 761 Mbarara Municipal Council****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	84,403	63,302	84,403
Non Wage	619,239	204,437	646,453
<b>Development Expenditure</b>			
Domestic Development	71,011	52,286	257,079
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>774,652</b>	<b>320,025</b>	<b>987,936</b>

**Narrative of Workplan Revenues and Expenditure**

The department has been allocated a total of Shs. 987,936,000 of which Shs. 392,915,000 will be spent at the Divisions. Shs. 84,403,000 will be wage, Shs. 646,453,000 is non wage recurrent and Shs. 257,079,000 will be development. There is an increase in allocation due the UDDEG allocation for income generating and environment protection activities of organized groups.

**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>73,319</b>	<b>38,003</b>	<b>72,319</b>
Locally Raised Revenues	41,893	14,434	40,893
Urban Unconditional Grant (Non-Wage)	17,851	13,388	17,851
Urban Unconditional Grant (Wage)	13,575	10,181	13,575
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>73,319</b>	<b>38,003</b>	<b>72,319</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,575	10,181	13,575
Non Wage	59,744	24,046	58,744
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>73,319</b>	<b>34,226</b>	<b>72,319</b>

**Narrative of Workplan Revenues and Expenditure**

The Unit has been allocated a total of Shs. 72,319,000 all recurrent revenue. Out of this, Shs. 13,575,000 is wage and Shs. 58,744,000 is non wage recurrent. There is no expenditure at the Division level as there is no provision of planner at that level. The allocation has reduced due to decrease in total decrease in general local revenue collection.

**Workplan Title : Internal Audit**

**Vote: 761 Mbarara Municipal Council****FY 2018/19**

<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>68,836</b>	<b>44,200</b>	<b>62,344</b>
Locally Raised Revenues	22,542	9,480	21,716
Urban Unconditional Grant (Non-Wage)	11,797	8,848	11,797
Urban Unconditional Grant (Wage)	34,496	25,872	28,831
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>68,836</b>	<b>44,200</b>	<b>62,344</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	34,496	25,872	28,831
Non Wage	34,339	16,689	33,513
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>68,836</b>	<b>42,561</b>	<b>62,344</b>

**Narrative of Workplan Revenues and Expenditure**

Audit has been allocated a total of Shs. 62,344,000 of which Shs. 28,831,000 is wage and Shs. 33,513,000 is non wage recurrent. The allocation has reduced due to decrease in salary as one Officer was promoted and the position scrapped in the new structure