

# Vote: 771 Hoima 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 :



Kyasanku David

(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	3,118,040	1,105,661	2,117,315
Discretionary Government Transfers	8,790,831	1,055,369	1,489,793
Conditional Government Transfers	7,255,769	4,832,172	7,715,624
Other Government Transfers	14,571,824	15,144,582	1,251,385
Donor Funding	0	0	0
Grand Total	33,736,464	22,137,784	12,574,117

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

Shs. 22,137,784,000/= was available both from local revenue and central government transfers combined. Cumulatively local revenue was 1,105,661,000/- giving a budget performance of 35% of the annual budget estimated contribution. The seemingly performing source was Local service Tax mainly from salaried earners in formal employment for it is collected automatically by a systematic deduction from their pay. Local Hotel Tax performed at 87.7% contributed 19,850,000. Park fees fetched 126,120,000/- the lowest in the history of Hoima municipality, this follows the reforms on operations and management of Bus/Taxi parks in the country as per the presidential directive on operations and taxes from parks.

The sum of revenues received from central government totaled to shs. 19,976,754,000/= that is only 109%. Discretionary government transfers contributed 387,574,000/- giving a budget performance of 4.9% of the expected. Other government transfers were 15,144,582,000/- including the unspent balance on the USMID program.

### Planned Revenues for next FY

Local revenue contribution is less than the approved for FY 2017/18 following the fact that some sources are to contribute far less than we used to collect. However there are strategies designed to ensure that even the reduced amount is actually realized. They include a robust revenue enhancement plan that has strategically provided for revenue sources managers who will be given performance targets and a corresponding rewarding system.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,173,775	1,400,318	1,398,796
Finance	796,036	281,058	693,792
Statutory Bodies	537,117	415,914	461,356
Production and Marketing	325,820	75,449	193,578
Health	904,411	403,800	1,245,315
Education	5,471,454	4,025,545	6,231,829
Roads and Engineering	22,548,390	15,127,612	1,313,736
Water	0	0	0
Natural Resources	251,438	33,192	241,008

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Community Based Services	536,500	86,934	649,320
Planning	117,872	28,021	96,965
Internal Audit	73,651	39,254	48,422
<b>Grand Total</b>	<b>33,736,464</b>	<b>21,917,099</b>	<b>12,574,117</b>
<i>o/w: Wage:</i>	4,747,067	3,560,300	5,241,923
<i>Non-Wage Recurrent:</i>	5,230,392	3,290,017	5,973,744
<i>Domestic Devt:</i>	23,759,005	15,066,782	1,358,450
<i>Donor Devt:</i>	0	0	0

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

Past performance reveals that of the 22,137,784,000 shillings received at the end March 21,917,117,000 shillings was spent in the reference period. The expenditure categories include 3,560,300,000/- being spent on wages, 3,290,017,000/- on non-wage recurrent expenditure including operation costs while development expenditure constituted 15,066,782,000/- mainly on USMID projects.

In terms of performance at least 65.6% of the approved budget had been realized by third quarter correspondingly 65% was spent. Of the available funds, 98.2% had been spent.

Statutory Bodies was the best performing at 77.4% of their planned expenditure followed by education at 73.6%, roads at 67.1% and administration at 64.4%. The least performers are Environment at only 13.2% of its approved budget, community at 16.2% production at 23.2% and planning unit at 23.8%. Those spending above a billion shillings are roads and Engineering department at 15,127,612,000/=-, Education department at 4,025,545,000/=- and Administration at 1,400,138,000/-.

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

All the departments/sectors are going to experience a reduction in their budget allocations except for education and health. The education budget is increasing from 4,025,545,000/- to 6,231,829,000 while that of health from 904,411,000/- to 1,245,315,000/- following the center increasing the sector development grants of these sectors. Thought not reflected in the budget at the time of preparation, Roads and Engineering is expected to experience a budget increase mainly from Uganda road fund and USMID project. The rest of the budget especially those that heavily depend on locally raised revenue are to experience a reduction in their budgets due to the crisis experienced in local revenue.

**Medium Term Expenditure Plans**

In the Medium Term the municipality plans to spend 12,574,117,000 where wages and salaries will consume 5,241,923,000/- and non-wage recurrent will take 5,973,744,000/-. The development budget will amount to 1,358,450,000/-. However, we are expecting close to ten billion shillings from USMID program that will require a supplementary budget. The grant is to be spent on Institutional strengthening and Infrastructure development.

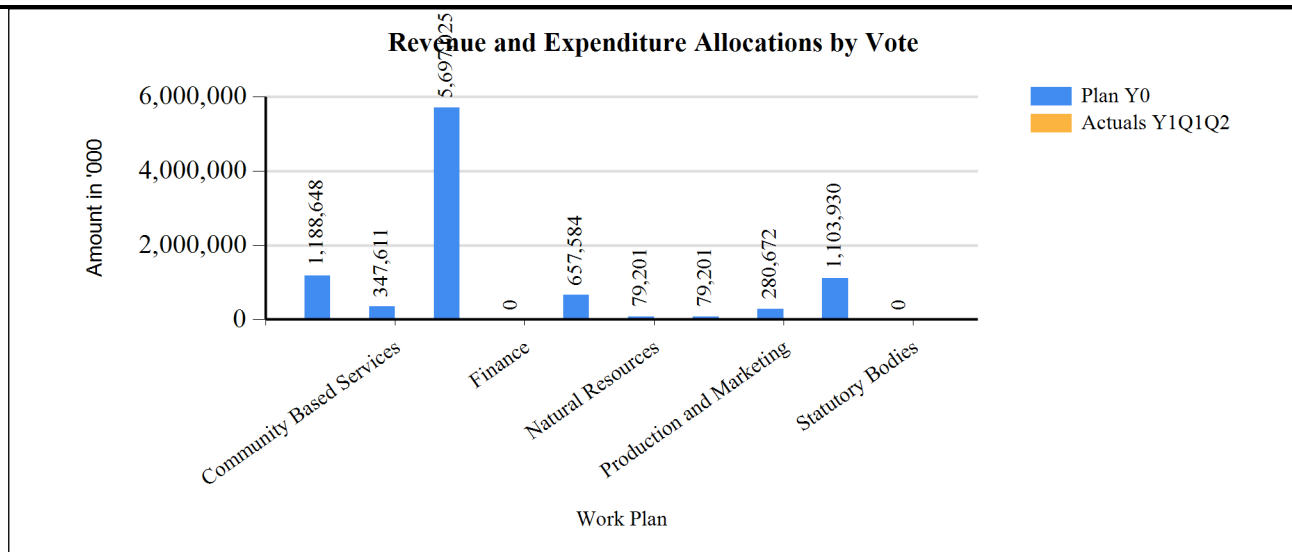
**Challenges in Implementation**

Challenges of collecting local revenue to fund priorities of the budget due to the new developments in collection of local revenue especially from Bus/Taxi parks, markets and the vendors classified as very low earners. The many ever changing reforms the government is introducing makes budget implementation very difficult and to this effect resources from the centre will be taken are interested either in getting direct personal gains of block results to use it as a sign of incompetence of the incumbents in future. too small compared to the priorities of the people and politicians this is likely to result into fragmentation of interventions even at the time of implementation.

**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>3,118,040</b>	<b>1,105,661</b>	<b>2,117,315</b>
Advertisements/Bill Boards	40,274	13,690	25,000
Application Fees	162,598	163,266	162,598
Business licenses	259,725	109,438	259,725
Inspection Fees	62,699	56,225	62,699
Land Fees	72,819	48,319	40,000
Liquor licenses	16,995	2,735	16,995
Local Hotel Tax	22,622	19,850	22,622
Local Services Tax	80,000	93,077	90,000
Market /Gate Charges	340,484	83,194	120,000
Miscellaneous receipts/income	64,570	186,942	64,570
Motor Vehicle Registration fees	0	0	0
Other Fees and Charges	20,776	44,640	20,776
Park Fees	578,000	126,120	200,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	3,232	0
Rent & Rates - Non-Produced Assets – from private entities	1,213,679	154,934	849,530
Stamp duty	182,801	0	182,800
<b>2a. Discretionary Government Transfers</b>	<b>8,790,831</b>	<b>1,055,369</b>	<b>1,489,793</b>
Urban Discretionary Development Equalization Grant	7,900,437	387,574	467,968
Urban Unconditional Grant (Non-Wage)	442,619	331,964	478,545
Urban Unconditional Grant (Wage)	447,775	335,831	543,280

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<b>2b. Conditional Government Transfer</b>	<b>7,255,769</b>	<b>4,832,172</b>	<b>7,715,624</b>
General Public Service Pension Arrears (Budgeting)	198,077	198,077	0
Gratuity for Local Governments	268,724	201,543	362,548
Pension for Local Governments	153,041	114,781	178,705
Salary arrears (Budgeting)	53,925	53,925	5,552
Sector Conditional Grant (Non-Wage)	2,175,028	931,696	1,612,734
Sector Conditional Grant (Wage)	4,299,292	3,224,469	4,698,642
Sector Development Grant	107,682	107,682	857,442
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>14,571,824</b>	<b>15,144,582</b>	<b>1,251,385</b>
Other	14,562,824	14,596,277	0
Support to PLE (UNEB)	9,000	0	11,000
Uganda Road Fund (URF)	0	548,304	870,385
Uganda Women Entrepreneurship Program(UWEP)	0	0	180,000
Youth Livelihood Programme (YLP)	0	0	190,000
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>33,736,464</b>	<b>22,137,784</b>	<b>12,574,117</b>

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

Cumulatively local revenue was 1,105,661,000/- giving a budget performance of 12% of the annual budget estimated contribution. The seemingly performing source was Local service Tax mainly from salaried earners in formal employment for it is collected automatically by a systematic deduction from their pay. Though Local Hotel Tax performed at 20% it only contributed 4,477,000. Park fees fetched the highest in real terms (101,763,000/-), this money has to be refunded to the park tenderer with interest due loss of business following the presidential directive on operations and taxes from parks.

**Central Government Transfers**

Central government transfers realized was shs 20,811,438,000/- indicating no deviation from the expected. This revenues included the unspent balances on the USMID project which was on our account since referred to as other government transfers in the Program Budgeting system (PBS)

**Donor Funding**

No donor fund in our budget and nothing was realized to that effect

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

Hoima Municipal council anticipate to collect shs 2,117,315,000/= from own source revenue. This indicate a reduction in own source contribution to the overall vote 771 (Hoima Municipality) budget from the current financial Year's approved budget of 3,118,040,437/- which is a 32% reduction. This follows the unfavorable environment where directives from the head of state have lead to no returns from bus/taxi parks, market and all other tax payers resisting to pay. Property tax which is believed to make a significant contribution on the municipal locally funded budget has failed to take shape. Its returns have remained very insignificant.

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## Central Government Transfers

As per the IPFs communicated in the second budget call circular central government transfers will contribute shs 9,754,916,965/- categorized as Discretionary Government Transfers, Conditional Government Transfers and those that fall under Other Government Transfers. What has not been reflected yet is Urban DDEG for municipal HLG, YLP and UWEF grants. Central government transfers of this budget so far are amounting to 8,873,531,753/- both conditional and discretionary grants. Of this amount of money conditional wage is 4,704,194,811/- mainly for production, health and education staff and 5,552,436/- for salary arrears and unconditional wage is 543,280,223/ all taking care of the salary enhancement for specific staff in post. Therefore total wage budget is 5,247,475,034/ solely for staff in-post. Other government transfers amount to 881,385,212/- of which 9,000,000/- is for support to PLE supervision from UNEB while 870,385,212/- if from Uganda Road Fund for urban road maintenance.

## Donor Funding

No donor funding have been identified/attracted at the moment though we are looking for ways possible to exploit this window through partnerships arrangements with municipalities in the developed world.

## 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	93,039
District Production Services	320,450	20,833	50,570
District Commercial Services	5,370	0	49,970
<b><i>Sub- Total of allocation Sector</i></b>	<b>325,820</b>	<b>20,833</b>	<b>193,578</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	21,845,522	5,725,994	1,135,015
District Engineering Services	142,891	36,232	178,721
Municipal Services	559,977	10,197	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>22,548,390</b>	<b>5,772,423</b>	<b>1,313,736</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	2,585,180	2,087,539	2,876,458
Secondary Education	2,401,038	1,823,635	2,588,294
Skills Development	353,869	401,498	597,907
Education & Sports Management and Inspection	129,367	95,370	168,170
Special Needs Education	2,000	500	1,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>5,471,454</b>	<b>4,408,543</b>	<b>6,231,829</b>
<b>Sector: Health</b>			
Primary Healthcare	886,773	390,023	1,202,998
Health Management and Supervision	17,637	11,859	42,316
<b><i>Sub- Total of allocation Sector</i></b>	<b>904,411</b>	<b>401,882</b>	<b>1,245,315</b>
<b>Sector: Water and Environment</b>			
Natural Resources Management	251,439	31,482	241,008
<b><i>Sub- Total of allocation Sector</i></b>	<b>251,439</b>	<b>31,482</b>	<b>241,008</b>



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<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	536,500	86,698	649,320
<i>Sub- Total of allocation Sector</i>	<i>536,500</i>	<i>86,698</i>	<i>649,320</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,173,775	1,302,530	1,398,796
Local Statutory Bodies	537,117	415,914	461,356
Local Government Planning Services	117,872	25,819	96,965
<i>Sub- Total of allocation Sector</i>	<i>2,828,765</i>	<i>1,744,263</i>	<i>1,957,117</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	796,036	281,058	693,792
Internal Audit Services	73,651	33,898	48,422
<i>Sub- Total of allocation Sector</i>	<i>869,687</i>	<i>314,956</i>	<i>742,214</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>1,166,725</b>	<b>989,862</b>	<b>1,366,994</b>
General Public Service Pension Arrears (Budgeting)	198,077	198,077	0
Gratuity for Local Governments	268,724	201,543	362,548
Locally Raised Revenues	140,000	92,451	57,807
Multi-Sectoral Transfers to LLGs_NonWage	203,084	199,449	514,054
Pension for Local Governments	153,041	114,781	178,705
Salary arrears (Budgeting)	53,925	53,925	5,552
Urban Unconditional Grant (Non-Wage)	43,319	29,786	30,521
Urban Unconditional Grant (Wage)	106,555	99,850	217,805
<b>Development Revenues</b>	<b>1,007,051</b>	<b>410,456</b>	<b>31,803</b>
Locally Raised Revenues	151,974	62,110	0
Multi-Sectoral Transfers to LLGs_Gou	0	71,231	31,803
Other Transfers from Central Government	262,657	147,923	0
Urban Discretionary Development Equalization Grant	592,420	129,191	0
<b>Total Revenue Shares</b>	<b>2,173,775</b>	<b>1,400,318</b>	<b>1,398,796</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	106,555	99,850	217,805
Non Wage	1,060,170	793,651	1,149,188
<b>Development Expenditure</b>			
Domestic Development	1,007,051	409,028	31,803
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,173,775</b>	<b>1,302,530</b>	<b>1,398,796</b>

### Narrative of Workplan Revenues and Expenditure

The total department budget for FY 2018/19 was reduced from 2,173,775,000/- to 1,398,796,000 of which 362,548,000/- will be spent on gratuity for Local Governments, 217,805,000/- wage, 356,431,000/- and the balance was to cater for recurrent expenditure.

Workplan Title : Finance

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

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<b>Recurrent Revenues</b>	<b>658,607</b>	<b>279,774</b>	<b>692,792</b>
Locally Raised Revenues	381,020	68,275	213,000
Multi-Sectoral Transfers to LLGs_NonWage	129,804	105,153	361,113
Urban Unconditional Grant (Non-Wage)	66,999	37,878	37,895
Urban Unconditional Grant (Wage)	80,784	68,467	80,784
<b>Development Revenues</b>	<b>137,430</b>	<b>1,284</b>	<b>1,000</b>
Locally Raised Revenues	37,112	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	1,284	1,000
Urban Discretionary Development Equalization Grant	100,318	0	0
<b>Total Revenue Shares</b>	<b>796,036</b>	<b>281,058</b>	<b>693,792</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	80,784	68,467	80,784
Non Wage	577,822	211,306	612,008
<b>Development Expenditure</b>			
Domestic Development	137,430	1,284	1,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>796,036</b>	<b>281,058</b>	<b>693,792</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental budget estimate for FY 2018/19 is to reduce from 796,036,000 for the previous year to shs 693,792,000/- for the current FY. The reduction in the allocation is due to loss of revenue from the bus/taxi park revenue source which has been a major source of our local revenue. Out of the budget 80,784,000/- will be spent on wage, 611,014,000/- on recurrent expenses and 1,000,000/- on development expenditure.

**Workplan Title : Statutory Bodies**

<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>537,117</b>	<b>415,914</b>	<b>461,356</b>
Locally Raised Revenues	207,236	133,613	141,079
Multi-Sectoral Transfers to LLGs_NonWage	147,742	164,287	110,203
Urban Unconditional Grant (Non-Wage)	129,550	92,742	157,484
Urban Unconditional Grant (Wage)	52,589	25,272	52,589
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>537,117</b>	<b>415,914</b>	<b>461,356</b>

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<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	52,589	25,272	52,589
Non Wage	484,528	390,642	408,767
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>537,117</b>	<b>415,914</b>	<b>461,356</b>

**Narrative of Workplan Revenues and Expenditure**

The department budget reduced from 537,117,000/- to Sh 461,356,000/= due to reduced local revenue of which 141,079,000/- was local revenue, 157,484,000/- was urban unconditional grant, 52,589,000/- was urban conditional wage and 110,203,000/= was transfers to LLGs

Out of the budget 52,589,000/- will be spent on wage and the balance will be spent on recurrent expenditure, paying councilor's exgratia and expenditure of 110,203,000/- at LLGs

**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>65,290</b>	<b>70,449</b>	<b>132,712</b>
Locally Raised Revenues	20,000	434	3,000
Multi-Sectoral Transfers to LLGs_NonWage	0	3,150	35,323
Other Transfers from Central Government	0	33,453	0
Sector Conditional Grant (Non-Wage)	18,069	13,552	61,259
Sector Conditional Grant (Wage)	25,000	18,750	31,405
Urban Unconditional Grant (Non-Wage)	2,221	1,111	1,725
<b>Development Revenues</b>	<b>260,530</b>	<b>5,000</b>	<b>60,866</b>
Locally Raised Revenues	80,000	5,000	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	35,085
Sector Development Grant	0	0	25,781
Urban Discretionary Development Equalization Grant	180,530	0	0
<b>Total Revenue Shares</b>	<b>325,820</b>	<b>75,449</b>	<b>193,578</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,000	6,966	31,405
Non Wage	40,290	8,867	101,307
<b>Development Expenditure</b>			

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Domestic Development	260,530	5,000	60,866
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>325,820</b>	<b>20,833</b>	<b>193,578</b>

**Narrative of Workplan Revenues and Expenditure**

The production and marketing department received a total IPF of 193,578,481 to be used in 2018/19 FY. Of which 132,712,000/- was recurrent revenue and 60,866,000/- was development revenue, on recurrent expenditure 31,405,000/- will be wage for two employees in the department, and 101,307,000/- will be spent on recurrent expenditure. The development expenditure will be 60,866,000/=

**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>904,411</b>	<b>370,995</b>	<b>638,260</b>
Locally Raised Revenues	63,000	45,636	46,200
Multi-Sectoral Transfers to LLGs_NonWage	443,469	63,254	106,652
Sector Conditional Grant (Non-Wage)	28,251	21,188	28,251
Sector Conditional Grant (Wage)	312,529	234,397	442,356
Urban Unconditional Grant (Non-Wage)	19,054	6,519	14,802
Urban Unconditional Grant (Wage)	38,108	0	0
<b>Development Revenues</b>	<b>0</b>	<b>32,806</b>	<b>607,054</b>
Multi-Sectoral Transfers to LLGs_Gou	0	32,806	88,923
Sector Development Grant	0	0	518,131
<b>Total Revenue Shares</b>	<b>904,411</b>	<b>403,800</b>	<b>1,245,315</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	350,637	234,397	442,356
Non Wage	553,774	134,679	195,905
<b>Development Expenditure</b>			
Domestic Development	0	32,806	607,054
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>904,411</b>	<b>401,882</b>	<b>1,245,315</b>

**Narrative of Workplan Revenues and Expenditure**

The estimated budget for 2018/19 for health sector is 1,245,315,000/- increasing from 904,411,000/- budget for FY 17/18. The budget increased following central government increase of sector development grant 518,131,000/- for upgrading Kihuukya HCII to HCIII and sector condition grant wage from 312,529,000/- to 442,356,000/- to cater for salary enhancement. Local revenue contribution to recurrent budget will be 11,200,000/- dropping from 63,000,000 the rest will be spent on the recurrent budget for both HLG and LLG. Total recurrent constitutes 51.3% while development is at 48.3%.

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## Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,363,772</b>	<b>3,916,873</b>	<b>5,824,993</b>
Locally Raised Revenues	40,211	36,496	30,000
Multi-Sectoral Transfers to LLGs_NonWage	0	5,460	20,992
Other Transfers from Central Government	9,000	0	11,000
Sector Conditional Grant (Non-Wage)	1,310,776	873,851	1,501,212
Sector Conditional Grant (Wage)	3,961,763	2,971,322	4,224,882
Urban Unconditional Grant (Non-Wage)	22,916	11,673	17,802
Urban Unconditional Grant (Wage)	19,106	18,071	19,106
<b>Development Revenues</b>	<b>107,682</b>	<b>108,672</b>	<b>406,836</b>
Multi-Sectoral Transfers to LLGs_Gou	0	990	93,306
Sector Development Grant	107,682	107,682	313,530
<b>Total Revenue Shares</b>	<b>5,471,454</b>	<b>4,025,545</b>	<b>6,231,829</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,980,868	3,277,291	4,243,988
Non Wage	1,382,904	1,121,260	1,581,006
<b>Development Expenditure</b>			
Domestic Development	107,682	9,992	406,836
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,471,454</b>	<b>4,408,543</b>	<b>6,231,829</b>

## Narrative of Workplan Revenues and Expenditure

Education department total budget was increased by 12.3% from 5,471,454,000/- for FY 2017/18 to Sh 6,231,829,000/- FY 2018/19 due to salary enhancement for teachers and development grant for construction of a secondary school. The recurrent budget was 5,824,993,000/= of which 4224,882,000/= was sector conditional grant wage, 19,106,000/- was urban unconditional grant wage, 20,992,000/- was multi-sectoral transfers to LLGs and the balance will be spent on operational expenses at HLG. The development budget was 406,836,000/= of which 93,306,000/- will be spent at LLGs and 313,530,000/- will be spent at HLG.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>922,939</b>	<b>619,048</b>	<b>1,196,209</b>
Locally Raised Revenues	51,360	12,321	127,520
Multi-Sectoral Transfers to LLGs_NonWage	0	7,327	118,960

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Other Transfers from Central Government	0	548,304	870,385
Sector Conditional Grant (Non-Wage)	787,125	0	0
Urban Unconditional Grant (Non-Wage)	22,891	9,133	17,782
Urban Unconditional Grant (Wage)	61,562	41,962	61,562
<b>Development Revenues</b>	<b>21,625,451</b>	<b>14,508,564</b>	<b>117,527</b>
Locally Raised Revenues	540,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	757,550	111,466	117,527
Other Transfers from Central Government	14,300,167	14,397,098	0
Urban Discretionary Development Equalization Grant	6,027,733	0	0
<b>Total Revenue Shares</b>	<b>22,548,390</b>	<b>15,127,612</b>	<b>1,313,736</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	61,562	41,962	61,562
Non Wage	861,376	247,734	1,134,647
<b>Development Expenditure</b>			
Domestic Development	21,625,451	5,482,727	117,527
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>22,548,390</b>	<b>5,772,423</b>	<b>1,313,736</b>

**Narrative of Workplan Revenues and Expenditure**

The department Anticipated revenue is Shs. 1,313,736,000/= of which 870,385,000/= was road fund, 127,520,000/= was local revenue, 17,782,000/= was UUG non-wage and 61,562,000/= was UUG wage however the municipal expects nine billion from UDDEG from USMID program after assessment yet to be conducted.

The recurrent expenditure is estimated at 1,198,209,000/= of which 61,562,000/= however we expect more wage due to salary enhancement by public service, 870,385,000/- mainly for road maintenance from Uganda Road fund and the balance is to cater for the department recurrent expenditure.

Road maintenance is given priority in this budget and will include both routine and period maintenance using manual and mechanized approaches. The department will also work on selected minor bridges on the municipal roads and also maintain the road equipment.

**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>70,909</b>	<b>33,192</b>	<b>232,885</b>
Locally Raised Revenues	43,606	17,316	183,574
Multi-Sectoral Transfers to LLGs_NonWage	0	1,710	11,789
Other Transfers from Central Government	0	850	0
Urban Unconditional Grant (Non-Wage)	13,997	2,732	10,874
Urban Unconditional Grant (Wage)	13,306	10,584	26,649

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<b>Development Revenues</b>	<b>180,530</b>	<b>0</b>	<b>8,123</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	8,123
Urban Discretionary Development Equalization Grant	180,530	0	0
<b>Total Revenue Shares</b>	<b>251,438</b>	<b>33,192</b>	<b>241,008</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,306	10,584	26,649
Non Wage	57,603	20,898	206,236
<b>Development Expenditure</b>			
Domestic Development	180,530	0	8,123
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>251,439</b>	<b>31,482</b>	<b>241,008</b>

**Narrative of Workplan Revenues and Expenditure**

Environment and Natural Resources Sector budgets for received a total recurrent revenue and recurrent expenditure mounting to sh 241,008,000/= of which 183,574,000/= is local revenue, 10,874,000 is urban unconditional non-wage, sh 26,649,000 wage and 11,789,000/- is transfers to LLGs while development revenue expenditure is sh 8,123,000/- transfers to LLGs

The recurrent revenue 232,885,000/- local revenue of which 26,649,000/- will be wage and 206,236,000/- will be spent on rehabilitation of kibati compost plant and other departmental recurrent expenditure.

The development expenditure 1,123,000/- will be transferred to LLGs

**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>			
<b>Recurrent Revenues</b>	<b>146,273</b>	<b>86,934</b>	<b>530,579</b>
Locally Raised Revenues	45,000	0	50,619
Multi-Sectoral Transfers to LLGs_NonWage	27,780	15,758	47,763
Other Transfers from Central Government	0	0	370,000
Sector Conditional Grant (Non-Wage)	30,807	23,105	22,012
Urban Unconditional Grant (Non-Wage)	11,198	7,136	8,699
Urban Unconditional Grant (Wage)	31,487	40,935	31,487
<b>Development Revenues</b>	<b>390,227</b>	<b>0</b>	<b>118,741</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	118,741
Urban Discretionary Development Equalization Grant	390,227	0	0
<b>Total Revenue Shares</b>	<b>536,500</b>	<b>86,934</b>	<b>649,320</b>



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B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	31,487	40,699	31,487
Non Wage	114,785	45,999	499,092
<b>Development Expenditure</b>			
Domestic Development	390,227	0	118,741
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>536,500</b>	<b>86,698</b>	<b>649,320</b>

**Narrative of Workplan Revenues and Expenditure**

The Department budget for FY 2018/19 is Shs. 649,320,000/- of which shs 530,619,000/- is non-wage recurrent budget while 118,741,000/- is development budget for division level.

On recurrent budget Shs 31,487,000/- will be for the wage recurrent expenditure for community staff at the municipal and division, 370,000,000/- will be spent on UWEP and YLP groups the balance caters for recurrent expenses.

The development budget for LLG is estimated at 118,741,000/-

**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>82,209</b>	<b>28,021</b>	<b>90,465</b>
Locally Raised Revenues	23,965	0	29,900
Multi-Sectoral Transfers to LLGs_NonWage	0	0	12,371
Urban Unconditional Grant (Non-Wage)	31,595	11,580	21,545
Urban Unconditional Grant (Wage)	26,649	16,441	26,649
<b>Development Revenues</b>	<b>35,663</b>	<b>0</b>	<b>6,500</b>
Locally Raised Revenues	9,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,500
Urban Discretionary Development Equalization Grant	26,663	0	0
Urban Unconditional Grant (Non-Wage)	0	0	3,000
<b>Total Revenue Shares</b>	<b>117,872</b>	<b>28,021</b>	<b>96,965</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,649	16,441	26,649
Non Wage	55,560	9,378	63,816
<b>Development Expenditure</b>			
Domestic Development	35,663	0	6,500

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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>117,872</b>	<b>25,819</b>	<b>96,965</b>

**Narrative of Workplan Revenues and Expenditure**

Planning Unit is expecting to receive and spend Shs. 97,959,052/- of which wages will be 26,649,000/- for the two planning unit staff, Non-wage 64,810,000/- will be non-wage recurrent budget and Development budget will be 6,500,000/- of which 3,000,000 will be spent towards procurement of a laptop, printer and a projector at municipal headquarter planning unit and 3,500,000/= will be spent at division level. The balance of the budget will be spent on non-wage recurrent activities in executing the planning function.

**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>59,209</b>	<b>39,254</b>	<b>48,422</b>
Locally Raised Revenues	29,000	17,260	12,000
Multi-Sectoral Transfers to LLGs_NonWage	0	500	0
Urban Unconditional Grant (Non-Wage)	12,580	7,246	9,773
Urban Unconditional Grant (Wage)	17,629	14,249	26,649
<b>Development Revenues</b>	<b>14,442</b>	<b>0</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	14,442	0	0
<b>Total Revenue Shares</b>	<b>73,651</b>	<b>39,254</b>	<b>48,422</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	17,629	14,176	26,649
Non Wage	41,580	19,722	21,773
<b>Development Expenditure</b>			
Domestic Development	14,442	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>73,651</b>	<b>33,898</b>	<b>48,422</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans for a total budget 48,422,000/= all to be spent under recurrent expenditure of which 26,649,000/- will be wage for staff and 21,773,000/- will cater for the recurrent expenditure