

Vote: 772 Mukono 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 :



Richard K. Monday
TOWN CLERK

Richard.K.Monday Town Clerk Mukono Municipal Council

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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FY 2018/19**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	3,726,275	2,456,081	3,726,275
Discretionary Government Transfers	1,566,567	1,273,304	1,595,931
Conditional Government Transfers	9,378,588	6,362,379	9,729,440
Other Government Transfers	793,095	1,295,584	1,908,207
Donor Funding	424,438	344,512	0
Grand Total	15,888,963	11,731,860	16,959,854

Revenue Performance by end of March of the Running FY

Total Local revenue performance against the planned by the end of Q3 was 74% i.e out of the budgeted 15,888,963,000/=, 11,731,860,000/= had been realized by the end of Q3. Central Government transfer performance against the budgeted was at 74% i.e out of the budgeted 11,738,250,000/= by the end of Q3, a total of 8,931,267,000/= had been realized. Donor funds amounted to 344,512,000/= which was 81% of the amount budgeted.

Planned Revenues for next FY

The revenue forecast for the municipal for the financial year 2018/2019 is ugshs 16,959,584,000/=. This represents a 7% increase from the municipal budget of F/Y 2017/2018. Of the budget 70% will be central government transfers, Local Revenue is estimated at 30% and donor funding will be 0%, thus the biggest share of the budget will be government transfers and will be used for operation and implementation of projects.

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	2,360,106	1,690,491	1,957,102
Finance	611,261	420,581	884,527
Statutory Bodies	557,370	426,426	621,630
Production and Marketing	111,620	136,422	194,526
Health	2,180,877	1,420,310	1,859,493
Education	7,358,689	5,342,782	8,222,014
Roads and Engineering	1,528,976	1,272,083	1,904,856
Natural Resources	313,472	179,274	341,962
Community Based Services	729,710	411,105	779,168
Planning	73,142	52,989	123,894
Internal Audit	63,741	38,930	70,681
Grand Total	15,888,963	11,391,394	16,959,854
<i>o/w: Wage:</i>	7,491,186	5,618,390	8,641,595

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<i>Non-Wage Recurrent:</i>	6,369,854	4,869,149	7,570,301
<i>Domestic Devt:</i>	1,603,484	559,344	747,958
<i>Donor Devt:</i>	424,438	344,512	0

Expenditure Performance by end of March FY 2017/18

By the end of Q3, the Municipal had received a total revenue of ugshs 11,731,860,000/= from the different revenue sources out of the annual budget of ugshs 15,888,963,000/= for F/Y 2016/2017 representing an annual performance of 74%. 48% was spent on wages for staff, 42% non wage, 5% domestic development and 5% donor development.

Planned Expenditures for the FY 2018/19

The expenditure forecast for the municipal for the financial year 2018/2019 is ugshs 16,959,584,000/=. This represents an 7% increment from the municipal budget of F/Y 2017/2018. Of the budget 51% will be spent on wages, Non wage is estimated at 45%, Domestic Development 04% and donor funding at 0%.

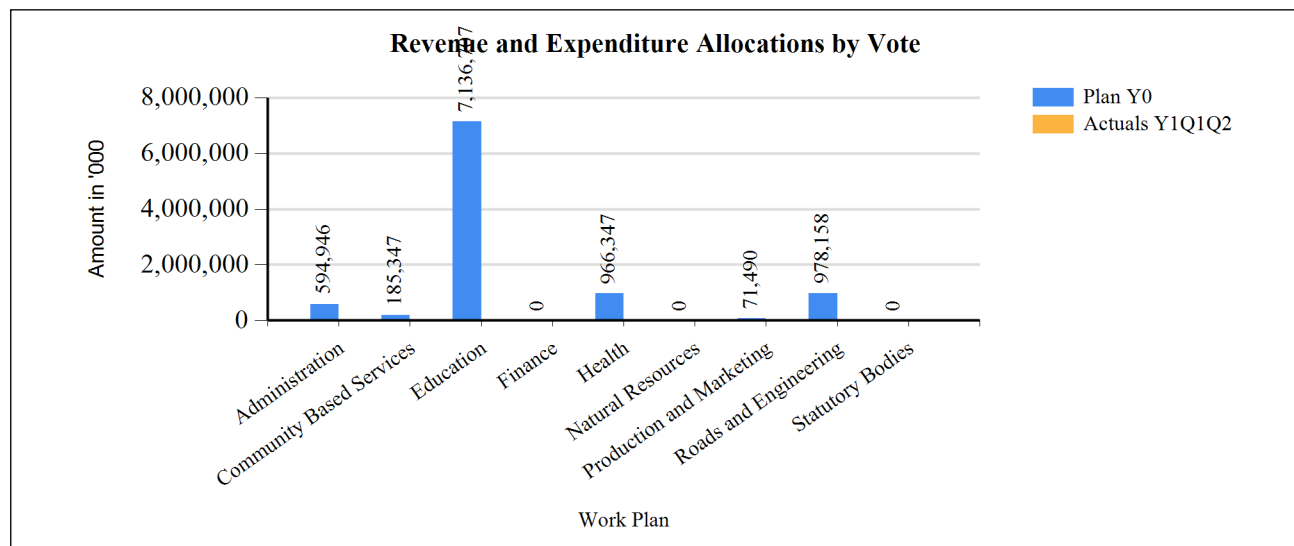
Medium Term Expenditure Plans

Acquiring land titles for municipal properties, Grading and graveling of major roads, routine manual maintenance of 108kms of roads, routine mechanized maintenance of unpaved roads 100km, Routine mechanized maintenance of paved roads 8kms drainage, first seal on 1km of Serado and Nantabulirwa Road and culverts installation, street lighting, opening of roads, developing a structure plan for the Municipal, HIV Mainstreaming, Gender Mainstreaming, Tree Planting, Acquiring lease for office premises, Procurement of office furniture and Construction of teacher's house and classrooms and rehabilitation of classrooms.

Challenges in Implementation

The cost of valuation of properties is too high, Development of structure plan for the municipality and graveling of roads is very costly. There is ever increasing wage bills and operational costs that cannot be met with in the proposed budget ceilings. Transport is a challenge to the municipality this greatly affects execution of duties by various officers.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

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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
1. Locally Raised Revenues	3,726,275	2,456,081	3,726,275
Advertisements/Bill Boards	57,720	51,884	60,590
Agency Fees	10,020	7,735	10,020
Animal & Crop Husbandry related Levies	1,020	0	1,000
Business licenses	499,092	405,693	651,094
Group registration	16,000	7,450	16,320
Inspection Fees	17,711	19,578	25,000
Land Fees	1,043,740	744,652	1,305,119
Liquor licenses	19,100	7,313	19,811
Local Hotel Tax	40,860	22,381	56,269
Local Services Tax	510,399	549,444	596,415
Market /Gate Charges	63,263	45,155	152,804
Other Fees and Charges	73,800	93,996	115,098
Other licenses	0	0	111,820
Park Fees	425,077	17,764	270
Property related Duties/Fees	800,000	388,927	521,277
Refuse collection charges/Public convenience	11,384	11,729	12,836
Registration (e.g. Births, Deaths, Marriages, etc.) fees	31,844	27,836	48,168
Rent & Rates - Non-Produced Assets – from private entities	10,919	3,682	22,365
Stamp duty	94,326	50,862	0
2a. Discretionary Government Transfers	1,566,567	1,273,304	1,595,931
Urban Discretionary Development Equalization Grant	393,516	393,516	349,634
Urban Unconditional Grant (Non-Wage)	521,835	391,376	512,415
Urban Unconditional Grant (Wage)	651,215	488,411	733,882
2b. Conditional Government Transfer	9,378,588	6,362,379	9,729,440
General Public Service Pension Arrears (Budgeting)	139,702	139,702	1,172
Gratuity for Local Governments	265,687	199,266	232,816
Pension for Local Governments	91,298	68,474	104,418
Salary arrears (Budgeting)	19,057	19,057	5,718
Sector Conditional Grant (Non-Wage)	1,874,970	658,000	1,079,279
Sector Conditional Grant (Wage)	6,839,971	5,129,978	7,907,713
Sector Development Grant	147,901	147,901	398,324
Transitional Development Grant	0	0	0
2c. Other Government Transfer	793,095	1,295,584	1,908,207
Makerere School of Public Health	300,000	0	0
Other	0	0	0

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Support to PLE (UNEB)	95,095	65,678	52,120
Support to Production Extension Services	0	62,001	0
Uganda Road Fund (URF)	0	923,421	1,458,087
Uganda Women Entrepreneurship Program(UWEP)	105,000	73,472	105,000
Youth Livelihood Programme (YLP)	293,000	171,012	293,000
3. Donor	424,438	344,512	0
Bill and Melinda Gates Foundation	0	26,700	0
Makerere University Walter Reed Project (MUWRP)	424,438	317,812	0
Total Revenues shares	15,888,963	11,731,860	16,959,854

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

The overall local revenue performance by the end of Q3 was 66% out of the annual budget of 3,018,984,000/= a total of 2,456,081,000/= was realized. The percentage was low because there was poor performance and almost no collection in some revenue sources like Park fees, Animal Husbandry, Liquor license, Hotel tax, Agency fees, other licences and this is because failure to kick off the collection of park fees and property owners especially hostels running out of business due to low demand.

Central Government Transfers

By the End of Q3, The Municipal had received Central Government transfers amounting to 8,931,267,000/= out of 11,738,250/= planned representing 76% of the planned Government transfers. The performance was good because of enhancement of the wage IPF. By the end of Q3 of the total receipts, Discretionary Government transfers 1,273,304,000/= (14%), Conditional Government transfers 6,362,379,000/= (73%) and Other Government transfers 1,295,584,000/= (13%).

Donor Funding

The Municipality received donor funds worth 344,512,000/= out of the planned 424,438,192/= representing a 81% performance. These funds were from Makerere University Walter Reed Project for HIV Workshops and Payment of allowances for youth volunteers.

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

The local revenue forecast for F/Y 2018/2019 is 3,726,005,000/= representing no change from the previous budget of FY 2017/2018. This is because of the removal of park fees from the budget of 2018/2019 and also revising the IPF for property rates. The major sources of revenue will be LST, Business Licences, Land fees, property rates and advertisement.

Central Government Transfers

The Central Government transfers will be the major source of revenue for the municipal. The central Government Transfers are estimated at 9,507,574,000/= i.e 56% of the overall municipal budget forecast for F/Y 2018/2019. This shows that the municipal will mainly rely on the central government transfers for its operations, project execution and implementation.

Donor Funding

The Municipality expects no donor funds the Municipal Budget for 2018/2019 not until MOUs are signed.

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			

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Agricultural Extension Services	52,962	74,337	112,253
District Production Services	12,640	8,636	27,081
District Commercial Services	46,018	29,648	55,191
Sub- Total of allocation Sector	111,620	112,621	194,526
Sector: Works and Transport			
District, Urban and Community Access Roads	1,121,176	1,098,797	1,665,617
District Engineering Services	143,676	135,896	193,676
Municipal Services	264,124	37,389	45,563
Sub- Total of allocation Sector	1,528,976	1,272,083	1,904,856
Sector: Education			
Pre-Primary and Primary Education	4,118,423	2,703,732	4,392,688
Secondary Education	3,019,701	1,996,956	3,577,650
Skills Development	0	0	13,408
Education & Sports Management and Inspection	220,564	103,281	238,269
Sub- Total of allocation Sector	7,358,688	4,803,969	8,222,014
Sector: Health			
Primary Healthcare	2,180,877	1,389,553	1,859,493
Sub- Total of allocation Sector	2,180,877	1,389,553	1,859,493
Sector: Water and Environment			
Natural Resources Management	313,472	179,274	341,962
Sub- Total of allocation Sector	313,472	179,274	341,962
Sector: Social Development			
Community Mobilisation and Empowerment	729,710	411,105	779,168
Sub- Total of allocation Sector	729,710	411,105	779,168
Sector: Public Sector Management			
District and Urban Administration	2,360,106	1,673,731	1,957,102
Local Statutory Bodies	557,370	426,426	621,630
Local Government Planning Services	73,142	52,989	123,894
Sub- Total of allocation Sector	2,990,618	2,153,147	2,702,626
Sector: Accountability			
Financial Management and Accountability(LG)	611,261	420,581	884,527
Internal Audit Services	63,741	38,930	70,681
Sub- Total of allocation Sector	675,001	459,510	955,208

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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	1,887,642	1,524,566	1,890,567
General Public Service Pension Arrears (Budgeting)	139,702	139,702	1,172
Gratuity for Local Governments	265,687	199,266	232,816
Locally Raised Revenues	432,758	347,837	543,019
Multi-Sectoral Transfers to LLGs_NonWage	590,259	480,190	666,006
Pension for Local Governments	91,298	68,474	104,418
Salary arrears (Budgeting)	19,057	19,057	5,718
Urban Unconditional Grant (Non-Wage)	100,001	60,000	80,693
Urban Unconditional Grant (Wage)	248,878	210,040	256,726
Development Revenues	472,464	165,926	66,535
Locally Raised Revenues	327,000	91,040	0
Multi-Sectoral Transfers to LLGs_Gou	110,872	33,131	19,785
Urban Discretionary Development Equalization Grant	34,592	41,755	46,750
Total Revenue Shares	2,360,106	1,690,491	1,957,102
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	248,878	210,040	256,726
Non Wage	1,638,763	1,314,526	1,633,842
Development Expenditure			
Domestic Development	472,464	149,166	66,535
Donor Development	0	0	0
Total Expenditure	2,360,106	1,673,731	1,957,102

Narrative of Workplan Revenues and Expenditure

The department of Administration will receive Shs 1,957,102,000/= in the Financial year 2018/2019 indicating a 17% fall in the budget compared to the previous FY 2017/2018. The decrease was a result of decrease in Local Revenue allocation to the department compared to the previous FY. Salaries will take 13% of the budget, Non wage 83% and development 04% respectively.

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
A: Breakdown of Workplan Revenues			

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Recurrent Revenues	602,601	417,581	884,527
Locally Raised Revenues	89,832	59,640	190,426
Multi-Sectoral Transfers to LLGs_NonWage	333,506	232,126	549,976
Urban Unconditional Grant (Non-Wage)	55,000	42,000	35,000
Urban Unconditional Grant (Wage)	124,263	83,815	109,126
Development Revenues	8,660	3,000	0
Multi-Sectoral Transfers to LLGs_Gou	4,440	0	0
Urban Discretionary Development Equalization Grant	4,220	3,000	0
Total Revenue Shares	611,261	420,581	884,527
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	124,263	83,815	109,126
Non Wage	478,338	333,766	775,401
Development Expenditure			
Domestic Development	8,660	3,000	0
Donor Development	0	0	0
Total Expenditure	611,261	420,581	884,527

Narrative of Workplan Revenues and Expenditure

The department will receive shs. 884,527,000/= for the F/Y 2018/2019 from the different revenue sources indicating a 45% increase from the previous FY 2017/2018. This increase is as a result of boosting local revenue allocation to the department to the department for development activities. Salaries will take 12%, Non wage will take 88% and domestic development 0%.

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	554,370	426,426	621,630
Locally Raised Revenues	211,348	181,403	218,940
Multi-Sectoral Transfers to LLGs_NonWage	211,995	158,702	271,662
Urban Unconditional Grant (Non-Wage)	92,932	57,750	92,932
Urban Unconditional Grant (Wage)	38,095	28,571	38,095
Development Revenues	3,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	3,000	0	0
Total Revenue Shares	557,370	426,426	621,630
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,095	28,571	38,095

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Non Wage	516,275	397,855	583,535
Development Expenditure			
Domestic Development	3,000	0	0
Donor Development	0	0	0
Total Expenditure	557,370	426,426	621,630

Narrative of Workplan Revenues and Expenditure

The sector plans to receive shs. 621,630,000/= in the Financial Year 2018/2019 from the different revenue sources indicating a 12% increase from the previous financial year 2017/2018. The increase is as a result of introduction of hononaria allowance for LLGs Councillors. Salaries are taking 6% of the budget and non wage recurrent 94% of the budget.

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	111,620	136,422	181,635
Locally Raised Revenues	9,843	10,133	23,396
Multi-Sectoral Transfers to LLGs_NonWage	5,400	1,755	6,000
Other Transfers from Central Government	0	62,001	0
Sector Conditional Grant (Non-Wage)	25,648	19,236	66,085
Sector Conditional Grant (Wage)	45,842	34,382	61,734
Urban Unconditional Grant (Non-Wage)	13,000	0	10,000
Urban Unconditional Grant (Wage)	11,887	8,915	14,420
Development Revenues	0	0	12,891
Sector Development Grant	0	0	12,891
Total Revenue Shares	111,620	136,422	194,526
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,729	19,496	76,155
Non Wage	53,891	93,125	105,481
Development Expenditure			
Domestic Development	0	0	12,891
Donor Development	0	0	0
Total Expenditure	111,620	112,621	194,526

Narrative of Workplan Revenues and Expenditure

The department will receive Shs. 194,526,000/= in the Financial Year 2018/2019 reflecting an increase of 74% from the budget of the previous FY 2017/2018 and this is as a result of increase on the wage and non wage IPF for production and commercial services and local revenue allocation to the department. Salaries will take 39% of the budget and non wage 52% mainly for Agricultural extension services and commercial services activities.

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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	1,340,165	1,006,804	1,814,467
Locally Raised Revenues	50,496	37,023	157,047
Multi-Sectoral Transfers to LLGs_NonWage	366,206	277,421	359,494
Sector Conditional Grant (Non-Wage)	35,307	26,480	35,307
Sector Conditional Grant (Wage)	851,839	638,880	1,232,620
Urban Unconditional Grant (Non-Wage)	36,317	27,000	30,000
Development Revenues	840,712	413,506	45,026
Donor Funding	424,438	344,512	0
Locally Raised Revenues	18,581	9,000	0
Multi-Sectoral Transfers to LLGs_Gou	9,000	0	0
Other Transfers from Central Government	300,000	0	0
Sector Development Grant	0	0	12,026
Urban Discretionary Development Equalization Grant	88,692	59,995	33,000
Total Revenue Shares	2,180,877	1,420,310	1,859,493
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	851,839	608,122	1,232,620
Non Wage	488,326	367,924	581,848
Development Expenditure			
Domestic Development	416,274	68,995	45,026
Donor Development	424,438	344,512	0
Total Expenditure	2,180,877	1,389,553	1,859,493

Narrative of Workplan Revenues and Expenditure

The department will receive Shs. 1,859,493,000/= in the Financial year 2018/2019 showing a decrease of 14% from the FY 2017/2018. The decrease is as result of removal of donor funds allocated to the department because no MOUs have been signed yet. Salaries will take 66% of the budget, Non wage 31%, domestic development 20% and donor development 03%.

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	7,055,549	5,192,853	7,759,655
Locally Raised Revenues	16,128	12,384	46,094

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Multi-Sectoral Transfers to LLGs_NonWage	36,173	24,651	45,925
Other Transfers from Central Government	95,095	65,678	52,120
Sector Conditional Grant (Non-Wage)	888,114	592,076	947,020
Sector Conditional Grant (Wage)	5,942,290	4,456,717	6,613,359
Urban Unconditional Grant (Non-Wage)	26,184	7,756	10,000
Urban Unconditional Grant (Wage)	51,565	33,591	45,137
Development Revenues	303,140	149,929	462,360
Locally Raised Revenues	46,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	109,238	2,028	88,952
Sector Development Grant	147,901	147,901	373,408
Total Revenue Shares	7,358,689	5,342,782	8,222,014
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,993,855	4,012,558	6,658,496
Non Wage	1,061,693	702,545	1,101,159
Development Expenditure			
Domestic Development	303,140	88,867	462,360
Donor Development	0	0	0
Total Expenditure	7,358,688	4,803,969	8,222,014

Narrative of Workplan Revenues and Expenditure

The department will receive Shs. 8,222,014,000/= in the FY 2018/2019 showing a 12% increase from the budget of the previous FY 2017/2018. This is as a result of an increase in the SFG IPF for the department and salary enhancement for science teachers. Salaries will take 80% of the budget, development will take 1% and non wage recurrent 19% of the budget.

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	1,249,457	1,121,787	1,877,895
Locally Raised Revenues	156,048	146,618	309,104
Multi-Sectoral Transfers to LLGs_NonWage	120,023	12,718	31,229
Other Transfers from Central Government	0	923,421	1,458,087
Sector Conditional Grant (Non-Wage)	898,956	0	0
Urban Unconditional Grant (Non-Wage)	30,000	8,000	10,000
Urban Unconditional Grant (Wage)	44,429	31,030	69,475
Development Revenues	279,519	150,296	26,961
Locally Raised Revenues	265,000	148,732	0
Multi-Sectoral Transfers to LLGs_Gou	14,519	1,564	1,398

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Urban Discretionary Development Equalization Grant	0	0	25,563
Total Revenue Shares	1,528,976	1,272,083	1,904,856
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	44,429	31,030	69,475
Non Wage	1,205,028	1,090,757	1,808,420
<i>Development Expenditure</i>			
Domestic Development	279,519	150,296	26,961
Donor Development	0	0	0
Total Expenditure	1,528,976	1,272,083	1,904,856

Narrative of Workplan Revenues and Expenditure

The department expects to get Ugshs 1,904,856,000/= in the F/Y 2018/2019 from different sources of revenue representing a 25% increase from last year. The increase is a result of enhancement of Road fund IPF to the department. Salaries will take 4%, non wage 95% and development 1% of the departmental budget.

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>	300,125	179,274	341,962
Locally Raised Revenues	233,110	144,129	269,762
Multi-Sectoral Transfers to LLGs_NonWage	0	0	1,000
Urban Unconditional Grant (Non-Wage)	38,291	13,500	16,000
Urban Unconditional Grant (Wage)	28,723	21,645	55,200
<i>Development Revenues</i>	13,348	0	0
Multi-Sectoral Transfers to LLGs_Gou	5,348	0	0
Urban Discretionary Development Equalization Grant	8,000	0	0
Total Revenue Shares	313,472	179,274	341,962
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	28,723	21,645	55,200
Non Wage	271,402	157,629	286,762
<i>Development Expenditure</i>			
Domestic Development	13,348	0	0
Donor Development	0	0	0
Total Expenditure	313,472	179,274	341,962

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Narrative of Workplan Revenues and Expenditure

The department expects to get Ugshs 341.962,000/= in the F/Y 2018/2019 showing an 09% increase from FY 2017/2018. This is as a result of increasing Local Revenue allocation towards the development activities in a department and salary enhancement, non wage is 84% and will be allocated to operations at katikolo solid waste management and compost project and drawing of a physical development plan,

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	631,048	391,137	661,968
Locally Raised Revenues	65,456	48,280	82,864
Multi-Sectoral Transfers to LLGs_NonWage	80,089	38,601	83,136
Other Transfers from Central Government	398,000	244,484	398,000
Sector Conditional Grant (Non-Wage)	26,945	20,208	30,868
Urban Unconditional Grant (Non-Wage)	14,000	3,300	10,000
Urban Unconditional Grant (Wage)	46,558	36,265	57,099
Development Revenues	98,662	19,968	117,201
Multi-Sectoral Transfers to LLGs_Gou	28,662	19,968	47,201
Urban Discretionary Development Equalization Grant	70,000	0	70,000
Total Revenue Shares	729,710	411,105	779,168
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,558	36,265	57,099
Non Wage	584,489	354,873	604,868
Development Expenditure			
Domestic Development	98,662	19,968	117,201
Donor Development	0	0	0
Total Expenditure	729,710	411,105	779,168

Narrative of Workplan Revenues and Expenditure

The department will receive Ugshs 779,168,000/= indicating a 7% increase from the previous budget of Community based services, the increase is as a result of enhancement of DDEG allocation to the department, development funds 117,201,000/= 15% are basically Livelyhood funds for community groups at the Divisions and for construction of a youth centre, non wage recurrent 78% will be allocated to facilitation of FAL activities, PWDS activities, children and youth activities, YLP and UWEP.

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			

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Recurrent Revenues	65,724	51,759	108,908
Locally Raised Revenues	20,388	19,902	31,550
Urban Unconditional Grant (Non-Wage)	23,358	15,295	23,358
Urban Unconditional Grant (Wage)	21,977	16,562	54,000
Development Revenues	7,418	1,230	14,986
Urban Discretionary Development Equalization Grant	7,418	1,230	14,986
Total Revenue Shares	73,142	52,989	123,894

B: Breakdown of Workplan Expenditures

Recurrent Expenditure			
Wage	21,977	16,562	54,000
Non Wage	43,746	35,197	54,908
Development Expenditure			
Domestic Development	7,418	1,230	14,986
Donor Development	0	0	0
Total Expenditure	73,142	52,989	123,894

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ugshs 123,894,000/= from the different revenue sources showing a 69% increase from F/Y 2017/2018. The Increase is as a result of salary enhancement to the unit to cater for scientists, Non wage recurrent 44% is for carrying out internal assessment, Budget Conference, production of budget, Quarterly Reports, 5 year development plan, budget frame workpaper, production of LOGICS report and PAF Monitoring.

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	62,741	38,930	68,681
Locally Raised Revenues	17,902	13,453	24,077
Urban Unconditional Grant (Non-Wage)	10,000	7,500	10,000
Urban Unconditional Grant (Wage)	34,839	17,976	34,604
Development Revenues	1,000	0	2,000
Urban Discretionary Development Equalization Grant	1,000	0	2,000
Total Revenue Shares	63,741	38,930	70,681
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,839	17,976	34,604
Non Wage	27,902	20,953	34,077
Development Expenditure			

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Domestic Development	1,000	0	2,000
Donor Development	0	0	0
Total Expenditure	63,741	38,930	70,681

Narrative of Workplan Revenues and Expenditure

The unit expects to get Ugshs 70,681,000/= in the F/Y 2018/2019 showing an increase of 11% from Financial Year 2017/2018, This was due to enhancement of wage and local revenue allocation to the department. Salaries will take 49% of the departmental budget and non wage recurrent will take 51% and will be used for monitoring of projects and other operational costs in the department.