

# Vote: 773 Iganga 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 :

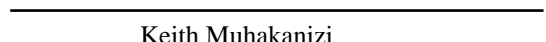


Alikwan Ayub Kisubi, Town Clerk

(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	1,048,001	330,314	104,800
Discretionary Government Transfers	1,400,641	1,090,844	1,409,170
Conditional Government Transfers	4,121,594	2,497,299	3,285,758
Other Government Transfers	0	329,833	1,136,222
Donor Funding	0	0	0
<b>Grand Total</b>	<b>6,570,237</b>	<b>4,248,290</b>	<b>5,935,949</b>

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

By the end of March 2018, the Municipality had received Ushs 4,248,290,000 out of the approved budget of Ushs 6,570,237,000 representing 64% performance, with 59.6% from central government transfers, and the rest from Locally raised revenue.

### Planned Revenues for next FY

This year's budget registered 11% reduction compared to the previous financial year, this is majorly attributed to general reduction in the sector non-wage for the Education department as a result of the government policy to stop funding to students for senior one students private schools under USE arrangement. Further the decline is also attributed to the low locally raised revenues that has been projected/ appropriated by parliament from shs 1,048bn to only 104m, this greatly had an effect on the overall budget. It is however important to note that much as there was a general decline in the Budget, some items like the other government transfers registered increments because URF funds were not reflected the previous financial year budget.

### 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	941,123	928,386	820,500
Finance	357,735	127,233	170,808
Statutory Bodies	471,795	197,348	219,586
Production and Marketing	61,354	45,253	134,704
Health	500,992	254,010	361,356
Education	3,073,486	2,214,425	2,782,018
Roads and Engineering	954,764	365,848	1,053,909
Water	1,001	0	0
Natural Resources	44,447	28,306	40,784
Community Based Services	77,226	34,594	296,883
Planning	34,335	31,011	30,668
Internal Audit	51,978	21,875	24,736
<b>Grand Total</b>	<b>6,570,237</b>	<b>4,248,290</b>	<b>5,935,949</b>

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<i>o/w: Wage:</i>	2,990,868	2,243,151	3,188,720
<i>Non-Wage Recurrent:</i>	3,342,185	1,766,781	1,639,490
<i>Domestic Devt:</i>	237,184	238,358	1,107,739
<i>Donor Devt:</i>	0	0	0

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

Out of the receipts of 4,248,290,000 by the end of March 2018, the Municipality expenditure amounted to 2,917,619,000 representing 68.67% with the bulk being in wages. Most of the unspent funds were for development projects which were not yet fit for payment by the end of the Quarter

## Planned Expenditures for the FY 2018/19

For the revenue forecast FY 2018/19, the municipality intends to maintain its focus on mainly. Routine road maintenance, greening of the municipality. The increase of Education Sector Development Grant is for Construction of a Seed Secondary School at Nakavule in the Central division in line with the government policy of having a government-aided Secondary School in every Division of the municipality. In addition there will be infrastructure support to health facility using DDEG funds as well as construction of the Municipal Administration Block Extension, by Roads and Engineering Department, and completion of Northern Division Administration block

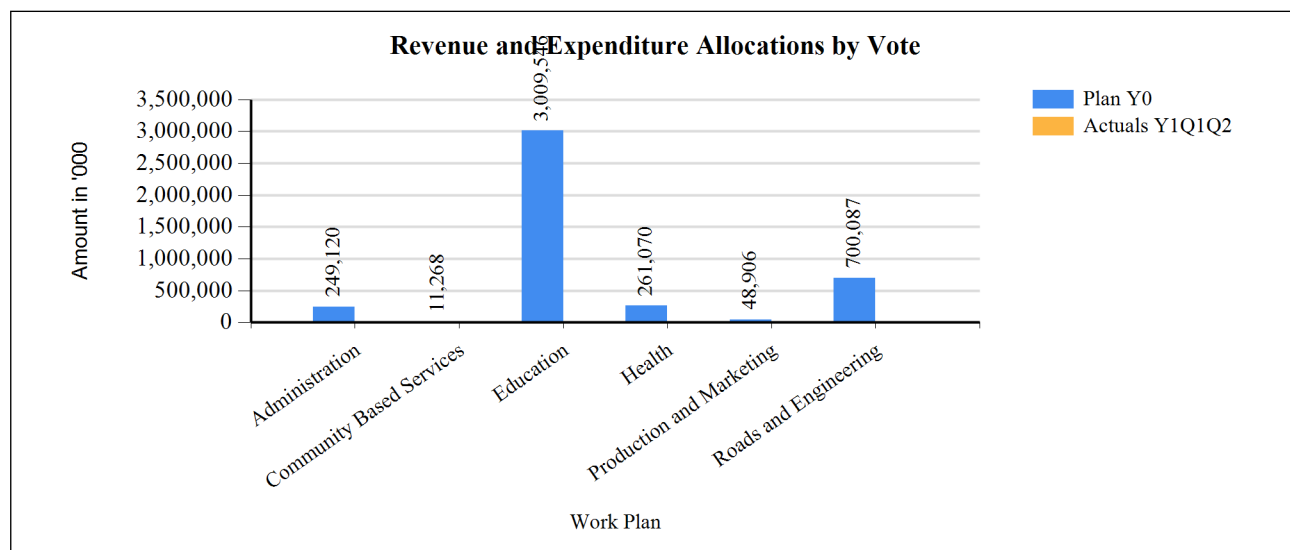
## Medium Term Expenditure Plans

The Municipality will continuously help in increasing support to the production and productivity of goods and services so that the average standard of living improves rapidly and poverty is correspondingly reduced through infrastructure development (roads, markets), provide services which are vital to the Municipality and which only the Technical staff can do best. The Municipality will also foster environmental campaigns, mainstream HIV and gender responsiveness in planning and project implementation, hygiene campaigns and others as elaborated in the annual outputs.

## Challenges in Implementation

Its important to note that the projected budget has declined amidst increase in the prices of inputs like fuel which is an important aspect in the implementation of the budget . But also a host of challenges remain a binding/impede development like Tax evasion is the most pressing because it makes realisation of the budget impossible and reduced local revenue collections due to changes in policy on management of taxi parks as per the presidential directive.

## 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>1,048,001</b>	<b>330,314</b>	<b>104,800</b>
Advertisements/Bill Boards	16,500	6,577	0
Animal & Crop Husbandry related Levies	18,000	400	0
Application Fees	8,800	3,511	0
Business licenses	156,000	104,021	104,800
Casinos and Gaming	0	0	0
Fees from appeals	4,000	0	0
Inspection Fees	3,000	239	0
Land Fees	26,000	6,454	0
Local Hotel Tax	12,000	4,799	0
Local Services Tax	69,032	39,993	0
Market /Gate Charges	70,800	10,598	0
Miscellaneous receipts/income	25,000	30,297	0
Motor Vehicle Road licenses	0	0	0
Occupational Permits	0	200	0
Other Fees and Charges	9,020	27,892	0
Park Fees	273,824	6,622	0
Property related Duties/Fees	306,000	47,923	0
Rates – Produced assets- from private entities	0	564	0
Refuse collection charges/Public convenience	16,990	2,200	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,300	110	0
Rent & Rates - Non-Produced Assets – from other Govt units	13,135	14,647	0
Street Parking fees	0	23,267	0
Voluntary Transfers	16,600	0	0
<b>2a. Discretionary Government Transfers</b>	<b>1,400,641</b>	<b>1,090,844</b>	<b>1,409,170</b>
Urban Discretionary Development Equalization Grant	161,450	161,450	181,236
Urban Unconditional Grant (Non-Wage)	384,025	288,019	298,384
Urban Unconditional Grant (Wage)	855,166	641,375	929,549
<b>2b. Conditional Government Transfer</b>	<b>4,121,594</b>	<b>2,497,299</b>	<b>3,285,758</b>
General Public Service Pension Arrears (Budgeting)	5,760	5,760	0
Gratuity for Local Governments	62,869	47,152	62,869
Pension for Local Governments	22,089	16,567	22,089
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,819,441	750,311	672,351
Sector Conditional Grant (Wage)	2,135,702	1,601,776	2,259,171

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Sector Development Grant	75,733	75,733	269,278
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>0</b>	<b>329,833</b>	<b>1,136,222</b>
Other	0	42,479	0
Support to PLE (UNEB)	0	0	3,080
Support to Production Extension Services	0	0	0
Uganda Road Fund (URF)	0	287,354	912,766
Uganda Women Entrepreneurship Program(UWEP)	0	0	80,000
Youth Livelihood Programme (YLP)	0	0	140,376
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>6,570,237</b>	<b>4,248,290</b>	<b>5,935,949</b>

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

The municipality realized Shs. 4,248,290,000 as locally raised revenue in quarter three, indicating a of the expected local revenue budget. This has been attributed to the presidential pronouncements of taxi park, Bus Park, lock ups owners complaint to the Ministry of Local Government, inadequate sensitization of the community of using Bank than advance cash payments to field officers, delayed award of tenders to contracted out revenue centers. This has affected as a result of implementing activities and strategies in this local revenue.

**Central Government Transfers**

Central Government transfers receipted by the third quarter amounted to 3,917,976,000 and included: Discretionary Government transfers, conditional grant transfers, Unconditional grants and other Government transfers. In FY 2018/19, the municipality hopes to receive 1,136,222,000 from UWEP, YLP and Uganda Road Fund as other Government transfers

**Donor Funding**

No donor funding.

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

The municipality anticipates to receipt Shs. 107,200,000 as locally raised revenue in 2018/19. The revenue will decrease compared to 2017/18. This is attributed to the presidential pronouncements on taxi parks, lock-ups owners complaints to the Ministry of Local Government and yet they are the biggest revenue sources to the Municipality.

**Central Government Transfers**

Central government transfers are expected to be Shs. 5,831,150,000, with 1,409,170,000 as Discretionary funds, 3,285,758,000 as Conditional Government Transfers, and 1,136,222,000 as Other government transfers, of which 956,712,000 is Uganda Road Fund, 121,000,000 UWEP, and 134,500,000 YLP funds

**Donor Funding**

no donor funding.

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

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<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	96,932
District Production Services	56,657	22,653	28,660
District Commercial Services	4,697	1,693	9,112
<b><i>Sub- Total of allocation Sector</i></b>	<b>61,354</b>	<b>24,346</b>	<b>134,704</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	75,914	12,742	341,979
District Engineering Services	93,976	9,082	0
Municipal Services	784,874	163,593	711,929
<b><i>Sub- Total of allocation Sector</i></b>	<b>954,764</b>	<b>185,417</b>	<b>1,053,909</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	1,420,063	1,087,489	1,434,324
Secondary Education	1,570,434	901,936	1,220,560
Education & Sports Management and Inspection	82,989	22,124	127,134
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,073,486</b>	<b>2,011,548</b>	<b>2,782,018</b>
<b>Sector: Health</b>			
Primary Healthcare	490,559	199,700	346,474
Health Management and Supervision	10,433	3,470	14,881
<b><i>Sub- Total of allocation Sector</i></b>	<b>500,992</b>	<b>203,170</b>	<b>361,356</b>
<b>Sector: Water and Environment</b>			
Urban Water Supply and Sanitation	1,001	0	0
Natural Resources Management	44,447	16,021	40,784
<b><i>Sub- Total of allocation Sector</i></b>	<b>45,448</b>	<b>16,021</b>	<b>40,784</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	77,226	16,031	296,883
<b><i>Sub- Total of allocation Sector</i></b>	<b>77,226</b>	<b>16,031</b>	<b>296,883</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	941,123	209,746	820,500
Local Statutory Bodies	471,795	95,370	219,586
Local Government Planning Services	34,335	18,670	30,668
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,447,253</b>	<b>323,786</b>	<b>1,070,753</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	357,735	119,572	170,808
Internal Audit Services	51,978	17,728	24,736



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<i>Sub- Total of allocation Sector</i>	<i>409,713</i>	<i>137,300</i>	<i>195,544</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>931,736</b>	<b>856,735</b>	<b>725,484</b>
General Public Service Pension Arrears (Budgeting)	5,760	5,760	0
Gratuity for Local Governments	62,869	47,152	62,869
Locally Raised Revenues	170,498	123,325	31,484
Multi-Sectoral Transfers to LLGs_NonWage	123,466	194,084	94,490
Other Transfers from Central Government	0	42,479	0
Pension for Local Governments	22,089	16,567	22,089
Urban Unconditional Grant (Non-Wage)	87,133	68,978	51,183
Urban Unconditional Grant (Wage)	459,920	358,391	463,368
<b>Development Revenues</b>	<b>9,387</b>	<b>71,651</b>	<b>95,016</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	81,556
Urban Discretionary Development Equalization Grant	9,387	71,651	13,460
<b>Total Revenue Shares</b>	<b>941,123</b>	<b>928,386</b>	<b>820,500</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	459,920	123,253	463,368
Non Wage	471,816	83,996	262,116
<b>Development Expenditure</b>			
Domestic Development	9,387	2,497	95,016
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>941,123</b>	<b>209,746</b>	<b>820,500</b>

### Narrative of Workplan Revenues and Expenditure

The Department experienced a reduction in its budget by 12.8%. This is attributed to the low local revenues collected which came as result of the presidential pronouncements hence affecting the collection of revenue from the taxi/ bus parks which are the main sources of revenue. In regard to expenditure, an increment of 56% funds is earmarked for payment of wages compared to last years' wage of 48%.

A bigger percentage of wages for F/Y 2018/19 came as a result of recruitment of more staff to the Department and promotion .

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>354,935</b>	<b>124,433</b>	<b>166,808</b>
Locally Raised Revenues	97,807	35,615	32,000
Multi-Sectoral Transfers to LLGs_NonWage	119,455	0	0
Urban Unconditional Grant (Non-Wage)	61,744	31,897	30,000
Urban Unconditional Grant (Wage)	75,928	56,921	104,808
<b>Development Revenues</b>	<b>2,800</b>	<b>2,800</b>	<b>4,000</b>
Urban Discretionary Development Equalization Grant	2,800	2,800	4,000
<b>Total Revenue Shares</b>	<b>357,735</b>	<b>127,233</b>	<b>170,808</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	75,928	50,557	104,808
Non Wage	279,007	67,475	62,000
<b>Development Expenditure</b>			
Domestic Development	2,800	1,539	4,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>357,735</b>	<b>119,572</b>	<b>170,808</b>

**Narrative of Workplan Revenues and Expenditure**

The reduction in the Budget of FY 2018/19 as compared to FY 2017/18 is by a variance UGX 187735,000 forming a percentage of 52. this is due to the fact that multi- Sectoral Transfers to LLGS-Non Wage was budgeted for last financial year but was not budgeted for in the current financial year. this caused a reduction in the current budget. under revenue.

On the Ependiture side, the wage bill forms 61% of the total budget.

**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>471,795</b>	<b>197,348</b>	<b>219,586</b>
Locally Raised Revenues	108,210	8,490	41,316
Multi-Sectoral Transfers to LLGs_NonWage	114,900	0	0
Urban Unconditional Grant (Non-Wage)	152,986	117,084	82,571
Urban Unconditional Grant (Wage)	95,699	71,774	95,699
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>471,795</b>	<b>197,348</b>	<b>219,586</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	95,699	40,370	95,699

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Non Wage	376,096	55,000	123,887
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>471,795</b>	<b>95,370</b>	<b>219,586</b>

**Narrative of Workplan Revenues and Expenditure**

The Departmental budget estimates for F/Y 2018/2019 is expected to reduce by 53% due to cut in local revenue and ex-gratia. in regard to that 53% will be expended on urban unconditional grant (Wage) for political heads, Senior Procurement Officer and Procurement. while the balance of approximately of 56% will cater for Non-Wage as allowances for councillors, Contracts Committee members and the Senior Committee Clerk.

**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>56,589</b>	<b>40,488</b>	<b>118,813</b>
Locally Raised Revenues	5,110	1,200	0
Sector Conditional Grant (Non-Wage)	12,407	9,305	53,560
Sector Conditional Grant (Wage)	36,499	27,374	50,298
Urban Unconditional Grant (Non-Wage)	2,573	2,609	1,881
Urban Unconditional Grant (Wage)	0	0	13,074
<b>Development Revenues</b>	<b>4,765</b>	<b>4,765</b>	<b>15,891</b>
Sector Development Grant	0	0	12,891
Urban Discretionary Development Equalization Grant	4,765	4,765	3,000
<b>Total Revenue Shares</b>	<b>61,354</b>	<b>45,253</b>	<b>134,704</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,499	12,963	63,372
Non Wage	20,090	6,718	55,441
<b>Development Expenditure</b>			
Domestic Development	4,765	4,665	15,891
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>61,354</b>	<b>24,346</b>	<b>134,704</b>

**Narrative of Workplan Revenues and Expenditure**

There is an increment of 120% for total revenues recieved for financial year 2018/2019 as compared to last financial year. This increment has been as a result of changes in the wage bill and increased revenues for from non-wage. for the wage bill, it is as a result of recruitment of a new cadre ie from three to four. it has also increased because of the salary increment to staff members who are scientists. Of the total revenues recieved, 60% of this is to be spent on developmental activities in this financial year.

**Vote: 773 Iganga Municipal Council****FY 2018/19****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>448,672</b>	<b>195,802</b>	<b>342,343</b>
Locally Raised Revenues	7,665	0	0
Multi-Sectoral Transfers to LLGs_NonWage	177,364	0	0
Sector Conditional Grant (Non-Wage)	25,225	18,919	25,225
Sector Conditional Grant (Wage)	235,845	176,883	315,236
Urban Unconditional Grant (Non-Wage)	2,573	0	1,881
<b>Development Revenues</b>	<b>52,320</b>	<b>58,208</b>	<b>19,013</b>
Sector Development Grant	0	0	6,013
Urban Discretionary Development Equalization Grant	52,320	58,208	13,000
<b>Total Revenue Shares</b>	<b>500,992</b>	<b>254,010</b>	<b>361,356</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	235,845	147,687	315,236
Non Wage	212,827	14,570	27,106
<b>Development Expenditure</b>			
Domestic Development	52,320	40,913	19,013
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>500,992</b>	<b>203,170</b>	<b>361,356</b>

**Narrative of Workplan Revenues and Expenditure**

There was a reduction in the Total Health Department budget by 27.87 % attributed to a general reduction in the development revenue and no funding allocated to the department from Local Revenue. There was 33.7% increment in the staff salary budget attributed to the general National salary enhancement. The department 's biggest portion of the budget ( 87.23% )will be on payment of staff salaries.

The department 's budget will also cater for transfer of non wage funds to lower health facilities,Visits to refuse dumpsites,quarterly performance meetings by health facility in charges/health inspector,and health assistants and monitoring of activities and administrative costs.

**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>2,997,753</b>	<b>2,138,692</b>	<b>2,531,643</b>
Locally Raised Revenues	7,666	500	0

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Other Transfers from Central Government	0	0	3,080
Sector Conditional Grant (Non-Wage)	1,070,455	713,636	579,335
Sector Conditional Grant (Wage)	1,863,358	1,397,518	1,893,637
Urban Unconditional Grant (Non-Wage)	2,573	185	1,881
Urban Unconditional Grant (Wage)	53,701	26,853	53,709
<b>Development Revenues</b>	<b>75,733</b>	<b>75,733</b>	<b>250,375</b>
Sector Development Grant	75,733	75,733	250,375
<b>Total Revenue Shares</b>	<b>3,073,486</b>	<b>2,214,425</b>	<b>2,782,018</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,917,059	1,385,972	1,947,346
Non Wage	1,080,694	549,843	584,297
<b>Development Expenditure</b>			
Domestic Development	75,733	75,733	250,375
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,073,486</b>	<b>2,011,548</b>	<b>2,782,018</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental revenue estimates is projected to reduce by 9.5%, this is attributed to the reduction of sector conditional grant non wage which is as a result of the reduction in enrollment level of senior one student in the USE pattern ship schools following the government policy to stop funding for senior one students. The sector conditional grant [wage] IPFS slightly increased because we recruited new staff. Sector development grant increased to cater for construction of the SEED school as per the Presidential manifesto of one secondary school per Sub County.

With regard to expenditure, Over 70% of the budget estimates will cater for wages and the rest of the funds will be for development, monitoring and inspection, USE and UPE .

**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>878,400</b>	<b>357,648</b>	<b>346,683</b>
Locally Raised Revenues	25,550	4,500	0
Multi-Sectoral Transfers to LLGs_NonWage	62,464	0	0
Other Transfers from Central Government	0	287,354	255,540
Sector Conditional Grant (Non-Wage)	700,087	0	0
Urban Unconditional Grant (Non-Wage)	3,860	965	4,704
Urban Unconditional Grant (Wage)	86,439	64,829	86,439
<b>Development Revenues</b>	<b>76,364</b>	<b>8,200</b>	<b>707,226</b>
Multi-Sectoral Transfers to LLGs_Gou	68,164	0	0

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Other Transfers from Central Government	0	0	657,226
Urban Discretionary Development Equalization Grant	8,200	8,200	50,000
<b>Total Revenue Shares</b>	<b>954,764</b>	<b>365,848</b>	<b>1,053,909</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	86,439	26,308	86,439
Non Wage	791,961	156,059	260,244
<i>Development Expenditure</i>			
Domestic Development	76,364	3,050	707,226
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>954,764</b>	<b>185,417</b>	<b>1,053,909</b>

**Narrative of Workplan Revenues and Expenditure**

There is an increment in the budget by 10.38% as compared to last Financial Year. This is due to increase in the Uganda Road Fund (URF) from 700,087,000/= to 913,969,000/=

There is 86,439,000/= as wage, and 285,794,000/= as recurrent expenditure, and 707,226,000/= as Development expenditure. The receipts will come from UCG, Urban DDEG, Local Revenue, and Uganda Road Fund.

Last Financial 2017/18 we erroneously Budgeted for road works under recurrent revenue, this Financial year we have put right and budgeted under Development Revenues that is why there is more funds budgeted for under Development Revenue than Recurrent Revenues.

Last Financial Year 2017/18 we erroneously didn't budget for transfers from Central Government but this year we have budgeted for it under URF. (225,540,000/=).

The department was not allocated local revenue because there is a shortfall in anticipated Local Revenue.

Multi-Sectorial transfers to LLGs-Gou was erroneously budgeted for last financial year hence, we didn't budget for it this financial year as we don't share any funds with the lower local Governments.

There has been an increment in the budget for urban discretionary dev't equalization grant because of the increase in DDEG allocated to the department.

**Workplan Title : Water**

<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>1,001</b>	<b>0</b>	<b>0</b>
Urban Unconditional Grant (Non-Wage)	1,001	0	0
<i>Development Revenues</i>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>1,001</b>	<b>0</b>	<b>0</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	0	0	0
Non Wage	1,001	0	0

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<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,001</b>	<b>0</b>	<b>0</b>

**Narrative of Workplan Revenues and Expenditure**

N/A

**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>41,318</b>	<b>25,166</b>	<b>35,784</b>
Locally Raised Revenues	7,665	350	0
Urban Unconditional Grant (Non-Wage)	2,573	1,506	4,704
Urban Unconditional Grant (Wage)	31,080	23,310	31,080
<b>Development Revenues</b>	<b>3,129</b>	<b>3,140</b>	<b>5,000</b>
Urban Discretionary Development Equalization Grant	3,129	3,140	5,000
<b>Total Revenue Shares</b>	<b>44,447</b>	<b>28,306</b>	<b>40,784</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,080	11,507	31,080
Non Wage	10,238	1,390	4,704
<b>Development Expenditure</b>			
Domestic Development	3,129	3,124	5,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>44,447</b>	<b>16,021</b>	<b>40,784</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental budget has been reduced by 8.2% due to reduced locally raised revenue, and development grants especially urban discretionary development equalization grant. And on the expenditure side the biggest funds will serve as salaries to the officers like the Senior Environmental Officer. Much as there has reductions in the budget , there has been increments in the urban unconditional wage by 82% for the science officers inclusive Senior Environmental Officer

**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>74,097</b>	<b>31,507</b>	<b>293,883</b>



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Locally Raised Revenues	7,665	350	0
Multi-Sectoral Transfers to LLGs_NonWage	26,991	0	0
Other Transfers from Central Government	0	0	220,376
Sector Conditional Grant (Non-Wage)	11,268	8,451	14,230
Urban Unconditional Grant (Non-Wage)	2,573	3,506	4,704
Urban Unconditional Grant (Wage)	25,600	19,200	54,574
<b>Development Revenues</b>	<b>3,129</b>	<b>3,087</b>	<b>3,000</b>
Urban Discretionary Development Equalization Grant	3,129	3,087	3,000
<b>Total Revenue Shares</b>	<b>77,226</b>	<b>34,594</b>	<b>296,883</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,600	6,888	54,574
Non Wage	48,497	6,588	239,310
<b>Development Expenditure</b>			
Domestic Development	3,129	2,554	3,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>77,226</b>	<b>16,031</b>	<b>296,883</b>

**Narrative of Workplan Revenues and Expenditure**

The department received an increment in the budget of 284% due to new recruitment and elevation of old staff.

The increment is also attributed to other government transfer item. it had 0 revenue because funds were utilized under a supplementary budget.

In regards to expenditure around 50% will be spent on wage while over 50% will be spent on supporting youth and women projects.

**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>24,778</b>	<b>21,412</b>	<b>22,448</b>
Locally Raised Revenues	11,330	1,398	0
Urban Unconditional Grant (Non-Wage)	3,860	12,823	12,860
Urban Unconditional Grant (Wage)	9,588	7,191	9,588
<b>Development Revenues</b>	<b>9,557</b>	<b>9,599</b>	<b>8,220</b>
Urban Discretionary Development Equalization Grant	9,557	9,599	8,220
<b>Total Revenue Shares</b>	<b>34,335</b>	<b>31,011</b>	<b>30,668</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,588	5,986	9,588

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Non Wage	15,190	10,934	12,860
<b>Development Expenditure</b>			
Domestic Development	9,557	1,750	8,220
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>34,335</b>	<b>18,670</b>	<b>30,668</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive 30,668,000 and spend 30,668,000, as follows: 9,588,000 as wage, 18,489,000 as recurrent expenditure, and 8,220,000 on development projects. The money will be received from DDEG, Local Revenue, UCG-Wage, and UCG-Non wage

**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>51,978</b>	<b>20,701</b>	<b>24,736</b>
Locally Raised Revenues	24,335	2,074	0
Urban Unconditional Grant (Non-Wage)	10,433	5,721	7,526
Urban Unconditional Grant (Wage)	17,210	12,906	17,210
<b>Development Revenues</b>	<b>0</b>	<b>1,174</b>	<b>0</b>
Locally Raised Revenues	0	1,174	0
<b>Total Revenue Shares</b>	<b>51,978</b>	<b>21,875</b>	<b>24,736</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	17,210	9,993	17,210
Non Wage	34,768	7,735	7,526
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>51,978</b>	<b>17,728</b>	<b>24,736</b>

**Narrative of Workplan Revenues and Expenditure**

The department revenue estimate for the financial year 2018/19 reduced by 52.4%. This is attributed to non allocation of locally raised revenue to the department. In regard to expenditure over 69.5% is ear marked for wage and 30.5% for running costs to fulfil our mandate.