

# Vote: 775 Ntungamo 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 :



Ahimbisibwe Christopher, Accounting Officer -  
Ntungamo Municipal Council

(Accounting Officer)

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

Signature :

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

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

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

### PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

**Vote: 775 Ntungamo Municipal Council****FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	842,345	520,611	901,287
<b>Discretionary Government Transfers</b>	704,645	587,079	901,222
<b>Conditional Government Transfers</b>	2,727,385	1,790,670	2,804,772
<b>Other Government Transfers</b>	146,171	439,424	836,189
<b>Donor Funding</b>	0	0	0
<b>Grand Total</b>	<b>4,420,546</b>	<b>3,337,784</b>	<b>5,443,471</b>

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

Out of the Ugx 4,420,546,000 approved budget for Ntungamo MC, Ugx 3,337,784,000 was received cumulatively by the end of third quarter reflecting 76% performance which shows a good performance. There was over performance caused by more release of Discretionary Government Transfers (83%) and Other Government Transfers (301%) by the central government compared to the planned for the three quarters. This was due to change of Sector conditional Grant non wage - Roads and Engineering from conditional Government Transfers to Other Government Transfers. However there was under performance in Conditional Government Transfers (66%) and locally raised revenue (62%) which was caused by delayed payment of taxes by some tax payers. All the Ugx 3,337,784,000 received by the Municipal was disbursed to different departments which spent Ugx 2,597,622,000 indicating 78% performance of the release spent and left unspent balance of Ugx 740,161,000 on different departments' votes which is majorly due to incomplete projects such construction of slaughter slab, staff house, and toilet which are to be issued certificate of completion before payment.

**Planned Revenues for next FY**

Ntungamo Municipal Council approved a total budget of Ugx 5,443,516,000 as compared to Ugx 4,420,546,000 for last FY indicating 23% increment. Out of the total budget, Ugx 901,332,000 will be locally raised Revenue, Ugx 901,222,000 will be Discretionary Government Transfers, Ugx 2,804,772,000 will be Conditional Government Transfers, Ugx 836,189,000 will be Other Government Transfers.

**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	1,281,072	1,095,604	1,060,981
Finance	230,188	192,728	292,714
Statutory Bodies	287,352	207,457	342,619
Production and Marketing	51,447	32,238	139,364
Health	414,173	305,876	1,085,838
Education	1,051,929	817,602	1,342,938
Roads and Engineering	708,697	492,810	807,425
Natural Resources	83,502	73,373	39,645
Community Based Services	216,711	65,214	229,512

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Planning	60,501	29,744	64,197
Internal Audit	34,974	25,138	38,239
<b>Grand Total</b>	<b>4,420,546</b>	<b>3,337,784</b>	<b>5,443,471</b>
<i>o/w: Wage:</i>	1,443,783	1,151,199	1,865,819
<i>Non-Wage Recurrent:</i>	2,322,897	1,617,164	2,509,858
<i>Domestic Devt:</i>	653,866	569,420	1,067,794
<i>Donor Devt:</i>	0	0	0

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

Out of the Ugx 4,420,546,000 approved budget for 2017/2018, Ntungamo MC had planned to spend all of it in different departments which was spent as follows by the end of the third quarter; Administration Ugx 639,799,000, Finance Ugx 191,729,000, Statutory Bodies Ugx 206,966,000, Production and Marketing Ugx 29,222,000, Health Ugx 304,709,000, Education Ugx 758,621,000, Roads and Engineering Ugx 351,942,000, Natural Resources Ugx 27,081,000, Community Based Services Ugx 42,234,000, Planning Ugx 20,865,000 and Internal Audit Ugx 24,455,000. There was fair Expenditure performance of Ugx 2,597,622,000 out of Ugx 3,337,784,000 of the total release reflecting 78% performance of the Releases Spent.

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

Out of the approved total budget of Ugx 5,443,516,000, Ntungamo MC plans to majorly spend all of it in different departments as follows; Administration - payment of staff salaries, pension and gratuity, monitoring and supervision of government programmes and staff, payment of creditors, staff capacity building and installing streetlights along Ntungamo town streets. Finance - mobilization of local Revenue and preparation of financial reports and accounts, Statutory bodies - formulation of council policies and monitoring of government programmes, Production and Marketing- Sensitization of farmers and business people and construction of matooke market shade, Health - construction of maternity ward, OPD and a toilet at Ruhoko HCII to elevate it to HCIII, completion of staff house, provision of health care services, promotion of sanitation and monitoring of health service delivery, Education - monitoring and inspection of schools, construction of staff house at Ruhoko ps, completion of class room block at Kikoni ps, Roads and Engineering - Tarmacking Bigyega road and routine maintenance of Municipal roads, Natural resources - strengthening wetland restoration, planting of trees and implementing physical planning standards, Community Based Services - provision of support to YLP, UWEP, FAL and PWDs, Planning - preparation of work plans, budget reports and development plan review, Internal Audit - Preparation of Internal audit reports.

**Medium Term Expenditure Plans**

Ntungamo MC plans to construct staff house at Ruhoko ps, maternity ward, OPD, toilet, tarmacking Bigyega road, maintain other urban roads, completion of class room block at Kikoni ps, installation of street lights along the streets of Ntungamo MC, improve sanitation, conduct regular monitoring and supervision of government programmes, schools and health centres to improve general service delivery of its people, provision of support to YLP, UWEP, FAL, and PWDs to enhance income generating activities which in turn will bring about social and economic development/transformation which is in line with the Municipal Development Plan II and internal cash controls will be ensured to promote proper accountability and transparency.

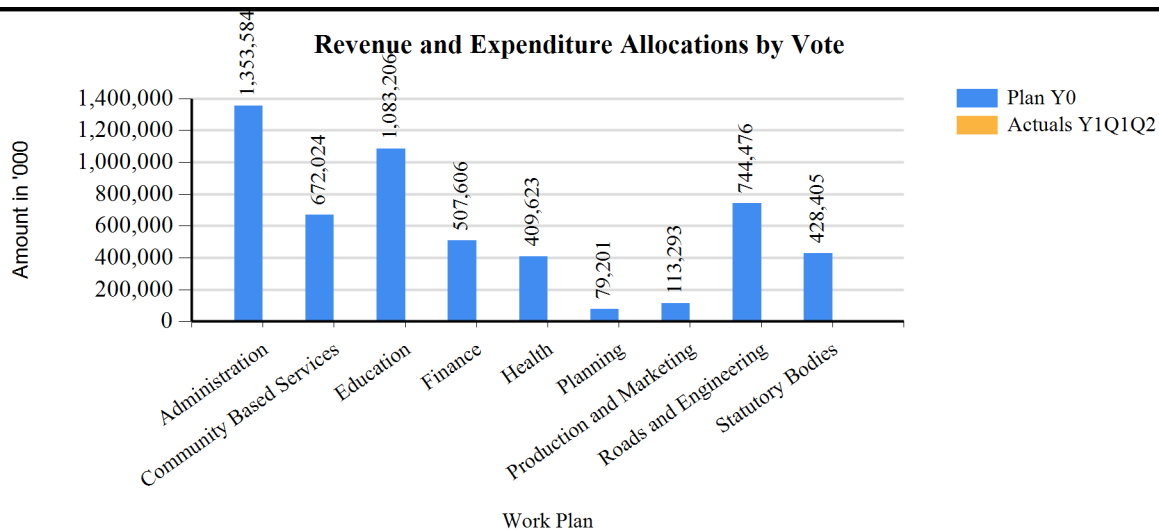
**Challenges in Implementation**

The major challenges and constraints the the Municipal faces include; unfilled staff positions due to insufficient wage bill, budget cuts from the Central government transfers which leave some priorities not implemented, Climate change, pests and diseases which reduce agriculture productivity in turn reduces locally raised revenue, lack of means of transport which hinders some critical field activities, insufficient re fresher training of staff and high labour turn over caused by low staff remuneration.

**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>842,345</b>	<b>520,611</b>	<b>901,287</b>
Advertisements/Bill Boards	11,386	6,296	9,125
Animal & Crop Husbandry related Levies	20,640	13,500	18,000
Application Fees	2,227	2,098	4,228
Business licenses	112,419	58,147	141,578
Court fines and Penalties - private	0	0	0
Ground rent	0	0	18,000
Inspection Fees	17,583	14,272	15,932
Local Hotel Tax	8,842	4,800	17,019
Local Services Tax	45,188	38,000	46,392
Lock-up Fees	0	0	17,618
Market /Gate Charges	170,205	97,421	199,206
Miscellaneous receipts/income	5,280	2,787	2,000
Occupational Permits	0	0	400
Other Court Fees	1,308	443	0
Other Fees and Charges	21,154	8,659	0
Other fines and Penalties - private	0	0	1,800
Park Fees	261,053	177,508	244,170
Property related Duties/Fees	10,522	5,650	10,711
Refuse collection charges/Public convenience	4,059	1,395	3,380
Rent & Rates - Non-Produced Assets – from other Govt units	7,067	29,766	0

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Rent & rates – produced assets – from private entities	138,704	59,869	150,807
Unspent balances – Locally Raised Revenues	4,710	0	0
Windfall Gains	0	0	920
<b>2a. Discretionary Government Transfers</b>	<b>704,645</b>	<b>587,079</b>	<b>901,222</b>
Urban Discretionary Development Equalization Grant	94,604	94,604	91,705
Urban Unconditional Grant (Non-Wage)	229,430	172,072	258,790
Urban Unconditional Grant (Wage)	380,611	320,402	550,727
<b>2b. Conditional Government Transfer</b>	<b>2,727,385</b>	<b>1,790,670</b>	<b>2,804,772</b>
General Public Service Pension Arrears (Budgeting)	215,837	215,837	3,269
Gratuity for Local Governments	83,071	62,303	160,560
Pension for Local Governments	60,875	45,656	73,679
Salary arrears (Budgeting)	6,995	6,995	0
Sector Conditional Grant (Non-Wage)	845,700	177,346	347,322
Sector Conditional Grant (Wage)	1,063,172	830,797	1,315,092
Sector Development Grant	51,736	51,736	704,850
Transitional Development Grant	400,000	400,000	200,000
<b>2c. Other Government Transfer</b>	<b>146,171</b>	<b>439,424</b>	<b>836,189</b>
Other	146,171	17,399	0
Uganda Road Fund (URF)	0	422,025	685,649
Uganda Women Entrepreneurship Program(UWEP)	0	0	55,490
Youth Livelihood Programme (YLP)	0	0	95,050
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>

N/A

<b>Total Revenues shares</b>	<b>4,420,546</b>	<b>3,337,784</b>	<b>5,443,471</b>
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**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

The locally raised revenue collected by end of March of FY 2017/2018 was Ugx 520,611,000 against the annual planned of Ugx 842,345,262 representing 62% performance. The under performance was caused by poor performance in rent and rates produced from private entities, park fees, property related Duties/fees, Local Service Tax, Local hotel tax, Inspection fees, Business license and miscellaneous receipts/income caused by delayed payment of taxes. However some sources such as rent and rates Non-produced Assets - from other Government units and advertisement/Billboards performed well due to improved sensitization of tax payers.

**Central Government Transfers**

Out of Ugx 3,578,201,000 approved budget of Central Government Transfers, Ntungamo MC received Ugx 2,817,173,000 by end of March of FY 2017/2018 reflecting 79% performance. The over performance was a result of over performance of other Government Transfers caused by change of sector conditional Grant non wage - Engineering which is being treated under other Government Transfers. Discretionary Government Transfers performed well due to more release of Urban Discretionary Development Equalization Grant and Transitional Grant by the Central Government compared to planned by end of March of FY 2017/2018.

**Donor Funding**

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Ntungamo MC did not expect Donor funds and therefore did not budget for it and did not receive any.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

Ntungamo MC expects to raise Ugx 901,332,000 of locally raised revenue that is majorly composed of park fees (33%), market gate charges (21%) and business license (13%) which has continued to perform well from previous FY due to proper Revenue sources assessment and improved sensitization of tax payers.

### Central Government Transfers

Ntungamo MC expects Ugx 901,222,000 of Discretionary Government Transfers which increased by 28% due to increment in Urban unconditional Grant wage and Urban Discretionary Development Equalization Grant by the Central Government. Conditional Government Transfers of Ugx 2,804,772,000 which increased by 3% due to addition of Sector Development Grant, Sector Conditional Grant Wage and Gratuity for Local Government. However Salary Arrears was removed, General Public Service Pension Arrears and Transitional Development Grant reduced. Also the change of Road Fund from Sector Conditional non wage to Other government Transfers of Ugx 773,540,000 increased this Other Government Transfers by 429%.

### Donor Funding

Ntungamo MC does not expect any donor funds and therefore did not budget for it.

### 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	106,215
District Production Services	45,776	26,752	25,660
District Commercial Services	5,671	2,470	7,488
<b><i>Sub- Total of allocation Sector</i></b>	<b>51,447</b>	<b>29,222</b>	<b>139,364</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	653,886	351,379	807,425
Municipal Services	54,811	563	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>708,697</b>	<b>351,942</b>	<b>807,425</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	582,774	397,924	810,771
Secondary Education	422,289	334,895	480,488
Education & Sports Management and Inspection	46,866	25,802	51,679
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,051,929</b>	<b>758,621</b>	<b>1,342,938</b>
<b>Sector: Health</b>			
Primary Healthcare	45,126	26,137	637,578
Health Management and Supervision	369,047	278,572	448,260
<b><i>Sub- Total of allocation Sector</i></b>	<b>414,173</b>	<b>304,709</b>	<b>1,085,838</b>
<b>Sector: Water and Environment</b>			
Natural Resources Management	83,502	27,081	39,645



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<i>Sub- Total of allocation Sector</i>	<i>83,502</i>	<i>27,081</i>	<i>39,645</i>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	216,711	42,234	229,512
<i>Sub- Total of allocation Sector</i>	<i>216,711</i>	<i>42,234</i>	<i>229,512</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	1,281,072	639,799	1,060,981
Local Statutory Bodies	287,352	206,966	342,619
Local Government Planning Services	60,501	20,865	64,197
<i>Sub- Total of allocation Sector</i>	<i>1,628,925</i>	<i>867,630</i>	<i>1,467,796</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	230,188	191,729	292,714
Internal Audit Services	34,974	24,455	38,239
<i>Sub- Total of allocation Sector</i>	<i>265,162</i>	<i>216,183</i>	<i>330,953</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>835,458</b>	<b>690,418</b>	<b>854,437</b>
General Public Service Pension Arrears (Budgeting)	215,837	215,837	3,269
Gratuity for Local Governments	83,071	62,303	160,560
Locally Raised Revenues	108,370	86,226	111,930
Multi-Sectoral Transfers to LLGs_NonWage	196,768	134,623	218,181
Multi-Sectoral Transfers to LLGs_Wage	61,042	44,852	109,317
Pension for Local Governments	60,875	45,656	73,679
Salary arrears (Budgeting)	6,995	6,995	0
Urban Unconditional Grant (Non-Wage)	60,573	34,212	27,673
Urban Unconditional Grant (Wage)	41,928	59,715	149,828
<b>Development Revenues</b>	<b>445,613</b>	<b>405,186</b>	<b>206,543</b>
Locally Raised Revenues	12,143	0	0
Multi-Sectoral Transfers to LLGs_Gou	25,205	0	1,500
Transitional Development Grant	400,000	400,000	200,000
Urban Discretionary Development Equalization Grant	5,186	5,186	5,044
Urban Unconditional Grant (Non-Wage)	3,080	0	0
<b>Total Revenue Shares</b>	<b>1,281,072</b>	<b>1,095,604</b>	<b>1,060,981</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	102,970	98,049	259,145
Non Wage	732,488	463,287	595,292
<b>Development Expenditure</b>			
Domestic Development	445,613	78,463	206,543
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,281,072</b>	<b>639,799</b>	<b>1,060,981</b>

## Narrative of Workplan Revenues and Expenditure

The approved department's budget is UGX 1,060,981,000 which has reduced by 17% due to reduction in General Public Service Pension Arrears (Budgeting), Urban Unconditional Grant (Non-Wage) and Transitional Development Grant which reduced by Ugx 200,000,000 from the previous FY's budget and also due to removal of Salary arrears (Budgeting), Locally Raised Revenues and Urban Unconditional Grant (Non-Wage) in the development budget .The department will spend 72% on recurrent expenditure and 28% on development expenditure.

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>230,188</b>	<b>192,728</b>	<b>290,214</b>
Locally Raised Revenues	48,706	28,189	48,706
Multi-Sectoral Transfers to LLGs_NonWage	79,077	66,743	98,992
Multi-Sectoral Transfers to LLGs_Wage	51,664	38,748	50,537
Urban Unconditional Grant (Non-Wage)	10,610	23,654	35,389
Urban Unconditional Grant (Wage)	40,132	35,394	56,590
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>2,500</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	2,500
<b>Total Revenue Shares</b>	<b>230,188</b>	<b>192,728</b>	<b>292,714</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	91,795	74,142	107,127
Non Wage	138,393	117,586	183,088
<b>Development Expenditure</b>			
Domestic Development	0	0	2,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>230,188</b>	<b>191,729</b>	<b>292,714</b>

## Narrative of Workplan Revenues and Expenditure

The approved departmental budget for 2018/2019 is UGX 292,714,000 as compared to UGX 230,188,000 for the financial year 2017/2018. The focus will be on payment of salaries, revenue mobilization and payment of IFMS recurrent costs. The increase is due to proposed payments on IFMS recurrent costs which increased Urban Unconditional Grant (Non-Wage) allocated to the department and increase in Urban Unconditional Grant (Wage) caused by recruitment of new principal Accountant.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>282,352</b>	<b>207,457</b>	<b>341,364</b>
Locally Raised Revenues	70,281	61,738	90,281
Multi-Sectoral Transfers to LLGs_NonWage	73,713	52,577	110,665
Multi-Sectoral Transfers to LLGs_Wage	11,232	8,424	11,232
Urban Unconditional Grant (Non-Wage)	97,694	61,614	97,694
Urban Unconditional Grant (Wage)	29,431	23,103	31,491
<b>Development Revenues</b>	<b>5,000</b>	<b>0</b>	<b>1,255</b>

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Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,255
<b>Total Revenue Shares</b>	<b>287,352</b>	<b>207,457</b>	<b>342,619</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	40,663	31,527	42,723
Non Wage	241,689	175,439	298,641
<i>Development Expenditure</i>			
Domestic Development	5,000	0	1,255
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>287,352</b>	<b>206,966</b>	<b>342,619</b>

**Narrative of Workplan Revenues and Expenditure**

The approved department's Budget is UGX 342,619,000 indicating 19% increase in comparison to the budget for last financial year due to the increase in the locally raised revenue allocated to the department and Urban Unconditional Grant (Wage). This will be used to facilitate passing of council policies, monitoring and evaluation of government projects, supervision of government projects, attending workshops and seminars.

**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>			
<i>Recurrent Revenues</i>	<b>46,447</b>	<b>32,238</b>	<b>100,509</b>
Locally Raised Revenues	0	311	0
Multi-Sectoral Transfers to LLGs_NonWage	10,355	5,859	11,957
Sector Conditional Grant (Non-Wage)	8,048	6,036	49,187
Sector Conditional Grant (Wage)	26,045	19,534	39,365
Urban Unconditional Grant (Non-Wage)	2,000	500	0
<i>Development Revenues</i>	<b>5,000</b>	<b>0</b>	<b>38,855</b>
Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	14,519
Sector Development Grant	0	0	19,336
<b>Total Revenue Shares</b>	<b>51,447</b>	<b>32,238</b>	<b>139,364</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	26,045	19,534	39,365
Non Wage	20,402	9,689	61,144
<i>Development Expenditure</i>			

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Domestic Development	5,000	0	38,855
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>51,447</b>	<b>29,222</b>	<b>139,364</b>

**Narrative of Workplan Revenues and Expenditure**

The department's approved budget is a total of Ugx 139,364,000 for FY 2018/2019 which increased by Ugx 87,917,000 due to central government releasing more of Sector Conditional Grant (Non-Wage), Sector Conditional Grant (Wage) and Sector Development Grant compared to the previous FY. The funds will include; Ugx 39,364,996 for wage, Ugx 40,373,965 for non-wage for extension services implementation and Ugx 19,335,938 for development which will be used to construct a shade in the matooke market.

**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>405,535</b>	<b>300,166</b>	<b>579,733</b>
Locally Raised Revenues	17,512	5,180	25,600
Multi-Sectoral Transfers to LLGs_NonWage	53,336	42,939	76,079
Sector Conditional Grant (Non-Wage)	37,078	27,808	37,078
Sector Conditional Grant (Wage)	293,344	222,264	435,892
Urban Unconditional Grant (Non-Wage)	4,266	1,976	5,084
<b>Development Revenues</b>	<b>8,638</b>	<b>5,710</b>	<b>506,105</b>
Locally Raised Revenues	8,088	0	0
Multi-Sectoral Transfers to LLGs_Gou	550	5,710	0
Sector Development Grant	0	0	506,105
<b>Total Revenue Shares</b>	<b>414,173</b>	<b>305,876</b>	<b>1,085,838</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	293,344	222,264	435,892
Non Wage	112,191	76,735	143,841
<b>Development Expenditure</b>			
Domestic Development	8,638	5,710	506,105
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>414,173</b>	<b>304,709</b>	<b>1,085,838</b>

**Narrative of Workplan Revenues and Expenditure**

The approved department budget is UGX 1,085,838,000 which increased by 162% in comparison with last financial year due to addition on IPFs of Urban Unconditional Grant ( Non-Wage), Sector Conditional Grant (Wage), Sector Development Grant meant to elevate Ruhoko HCII to HCIII and Locally Raised Revenue. The focus will be on payment of salaries ,construction of maternity ward and OPD at Ruhoko HCII and completion of staff house at Ntungamo Health Centre IV.

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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>988,615</b>	<b>757,053</b>	<b>1,136,709</b>
Locally Raised Revenues	10,520	6,203	12,520
Multi-Sectoral Transfers to LLGs_NonWage	2,107	1,112	4,200
Sector Conditional Grant (Non-Wage)	208,485	138,990	253,486
Sector Conditional Grant (Wage)	743,783	589,000	839,836
Urban Unconditional Grant (Non-Wage)	5,582	6,865	5,582
Urban Unconditional Grant (Wage)	18,137	14,882	21,086
<b>Development Revenues</b>	<b>63,314</b>	<b>60,549</b>	<b>206,229</b>
Multi-Sectoral Transfers to LLGs_Gou	11,577	8,812	0
Sector Development Grant	51,736	51,736	179,409
Urban Discretionary Development Equalization Grant	0	0	26,820
<b>Total Revenue Shares</b>	<b>1,051,929</b>	<b>817,602</b>	<b>1,342,938</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	761,921	603,882	860,922
Non Wage	226,695	152,739	275,788
<b>Development Expenditure</b>			
Domestic Development	63,314	2,000	206,229
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,051,929</b>	<b>758,621</b>	<b>1,342,938</b>

## Narrative of Workplan Revenues and Expenditure

The approved budget for 2018/2019 is UGX1,342,938,000 indicating an increase of 28% due to more release of Urban Unconditional Grant Wage because of promotion of inspector of schools, Locally Raised Revenues, Sector Conditional Grant (Non-Wage), Sector Conditional Grant (Wage), Urban Discretionary Development Equalization Grant and Sector Development Grant. The focus will be used for construction of teachers' house at Ruhoko Ps, completion of classroom block at Kikoni ps while the biggest percentage (72%) of total budget will go to teachers' salaries.

## 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>645,127</b>	<b>456,341</b>	<b>733,552</b>
Locally Raised Revenues	17,170	6,146	17,170

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Multi-Sectoral Transfers to LLGs_NonWage	6,090	2,427	5,543
Other Transfers from Central Government	0	422,025	685,649
Sector Conditional Grant (Non-Wage)	586,073	0	0
Urban Unconditional Grant (Non-Wage)	2,204	551	2,204
Urban Unconditional Grant (Wage)	33,589	25,192	22,986
<b>Development Revenues</b>	<b>63,570</b>	<b>36,469</b>	<b>73,873</b>
Multi-Sectoral Transfers to LLGs_Gou	63,570	36,469	73,873
<b>Total Revenue Shares</b>	<b>708,697</b>	<b>492,810</b>	<b>807,425</b>

**B: Breakdown of Workplan Expenditures****Recurrent Expenditure**

Wage	33,589	25,192	22,986
Non Wage	611,538	290,281	710,566

**Development Expenditure**

Domestic Development	63,570	36,469	73,873
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>708,697</b>	<b>351,942</b>	<b>807,425</b>

**Narrative of Workplan Revenues and Expenditure**

The approved budget for 2018/19 is UGX 807,425,000 which has increased by 14% because of increment in the IPF of Other Transfers from Central Government. The department will mainly focus on maintenance of existing municipal roads and tarmacking Bigyega road.

**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>43,645</b>	<b>28,368</b>	<b>39,645</b>
Locally Raised Revenues	13,400	6,272	9,400
Urban Unconditional Grant (Non-Wage)	2,000	912	2,000
Urban Unconditional Grant (Wage)	28,245	21,183	28,245
<b>Development Revenues</b>	<b>39,857</b>	<b>45,005</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	2,000	0	0
Urban Discretionary Development Equalization Grant	37,857	45,005	0
<b>Total Revenue Shares</b>	<b>83,502</b>	<b>73,373</b>	<b>39,645</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	28,245	21,183	28,245
Non Wage	15,400	5,518	11,400

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<i>Development Expenditure</i>			
Domestic Development	39,857	380	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>83,502</b>	<b>27,081</b>	<b>39,645</b>

**Narrative of Workplan Revenues and Expenditure**

The department's approved budget has reduced to UGX 39,645,000 as compared to UGX 83,502,000 the budget for last Financial year due to the reduction in local revenue and no Urban Discretionary Development Equalization Grant allocated to the department as compared to the previous FY's budget.

**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>203,248</b>	<b>58,429</b>	<b>217,232</b>
Locally Raised Revenues	9,247	6,204	9,247
Multi-Sectoral Transfers to LLGs_NonWage	8,712	6,207	16,891
Multi-Sectoral Transfers to LLGs_Wage	15,600	11,700	15,480
Other Transfers from Central Government	146,171	15,905	150,540
Sector Conditional Grant (Non-Wage)	6,016	4,512	7,572
Urban Unconditional Grant (Non-Wage)	2,000	2,274	2,000
Urban Unconditional Grant (Wage)	15,503	11,627	15,503
<b>Development Revenues</b>	<b>13,463</b>	<b>6,785</b>	<b>12,280</b>
Multi-Sectoral Transfers to LLGs_Gou	13,463	5,292	12,280
Other Transfers from Central Government	0	1,493	0
<b>Total Revenue Shares</b>	<b>216,711</b>	<b>65,214</b>	<b>229,512</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,103	22,432	30,982
Non Wage	172,145	14,510	186,250
<b>Development Expenditure</b>			
Domestic Development	13,463	5,292	12,280
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>216,711</b>	<b>42,234</b>	<b>229,512</b>

**Narrative of Workplan Revenues and Expenditure**

The department's approved budget is UGX 229,512,000 which has increased by 6% in comparison with the last year's budget because of the addition of funds amounting to UGX 14,000,000 from the Ministry of Gender for UWEP compared to previous budget for previous FY and provision of more sector conditional Grant non wage meant for community mobilization ,conducting women and youth councils meetings, FAL classes and purchase of goats for the disadvantaged (PWD) groups.



# Vote: 775 Ntungamo Municipal Council

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### 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>51,090</b>	<b>20,028</b>	<b>44,043</b>
Locally Raised Revenues	14,320	6,591	14,320
Multi-Sectoral Transfers to LLGs_NonWage	12,584	700	7,477
Urban Unconditional Grant (Non-Wage)	13,671	4,850	8,671
Urban Unconditional Grant (Wage)	10,515	7,886	13,575
<b>Development Revenues</b>	<b>9,411</b>	<b>9,716</b>	<b>20,154</b>
Multi-Sectoral Transfers to LLGs_Gou	595	900	1,580
Urban Discretionary Development Equalization Grant	8,816	8,816	18,574
<b>Total Revenue Shares</b>	<b>60,501</b>	<b>29,744</b>	<b>64,197</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,515	7,886	13,575
Non Wage	40,575	12,079	30,468
<b>Development Expenditure</b>			
Domestic Development	9,411	900	20,154
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>60,501</b>	<b>20,865</b>	<b>64,197</b>

### Narrative of Workplan Revenues and Expenditure

The department's approved budget has increased to UGX 64,242,000 reflecting 6% increase which is due to more Urban Discretionary Development Equalization Grant compared to last FY budget. But less Urban Unconditional Grant (Non-Wage) was allocated to planning department compared to previous FY. The focus will be on preparation of work plans, construction of main gate, procurement of projector, photocopier and internet router, submission of budgets and quarterly budget performance reports to relevant ministries, mid term review of Development plan and organizing monitoring of government projects.

### 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>34,974</b>	<b>25,138</b>	<b>38,239</b>
Locally Raised Revenues	7,820	5,997	9,820
Urban Unconditional Grant (Non-Wage)	3,560	1,446	3,560
Urban Unconditional Grant (Wage)	23,594	17,696	24,859
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>

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N/A			
<b>Total Revenue Shares</b>	<b>34,974</b>	<b>25,138</b>	<b>38,239</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	23,594	17,696	24,859
Non Wage	11,380	6,759	13,380
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>34,974</b>	<b>24,455</b>	<b>38,239</b>

**Narrative of Workplan Revenues and Expenditure**

The department's approved budget is Ugx 38,239,000 for FY 2018/19 reflecting 9% increase from the previous FY's budget brought about by more release of Locally Raised Revenues and Urban Unconditional Grant (Wage) to the department compared to last FY. This includes; Ugx 23,594,016 for wage and Ugx 13,380,00 for non-wage. The department will focus on ensuring all funds spent are properly accounted for and preparing internal audit reports.