

Vote: 777 Bushenyi- Ishaka 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 :



EDWARD KIWANUKA GWAVU

(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.

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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	859,898	530,728	859,898
Discretionary Government Transfers	936,469	735,455	1,071,299
Conditional Government Transfers	5,660,434	3,708,387	6,256,496
Other Government Transfers	134,806	621,606	1,170,240
Donor Funding	0	0	0
Grand Total	7,591,606	5,596,175	9,357,933

Revenue Performance by end of March of the Running FY

The institution planned to receive 644,924,000= as LR by the end of Q3 but actually received 530,728,000=(82%). It planned to receive 5,693,705,000= as central government transfers but actually received 5,596,175,000=(98%). The under performance in LR was as a result of the minister's directive on parking fees collections that was not welcomed by the tax payers

Planned Revenues for next FY

The institution plans to receive 9,357,933,000=, that is Shs.859,898,000= as local revenue and 8,498,036,000= as central government transfers. This year's revenues are expected to be higher than those of last financial year because according to the released IPFs from the central government, there has been inclusions of other grants like YLP and UWEP which were not included in last years IPFs.

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	1,486,184	1,067,519	1,582,517
Finance	308,534	185,213	272,314
Statutory Bodies	293,858	215,263	329,510
Production and Marketing	41,066	34,350	122,275
Health	434,490	312,482	575,532
Education	3,873,930	2,908,430	4,986,413
Roads and Engineering	847,442	656,360	1,187,603
Natural Resources	24,807	38,457	47,568
Community Based Services	174,373	47,578	174,665
Planning	89,195	89,013	58,151
Internal Audit	17,727	16,610	21,385
Grand Total	7,591,606	5,571,275	9,357,933
<i>o/w: Wage:</i>	4,348,375	3,261,281	5,154,807
<i>Non-Wage Recurrent:</i>	3,003,798	2,117,550	3,842,501

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Domestic Devt:	239,433	192,444	360,626
Donor Devt:	0	0	0

Expenditure Performance by end of March FY 2017/18

The institution had planned to spend 7,591,606,000= but actually spent 5,596,175,000=. The key priority expenditures of this local government included basically grading of several municipal roads like Basajja -Buhuura road,Katungu- Begumisa road,Kyamuhangazi Road among others. Other expenditures were met on payment of staff salaries,supervision and monitoring of projects, payment for political leaders seating allowances and school supervisions.

Planned Expenditures for the FY 2018/19

This institution is estimating to spend Shs.9,357,933,000=compared to the previous year's estimates totalling to Shs. 7,475,268,000=. The expenditure is expected to increase because of planned increase in the wage bill.

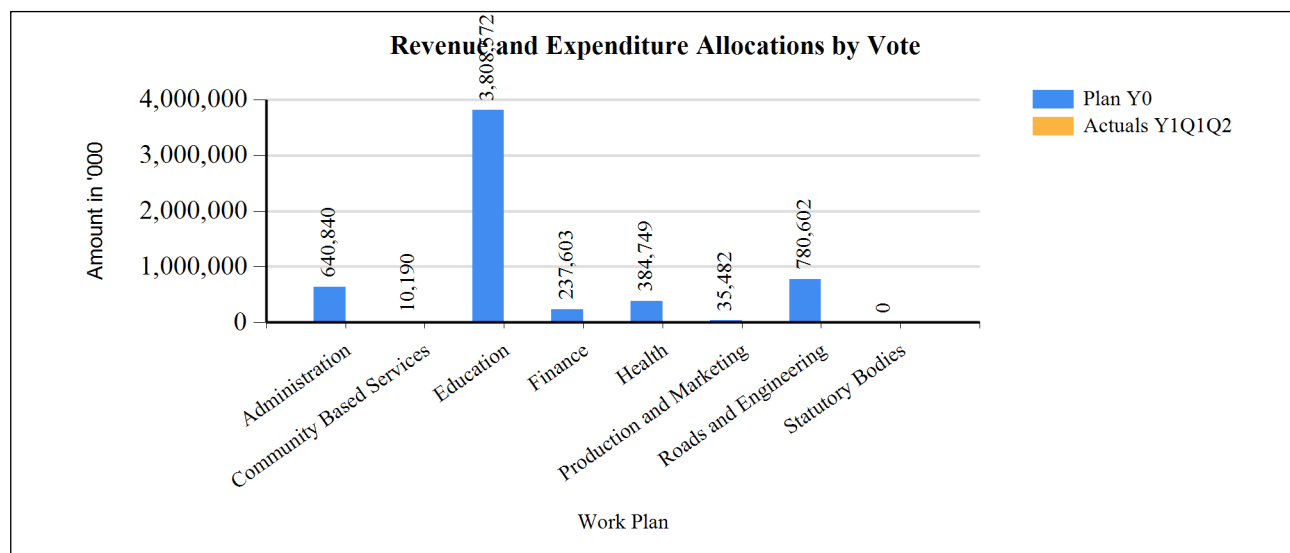
Medium Term Expenditure Plans

The medium term expenditure plans for this local government are that monitoring and supervision of government programmes such as UPE and USE will continue as in the previous year, implementation of projects will continue from where the previous F/Y ended, School inspection will be maintained, mobilisation of communities to ensure food security will be carried out, opening of community roads will be done, Physical planning of unplanned areas of the municipality will be done

Challenges in Implementation

The several constraints in implementing the future plans include: Land ownership where by all land belongs to the people. This makes it hard for council to open new roads in the municipality.The procurement process delays the process of awarding contracts leading to implementation problems such as delays. Failure by the central government to release all the budgeted funds affects this local government's efforts to implement projects and programmes. People's unwillingness to pay taxes.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
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1. Locally Raised Revenues	859,898	530,728	859,898
Advertisements/Bill Boards	11,000	10,114	16,740
Animal & Crop Husbandry related Levies	67,200	54,400	67,200
Application Fees	17,800	6,926	17,305
Business licenses	207,000	140,505	236,803
Inspection Fees	23,500	11,711	23,322
Land Fees	0	0	0
Local Hotel Tax	8,400	3,663	8,400
Local Services Tax	111,963	90,677	111,962
Market /Gate Charges	30,000	16,274	30,000
Other Fees and Charges	13,011	10,585	13,011
Park Fees	247,744	122,779	225,018
Property related Duties/Fees	107,000	61,244	87,856
Refuse collection charges/Public convenience	2,200	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	5,000
Rent & Rates - Non-Produced Assets – from other Govt units	13,080	1,850	0
Rent & rates – produced assets – from other govt. units	0	0	17,280
2a. Discretionary Government Transfers	936,469	735,455	1,071,299
Urban Discretionary Development Equalization Grant	132,413	132,413	128,425
Urban Unconditional Grant (Non-Wage)	329,546	247,160	339,575
Urban Unconditional Grant (Wage)	474,509	355,882	603,299
2b. Conditional Government Transfer	5,660,434	3,708,387	6,256,496
General Public Service Pension Arrears (Budgeting)	144,906	144,906	0
Gratuity for Local Governments	274,299	205,724	413,814
Pension for Local Governments	153,407	115,056	187,276
Salary arrears (Budgeting)	68,228	68,228	56,510
Sector Conditional Grant (Non-Wage)	1,078,129	201,475	815,187
Sector Conditional Grant (Wage)	3,873,866	2,905,400	4,551,509
Sector Development Grant	67,599	67,599	232,200
Transitional Development Grant	0	0	0
2c. Other Government Transfer	134,806	621,606	1,170,240
Support to PLE (UNEB)	3,500	4,159	5,000
Support to Production Extension Services	0	0	0
Uganda Road Fund (URF)	0	581,699	1,033,935
Uganda Women Entrepreneurship Program(UWEP)	39,131	9,783	39,131
Youth Livelihood Programme (YLP)	92,175	25,965	92,175
3. Donor	0	0	0

N/A

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Total Revenues shares	7,591,606	5,596,175	9,357,933
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i) Revenue Performance by March FY 2017/18

Locally Raised Revenues

The municipality planned to receive 651,303,000= in quarter one as LR but actually received 530,728,000=(81%). The deviation was as a result of the introduction of new government collection policies in the parking fees that were somehow resented by the tax payers. On hearing that the policies would start, tax payers started refusing to pay taxes.

Central Government Transfers

In quarter one, The municipal council planned to receive 4,362,225,000= but actually received 5,065,447,000=. The deviation was because on the council's request, the Road Fund released supplementary funds for mechanical imprest. Also, all development grants were released by the end of Q3

Donor Funding

Donor funding had not been planned.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In the FY 2017-2018, the LG planned to receive 859,898,000= as LR. This FY 2018-2019, it is planning to receive 859,898,000=. There is no increment

Central Government Transfers

In the FY 2017-2018, the LG planned to receive 5,328,868,386 as central government transfers. This FY, it is planning to receive 8,498,035,000=. There is an increment because the IPFs have indicated an increment in the wage bill.

Donor Funding

No donor funding is planned

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			
Agricultural Extension Services	0	0	59,710
District Production Services	35,402	25,803	52,197
District Commercial Services	5,664	8,547	10,368
Sub- Total of allocation Sector	41,066	34,350	122,275
Sector: Works and Transport			
District, Urban and Community Access Roads	847,442	656,360	1,136,058
Municipal Services	0	0	51,545
Sub- Total of allocation Sector	847,442	656,360	1,187,603
Sector: Education			
Pre-Primary and Primary Education	1,824,906	1,396,789	1,914,322
Secondary Education	1,605,800	1,076,195	2,046,191

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Skills Development	376,218	282,164	892,401
Education & Sports Management and Inspection	67,005	54,535	133,498
Sub- Total of allocation Sector	3,873,930	2,809,683	4,986,413
Sector: Health			
Primary Healthcare	416,101	297,607	551,728
Health Management and Supervision	18,389	10,876	23,804
Sub- Total of allocation Sector	434,490	308,482	575,532
Sector: Water and Environment			
Natural Resources Management	24,807	38,457	47,568
Sub- Total of allocation Sector	24,807	38,457	47,568
Sector: Social Development			
Community Mobilisation and Empowerment	174,373	47,578	174,665
Sub- Total of allocation Sector	174,373	47,578	174,665
Sector: Public Sector Management			
District and Urban Administration	1,486,184	1,067,519	1,582,517
Local Statutory Bodies	293,858	185,245	329,510
Local Government Planning Services	89,195	89,013	58,151
Sub- Total of allocation Sector	1,869,237	1,341,777	1,970,179
Sector: Accountability			
Financial Management and Accountability(LG)	308,535	185,213	272,314
Internal Audit Services	17,727	10,430	21,385
Sub- Total of allocation Sector	326,262	195,643	293,699

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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	1,436,518	1,057,275	1,564,859
General Public Service Pension Arrears (Budgeting)	144,906	144,906	0
Gratuity for Local Governments	274,299	205,724	413,814
Locally Raised Revenues	57,530	30,961	103,680
Multi-Sectoral Transfers to LLGs_NonWage	541,544	345,145	562,205
Pension for Local Governments	153,407	115,056	187,276
Salary arrears (Budgeting)	68,228	68,228	56,510
Urban Unconditional Grant (Non-Wage)	19,039	14,082	27,161
Urban Unconditional Grant (Wage)	177,566	133,174	214,213
Development Revenues	49,665	10,244	17,658
Locally Raised Revenues	39,421	0	0
Urban Discretionary Development Equalization Grant	10,244	10,244	17,658
Total Revenue Shares	1,486,184	1,067,519	1,582,517
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	177,566	133,174	214,213
Non Wage	1,258,952	924,101	1,350,646
Development Expenditure			
Domestic Development	49,665	10,244	17,658
Donor Development	0	0	0
Total Expenditure	1,486,184	1,067,519	1,582,517

Narrative of Workplan Revenues and Expenditure

In this FY, the department is planning to receive 1,020,313,000=, an increment of 75,673,000=(7%) when compared to the FY 2017/2018's 944,640,000=There is an increment in budgeting because IPFs from central government have been revised upwards.

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			
Recurrent Revenues	248,775	129,191	214,522
Locally Raised Revenues	105,755	29,146	47,813

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Urban Unconditional Grant (Non-Wage)	44,390	26,073	51,257
Urban Unconditional Grant (Wage)	98,630	73,972	115,453
Development Revenues	59,759	56,022	57,791
Multi-Sectoral Transfers to LLGs_Gou	59,759	56,022	57,791
Total Revenue Shares	308,534	185,213	272,314
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,630	73,972	115,453
Non Wage	150,146	55,219	99,069
Development Expenditure			
Domestic Development	59,759	56,022	57,791
Donor Development	0	0	0
Total Expenditure	308,535	185,213	272,314

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, the department is planning to receive 214,522,000= compared to 2017-2018's 248,776,000=. There is a fall by 34,254,000=(14%) because last year the department had planned for valuation of properties which is not the case this FY

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	291,658	213,063	329,510
Locally Raised Revenues	52,700	25,331	61,200
Multi-Sectoral Transfers to LLGs_NonWage	93,971	77,456	86,834
Urban Unconditional Grant (Non-Wage)	108,507	82,916	129,362
Urban Unconditional Grant (Wage)	36,480	27,360	52,114
Development Revenues	2,200	2,200	0
Urban Discretionary Development Equalization Grant	2,200	2,200	0
Total Revenue Shares	293,858	215,263	329,510
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,480	27,360	52,114
Non Wage	255,178	155,685	277,396
Development Expenditure			
Domestic Development	2,200	2,200	0

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Donor Development	0	0	0
Total Expenditure	293,858	185,245	329,510

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, the department is planning to receive 242,676,000=compared to 199,887,000=. There is an increment of 42,789,000=(21%). The increment has been brought by the fact that this organization will increase community sensitization in tax payments as revenue has been noted to fall year after year.

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	41,066	34,350	102,939
Locally Raised Revenues	2,280	5,866	2,500
Sector Conditional Grant (Non-Wage)	10,482	7,861	51,615
Sector Conditional Grant (Wage)	25,000	18,750	48,825
Urban Unconditional Grant (Non-Wage)	3,305	1,873	0
Development Revenues	0	0	19,336
Sector Development Grant	0	0	19,336
Total Revenue Shares	41,066	34,350	122,275
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	18,750	48,825
Non Wage	16,066	15,600	54,115
Development Expenditure			
Domestic Development	0	0	19,336
Donor Development	0	0	0
Total Expenditure	41,066	34,350	122,275

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, The department is planning to receive 122,275,000=compared to 2017-2018's total budget of 41,066,000=. There is an increment of 81,209,000=(%). This increment is because of the new grant-the agriculture extension grant that had not started by the time the previous budget was being prepared since it started in quarter 2

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	434,490	312,482	569,519
Locally Raised Revenues	34,804	15,111	22,500

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Sector Conditional Grant (Non-Wage)	16,812	12,609	16,812
Sector Conditional Grant (Wage)	367,937	275,953	525,037
Urban Unconditional Grant (Non-Wage)	14,937	8,810	5,170
Development Revenues	0	0	6,013
Sector Development Grant	0	0	6,013
Total Revenue Shares	434,490	312,482	575,532
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	367,937	275,953	525,037
Non Wage	66,553	32,530	44,482
Development Expenditure			
Domestic Development	0	0	6,013
Donor Development	0	0	0
Total Expenditure	434,490	308,482	575,532

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, the department is planning to receive 575,532,000= compared to 2017-2018's budget of 434,940,000=. There is an increment of 141,042,000= in the budget because in this year, there will be salary enhancement for the health workers

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	3,806,331	2,840,831	4,779,561
Locally Raised Revenues	14,329	15,764	12,500
Other Transfers from Central Government	3,500	5,625	5,000
Sector Conditional Grant (Non-Wage)	260,043	173,362	735,903
Sector Conditional Grant (Wage)	3,480,930	2,610,697	3,977,646
Urban Unconditional Grant (Non-Wage)	10,937	7,939	5,170
Urban Unconditional Grant (Wage)	36,592	27,444	43,342
Development Revenues	67,599	67,599	206,852
Sector Development Grant	67,599	67,599	206,852
Total Revenue Shares	3,873,930	2,908,430	4,986,413
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,517,522	2,618,376	4,020,988
Non Wage	288,809	191,307	758,573
Development Expenditure			

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Domestic Development	67,599	0	206,852
Donor Development	0	0	0
Total Expenditure	3,873,930	2,809,683	4,986,413

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, the department is planning to receive 4,986,413,000=compared to 3,873,930,000=of the 2017-2018 FY. There is an increment of 1,112,483,000=(32%). This is because the government will enhance salaries for secondary school science teachers as well as increasing the development grant

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	847,442	656,360	1,136,058
Locally Raised Revenues	3,012	9,955	18,500
Other Transfers from Central Government	0	597,194	1,033,935
Sector Conditional Grant (Non-Wage)	780,602	0	0
Urban Unconditional Grant (Non-Wage)	5,570	5,518	7,170
Urban Unconditional Grant (Wage)	58,258	43,694	76,453
Development Revenues	0	0	51,545
Urban Discretionary Development Equalization Grant	0	0	51,545
Total Revenue Shares	847,442	656,360	1,187,603
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,258	43,694	76,453
Non Wage	789,184	612,666	1,059,605
Development Expenditure			
Domestic Development	0	0	51,545
Donor Development	0	0	0
Total Expenditure	847,442	656,360	1,187,603

Narrative of Workplan Revenues and Expenditure

In this FY 2018/2019, the department is expecting to receive 1,187,603,000= compared to 847,442,000= of the previous FY 2017/18. There is an increment of 340,160,000 (40%) because there is need to open more access roads and install street lights in Ishaka town

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			

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Recurrent Revenues	24,807	38,457	47,568
Locally Raised Revenues	2,000	20,076	7,500
Urban Unconditional Grant (Non-Wage)	8,203	7,428	8,061
Urban Unconditional Grant (Wage)	14,604	10,953	32,007
Development Revenues	0	0	0
N/A			
Total Revenue Shares	24,807	38,457	47,568
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,604	10,953	32,007
Non Wage	10,203	27,504	15,561
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	24,807	38,457	47,568

Narrative of Workplan Revenues and Expenditure

In this F/Y 2018/2019, the department is planning to receive 47,568,000=compared to 24,807,000= of the previous F/Y 2017/18. There is an increment of 22,761,000=(23%). The increment is a result of the expected increment in the physical planners' salaries

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	174,373	47,578	174,665
Locally Raised Revenues	2,000	13,646	2,500
Other Transfers from Central Government	131,306	1,456	131,306
Sector Conditional Grant (Non-Wage)	10,190	7,643	10,858
Urban Unconditional Grant (Non-Wage)	5,469	5,777	2,061
Urban Unconditional Grant (Wage)	25,408	19,056	27,939
Development Revenues	0	0	0
N/A			
Total Revenue Shares	174,373	47,578	174,665
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,408	19,056	27,939
Non Wage	148,965	28,522	146,725

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Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	174,373	47,578	174,665

Narrative of Workplan Revenues and Expenditure

In this FY,2018-19,The department is planning to receive 174,665,000= compared to 174,373,000= of the FY 2017/18. There is an increment of 292,000=(8%). The increment is as a result of planned increase in expenditure on community mobilization on opening of community access roads.

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			
Recurrent Revenues	28,984	32,633	56,721
Locally Raised Revenues	2,522	14,838	16,500
Urban Unconditional Grant (Non-Wage)	11,851	6,837	12,035
Urban Unconditional Grant (Wage)	14,611	10,958	28,186
Development Revenues	60,211	56,379	1,430
Urban Discretionary Development Equalization Grant	60,211	56,379	1,430
Total Revenue Shares	89,195	89,013	58,151
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,611	10,958	28,186
Non Wage	14,373	21,675	28,535
Development Expenditure			
Domestic Development	60,211	56,379	1,430
Donor Development	0	0	0
Total Expenditure	89,195	89,013	58,151

Narrative of Workplan Revenues and Expenditure

In this FY 2018-19,the department is planning to receive 58,151,000= compared to 89,195,000= of 2017-2018. There is a fall of 40,632,000=(46%) because the department will not do a capital project this FY as was the case last year.

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	17,727	16,610	21,385

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Locally Raised Revenues	2,000	4,891	2,500
Urban Unconditional Grant (Non-Wage)	3,367	2,449	5,294
Urban Unconditional Grant (Wage)	12,360	9,270	13,591
Development Revenues	0	0	0
N/A			
Total Revenue Shares	17,727	16,610	21,385
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,360	3,090	13,591
Non Wage	5,367	7,340	7,794
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	17,727	10,430	21,385

Narrative of Workplan Revenues and Expenditure

In the FY, the department is planning to receive 21,385,000= compared to 17,727,000 of the FY 2017-18. There is an increment of 3,658,000=(26%). The increment is due to the need to travel to the accountant general's office to deliver quarterly reports On quarterly basis