

Vote: 782 Kisoro 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 :



Ndyana Richard, Mayor, Kisoro Municipal Council.

(Accounting Officer)

Signature :

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

Signed on Date: _____

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: 782 Kisoro 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
Local Revenues	1,168,020	342,322	116,802
Discretionary Government Transfers	840,988	653,928	934,965
Conditional Government Transfers	1,065,260	722,702	1,701,268
Other Government Transfers	382,116	125,473	931,217
Donor Funding	0	0	0
Grand Total	3,456,384	1,844,426	3,684,252

Revenue Performance by end of March of the Running FY

The Cumulative revenue performance for Third quarter FY 2017-18 was as follows, local revenue of shs 2342,322,000, Discretionary development of sh 653,928,000, conditional government transfer of shs 722,702,000 and other government transfers of shs 125,473,000 totaling to cumulative revenue of shs 1,844,426,000 (53.4% of the annual budget). The reasons for unspent balances was the commitment process. The revenue forecasts FY 2018-2019 include central government grants of shs 2,636,233,000, local revenue of shs 908,200,000 and other government transfers of shs 931,217,000 which totals to shs 4,475,650,000.

Planned Revenues for next FY

The revenue forecast FY 2018/19 will be shs 4,475,650,000 which will include shs 908,200,000 (20.3%) for local revenue. Shs 1,343,317,000(30) for wage, shs 1,052,724,000(23.5%) for non- wage and shs 1,171,409,000 (26.2%) for development. There has been a reduction in revenue forecasts compared to previous financial year(1,168,020,000) because of a reduction of local revenue due to political pronouncements on bus/taxi park fees.

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	825,159	449,862	306,735
Finance	327,707	162,280	171,188
Statutory Bodies	197,719	137,059	135,862
Production and Marketing	108,035	39,280	270,649
Health	356,325	244,187	680,697
Education	800,473	589,145	1,000,373
Roads and Engineering	324,689	132,093	600,536
Natural Resources	10,900	486	0
Community Based Services	459,895	25,286	419,672
Planning	2,000	0	55,358
Internal Audit	43,482	21,198	43,182
Grand Total	3,456,384	1,800,877	3,684,252

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<i>o/w: Wage:</i>	1,215,697	911,772	1,343,317
<i>Non-Wage Recurrent:</i>	1,519,819	669,787	1,204,526
<i>Domestic Devt:</i>	720,868	219,317	1,136,409
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

The Cumulative expenditure for the third quarter was shs 1,800,877,000 which has been spent according to departments as follows ; Administration 449,862,000, finance shs 162,280,000, statutory bodies shs 137,059,000 Production and Marketing shs 39,280,000 Health 244,187,000 ,Education shs 589,145,000 ,Roads and Engineering shs 132,093,000 Natural resources shs 486,000Community Baes Services25,286,000 and Audit shs 21,198,000.

Planned Expenditures for the FY 2018/19

The Expenditure plans for the financial year will be to enhance monitoring of Government programs and projects and ensure Value for money. Continue to mobilize communities, maintain and improve the physical infrastructure like roads, electricity, piped water, schools, health facilities, preserve and protect the environment, obtain and implement a physical development plan for the entire Municipality.

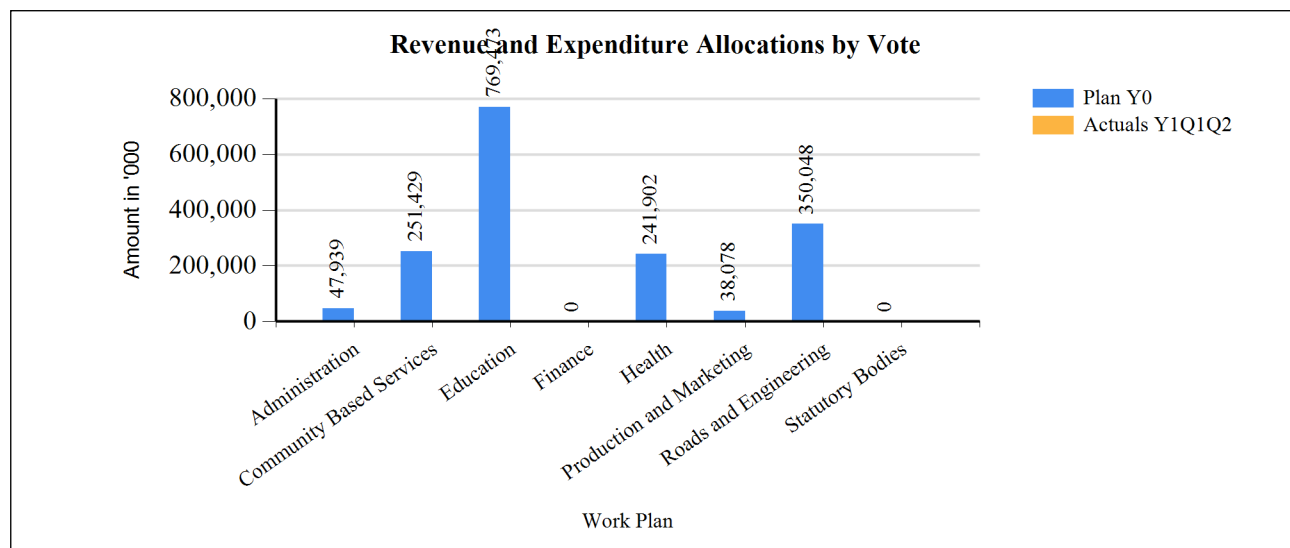
Medium Term Expenditure Plans

The medium term expenditure include: revenue mobilization and enhancement, payment of staff salaries, infrastructural improvement, monitoring and supervision of government projects and programmes, Town beautification and physical planning among other.

Challenges in Implementation

The major challenges include: inadequate funding, staffing gaps due wage shortfalls, and lack of adequate means of transport.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	1,168,020	342,322	116,802
Advertisements/Bill Boards	840	1,979	0
Animal & Crop Husbandry related Levies	21,000	22,600	0
Business licenses	117,600	54,801	20,000
Land Fees	131,250	29,668	0
Liquor licenses	4,200	1,972	0
Local Hotel Tax	23,100	1,300	0
Local Services Tax	31,500	8,005	0
Market /Gate Charges	252,000	133,766	36,802
Other Fees and Charges	81,795	15,992	0
Other licenses	0	4,875	0
Park Fees	315,000	57,420	50,000
Property related Duties/Fees	22,050	1,531	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	31,500	561	0
Registration of Businesses	12,600	2,102	0
Rent & Rates - Non-Produced Assets – from private entities	117,600	3,270	0
Sale of (Produced) Government Properties/Assets	2,520	1,243	0
Stamp duty	3,465	1,239	0
2a. Discretionary Government Transfers	840,988	653,928	934,965
Urban Discretionary Development Equalization Grant	92,749	92,749	85,479
Urban Unconditional Grant (Non-Wage)	237,822	178,367	248,785
Urban Unconditional Grant (Wage)	510,417	382,813	600,702
2b. Conditional Government Transfer	1,065,260	722,702	1,701,268
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	47,939	35,954	33,014
Pension for Local Governments	0	0	3,136
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	258,229	103,976	223,514
Sector Conditional Grant (Wage)	705,279	528,960	742,616
Sector Development Grant	53,812	53,813	698,989
Transitional Development Grant	0	0	0
2c. Other Government Transfer	382,116	125,473	931,217
Support to PLE (UNEB)	0	0	1,700
Support to Production Extension Services	0	0	129,272
Uganda Road Fund (URF)	0	88,076	437,193
Uganda Women Entrepreneurship Program(UWEP)	107,817	1,447	111,340

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Youth Livelihood Programme (YLP)	274,299	35,950	251,711
3. Donor	0	0	0
N/A			
Total Revenues shares	3,456,384	1,844,426	3,684,252

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

The cumulative revenue performance quarter one FY 2017/18 was shs 215,134,000= which is 18% of the local revenue budget. The under performance was due to political pronouncements on bus/taxi park fees and tendered sources of revenue which were still in tendering process.

Central Government Transfers

In the second quarter of FY 2017-2018 Council received shs 954,475,000 detailed as follows :- Discretionary development transfers of 428,223,000=, Conditional Government transfers 470,167,000=; Other government transfers of shs 56,086,000. The overall performance was 50%.

Donor Funding

There was no donor funding expected in the financial year.

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

The Municipal Council anticipates to collect Locally Raised Revenues of shs 908,200,000 in the course of the financial year. The details are local service tax shs 36,000,000, local hotel tax shs 24,000,000, market/ gate charges shs 252,000,000, business licenses shs 152,360,000, land fees shs 96,000,000, Bus/taxi park fees shs 162,240,000, Property rates shs 51,000,000 and other fees and licenses of shs 115,600,000.

Central Government Transfers

The revenue forecast FY 2018/19 central government transfers of shs 3,151,841,000 which will include conditional government transfers of shs 1,232,518,000, Discretionary Government Transfers of shs 934,965,000 and other government transfers of shs 984,357,000,000 which consists of UWEP of shs 111,340,000, YLP of shs 251,711,000, Road fund of shs 490,334,000, Support to PLE (UNEB) of shs 1,700,000 and support to production extension services of shs 129,272,000.

Donor Funding

There will be no donor funding in the financial year.

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	33,832	18,308	183,063
District Production Services	20,101	1,040	60,807
District Commercial Services	54,102	10,120	26,779
Sub- Total of allocation Sector	108,035	29,468	270,649
Sector: Works and Transport			

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District, Urban and Community Access Roads	302,119	93,911	402,008
District Engineering Services	17,271	4,015	107,253
Municipal Services	5,299	0	91,275
Sub- Total of allocation Sector	324,689	97,926	600,536
Sector: Education			
Pre-Primary and Primary Education	473,441	391,003	609,521
Secondary Education	163,245	92,493	210,219
Skills Development	123,388	20,201	123,389
Education & Sports Management and Inspection	36,398	8,058	57,244
Special Needs Education	4,000	0	0
Sub- Total of allocation Sector	800,473	511,756	1,000,373
Sector: Health			
Primary Healthcare	135,772	44,713	84,005
Health Management and Supervision	220,553	88,793	596,692
Sub- Total of allocation Sector	356,325	133,506	680,697
Sector: Water and Environment			
Natural Resources Management	10,900	0	0
Sub- Total of allocation Sector	10,900	0	0
Sector: Social Development			
Community Mobilisation and Empowerment	459,895	12,138	419,672
Sub- Total of allocation Sector	459,895	12,138	419,672
Sector: Public Sector Management			
District and Urban Administration	825,159	357,589	306,735
Local Statutory Bodies	197,719	118,052	135,862
Local Government Planning Services	2,000	0	55,358
Sub- Total of allocation Sector	1,024,878	475,640	497,955
Sector: Accountability			
Financial Management and Accountability(LG)	327,707	142,843	171,188
Internal Audit Services	43,482	20,233	43,182
Sub- Total of allocation Sector	371,189	163,076	214,370

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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	717,735	363,575	296,735
Gratuity for Local Governments	47,939	35,954	33,014
Locally Raised Revenues	142,092	79,757	10,000
Multi-Sectoral Transfers to LLGs_NonWage	319,959	85,805	52,905
Other Transfers from Central Government	0	6,249	0
Pension for Local Governments	0	0	3,136
Urban Unconditional Grant (Non-Wage)	0	0	27,978
Urban Unconditional Grant (Wage)	207,746	155,810	169,703
Development Revenues	107,424	86,287	10,000
Locally Raised Revenues	29,104	0	0
Multi-Sectoral Transfers to LLGs_Gou	41,910	17,794	0
Urban Discretionary Development Equalization Grant	36,410	68,494	10,000
Total Revenue Shares	825,159	449,862	306,735
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	207,746	152,758	169,703
Non Wage	509,990	157,555	127,033
Development Expenditure			
Domestic Development	107,424	47,276	10,000
Donor Development	0	0	0
Total Expenditure	825,159	357,589	306,735

Narrative of Workplan Revenues and Expenditure

The department plans to receive Uganda shs. 682,564,000= this comprises of Urban conditional grant (Wage) of Uganda shillings 169,703,000=, urban unconditional grant (Non wage) of Shs. 41,316,000=, Local revenue of Shs. 210,481,000=, gratuity of shs 33,014,000, pension of shs 3,136,000 and development of 57,466,000=. The budget for this financial is less than that of the last financial 2017/18 due to reduction in the central government grants and low local revenue due to new policies on local revenue e.g tax park and bus park policies.

Workplan Title : Finance

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

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Recurrent Revenues	327,707	162,280	171,188
Locally Raised Revenues	58,172	28,896	7,000
Multi-Sectoral Transfers to LLGs_NonWage	145,932	40,681	15,969
Urban Unconditional Grant (Non-Wage)	17,880	13,410	54,600
Urban Unconditional Grant (Wage)	105,723	79,292	93,619
Development Revenues	0	0	0
N/A			
Total Revenue Shares	327,707	162,280	171,188
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,723	72,319	93,619
Non Wage	221,984	70,524	77,569
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	327,707	142,843	171,188

Narrative of Workplan Revenues and Expenditure

The total budget for the department for the financial year will be 289,997,000. This has been appropriated as wage component of shs. 93,619,000

Non-wage will be 54,600,000 and local revenue is shs. 61,020,000. Compared to the previous year, there is a decrease by 37,710,000. This is due to reduction in local revenue financial year.

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	197,719	137,059	135,862
Locally Raised Revenues	45,000	14,398	10,000
Multi-Sectoral Transfers to LLGs_NonWage	80,055	43,934	0
Urban Unconditional Grant (Non-Wage)	33,120	49,070	77,332
Urban Unconditional Grant (Wage)	39,544	29,658	48,530
Development Revenues	0	0	0
N/A			
Total Revenue Shares	197,719	137,059	135,862
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,544	23,509	48,530

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Non Wage	158,175	94,543	87,332
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	197,719	118,052	135,862

Narrative of Workplan Revenues and Expenditure

The department was allocated shs. 281,138,000 of which shs. 48,530,000 is for wage, Shs. 93,913,000 is for non wage including Councillors allowances and Ex-gratia and shs 46,000,000 under local revenue. There was an increase in budget compared to last financial year (197,719,000) of shs 83,599,000 due to ex gratia and honararia for councilors that was not sufficient in the previous financial 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	59,910	32,818	234,299
Locally Raised Revenues	18,000	490	13,000
Multi-Sectoral Transfers to LLGs_NonWage	3,832	0	0
Other Transfers from Central Government	0	3,770	129,272
Sector Conditional Grant (Non-Wage)	13,078	9,809	48,610
Sector Conditional Grant (Wage)	25,000	18,750	41,416
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Development Revenues	48,125	6,462	36,349
Locally Raised Revenues	8,125	0	0
Sector Development Grant	0	0	19,336
Urban Discretionary Development Equalization Grant	14,429	6,462	17,013
Urban Unconditional Grant (Non-Wage)	25,571	0	0
Total Revenue Shares	108,035	39,280	270,649
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	18,173	41,416
Non Wage	34,910	4,833	192,883
Development Expenditure			
Domestic Development	48,125	6,462	36,349
Donor Development	0	0	0
Total Expenditure	108,035	29,468	270,649

Narrative of Workplan Revenues and Expenditure

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The department will receive UGX270,649,000 and spend it according to the work plan. The budget has been appropriated as shs 13,000,000 for local revenue, shs 2,000,000 for Urban conditional grant(non wage), shs 48,610,000 for Sector conditional grant(non wage) shs 41,416,000 for sector conditional grant (wage) shs 19,336,000 sector development grant, shs 17,013,000 for Discretionary development equalization grant and shs 129,272,000 as grant for agricultural extension services. The budget is more than that of previous year (2017-2018) because of grant for agricultural extension services and sector development grant that had not been budgeted for in the previous year.

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	296,325	205,859	180,605
Locally Raised Revenues	31,800	1,898	14,000
Multi-Sectoral Transfers to LLGs_NonWage	117,584	60,063	0
Other Transfers from Central Government	0	33,693	0
Sector Conditional Grant (Non-Wage)	54,531	40,898	54,531
Sector Conditional Grant (Wage)	28,969	21,727	33,559
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Urban Unconditional Grant (Wage)	63,441	47,581	76,515
Development Revenues	60,000	38,328	500,092
Multi-Sectoral Transfers to LLGs_Gou	0	8,328	0
Sector Development Grant	0	0	500,092
Urban Unconditional Grant (Non-Wage)	60,000	30,000	0
Total Revenue Shares	356,325	244,187	680,697
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	92,410	58,305	110,074
Non Wage	203,915	69,504	70,531
Development Expenditure			
Domestic Development	60,000	5,697	500,092
Donor Development	0	0	0
Total Expenditure	356,325	133,506	680,697

Narrative of Workplan Revenues and Expenditure

The department budget for the financial year 2018-2019 will be shs 782,260,000 and has been appropriated as shs 14,000,000 for local revenue , shs 76,515,000 for urban un conditional grant (wage), shs 33,559,000 as sector conditional grant(wage) , shs 56,531,000 as Sector conditional grant(non wage), shs 2,000,000 as urban un conditional grant(non wage) and shs 511,092,000 for development. There is an increase in the budget compared to FY 2017-18 (356,325,000) by 425,935,000 due to increase in development grant for construction of health center grant.

Workplan Title : Education

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	746,660	535,333	820,812
Locally Raised Revenues	30,000	3,950	14,000
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
Other Transfers from Central Government	0	0	1,700
Sector Conditional Grant (Non-Wage)	64,350	42,900	113,287
Sector Conditional Grant (Wage)	651,310	488,483	667,640
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Urban Unconditional Grant (Wage)	0	0	22,186
Development Revenues	53,812	53,813	179,561
Sector Development Grant	53,812	53,813	179,561
Total Revenue Shares	800,473	589,145	1,000,373
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	651,310	484,338	689,826
Non Wage	95,350	27,418	130,987
Development Expenditure			
Domestic Development	53,812	0	179,561
Donor Development	0	0	0
Total Expenditure	800,473	511,756	1,000,373

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019, an allocation of shs. 1,000,373,000/= has been proposed as may be compared to the FY 2017/2018 of shs. 800,473,000/= that indicates a big difference of 199,900,000/=

due to the increase of Central government transfer like salaries for science teachers and sector development grant.

The Budget has been appropriated as follows:-

1. Sector conditional grant(Wage) of shs 667,640,000
2. Sector conditional grant(Non-Wage) of shs 113,287,000
3. Other government transfers (UNEB) of shs 1,700,000
4. Local Revenue of shs 14,000,000/=
5. Urban un conditional grant (non wage) of shs 2,000,000
6. Sector Development grant of shs 179,561,000/=

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	232,217	97,665	190,130

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Locally Raised Revenues	0	7,991	11,602
Multi-Sectoral Transfers to LLGs_NonWage	55,276	50	0
Other Transfers from Central Government	0	38,810	85,253
Sector Conditional Grant (Non-Wage)	112,445	0	0
Urban Unconditional Grant (Non-Wage)	3,903	5,369	2,000
Urban Unconditional Grant (Wage)	60,594	45,446	91,275
Development Revenues	92,472	34,428	410,406
Locally Raised Revenues	65,299	1,386	0
Multi-Sectoral Transfers to LLGs_Gou	0	2,000	38,466
Other Transfers from Central Government	0	27,861	351,941
Urban Discretionary Development Equalization Grant	0	0	20,000
Urban Unconditional Grant (Non-Wage)	27,173	3,181	0
Total Revenue Shares	324,689	132,093	600,536
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,594	43,812	91,275
Non Wage	171,623	43,733	98,855
Development Expenditure			
Domestic Development	92,472	10,380	410,406
Donor Development	0	0	0
Total Expenditure	324,689	97,926	600,536

Narrative of Workplan Revenues and Expenditure

The Department will receive and spend Ugx. 649,457,000 to fund its activities. The details of the budget will be shs 21,900,000 for local revenue shs 91,275,000 for wage, Ugx 2,000,000 for Urban unconditional Grant non wage and Ugx 351,941,000 for development (URF), Ugx 85,253,000 for mechanical imprest and operations (URF) Ugx 20,000,000 for DDEG and Ugx 15,000,000 from property tax. There was an increase in total budget compared to last financial because of increase of IPFs from in central government (URF).

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			
Recurrent Revenues	10,900	486	0
Locally Raised Revenues	10,300	486	0
Multi-Sectoral Transfers to LLGs_NonWage	600	0	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	10,900	486	0

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	0	0	0
Non Wage	10,900	0	0
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	10,900	0	0

Narrative of Workplan Revenues and Expenditure

N/A

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			
<i>Recurrent Revenues</i>	100,860	25,286	419,672
Locally Raised Revenues	18,000	2,670	12,000
Multi-Sectoral Transfers to LLGs_NonWage	34,066	3,332	0
Other Transfers from Central Government	23,081	0	363,051
Sector Conditional Grant (Non-Wage)	13,825	10,369	7,086
Urban Unconditional Grant (Non-Wage)	0	0	4,000
Urban Unconditional Grant (Wage)	11,887	8,915	33,535
<i>Development Revenues</i>	359,035	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Other Transfers from Central Government	359,035	0	0
Total Revenue Shares	459,895	25,286	419,672
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	11,887	2,448	33,535
Non Wage	88,973	9,690	386,137
<i>Development Expenditure</i>			
Domestic Development	359,035	0	0
Donor Development	0	0	0
Total Expenditure	459,895	12,138	419,672

Narrative of Workplan Revenues and Expenditure

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The budget for the department in the financial year will be shs 420,672,000 which has been appropriated as shs 12,000,000 for local revenue ,shs 33,535,000 for wages,shs 11,086,000 for non wage and shs 363,051,000 for YLP and UWEP activities .There was a slight reduction in the budget of 2018-2019 compared to budget of 2017-2018(425,895,000) of shs 39,223,000 due to reduction in local revenue allocation and UWEP /YLP funding.

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	2,000	0	55,358
Locally Raised Revenues	2,000	0	10,000
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Urban Unconditional Grant (Wage)	0	0	43,358
Development Revenues	0	0	0
N/A			
Total Revenue Shares	2,000	0	55,358
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	43,358
Non Wage	2,000	0	12,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	2,000	0	55,358

Narrative of Workplan Revenues and Expenditure

The department planned to receive and spend shs 55,538,000 which is under local revenue that will be spent in carrying out activities in planning department. This has been appropriated as local revenue of shs 10,000,000, Urban un conditional grant(non Wage) of shs 2,000,000 and urban un conditional grant (wage) of shs 43,358,000. The increase compared to last financial year (2,000,000) of shs 53,358,000 is due to staff we intend to recruit in the department .The activities in the department will include integrated annual work plan,organizing budget conference, prepare annual statistical abstracts and reports.

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	43,482	21,198	43,182
Locally Raised Revenues	22,000	5,087	15,200
Urban Unconditional Grant (Non-Wage)	0	0	6,000
Urban Unconditional Grant (Wage)	21,482	16,112	21,982

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<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	43,482	21,198	43,182
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	21,482	15,236	21,982
Non Wage	22,000	4,997	21,200
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	43,482	20,233	43,182

Narrative of Workplan Revenues and Expenditure

The department is to receive and spend shs 43,182,000 during 2018/2019. This was appropriated as follows: Local Revenue shs 15,200,000, Non wage shs 6,000,000 Wage shs 21,982,000. A reduction in the budget compared to this year is due to shortfall in Local Revenue.