

# Vote: 783 Mityana 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 :



SSEBUDDE JOSEPH, TOWN CLERK ,  
MITYANA MUNICIPAL COUNCIL

(Accounting Officer)

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

Signature :

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

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

# Vote: 783 Mityana Municipal Council

# FY 2018/19

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

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

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

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

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

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

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

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

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

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

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

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

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**Vote: 783 Mityana Municipal Council****FY 2018/19**

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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: 783 Mityana Municipal Council

# FY 2018/19

## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	1,124,115	509,373	1,124,115
Discretionary Government Transfers	1,178,458	950,974	1,238,181
Conditional Government Transfers	4,747,825	3,555,824	5,568,461
Other Government Transfers	246,958	348,691	865,853
Donor Funding	0	0	0
Grand Total	7,297,357	5,364,862	8,796,610

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

By the end of third quarter for FY2017/2018 Mityana Municipal Council had raised a total of Shs 5,167,073,946 from various sources, representing 70.81% of the annual Municipal budget. By close of the quarter, the municipal had realized 42.61% of the projected local revenue, Discretionary Government transfers 80.7%, Sector conditional grants (wage and non-wage) at 75%, other government transfers were at 141.19%. Sector conditional grants and development grants performed at above 75% for the reasons that development grants as a policy are meant to have all been disbursed by end of third quarter.

### Planned Revenues for next FY

Mityana Municipal Council during FY 2018/2019, expects to receive a total sum of shs 8,796,892,568 from various revenue sources, representing 20.54% increase compared to FY 2017/2018 of Shs 7,297,357,000. The increment in the expected revenue is due to wage enhancement among health workers, science cadre and teachers; provision of health and production development grants; and increase in IPF for roads under road fund. The increase is as a result of: Discretionary Government transfers increased by 5.07% from that of Financial year 2017/2018. Conditional grant transfers up from that of 2017/2018 by 17.28% to take care of the enhanced salaries. A notable increase of about five fold in other Government transfers largely because of URF.

### 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	616,070	772,566	1,287,490
Finance	311,391	173,386	237,349
Statutory Bodies	297,858	168,297	242,076
Production and Marketing	61,627	32,525	105,090
Health	598,632	441,780	761,156
Education	3,955,642	3,095,256	4,519,546
Roads and Engineering	681,215	233,675	696,346
Natural Resources	240,258	56,989	517,238
Community Based Services	334,026	180,665	333,791
Planning	169,909	196,099	63,364
Internal Audit	30,727	13,625	33,164

**Vote: 783 Mityana Municipal Council****FY 2018/19**

<b>Grand Total</b>	<b>7,297,357</b>	<b>5,364,862</b>	<b>8,796,610</b>
<i>o/w: Wage:</i>	3,930,876	3,121,973	4,717,307
<i>Non-Wage Recurrent:</i>	2,709,675	1,654,476	2,645,484
<i>Domestic Devt:</i>	656,806	588,412	1,433,819
<i>Donor Devt:</i>	0	0	0

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

By the end of third quarter for FY 2017/2018 Mityana Municipal Council through various departments had spent a total of Shs. 5,364,862,000 representing 74% of the Municipal annual budget for 2017/2018. By end of March 2018 Departments had of their annual budgets spent as follows Administration 25% above annual budget, Finance 55.68%, Statutory 56.5%, Production ( 53%), Health(73.79), Education(78.25%), Roads (34.3%), Natural resources (23.72%), Community based services(54.09%), Planning (115%) and internal Audit ( 44%) .

Future Plans indicate Municipal Departments having their departments budgets adjusted as follows Administration 108.98 % increase, Finance a reduction by 23.78% due to Multi-sectoral transfers centralized in administration, Statutory reduction of 18.73%, Production an increase of 70.53%, Health increased by 27.15%, Education increased by 14.26% due funds allocated for a seed secondary school and enhanced salaries, Roads increased by 2.22% ,Natural resources increased by 115.4%, Community reduced by 0.07% ,Planning reduced by 62.71% due to centralization of multi-sectoral transfers to Administration and internal audit an increase of 7.93% due more local revenue allocation to support enhanced oversight role.

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

The total expenditure plan for the Shs 8,796,892,568 will be spent through the different departments and sections as follows. Administration Shs 1,287,490,000 inclusive of multi-sectoral transfers; Finance Shs 237,349,079; Statutory Shs 242,076,453; Production and Marketing Shs 105,089,956; Health Shs 761,155,884; Education Shs 4,519,546,278; Works Shs 696,346,000; Natural Resource Shs 517,521,000; Community Based Services Shs 333,790,897; Planning Shs 63,363,556; and Internal Audit Sh 33,164,112. Changes are due to development grants and salary enhancement and increase of funding from Uganda Road Fund.

**Medium Term Expenditure Plans**

Payment of staff salaries, recruitment by replacement basis of staff, burial of unclaimed human bodies, construction of classrooms in primary schools, construction of maternity ward at Naama health Centre III, pit latrine, roads, preparation of Mityana Municipal council physical development plan, community empowerment, mainstreaming of cross cutting issues, facilitation of municipal development forum, reduction of morbidity and mortality, facilitation of council activities, renovation of offices, agricultural extension services

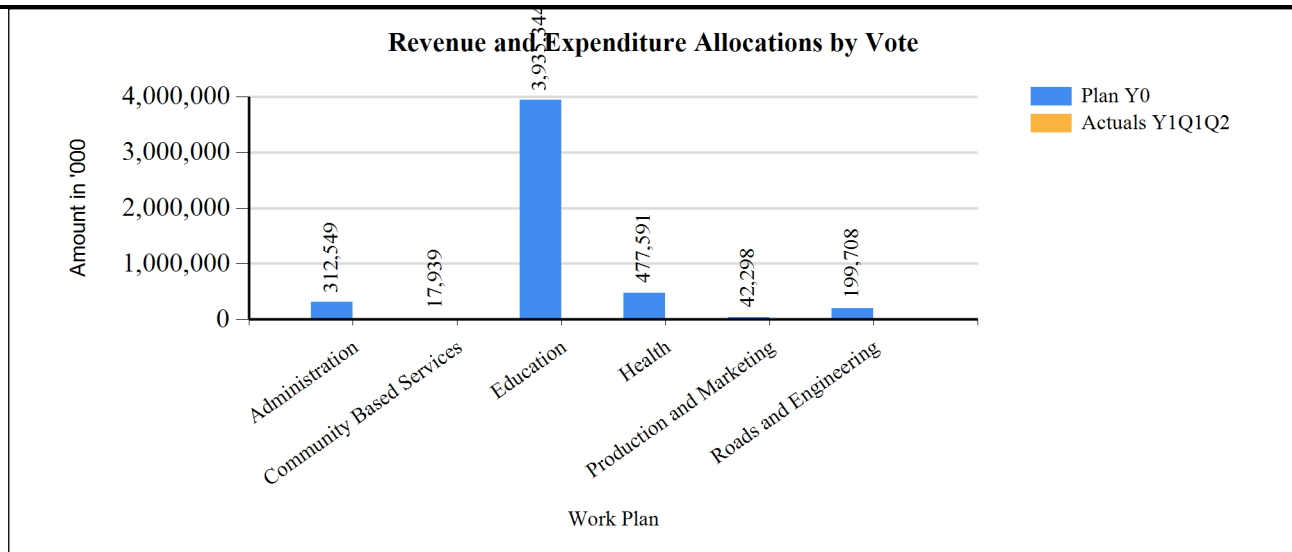
**Challenges in Implementation**

- Lack of funds required to prepare Mityana Municipal Council Physical Development
- With only 4 Substantive Heads of Departments , service delivery is negatively affected
- Lack of Means of Transport
- Lack of Permanent Office space
- Negative attitude towards Payment of taxes

**G1: Graph on the revenue and expenditure allocations by Department**

## Vote: 783 Mityana Municipal Council

FY 2018/19



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>1,124,115</b>	<b>509,373</b>	<b>1,124,115</b>
Advertisements/Bill Boards	14,735	500	14,735
Agency Fees	24,000	0	24,000
Animal & Crop Husbandry related Levies	26,546	9,764	26,546
Application Fees	2,143	1,249	2,143
Business licenses	255,929	158,106	180,929
Ground rent	7,627	3,150	0
Inspection Fees	6,000	11,419	10,271
Liquor licenses	300	0	300
Local Hotel Tax	32,522	3,350	32,522
Local Services Tax	69,317	35,344	69,317
Lock-up Fees	0	12,745	0
Market /Gate Charges	35,525	26,838	35,525
Miscellaneous receipts/income	11,674	6,341	0
Other Fees and Charges	2,000	325	2,000
Other licenses	4,271	1,490	4,633
Park Fees	149,673	40,766	9,000
Property related Duties/Fees	374,674	166,691	291,542
Quarry Charges	4,653	300	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,271	1,296	0
Rent & Rates - Non-Produced Assets – from other Govt units	95,254	29,699	94,972

**Vote: 783 Mityana Municipal Council****FY 2018/19**

Rent & Rates - Non-Produced Assets – from private entities	0	0	294,177
Sale of non-produced Government Properties/assets	2,000	0	2,000
Street Parking fees	0	0	29,503
<b>2a. Discretionary Government Transfers</b>	<b>1,178,458</b>	<b>950,974</b>	<b>1,238,181</b>
Urban Discretionary Development Equalization Grant	268,522	268,522	233,770
Urban Unconditional Grant (Non-Wage)	403,224	302,418	395,086
Urban Unconditional Grant (Wage)	506,712	380,034	609,325
<b>2b. Conditional Government Transfer</b>	<b>4,747,825</b>	<b>3,555,824</b>	<b>5,568,461</b>
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	34,173	34,173	195,371
Pension for Local Governments	25,409	19,057	45,083
Salary arrears (Budgeting)	15,363	15,363	15,363
Sector Conditional Grant (Non-Wage)	1,133,967	630,543	862,815
Sector Conditional Grant (Wage)	3,424,164	2,741,939	4,107,982
Sector Development Grant	114,749	114,749	341,847
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>246,958</b>	<b>348,691</b>	<b>865,853</b>
Other	0	110,050	0
Support to PLE (UNEB)	0	0	7,651
Uganda Road Fund (URF)	0	103,864	595,628
Uganda Women Entrepreneurship Program(UWEP)	69,684	0	92,858
Youth Livelihood Programme (YLP)	177,275	134,777	169,716
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>7,297,357</b>	<b>5,364,862</b>	<b>8,796,610</b>

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

The Municipal's cumulative local revenue out turn for three quarters (July 2017-March 2018) was shs. 509,373,000= against the approved budget of shs 1,124,115, 000/= representing 45.31% . The low Local revenue performance is attributed to change of policy on the collection of parking fees from taxi parks, high default rate of property tax collections, trading licence being collected based on calendar year rather than financial year.

**Central Government Transfers**

# Vote: 783 Mityana Municipal Council

# FY 2018/19

The cumulative releases of Central Government transfers by the end of the third quarter was shs. 4,885,489,000 against the total approved budget for FY 2017-2018 of shs. 6,173,241,000 representing 78.65% of the planned annual revenues from Government transfers. Out of the budget, development grant constituted shs 114, 748,899 which was realized 100%, sector conditional grant (wage) shs 2,655,031,079 out of shs 3,540,041,438 representing 75%, sector conditional (non- wage) shs 700,871,069 out of 934,494,759 representing 75%. Receipt of other grants( urban unconditional grant-wage, Urban unconditional grant non-wage, pension, gratuity Discretionary Development equalization grant, salary arrears,) 1,025,051,929 out of 1, 366,735, 905 representing 75%. Other central Government transfers(UNEB,UWEP, YLP, URF) shs 297,204,553 was realised out of 377,893,017 representing 78.65%

## Donor Funding

There was no budget under this source during the year.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The Municipal council maintains its budget for Locally raised revenues as for the financial year 2017/2018 on account of sensitivity associated with adjustments upwards

### Central Government Transfers

During financial year 2018/2019, Council expects to receive Shs 7,672,495,000 from various sources representing 24.29% increase as compared to shs.6,173,241,000 of financial year 2017/2018. Central Government transfers : Discretionary Government transfers increased by 5.07%, Conditional Government transfers increased by 17.28% due to enhanced salaries, Other Government transfers increased by 250.61% due to increase in URF allocation

## Donor Funding

The Municipal council has no projected funds expected from Donations

## 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	84,470
District Production Services	49,462	19,480	7,754
District Commercial Services	12,166	7,166	12,866
<b><i>Sub- Total of allocation Sector</i></b>	<b>61,628</b>	<b>26,647</b>	<b>105,090</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	470,188	173,147	508,568
District Engineering Services	148,509	13,880	89,344
Municipal Services	62,518	46,648	98,433
<b><i>Sub- Total of allocation Sector</i></b>	<b>681,215</b>	<b>233,675</b>	<b>696,346</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	2,168,301	1,621,453	2,606,525
Secondary Education	1,335,518	1,104,299	1,332,800
Skills Development	393,816	295,362	488,233
Education & Sports Management and Inspection	58,007	74,142	91,989



# Vote: 783 Mityana Municipal Council

## FY 2018/19

<i>Sub- Total of allocation Sector</i>	<i>3,955,642</i>	<i>3,095,256</i>	<i>4,519,546</i>
<b>Sector: Health</b>			
Primary Healthcare	103,505	73,531	102,102
Health Management and Supervision	495,128	368,248	659,054
<i>Sub- Total of allocation Sector</i>	<i>598,632</i>	<i>441,780</i>	<i>761,156</i>
<b>Sector: Water and Environment</b>			
Natural Resources Management	240,258	56,989	517,238
<i>Sub- Total of allocation Sector</i>	<i>240,258</i>	<i>56,989</i>	<i>517,238</i>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	334,026	120,270	333,791
<i>Sub- Total of allocation Sector</i>	<i>334,026</i>	<i>120,270</i>	<i>333,791</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	616,070	772,566	1,287,490
Local Statutory Bodies	297,858	165,270	242,076
Local Government Planning Services	169,909	196,099	63,364
<i>Sub- Total of allocation Sector</i>	<i>1,083,837</i>	<i>1,133,935</i>	<i>1,592,930</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	311,391	173,386	237,349
Internal Audit Services	30,727	13,625	33,164
<i>Sub- Total of allocation Sector</i>	<i>342,118</i>	<i>187,010</i>	<i>270,513</i>

# Vote: 783 Mityana Municipal Council

# FY 2018/19

## 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>585,494</b>	<b>694,494</b>	<b>1,166,436</b>
Gratuity for Local Governments	34,173	34,173	195,371
Locally Raised Revenues	117,659	49,410	75,770
Multi-Sectoral Transfers to LLGs_NonWage	48,343	284,473	529,111
Multi-Sectoral Transfers to LLGs_Wage	89,509	0	0
Pension for Local Governments	25,409	19,057	45,083
Salary arrears (Budgeting)	15,363	15,363	15,363
Urban Unconditional Grant (Non-Wage)	55,730	41,965	31,676
Urban Unconditional Grant (Wage)	199,307	250,052	274,063
<b>Development Revenues</b>	<b>30,577</b>	<b>78,072</b>	<b>121,054</b>
Locally Raised Revenues	10,577	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	50,420	105,196
Urban Discretionary Development Equalization Grant	15,000	13,948	15,857
Urban Unconditional Grant (Non-Wage)	5,000	13,704	0
<b>Total Revenue Shares</b>	<b>616,070</b>	<b>772,566</b>	<b>1,287,490</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	199,307	250,052	274,063
Non Wage	386,186	444,442	892,373
<b>Development Expenditure</b>			
Domestic Development	30,577	78,072	121,054
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>616,070</b>	<b>772,566</b>	<b>1,287,490</b>

## Narrative of Workplan Revenues and Expenditure

The total budget for the department is shs. 1,287,490,775 representing 108% increment when compared with budget of last FY 2017/18. Out of the planned budget multi-sectoral transfers constituents 48.22%, urban unconditional grant(wage) constitute 21.34%, urban un conditional grant (non-wage) constitute 3.22% and discretionary development equalization grant constitute 1.23% . locally raised revenue constitutes 5.89%, othet Central Government releases 18.97% . The increase in the department budget is attributed to increase in allocations of pension of shs. 19,673,627, wage shs. 74,755,666, multi sectoral transfers of shs 620,795,083 and gratuity shs 161,198,188.

On the expenditure side shs. 1,166,456,014 representing 90.6% will be recurrent budget and shs 121,053,761 will be capital development representing 9.4% of the total departmental budget.

# Vote: 783 Mityana Municipal Council

# FY 2018/19

## Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>306,391</b>	<b>173,386</b>	<b>235,635</b>
Locally Raised Revenues	162,121	40,842	90,006
Multi-Sectoral Transfers to LLGs_NonWage	41,527	60,583	0
Urban Unconditional Grant (Non-Wage)	44,871	26,450	62,785
Urban Unconditional Grant (Wage)	57,872	45,510	82,844
<b>Development Revenues</b>	<b>5,000</b>	<b>0</b>	<b>1,715</b>
Multi-Sectoral Transfers to LLGs_Gou	5,000	0	0
Urban Discretionary Development Equalization Grant	0	0	1,715
<b>Total Revenue Shares</b>	<b>311,391</b>	<b>173,386</b>	<b>237,349</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	57,872	45,510	82,844
Non Wage	248,519	127,875	152,791
<b>Development Expenditure</b>			
Domestic Development	5,000	0	1,715
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>311,391</b>	<b>173,386</b>	<b>237,349</b>

## Narrative of Workplan Revenues and Expenditure

The total department budget is shs 237,349,079. the budget shall be realised from the following sources; UCG - wage 82,844,000/= representing 35%, UCG - N/Wage 32,784,905/=representing 13.8%, DDEG 1,714,543/= representing 0.7%, Local Revenue 90,005,631/= representing 38% and IFMS 30,000,000/= representing 12.6%. Of the planned expenditure of Shs 237,349,0079/=, wage constitutes 35%, recurrent costs 64.3% and Development 0.7%.

## 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>297,858</b>	<b>168,297</b>	<b>242,076</b>
Locally Raised Revenues	126,580	49,837	78,700
Multi-Sectoral Transfers to LLGs_NonWage	15,648	13,108	0
Urban Unconditional Grant (Non-Wage)	116,692	78,395	123,296
Urban Unconditional Grant (Wage)	38,938	26,957	40,080
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			

## Vote: 783 Mityana Municipal Council

FY 2018/19

<b>Total Revenue Shares</b>	<b>297,858</b>	<b>168,297</b>	<b>242,076</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	38,938	26,957	40,080
Non Wage	258,920	138,313	201,996
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>297,858</b>	<b>165,270</b>	<b>242,076</b>

**Narrative of Workplan Revenues and Expenditure**

The department has a total budget of shs. 242,076,453 representing 23 % reduction when compared with the budget for FY 2017/2018 . The decrease is due insufficient indicative planning figures for Councillors' allowances and EX-Gratia. Out of the expected budget urban unconditional grant (wage) constitutes 16.5%, Urban un- conditional grant (non wage) 8.29%, Central conditional releases, constitute 42.64%, locally raised revenue constitute 32.51%. on the expenditure 100% of the department budget is recurrent expenditure.

**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>61,627</b>	<b>32,525</b>	<b>85,754</b>
Locally Raised Revenues	10,000	220	2,000
Multi-Sectoral Transfers to LLGs_NonWage	9,330	582	0
Sector Conditional Grant (Non-Wage)	17,298	12,973	58,754
Sector Conditional Grant (Wage)	25,000	18,750	25,000
<i>Development Revenues</i>	<b>0</b>	<b>0</b>	<b>19,336</b>
Sector Development Grant	0	0	19,336
<b>Total Revenue Shares</b>	<b>61,627</b>	<b>32,525</b>	<b>105,090</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	25,000	12,871	25,000
Non Wage	36,628	13,775	60,754
<i>Development Expenditure</i>			
Domestic Development	0	0	19,336
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>61,628</b>	<b>26,647</b>	<b>105,090</b>

# Vote: 783 Mityana Municipal Council

# FY 2018/19

## Narrative of Workplan Revenues and Expenditure

The department expects a total budget of SHS 105,089,957. out of which Shs,103,089,957 representing 98 % from central government and shs. 2,000,000 representing 2 % local revenue sources .There is 51% increase if compared with budget for FY 2017/2018 of SHS 52,297885. The sources include sector conditional grant -wage worth shs.25,000,000 representing 23.7% of the total budget ,sector conditional grant -non wage recurrent shs. 60,754,019 representing 57.8 % of the total budget and sector conditional development grant shs. 19,335,938 representing 18.39% of the total budget. Bringing back the sector non-wage recurrent shs. 60754019 to 100%, shs,12,945,054 representing 21.17 will cater for commercial sector activities,shs.40,373,965 representing 66.45 % will cater for Agriculture Extension services and shs.7,514,016 representing 12.36 % will cater for production management services

### 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>568,632</b>	<b>413,554</b>	<b>739,617</b>
Locally Raised Revenues	45,269	45,107	40,000
Multi-Sectoral Transfers to LLGs_NonWage	10,425	10,254	0
Sector Conditional Grant (Non-Wage)	55,079	41,309	55,079
Sector Conditional Grant (Wage)	422,511	316,884	638,323
Urban Unconditional Grant (Non-Wage)	0	0	6,215
Urban Unconditional Grant (Wage)	35,348	0	0
<b>Development Revenues</b>	<b>30,000</b>	<b>28,226</b>	<b>21,539</b>
Sector Development Grant	0	0	18,039
Urban Discretionary Development Equalization Grant	30,000	28,226	3,500
<b>Total Revenue Shares</b>	<b>598,632</b>	<b>441,780</b>	<b>761,156</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	457,859	316,884	638,323
Non Wage	110,773	96,670	101,294
<b>Development Expenditure</b>			
Domestic Development	30,000	28,226	21,539
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>598,632</b>	<b>441,780</b>	<b>761,156</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 783 Mityana Municipal Council

## FY 2018/19

The total departmental budget for 2018-2019 is Shillings 761,155,884 representing a percentage increment of 27.15% as compared to that of 2017-2018 budget of Shillings 598,632,000. This increment is due to enhancement of health workers' salaries.

Of the total departmental budget of 2018-2019, wage contributes 638,323,360 (83.86%) whereas local Revenue is 40,000,000 (5.26 %). Meanwhile 55,079,227 (7.24%) is contributed by Health sector grant None Wage and others contribute 27,753,247 (3.64%) of the 2018-2019 total revenue.

For the expenditure of 2018-2019, 83.86 % will be expended on wage for health workers. The remaining 16.14 % will be expended on allowances, purchase of fuel stationery, office laptop and furniture Repair of Ttanda HCII and departmental office. Also will be expended water installation, burial of unclaimed dead bodies and contract staff.

### Workplan Title : Education

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>3,840,893</b>	<b>2,968,934</b>	<b>4,215,074</b>
Locally Raised Revenues	10,000	0	10,000
Other Transfers from Central Government	0	0	7,651
Sector Conditional Grant (Non-Wage)	843,943	562,628	729,295
Sector Conditional Grant (Wage)	2,976,652	2,406,306	3,444,659
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Urban Unconditional Grant (Wage)	10,298	0	21,469
<b><i>Development Revenues</i></b>	<b>114,749</b>	<b>126,322</b>	<b>304,472</b>
Other Transfers from Central Government	0	11,573	0
Sector Development Grant	114,749	114,749	304,472
<b>Total Revenue Shares</b>	<b>3,955,642</b>	<b>3,095,256</b>	<b>4,519,546</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	2,986,950	2,406,306	3,466,128
Non Wage	853,943	562,628	748,946
<b><i>Development Expenditure</i></b>			
Domestic Development	114,749	126,322	304,472
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,955,642</b>	<b>3,095,256</b>	<b>4,519,546</b>

### Narrative of Workplan Revenues and Expenditure

# Vote: 783 Mityana Municipal Council

## FY 2018/19

The total budget of Education Department is SHS 4,519,546,278= representing 14.26% increment when compared with the budget for financial year 2017/2018. The increment is due to enhancement of staff salaries. Out of the planned budget 76%% is wage for Primary , secondary , and Tertiary Teachers. Sector conditional grant constitutes 16.14%, sector development grant constitute 6.74%, locally raised revenue constitutes 0.22% of the total budget,urban wage constitute 0.47 % , urban un conditional grant (non-wage) constitute 0.04%, other Government transfers(UNEB) constitute 0.17% of the total budget.

On the expenditure side 93.26% constitute recurrent expenditure and 6.74% capital development expenditure.

Secondary School Teachers salaries amount to 770,244,300= which is 17%.

Capitation grant for secondary amounts to 562,555,298= which is 12.4%

Tertiary teachers salaries is equal to 488,232,956= which is equal to 10.7%.

Development fund amounts to SFG 304,472,424= which is equal to 7.93%.

Staff wage amounts to 27,525,000= which is equal 0.47%.

Local revenue amounts to 10,000,000= which is equal to 0.22%.

Inspection and monitoring amounts to 28,120,000= which is equal to 0.62%.

PLE Administration 7,651,000= which is 0.169%.

Unconditional Grant 3,000,000= which is 0.6442%.

UPOLET amounts to 3,000,000= which is equal to 0.066%.

USE Capitation Grant

Primary UPE amounts 138,619,992% which isi equal to 3.06%.

### Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>618,698</b>	<b>187,027</b>	<b>84,287</b>
Locally Raised Revenues	100,000	18,620	25,000
Multi-Sectoral Transfers to LLGs_NonWage	299,915	0	0
Other Transfers from Central Government	0	154,587	0
Sector Conditional Grant (Non-Wage)	199,708	0	0
Urban Unconditional Grant (Non-Wage)	6,000	4,000	4,087
Urban Unconditional Grant (Wage)	13,074	9,820	55,200
<b>Development Revenues</b>	<b>62,518</b>	<b>46,648</b>	<b>612,058</b>
Other Transfers from Central Government	0	0	595,628
Urban Discretionary Development Equalization Grant	62,518	46,648	16,430
<b>Total Revenue Shares</b>	<b>681,215</b>	<b>233,675</b>	<b>696,346</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,074	9,820	55,200
Non Wage	605,623	177,207	29,087
<b>Development Expenditure</b>			
Domestic Development	62,518	46,648	612,058
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>681,215</b>	<b>233,675</b>	<b>696,346</b>

# Vote: 783 Mityana Municipal Council

# FY 2018/19

## Narrative of Workplan Revenues and Expenditure

The total department budget from various sources for Financial year 2018/2019 is shs 696,345,577 representing 2.2% increment when compared with the budget for FY 2017/2018. Out of the total budget, Local revenue for the department for FY. 2018/19 constitute 3.59% of the expected budget, urban un conditional grant(wage) constitutes 7.92%. urban un conditional grant (non wage) constitutes 0.59% discretionary development equalization grant 2.36%, and Uganda road fund constitutes 85.54%. On the expenditure side, 12.1% will be recurrent budget and 87.9% will be capital development expenditure.

### 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>219,258</b>	<b>41,852</b>	<b>437,238</b>
Locally Raised Revenues	196,905	25,327	353,397
Urban Unconditional Grant (Non-Wage)	3,000	2,010	8,000
Urban Unconditional Grant (Wage)	19,352	14,515	75,841
<b>Development Revenues</b>	<b>21,000</b>	<b>15,137</b>	<b>80,000</b>
Locally Raised Revenues	6,000	0	0
Urban Discretionary Development Equalization Grant	15,000	15,137	80,000
<b>Total Revenue Shares</b>	<b>240,258</b>	<b>56,989</b>	<b>517,238</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	19,352	14,515	75,841
Non Wage	199,905	27,337	361,397
<b>Development Expenditure</b>			
Domestic Development	21,000	15,137	80,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>240,258</b>	<b>56,989</b>	<b>517,238</b>

## Narrative of Workplan Revenues and Expenditure

The department budget for financial year 2018/2019 is shs 517,238,356 representing 120.798% increase when compared with the budget for financial year 2017/2018 of shs 234,257,744. The increase is due to allocation of more funds to the department to enable the preparation of Municipal Physical Plan. The department out of the total budget urban un conditional grant (wage) constitute 14.65%, urban Un conditional grant( non -wage) constitute 1.55%, Discretionary equalization development grant constitutes 15.47% and locally raised revenue constitute 68.33%. The increase is due to allocation of more funds under locally raised revenue to enable the department undertake the project for preparation of the Municipal Physical Development plan, also more funds under urban un conditional grant(wage) more funds were allocated to the department to cater salary enhancement of staff in science category.

Locally Raised revenue increased from 199,905,284 Shillings budgeted for the financial year 2017/18 to 353,397,356 Shillings to cater for Preparation of the Municipal Physical Development Plan.

On the expenditure 16.2% will be recurrent expenditure and 83.8% will be capital development.

### Workplan Title : Community Based Services



**Vote: 783 Mityana Municipal Council****FY 2018/19**

<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>50,658</b>	<b>51,220</b>	<b>68,717</b>
Locally Raised Revenues	10,000	3,825	19,000
Multi-Sectoral Transfers to LLGs_NonWage	0	13,993	0
Other Transfers from Central Government	0	2,666	0
Sector Conditional Grant (Non-Wage)	17,939	13,631	19,686
Urban Unconditional Grant (Non-Wage)	0	0	7,312
Urban Unconditional Grant (Wage)	22,719	17,104	22,719
<b>Development Revenues</b>	<b>283,368</b>	<b>129,445</b>	<b>265,074</b>
Multi-Sectoral Transfers to LLGs_Gou	36,410	0	0
Other Transfers from Central Government	246,958	129,445	262,574
Urban Discretionary Development Equalization Grant	0	0	2,500
<b>Total Revenue Shares</b>	<b>334,026</b>	<b>180,665</b>	<b>333,791</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	22,719	17,104	22,719
Non Wage	27,939	34,116	45,998
<b>Development Expenditure</b>			
Domestic Development	283,368	69,050	265,074
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>334,026</b>	<b>120,270</b>	<b>333,791</b>

**Narrative of Workplan Revenues and Expenditure**

The department total budget for financial year 2018/2019 is UG SHS 333970,897 representing 10% increment of the total budget if compared with SHS 297,616,445 the budget for FY 2017/2018. The various sources from which the above budget is to be realised are, urban unconditional grant (wage) is SHS22,919,000 representing 6.815 of the total budget, Unconditional grant (None wage) is shs 7,312,071 representing 2.19 % of the total budget, and Urban Discretionary development equalisation grant, 2,500,000 representing 0.75% and Local revenue, SHS 19,000,000 representing 5.69%, UWEP SHS 92,857,890 representing 27.82% of the total budget and Youth livelihood program funds shs 169,715,859 representing 50.85% of the total budget and social sector development grant none wage shs.19,686,077 representing 5.90% of the total budget. The significant budget increase is due to allocation of funds under urban unconditional grant none wage of shs 7,312,071 and Urban discretionary development equalisation grant for FY 2018/2019 and increased allocation of local revenue to cater for the meetings for Mityana Municipal Development forum.

On the expenditure side the department shall spend shs 68,897,148 representing 20.63% on recurrent activities while shs 265,073,749 representing 79.37% on capital development related activities.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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**Vote: 783 Mityana Municipal Council****FY 2018/19**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>60,316</b>	<b>31,536</b>	<b>57,292</b>
Locally Raised Revenues	15,089	0	14,884
Urban Unconditional Grant (Non-Wage)	34,516	22,650	14,884
Urban Unconditional Grant (Wage)	10,711	8,886	27,525
<b>Development Revenues</b>	<b>109,594</b>	<b>164,563</b>	<b>6,071</b>
Multi-Sectoral Transfers to LLGs_Gou	106,007	123,021	0
Urban Discretionary Development Equalization Grant	3,586	41,543	6,071
<b>Total Revenue Shares</b>	<b>169,909</b>	<b>196,099</b>	<b>63,364</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,711	8,886	27,525
Non Wage	49,605	22,650	29,767
<b>Development Expenditure</b>			
Domestic Development	109,594	164,563	6,071
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>169,909</b>	<b>196,099</b>	<b>63,364</b>

**Narrative of Workplan Revenues and Expenditure**

The total departmental budget for financial year 2018-2019 is UGX 63363556 of which shs 2752500 will be from UCG-wage representing 43.4% of the total departmental annual budget and ,shs 14883544 from UCG-N/wage representing 23.5% of the departmental annual budget and shs 6071468 will be from DDEG representing 9.6% and shs 14883544 will be from local revenue representing 23.5% of the departmental annual budget.

on the expenditure side shs 57292088 representing 90.4% will be recurrent expenditure and shs 6071468 representing 9.6% will be Capital Development Expenditure.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>30,727</b>	<b>13,625</b>	<b>30,664</b>
Locally Raised Revenues	14,000	1,492	15,000
Urban Unconditional Grant (Non-Wage)	7,143	4,944	6,080
Urban Unconditional Grant (Wage)	9,584	7,189	9,584
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>2,500</b>
Urban Discretionary Development Equalization Grant	0	0	2,500
<b>Total Revenue Shares</b>	<b>30,727</b>	<b>13,625</b>	<b>33,164</b>

**Vote: 783 Mityana Municipal Council****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<i><b>Recurrent Expenditure</b></i>			
Wage	9,584	7,189	9,584
Non Wage	21,143	6,435	21,080
<i><b>Development Expenditure</b></i>			
Domestic Development	0	0	2,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>30,727</b>	<b>13,625</b>	<b>33,164</b>

**Narrative of Workplan Revenues and Expenditure**

The department annual budget during financial year 2018/2019 is shs 33,164,112 representing 7.9 % increase if compared with the budget for FY 2017/2018. The increment is due to increased allocation of locally raised revenue to the Unit. Out of the expected budget Urban uncondictinal grant(wage) constitutes 28.9%. urban un conditional grant(non-wage) constitutes 18.3%, Discretionary development equalization grant constitutes 7.5%, and locally raised revenue constituents 45.3%. On the expenditure side , 92.55 shall be recurrent expenditure and 7.5% development expenditure.