

Vote: 785 Koboko 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 :

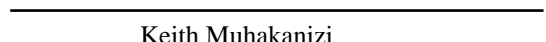


Mangasa Stansloas

(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	809,551	478,274	1,084,113
Discretionary Government Transfers	1,081,250	867,755	1,173,468
Conditional Government Transfers	3,570,558	2,650,021	5,019,823
Other Government Transfers	527,198	316,853	994,767
Donor Funding	0	0	0
Grand Total	5,988,557	4,312,902	8,272,170

Revenue Performance by end of March of the Running FY

The revenue performance by the end of third quarter was at 72% that is Ugx 4312902000 against a budget of Ugx 5,988,557,000 and the different sources performed as follows; Locally raised revenues at 59% that is Ugx 478274,000 was collected against a budget estimate of Ugx 809,557,000, Discretionary Government Transfers performed at 80% that is Ugx 867,755,000 released against an estimate of Ugx 1,081,250,000, Conditional Government transfers performed at 74% that is Ugx 2,650,021,000 was released against an estimate of Ugx 3,570,558,000 and other government transfers performed at 60% that is Ugx 316,853,000 was released against a budget estimate of Ugx 527,198,000.

Planned Revenues for next FY

The entity forecasts increase in revenue and overall budget for the FY 2018/2019. the Discretionary Government transfers increased to Ugx 1,173,468,000. from 1,081,250,000 due to transitional grant provided, conditional government transfers increased to Ugx 5,019,823,000 from 3,570,558,000 in the FY 2017/2018 due to increase in development grants for education, Health and production, the other government transfers increased to 994,767,000 from 527,198,000 in FY2017/2018 due to increase in allocation from Uganda road fund and Locally raised revenues expected to increase to 1,084,113,000 from Ugx 809,551,000 as more revenue sources have been identified and disposable of land.

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	599,624	476,241	1,081,556
Finance	307,131	214,012	353,426
Statutory Bodies	277,385	209,356	290,352
Production and Marketing	93,242	72,744	179,069
Health	601,606	457,919	1,324,305
Education	2,730,265	2,158,659	3,225,937
Roads and Engineering	378,831	271,657	703,439
Water	165,577	55,347	18,000
Natural Resources	111,690	83,367	428,083
Community Based Services	640,597	258,300	577,883

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Planning	50,068	33,485	55,441
Internal Audit	32,541	21,815	34,681
Grand Total	5,988,557	4,312,902	8,272,170
<i>o/w: Wage:</i>	2,969,596	2,371,270	3,562,316
<i>Non-Wage Recurrent:</i>	2,138,413	1,624,970	2,593,383
<i>Domestic Devt:</i>	880,547	316,663	2,116,472
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

The entity overall expenditure performance was at 52% which is 3,130,329,000 of the budget and 73% of the releases which is 4,312,902,000 by the end of third quarter, the departments performed as follows; Administration performed at 27% of the budget and 35% of the funds released by the third quarter, finance department performed at 31% of the budget and 44% of the cumulative releases by third quarter, Statutory Bodies at 48% of the budget and 63% of the cumulative releases, production and marketing performed at 42% of the budget and 53% of the cumulative releases, Health department performed at 53% of the budget and 70% of the releases by end of third quarter, Education department performed at 76% of the budget and 95% of the cumulative releases which is the highest expenditure by end of third quarter, Roads and engineering performed at 41% of the budget and 57% of the releases spent, Water performed at 22% of the budget and 66% of the releases, Natural resources spend 37% and 50% of the releases by Q2, community based services spent 8% and 20% of the releases due to release of funds to the youth, planning unit spent 41% of the budget and 61% of the releases and Internal Audit spent 44% of the budget and 66% of the releases.

Planned Expenditures for the FY 2018/19

The entity expenditure plans have not varied so much because this all informed by the development plan of the municipality, the entity has allocated Ugx1,106,988,000 to administration which will be used for completion municipal hall, procurement of vehicle, renovation of ton clerks residence, valuation of property to increase revenue. Education is allocated Ugx 3,227,938,000 that majorly focus on construction of classrooms and toilets in schools and health department is allocated Ugx.1,324,305,000 that will be used for establishment of HCIII in west Division

Medium Term Expenditure Plans

In the medium term the entity plans to focus on development of urban infrastructure like roads , markets, parks and industrial development to enhance local revenue collection in the long run to improve service delivery. the entity will also focus on financing of community groups for women and youths as as to improve livelihood and incomes of the communities

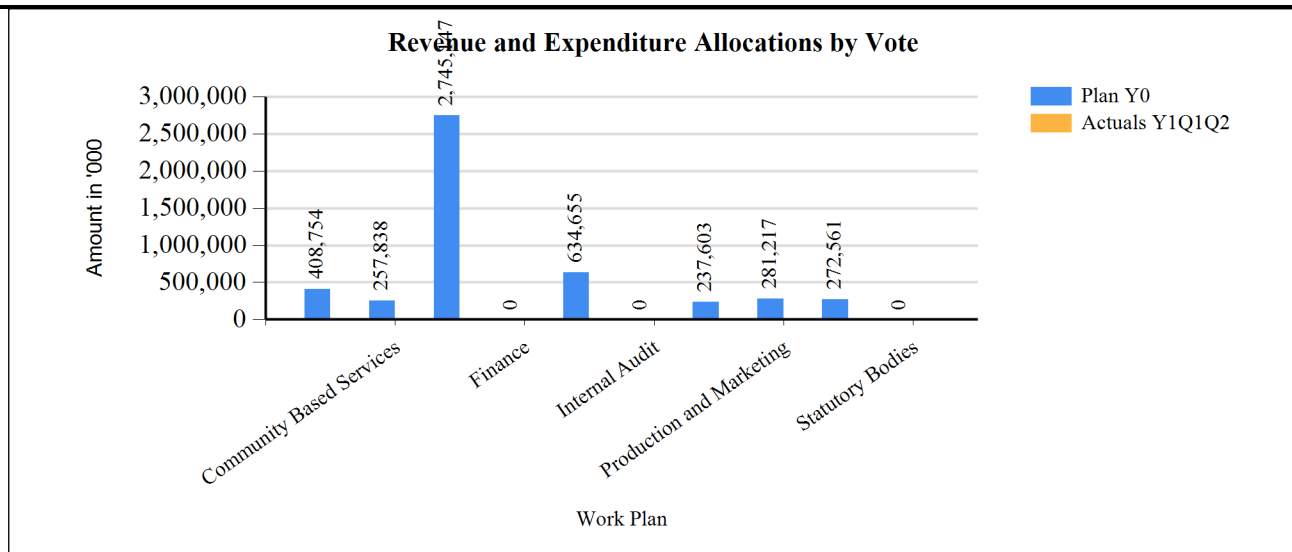
Challenges in Implementation

The entity continue to experience some challenges as follows; Low staffing affecting service delivery and efficiency in the local government, there is still low funding to some key departments like natural resources and commercial departments affection achievement of key outputs in those sectors lack of transport for effective supervision and monitoring of Government programs

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	809,551	478,274	1,084,113
Advertisements/Bill Boards	14,700	2,706	0
Animal & Crop Husbandry related Levies	29,400	30,525	42,000
Application Fees	5,500	1,064	3,100
Business licenses	100,800	59,066	114,000
Land Fees	6,000	16,368	312,625
Local Hotel Tax	9,500	6,333	8,300
Local Services Tax	15,811	22,016	19,000
Market /Gate Charges	226,100	180,495	265,000
Miscellaneous receipts/income	3,460	2,370	0
Other Fees and Charges	20,250	12,277	22,648
Other licenses	10,560	0	0
Park Fees	139,200	82,500	166,440
Property related Duties/Fees	173,270	45,246	29,000
Rates – Produced assets- from private entities	0	0	50,000
Refuse collection charges/Public convenience	0	0	33,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,000	1,510	4,000
Registration of Businesses	0	0	6,000
Rent & Rates - Non-Produced Assets – from private entities	50,000	15,800	0
Tax Tribunal – Court Charges and Fees	0	0	8,500
2a. Discretionary Government Transfers	1,081,250	867,755	1,173,468

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Urban Discretionary Development Equalization Grant	227,269	227,269	226,777
Urban Unconditional Grant (Non-Wage)	343,564	257,673	302,840
Urban Unconditional Grant (Wage)	510,417	382,813	643,851
2b. Conditional Government Transfer	3,570,558	2,650,021	5,019,823
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	143,201	107,400	154,158
Pension for Local Governments	27,950	20,962	39,684
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	863,448	456,420	733,069
Sector Conditional Grant (Wage)	2,459,179	1,988,457	2,918,465
Sector Development Grant	76,781	76,781	774,446
Transitional Development Grant	0	0	400,000
2c. Other Government Transfer	527,198	316,853	994,767
Support to PLE (UNEB)	0	3,203	3,500
Uganda Road Fund (URF)	0	142,223	527,000
Uganda Women Entrepreneurship Program(UWEP)	0	1,686	144,340
Youth Livelihood Programme (YLP)	527,198	169,741	319,927
3. Donor	0	0	0
African Development Bank (ADB)	0	0	0
Total Revenues shares	5,988,557	4,312,902	8,272,170

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

By the end of Third Quarter of the FY 2017/2018, the entity cumulatively received local revenue of shs. 478,274,000 against budget of Ugx 809,557,000 which constitutes about 59% . This low performance is attributed to low performance in property related duties/fees, registration fees and Taxi Park fees which was affected by change in policy. The best performing sources in the third quarter include; market gate fees that performed at 80% and animal and crop husbandry which performed at 104% while rest of the other sources performed poorly against set targets

Central Government Transfers

The central government transfers performed at 66% with Ugx 3,445,147,000 against budget of Ugx 5,239,006,00. This under performance is due to poor performance of other Government transfers which performed at 60% while the Discretionary government transfers performed at 86% and conditional government performed at 74%

Donor Funding

There are no donor funds received by the entity

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

The Entity forecasts increase in local raised revenues from 809,557,000 to 1,158,040,000, indicating a planned increase of 30% in revenue collection. The areas for increase in revenue collection include business licenses from 100,800,000 to 119,136,500, market gate collection from 226,100,000 to 265,000,000 other fees from 20,250,000 to 58,201,055, animal husbandry from 1000,800 to 119,136,500, land fees and disposal to among others

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Central Government Transfers

The central government grants have increased in the FY 2018/2019 as compared to the previous FY 2017/2018 as indicated below; The Discretionary Government transfers increased from Ugx 1,081,250,000 to Ugx 1,173,468,000, conditional government transfers increased from Ugx 3570,,557,000 to Ugx 5019,823,000 and other government transfers increased from Ugx 327,198,000 to Ugx 994,767,000

Donor Funding

As a municipality in a refugee host district, we expect to receive support from UNHCR and other donor agencies to mitigate the refugee situation in area.

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	109,156
District Production Services	37,022	25,140	19,072
District Commercial Services	56,220	13,773	50,841
<i>Sub- Total of allocation Sector</i>	93,242	38,914	179,069
Sector: Works and Transport			
District, Urban and Community Access Roads	266,645	128,723	681,939
District Engineering Services	112,186	25,957	21,500
<i>Sub- Total of allocation Sector</i>	378,831	154,680	703,439
Sector: Education			
Pre-Primary and Primary Education	1,532,457	1,272,395	1,775,307
Secondary Education	1,120,514	760,220	1,318,517
Education & Sports Management and Inspection	77,294	28,762	131,113
Special Needs Education	0	0	1,000
<i>Sub- Total of allocation Sector</i>	2,730,265	2,061,376	3,225,937
Sector: Health			
Primary Healthcare	181,796	54,277	661,277
Health Management and Supervision	419,810	265,343	663,028
<i>Sub- Total of allocation Sector</i>	601,606	319,620	1,324,305
Sector: Water and Environment			
Rural Water Supply and Sanitation	24,421	0	18,000
Urban Water Supply and Sanitation	141,156	36,400	0
Natural Resources Management	111,690	41,656	428,083
<i>Sub- Total of allocation Sector</i>	277,267	78,056	446,083
Sector: Social Development			
Community Mobilisation and Empowerment	640,596	52,504	577,883

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<i>Sub- Total of allocation Sector</i>	<i>640,596</i>	<i>52,504</i>	<i>577,883</i>
Sector: Public Sector Management			
District and Urban Administration	479,162	163,196	1,081,556
Local Statutory Bodies	189,952	132,920	290,352
Local Government Planning Services	50,068	21,004	55,441
<i>Sub- Total of allocation Sector</i>	<i>719,182</i>	<i>317,119</i>	<i>1,427,348</i>
Sector: Accountability			
Financial Management and Accountability(LG)	177,001	94,380	353,426
Internal Audit Services	32,541	14,329	34,681
<i>Sub- Total of allocation Sector</i>	<i>209,542</i>	<i>108,709</i>	<i>388,106</i>

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	552,880	425,860	600,301
Gratuity for Local Governments	143,201	107,400	154,158
Locally Raised Revenues	49,961	31,500	67,247
Multi-Sectoral Transfers to LLGs_NonWage	118,296	106,926	102,426
Pension for Local Governments	27,950	20,962	39,684
Urban Unconditional Grant (Non-Wage)	30,610	22,958	36,768
Urban Unconditional Grant (Wage)	182,861	136,113	200,018
Development Revenues	46,745	50,382	481,254
Multi-Sectoral Transfers to LLGs_Gou	2,166	5,848	62,522
Transitional Development Grant	0	0	400,000
Urban Discretionary Development Equalization Grant	44,579	44,534	18,733
Total Revenue Shares	599,624	476,241	1,081,556
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	182,861	102,673	200,018
Non Wage	251,722	46,980	400,283
Development Expenditure			
Domestic Development	44,579	13,543	481,254
Donor Development	0	0	0
Total Expenditure	479,162	163,196	1,081,556

Narrative of Workplan Revenues and Expenditure

The department is allocated Ugx 916,608,000 in FY 2018/2019 as compared to Ugx 479,162,000 in the year FY 2017/2018 which is an increase in allocation by over 430,000,000 mainly from allocation of transitional grant of Ugx 400,000,000 and increase in gratuity and pension allocations. So far the budget of FY 2017/2018 by third quarter for the department performed at 75% as Ugx 363,468,000 received against a budget of Ugx 479,162,000. The allocation for FY 2018/2019 of Ugx 916,608,000 is planned to be spent on wages Ugx 200,018,132, on non wage activities Ugx 297,857,000 and Ugx 418,733,000 for development.

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	307,131	214,012	353,426

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Locally Raised Revenues	62,466	22,887	115,880
Multi-Sectoral Transfers to LLGs_NonWage	130,130	98,684	105,086
Urban Unconditional Grant (Non-Wage)	50,654	38,030	50,060
Urban Unconditional Grant (Wage)	63,881	54,411	82,400
Development Revenues	0	0	0
N/A			
Total Revenue Shares	307,131	214,012	353,426
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,881	49,005	82,400
Non Wage	113,120	45,375	271,026
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	177,001	94,380	353,426

Narrative of Workplan Revenues and Expenditure

The department is allocated a total of Ugx 248,340,000 in FY 2018/2019 as compared to that of FY 2017/2019 which is Ugx 177,001,000, an increase in allocation by 71000,000 mainly from increase in local revenue allocation to the department and the budget for FY 2017/2018 for the department performed at 65% which is below the 75% level expected because of low performance in local revenue to department. The department has planned to spend allocations as below;

Wages for paying staff salaries in the department Ugx 82,400,000,

Financial management services provided by the department of Ugx 35000,000,

Revenue management and collection services Ugx 64,440,000

Budgeting services provided of Ugx 13,000,000,

Accounting Services provided by the department Ugx 8500,000, Integrated financial management system will take Ugx 30,000,000 and sector monitoring and management services provided by the department will take Ugx 7000,0000

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	277,385	209,356	290,352
Locally Raised Revenues	81,068	59,250	79,332
Multi-Sectoral Transfers to LLGs_NonWage	87,432	70,730	101,715
Urban Unconditional Grant (Non-Wage)	78,932	56,912	69,225
Urban Unconditional Grant (Wage)	29,952	22,464	40,080
Development Revenues	0	0	0
N/A			
Total Revenue Shares	277,385	209,356	290,352

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	29,952	22,464	40,080
Non Wage	160,000	110,456	250,272
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	189,952	132,920	290,352

Narrative of Workplan Revenues and Expenditure

The department is allocated a total of shs 188,637,000 in FY 2018/2019 as compared to allocation of Ugx 189,952,000 in FY 2017/2018 which is an silently the same allocation and the budget of the department for FY 2017/2018 by end of third quarter performed at 73%. The budget allocation for FY 2018/2019 of Ugx 188,637,000 is from locally raised revenue Ugx 79,332,000, shs 69225,000/- is Urban unconditional grant and shs 40,080,000/- is wage for political leaders

The department intends to spend the funds as shs 40,080,000/= for payment of wages for 5 political leaders, shs 11,520,000/- for Council Administration services, Shs, 9,000,000 for procurement management services, Shs, 65,480,000 for political and executive oversight and shs 62,557,000 on standing committees services

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	76,440	57,557	143,104
Locally Raised Revenues	5,280	750	4,000
Multi-Sectoral Transfers to LLGs_NonWage	7,382	8,974	6,325
Sector Conditional Grant (Non-Wage)	18,614	13,960	56,449
Sector Conditional Grant (Wage)	25,000	18,750	48,646
Urban Unconditional Grant (Non-Wage)	6,164	4,623	4,164
Urban Unconditional Grant (Wage)	14,000	10,500	23,520
Development Revenues	16,802	15,187	35,965
Locally Raised Revenues	0	0	8,000
Multi-Sectoral Transfers to LLGs_Gou	8,802	7,195	8,629
Sector Development Grant	0	0	19,336
Urban Discretionary Development Equalization Grant	8,000	7,992	0
Total Revenue Shares	93,242	72,744	179,069
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,000	26,488	72,166
Non Wage	46,242	12,425	70,938

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<i>Development Expenditure</i>			
Domestic Development	8,000	0	35,965
Donor Development	0	0	0
Total Expenditure	93,242	38,914	179,069

Narrative of Workplan Revenues and Expenditure

In Financial year 2018/19 the department is allocated a total budget of Ugx. 164,115,000 as compared to Ugx 77,058, 000 of FY 2017/2018 which is an increase by over 87,000,000 mainly from increase in sector conditional grant non wage, wage and allocation of sector development grant. The budget of the FY 2017/2018 is from the following sources, Sector conditional wage. Ugx.48.646.00, sector conditional grant Ugx 56,449,000=, Urban unconditional wage. Ugx 23.520.000 and Urban unconditional non wage Ugx 4.164.000= and Locally raised revenues. Ugx.4.000.000= and the department plans to spend on extension services Ugx 41,174,000, on Production services Ugx 8,665,000 and on commercial services Ugx 14,774,000 and on development within the sector Ugx 19,336,000

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	568,574	417,108	785,422
Locally Raised Revenues	11,692	4,680	26,000
Multi-Sectoral Transfers to LLGs_NonWage	73,221	49,683	80,163
Sector Conditional Grant (Non-Wage)	77,491	58,118	77,491
Sector Conditional Grant (Wage)	398,762	299,071	589,768
Urban Unconditional Grant (Non-Wage)	7,408	5,556	12,000
Development Revenues	33,032	40,811	538,883
Locally Raised Revenues	4,000	4,000	8,500
Multi-Sectoral Transfers to LLGs_Gou	19,032	26,820	4,278
Sector Development Grant	0	0	506,105
Urban Discretionary Development Equalization Grant	10,000	9,990	20,000
Total Revenue Shares	601,606	457,919	1,324,305
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	398,762	253,917	589,768
Non Wage	169,812	65,703	195,653
Development Expenditure			
Domestic Development	33,032	0	538,883
Donor Development	0	0	0
Total Expenditure	601,606	319,620	1,324,305

Narrative of Workplan Revenues and Expenditure

Vote: 785 Koboko Municipal Council

FY 2018/19

The department plans to receive 1,239,864,000/= as compared to the allocation in FY 2017/2018 of Ugx 509353,000 and this is an increase by over Ugx 730,511,000 which is mainly from increase in sector conditional grant wage and allocation of sector development grant of Ugx 506,105,000. The budget for FY 2017/2018 for the department has performed at 74% by the end of third quarter march 2018.

These revenue Ugx 589,382,707/= is from sector conditional wage, Ugx 77491,000/= is for Sector conditional grant non-wage, Ugx 12000,000 is from Urban unconditional grant and locally raised revenues of Ugx 26000,000 and Ugx 506105,000/= is from Government for development grant and 20,000,000/= from DDEG.

The department plans to use the funds as follows:- Ugx 4000,000 on health promotion, Ugx 26472,000 for Health and Hygiene promotion, Ugx 30,472,000 for promotion of sanitation and hygiene, Ugx 8603000 as transfer to NGO basic health care, Ugx 53390,000 as transfer to health center IV for basic health care services and Ugx 506105,000 for development of health center three in west Division

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	2,639,730	2,073,966	2,928,433
Locally Raised Revenues	9,000	2,500	9,000
Multi-Sectoral Transfers to LLGs_NonWage	6,854	3,429	6,766
Other Transfers from Central Government	0	3,203	3,500
Sector Conditional Grant (Non-Wage)	553,748	369,166	583,779
Sector Conditional Grant (Wage)	2,035,417	1,670,635	2,280,051
Urban Unconditional Grant (Non-Wage)	2,710	2,033	5,000
Urban Unconditional Grant (Wage)	32,000	23,000	40,337
Development Revenues	90,535	84,693	297,504
Locally Raised Revenues	0	0	7,500
Multi-Sectoral Transfers to LLGs_Gou	13,754	7,912	15,999
Sector Development Grant	76,781	76,781	249,005
Urban Discretionary Development Equalization Grant	0	0	25,000
Total Revenue Shares	2,730,265	2,158,659	3,225,937
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,063,417	1,521,361	2,320,388
Non Wage	576,313	484,411	608,045
Development Expenditure			
Domestic Development	90,535	55,604	297,504
Donor Development	0	0	0
Total Expenditure	2,730,265	2,061,376	3,225,937

Narrative of Workplan Revenues and Expenditure

Vote: 785 Koboko Municipal Council**FY 2018/19**

The Department is allocated total revenue of Ugx 3,203,172,000 in FY 2018/2019 as compared to Ugx 2709657,000 of FY 2017/2018 which is an increase by 490,000,000 mainly from increase in sector conditional wage, increase in sector development grant. The budget for FY 2017/2018 has by end of third quarter performed at 79% above the 75%. The budget allocation for FY 2018/2019 of Ugx 3,203,172,000 is from Ugx 2,280,051,000= Sector Conditional Grant wage for teachers' salaries, 583,778,622= Sector Conditional Grant non wage, Ugx 583,779,000, Sector Development Grant of Ugx 249,005,000= Urban Unconditional Grant (W), 25,000,000= Urban Discretionary Development Equalization Grant, and locally raised revenues of Ugx 16,500,000= and other Government transfers of Ugx 3,500,000.

The department has planned to allocate as follow:- Ugx 2,320,388,000 for wages of primary, secondary and municipal center staff, Ugx 601,279,000 non wage recurrent for USE, UPE and education management and inspection and Ugx 281,505,000 for domestic development of classrooms for seed secondary school, classroom for Ombaci primary school and toilets

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	328,440	219,410	317,785
Locally Raised Revenues	35,342	7,500	21,500
Multi-Sectoral Transfers to LLGs_NonWage	36,495	20,755	31,489
Other Transfers from Central Government	0	142,223	181,500
Sector Conditional Grant (Non-Wage)	193,360	0	0
Urban Unconditional Grant (Non-Wage)	17,928	13,446	3,000
Urban Unconditional Grant (Wage)	45,315	35,486	80,296
Development Revenues	50,391	52,248	385,654
Multi-Sectoral Transfers to LLGs_Gou	21,391	23,276	20,154
Other Transfers from Central Government	0	0	345,500
Urban Discretionary Development Equalization Grant	29,000	28,971	20,000
Total Revenue Shares	378,831	271,657	703,439
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,315	24,631	80,296
Non Wage	283,125	109,264	237,489
Development Expenditure			
Domestic Development	50,391	20,785	385,654
Donor Development	0	0	0
Total Expenditure	378,831	154,680	703,439

Narrative of Workplan Revenues and Expenditure

The department is allocated Ugx 651,796,000 in the FY 2018/2019 as compared to Ugx 320,945,000 for FY 2017/2018, this increase is from other government transfers (Uganda Road fund) by 330,851 and this is in form of wage Ugx 80,295,712, non-wage Ugx 206,6,000 and development grant of Ugx 365,500,000 and the department plans to spend in the following areas; community access roads maintenance, equipment and machinery maintenance, urban bridges and culverts installation, periodic road maintenance and road opening

Vote: 785 Koboko Municipal Council**FY 2018/19****Workplan Title : Water**

<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	120,158	55,347	18,000
Locally Raised Revenues	107,110	50,200	5,000
Multi-Sectoral Transfers to LLGs_NonWage	3,687	0	0
Urban Unconditional Grant (Non-Wage)	1,862	1,397	1,000
Urban Unconditional Grant (Wage)	7,500	3,750	12,000
Development Revenues	45,419	0	0
Locally Raised Revenues	44,300	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,119	0	0
Total Revenue Shares	165,577	55,347	18,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,500	0	12,000
Non Wage	112,658	36,400	6,000
Development Expenditure			
Domestic Development	45,419	0	0
Donor Development	0	0	0
Total Expenditure	165,577	36,400	18,000

Narrative of Workplan Revenues and Expenditure

The sector is expected to receive Ugx 18,000,000 in FY 2018/2019 as compared to Ugx 160,772,000 in FY 2017/2018, this is a reduction from previous year due to reduction in locally raised revenues from water that was allocated to sector for managing the water scheme which is now being managed by national water authority. The revenue of Ugx 18,000,000 for FY 2017/2018 is allocated for staff salary from Urban Unconditional Grant (Wage) of Ugx 12,000,000 and Ugx 6000,000 for non wage recurrent activities.

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	74,245	46,428	90,430
Locally Raised Revenues	9,500	2,000	13,000
Multi-Sectoral Transfers to LLGs_NonWage	2,316	926	3,830
Urban Unconditional Grant (Non-Wage)	15,772	11,579	5,000
Urban Unconditional Grant (Wage)	46,657	31,923	68,600

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Development Revenues	37,445	36,938	337,654
Locally Raised Revenues	0	0	300,000
Multi-Sectoral Transfers to LLGs_Gou	5,445	5,719	7,654
Urban Discretionary Development Equalization Grant	31,000	30,969	30,000
Urban Unconditional Grant (Non-Wage)	1,000	250	0
Total Revenue Shares	111,690	83,367	428,083
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,657	22,698	68,600
Non Wage	27,588	10,658	21,830
Development Expenditure			
Domestic Development	37,445	8,300	337,654
Donor Development	0	0	0
Total Expenditure	111,690	41,656	428,083

Narrative of Workplan Revenues and Expenditure

The department plans to receive in the FY 2018/2019 Ugx 416,600,000 as compared Ugx 103,929,000 in the FY 2017/2018, this is an increase in revenue allocation to the department by 312,000,000 mainly from locally raised revenues allocated to the department. The revenue of Ugx 416,600,000 is in form of wage ugx 68,600,000, Urban unconditional grant non wage of Ugx 5000,000 and Urban DDEG of Ugx 30,000,000 and local revenue development amount of Ugx 313,000,000 and this is expected to be spend on land compensations of ugx 300,000,000, and infrastructure planning of Ugx 28,000,000 and acquisition of motorcycle and sensitization on environment

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	82,666	224,265	549,320
Locally Raised Revenues	7,030	3,250	5,000
Multi-Sectoral Transfers to LLGs_NonWage	11,226	8,516	15,702
Other Transfers from Central Government	0	166,064	464,267
Sector Conditional Grant (Non-Wage)	20,235	15,176	15,351
Urban Unconditional Grant (Non-Wage)	3,583	2,687	4,000
Urban Unconditional Grant (Wage)	40,592	28,572	45,000
Development Revenues	557,931	34,036	28,563
Multi-Sectoral Transfers to LLGs_Gou	30,733	28,673	28,563
Other Transfers from Central Government	527,198	5,363	0
Total Revenue Shares	640,597	258,300	577,883

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FY 2018/19

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,592	26,164	45,000
Non Wage	42,074	14,375	504,320
Development Expenditure			
Domestic Development	557,931	11,965	28,563
Donor Development	0	0	0
Total Expenditure	640,596	52,504	577,883

Narrative of Workplan Revenues and Expenditure

The Department is allocated Ugx 533,617,953 as compared to Ugx 598,637,000 of FY 2017/2018, there is silent reduction in revenue allocated in FY 2018/2019 as to that of FY 2017/2018 by Ugx 65,000,000 and this is due to reduction in other Government transfers allocated for youth livelihood and Uganda women enterprise programmes. The revenue of Ugx 533,618,000 is from Locally raised revenue allocation of Ugx 5,000,000, sector conditional grant of Ugx 15351,000, urban wage of Ugx 45000,000 and other government transfers of Ugx 464,267,000 and department plans to spent the allocations on; wage Ugx 45,000,000, Non wage recurrent expenditures of 488,618,000

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	47,821	31,116	44,446
Locally Raised Revenues	9,500	5,000	7,700
Multi-Sectoral Transfers to LLGs_NonWage	3,500	0	0
Urban Unconditional Grant (Non-Wage)	6,746	5,060	6,746
Urban Unconditional Grant (Wage)	28,075	21,056	30,000
Development Revenues	2,247	2,369	10,995
Urban Discretionary Development Equalization Grant	2,247	2,369	10,995
Total Revenue Shares	50,068	33,485	55,441
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,075	11,292	30,000
Non Wage	19,746	9,062	14,446
Development Expenditure			
Domestic Development	2,247	650	10,995
Donor Development	0	0	0
Total Expenditure	50,068	21,004	55,441

Narrative of Workplan Revenues and Expenditure

Vote: 785 Koboko Municipal Council

FY 2018/19

The Planning Unit of Koboko Municipal Council is allocated Ugx 55,440,547 in FY 2018/2019 as compared to allocations in FY 2017/2018 of Ugx 46,568,000 which is an increase in allocations to departments mainly from Urban Discretionary equalization grant from 2247000 to 10,995,000 and by third quarter is able to receive 33485000 of Ugx 46568000 which is 71% below 75% level due to poor performance in local revenue. The unit plans to spend the Ugx of 55,441,000 on Ugx 30,000,000 for payment of staff wages; Ugx 14446,000 for non wage activities and Ugx 10995,000 for development activities.

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	32,541	21,815	34,681
Locally Raised Revenues	5,500	1,000	7,000
Multi-Sectoral Transfers to LLGs_NonWage	1,081	495	2,081
Urban Unconditional Grant (Non-Wage)	6,376	4,782	4,000
Urban Unconditional Grant (Wage)	19,584	15,538	21,600
Development Revenues	0	0	0
N/A			
Total Revenue Shares	32,541	21,815	34,681
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,584	10,490	21,600
Non Wage	12,957	3,840	13,081
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	32,541	14,329	34,681

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Ugx 32,600,000 in the FY 2018/2019 in as compared to Ugx 31460,000 in the FY 2017/2018 which is an increase in allocation by 1,140,000 from wage allocations. The budget for FY 2017/2018 has performed at 68% which below the 75% by third quarter due to low allocation of local revenues to the department. The department plans to spend Ugx 32,600,000 on wages Ugx 21600,000 and Ugx 11000,000 on non wages recurrent activities of the department