

Vote: 788 Lugazi 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 :

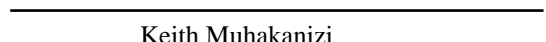


Francis Nyamugo, TOWN CLERK

(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	1,333,521	727,363	1,333,521
Discretionary Government Transfers	1,231,174	999,471	1,339,419
Conditional Government Transfers	4,300,763	3,041,757	4,902,156
Other Government Transfers	289,906	535,972	872,479
Donor Funding	0	0	0
Grand Total	7,155,364	5,304,563	8,447,575

Revenue Performance by end of March of the Running FY

Cumulatively, by end of quarter three, the Municipal Council had received a total of 5,304,563,000 shillings (including Multi Sectoral Transfers to Lower Local Governments) from various revenue sources which accounts for 74 percent of the Annual Planned Revenues in the approved budget of Financial Year 2017/18. This was slightly lower than the expected 75 percent by end of quarter Three. Low performance was mainly Locally Raised Revenue for which some sources were yet to yield the expected funds. However, it is worth noting that some revenue sources especially Development Grants performed at more than the expected level by end of quarter three mainly due to the Government Policy of releasing all development grants by end of quarter three, and hence more had so far been released to the Municipality.

Planned Revenues for next FY

In financial Year 2018/19, the Local Government expects to receive a total 8,447,575,000 shillings from the various Revenue sources, which is about 26 percent more than the expected Revenue for Financial Year 2017/18. The increase in expected Revenues is mainly due to increased Indicative Planning Figures (IPFs) issued by Ministry of Finance, Planning and Economic Development for revenue sources under; Discretionary Government Transfers, Conditional Government Transfers, and Other Government Transfers (issued by line ministries). For instance, wage is expected to increase in Financial Year 2018/19, Gratuity for Local Governments, Pension for Local Governments, Uganda Road Funds, among others.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	1,324,650	678,432	1,463,930
Finance	360,492	252,733	312,604
Statutory Bodies	361,737	228,560	271,343
Production and Marketing	183,225	124,040	247,901
Health	329,463	247,708	483,052
Education	3,701,819	2,716,273	4,029,490
Roads and Engineering	411,466	248,564	782,660
Natural Resources	21,739	5,583	267,292
Community Based Services	369,135	284,274	446,833
Planning	59,887	15,993	102,834

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Internal Audit	31,750	14,314	39,635
Grand Total	7,155,364	4,816,474	8,447,575
<i>o/w: Wage:</i>	3,372,257	2,374,459	3,565,951
<i>Non-Wage Recurrent:</i>	2,906,584	2,059,342	3,468,940
<i>Domestic Devt:</i>	876,523	382,674	1,412,684
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

The aggregate expenditure of the Municipal Council as at end of third Quarter (March 2018) stood at 4,816,474,000 shillings (including expenditure under multi sectoral transfers to Lower Local Governments) representing 67 percent of the Annual Planned expenditure in the approved budget for Financial Year 2017/18. The lower than 75% expected performance in expenditure is attributed mainly to the fact that many projects were still ongoing due to the late initiation of procurement process and hence projects were still ongoing by end of the quarter; yet payment is made on completion (of the projects).

Planned Expenditures for the FY 2018/19

Overall planned expenditure in financial Year 2018/19 is slightly above the level of Financial Year 2017/18 mainly because of more expected revenues as explained above. It is worth noting that there are expected changes in allocation of funds and planned expenditure in various departments. For instance, more funds have been allocated to Works and Health departments in comparison with the level of Financial Year 2017/18 mainly because their indicative planning figures have been increased. There are more projects planned for under roads and Engineering department in financial Year 2018/19, than in the current Financial Year 2017/18. These include more roads to be rehabilitated/maintained, street lights, among others as guided by the Budget conference report. In Community based services, more funds are expected in Financial Year 2018/19 as guided by the Indicative Planning Figures provided by the line ministry of Gender, Labor and Social Development. It is also worth noting that increase in allocation of expected funds to some work plans/departments, has led to a reduction of allocation (of funds) to other departments, since we are operating in limited resources circumstances. For example, in Financial Year 2018/19, there is reduced allocation to Statutory Bodies, as compared to the level of Financial Year 2017/18.

Medium Term Expenditure Plans

All the projects in this Budget Estimates are extracted from the Draft Five Year Municipal Council Development Plan as operationalized by the Annual work plan and budget. It is expected that in Financial Year 2018/19, implementation of the planned projects will contribute greatly to the attainment of the Development Plans aspiration of transforming the people of Lugazi Municipal Council from being poor and dependent to economically empowered and self-sustaining population.

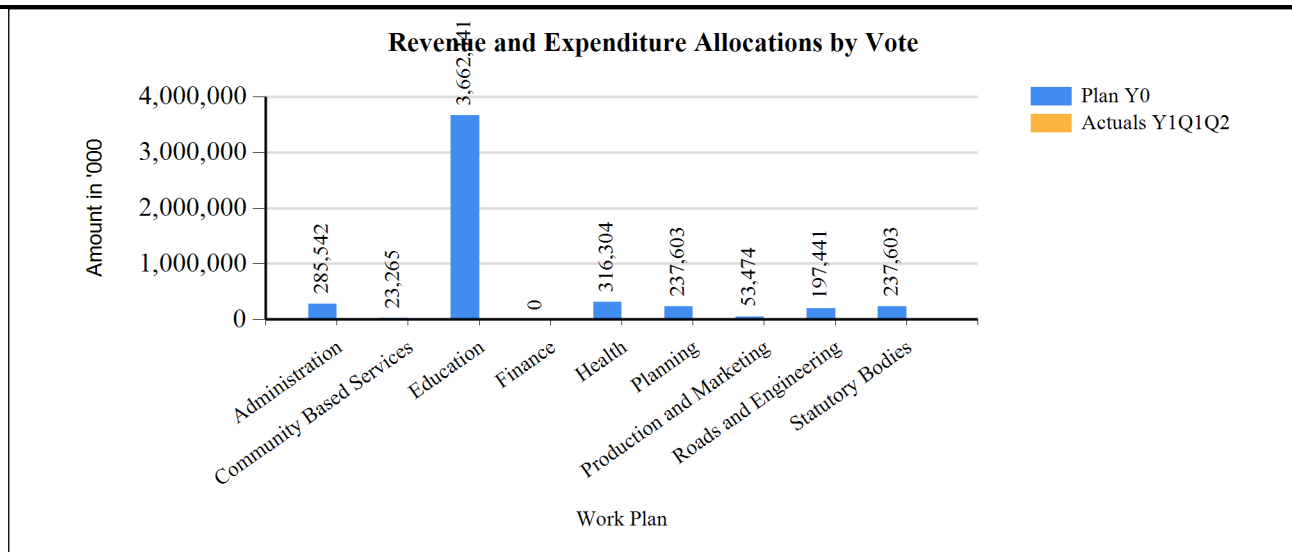
Challenges in Implementation

- 1) Under-funding: The Municipal Council is still underfunded since it is hugely dependent on Central Government transfers and little locally raised revenues which are not sufficient to cater for all the challenges of council. Currently, there are no donors supporting the Municipal Council.
- 2) Inadequate staffing levels: Being one of the new Municipal Councils, Lugazi is still faced with under staffing challenges.
- 3) Inadequate transport facilities: The Local Government still has inadequate transport means which makes it difficult to do proper monitoring of Government projects.

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	1,333,521	727,363	1,333,521
Advance Recoveries	0	0	0
Advertisements/Bill Boards	29,060	20,814	28,026
Agency Fees	6,000	3,901	10,000
Business licenses	227,666	149,738	162,556
Ground rent	0	3,941	0
Group registration	0	490	0
Inspection Fees	0	0	50,631
Liquor licenses	3,461	93	8,961
Local Hotel Tax	6,549	3,439	11,513
Local Services Tax	347,521	134,097	140,015
Lock-up Fees	0	0	16,000
Market /Gate Charges	0	10,772	90,400
Other Fees and Charges	26,460	16,994	26,460
Other licenses	20,500	4,536	48,828
Park Fees	167,460	50,652	80,400
Property related Duties/Fees	48,559	37,961	54,559
Rates – Produced assets – from other govt. units	0	0	3,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	9,500	11,766	16,500
Rent & Rates - Non-Produced Assets – from other Govt units	28,410	0	0

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Rent & Rates - Non-Produced Assets – from private entities	296,677	224,841	577,561
Rent & rates – produced assets – from private entities	68,350	53,329	0
Sale of non-produced Government Properties/assets	3,000	0	0
Sale of petroleum products	0	0	8,000
Sale of publications	0	0	113
Stamp duty	44,350	0	0
2a. Discretionary Government Transfers	1,231,174	999,471	1,339,419
Urban Discretionary Development Equalization Grant	304,362	304,362	278,233
Urban Unconditional Grant (Non-Wage)	416,395	312,296	484,409
Urban Unconditional Grant (Wage)	510,417	382,813	576,777
2b. Conditional Government Transfer	4,300,763	3,041,757	4,902,156
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	47,939	47,939	317,662
Pension for Local Governments	0	0	67,118
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,260,946	717,400	1,160,794
Sector Conditional Grant (Wage)	2,861,840	2,146,380	2,989,174
Sector Development Grant	130,038	130,038	367,408
Transitional Development Grant	0	0	0
2c. Other Government Transfer	289,906	535,972	872,479
Support to Production Extension Services	0	31,063	0
Uganda Road Fund (URF)	0	155,176	561,936
Uganda Women Entrepreneurship Program(UWEP)	81,789	116,357	107,454
Youth Livelihood Programme (YLP)	208,117	233,377	203,090
3. Donor	0	0	0
N/A			
Total Revenues shares	7,155,364	5,304,563	8,447,575

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

The Municipal Council in the Third quarter realized UGX 404,591,000 as Locally Raised Revenue against a total Budget of 1,333,521,000 representing 55% out-turn. The deviation (low performance) was due to inadequate number of town agents and law enforcement officers, in addition to ignorance among tax payers. Sensitization of the population on tax was planned and was being rolled out though scope was still low by end of Quarter three.

Central Government Transfers

By end of Third Quarter, the Local Government had received 79 percent of the expected Central Government Transfers, which is slightly more than the expected 75% level. This is attributed to the fact that all development grants were released by third quarter as a new government policy aimed at ensuring that projects are completed within the Financial Year. The deviation is attributed to Uganda Road Fund which was not reflected as having been planned for. Further, the Youth Livelihood programme funds were yet to be merited to the Local Government since the groups were still in evaluation stage; among others.

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Donor Funding

The Local Government has no Donor funding.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In FY 2018/19, Lugazi Municipality plans to collect 1,927,643.00 /= from various sources of Locally Raised Revenues; e.g. market gate charges, business license , royalties, Local Service Tax , fines, fees, slaughter fees and other potential local revenue sources. This is a 45 percent increase from the level of expected Locally Raised Revenue for Financial Year 2017/18 and it is attributed to the fact that more sources have been revealed by a comprehensive assessment exercise recently undertaken.

The Local Government intends to implementation of the Revenue Enhancement Plan, Intensifying supervision of revenue collection, improving on monitoring of tenders and mentoring lower local governments on revenue collection, financial management and book keeping among other strategies geared towards ensuring maximum collections.

Central Government Transfers

In Financial Year 2018/19, Lugazi Municipal council expects to receive Central Government transfers that are 22 percent more than expected funds for Financial Year 2017/18. This increase in expected revenue is attributed to the Indicative Planning figures issued through Ministry of finance planning and Economic Development and other line ministries.

Donor Funding

The Municipality has currently has no donor funding planned for.

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	35,954	44,287	75,090
District Production Services	73,938	34,378	124,510
District Commercial Services	73,333	23,012	48,301
<i>Sub- Total of allocation Sector</i>	183,225	101,678	247,901
Sector: Works and Transport			
District, Urban and Community Access Roads	296,436	164,456	435,774
District Engineering Services	0	0	180,000
Municipal Services	115,030	20,973	166,886
<i>Sub- Total of allocation Sector</i>	411,466	185,429	782,660
Sector: Education			
Pre-Primary and Primary Education	3,002,189	2,387,169	2,467,319
Secondary Education	639,231	459,967	1,106,443
Education & Sports Management and Inspection	60,400	12,560	455,727
Special Needs Education	0	0	0
<i>Sub- Total of allocation Sector</i>	3,701,819	2,859,696	4,029,490
Sector: Health			

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Primary Healthcare	320,463	241,844	84,438
Health Management and Supervision	9,000	5,864	398,614
<i>Sub- Total of allocation Sector</i>	<i>329,463</i>	<i>247,708</i>	<i>483,052</i>
Sector: Water and Environment			
Natural Resources Management	21,739	5,583	267,292
<i>Sub- Total of allocation Sector</i>	<i>21,739</i>	<i>5,583</i>	<i>267,292</i>
Sector: Social Development			
Community Mobilisation and Empowerment	369,135	274,582	446,833
<i>Sub- Total of allocation Sector</i>	<i>369,135</i>	<i>274,582</i>	<i>446,833</i>
Sector: Public Sector Management			
District and Urban Administration	1,324,650	678,432	1,463,930
Local Statutory Bodies	361,737	219,474	271,343
Local Government Planning Services	59,887	15,993	102,834
<i>Sub- Total of allocation Sector</i>	<i>1,746,274</i>	<i>913,899</i>	<i>1,838,108</i>
Sector: Accountability			
Financial Management and Accountability(LG)	360,492	249,197	312,604
Internal Audit Services	31,750	13,754	39,635
<i>Sub- Total of allocation Sector</i>	<i>392,242</i>	<i>262,950</i>	<i>352,239</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	1,172,433	678,432	1,297,407
Gratuity for Local Governments	47,939	47,939	317,662
Locally Raised Revenues	125,015	200,774	130,600
Multi-Sectoral Transfers to LLGs_NonWage	608,867	287,163	462,776
Pension for Local Governments	0	0	67,118
Urban Unconditional Grant (Non-Wage)	79,526	32,362	72,857
Urban Unconditional Grant (Wage)	311,088	110,194	246,395
Development Revenues	152,217	0	166,523
Multi-Sectoral Transfers to LLGs_Gou	152,217	0	125,205
Urban Discretionary Development Equalization Grant	0	0	41,318
Total Revenue Shares	1,324,650	678,432	1,463,930
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	311,088	110,194	246,395
Non Wage	861,346	568,237	1,051,012
Development Expenditure			
Domestic Development	152,217	0	166,523
Donor Development	0	0	0
Total Expenditure	1,324,650	678,432	1,463,930

Narrative of Workplan Revenues and Expenditure

The department expects to receive 1,463,930,000/= in FY2018/2019 representing 17% of the total municipal budget. 87% (1,297,407,000) is recurrent budget, 13% is development budget and 130,600,000 is locally raised revenue, 462,776,000 multi sectoral transfers to LLGs, 317,662,000 is Gratuity for local Governments, 67,118,000 is pension for local Governments, 72,857,000 is urban unconditional non wage, 246,395,000 is urban unconditional grant wage and 41,318,000 is UDDEG. Government plans to allocate less funds on projects under Administration in FY2018/2019 seen under Multisectoral transfers to LLG's.

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	211,636	113,145	300,883

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Locally Raised Revenues	102,377	38,873	123,731
Urban Unconditional Grant (Non-Wage)	30,000	23,573	51,000
Urban Unconditional Grant (Wage)	79,258	50,699	126,151
Development Revenues	148,857	139,589	11,721
Multi-Sectoral Transfers to LLGs_Gou	137,136	131,422	0
Urban Discretionary Development Equalization Grant	11,721	8,167	11,721
Total Revenue Shares	360,492	252,733	312,604
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,258	47,162	126,151
Non Wage	132,377	62,446	174,731
Development Expenditure			
Domestic Development	148,857	139,589	11,721
Donor Development	0	0	0
Total Expenditure	360,492	249,197	312,604

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total budget estimate of shs. 312,604,000 representing 4% of the total municipal budget for FY2018/2019 out of this, a total of shs. 96% is recurrent budget. Of the recurrent budget, wages account for 36% and non-wage accounts for 64%. Development expenditures amount to shs. 11,721,069.

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	361,737	228,560	271,343
Locally Raised Revenues	74,504	20,178	94,233
Multi-Sectoral Transfers to LLGs_NonWage	121,404	102,956	0
Urban Unconditional Grant (Non-Wage)	126,892	88,226	138,172
Urban Unconditional Grant (Wage)	38,937	17,200	38,938
Development Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenue Shares	361,737	228,560	271,343
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,937	17,200	38,938
Non Wage	322,800	202,274	232,406
Development Expenditure			

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Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	361,737	219,474	271,343

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shillings 271,343,000 representing 3% of the total Municipal budget for FY 2018/2019. Of which 38,937,600 is wage, Urban unconditional grant non wage is 138,172,432 and locally raised revenue is 94,233,418 is recurrent local revenue .

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	109,783	80,270	148,565
Locally Raised Revenues	56,309	9,102	33,593
Multi-Sectoral Transfers to LLGs_NonWage	0	22,362	0
Other Transfers from Central Government	0	8,701	0
Sector Conditional Grant (Non-Wage)	19,520	14,640	61,639
Sector Conditional Grant (Wage)	33,954	25,466	33,954
Urban Unconditional Grant (Non-Wage)	0	0	5,520
Urban Unconditional Grant (Wage)	0	0	13,859
Development Revenues	73,442	43,770	99,336
Sector Development Grant	0	0	19,336
Urban Discretionary Development Equalization Grant	73,442	43,770	80,000
Total Revenue Shares	183,225	124,040	247,901
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,954	25,466	47,813
Non Wage	75,829	32,442	100,752
Development Expenditure			
Domestic Development	73,442	43,770	99,336
Donor Development	0	0	0
Total Expenditure	183,225	101,678	247,901

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 247,901,000 shillings from various revenue sources in financial Year 2018/19, which 2.9% of the municipal budget which is less than the expected revenues for Financial Year 2017/18. The reduction in expected revenues is attributed to the fact that some funds have been prioritized on projects in other departments. This is on funds under Locally Raised revenues, among others.

Workplan Title : Health

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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	329,463	247,708	471,026
Locally Raised Revenues	13,159	10,480	42,377
Sector Conditional Grant (Non-Wage)	57,971	43,478	57,971
Sector Conditional Grant (Wage)	258,333	193,750	367,919
Urban Unconditional Grant (Non-Wage)	0	0	2,760
Development Revenues	0	0	12,026
Sector Development Grant	0	0	12,026
Total Revenue Shares	329,463	247,708	483,052
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	258,333	193,750	367,919
Non Wage	71,130	53,958	103,107
Development Expenditure			
Domestic Development	0	0	12,026
Donor Development	0	0	0
Total Expenditure	329,463	247,708	483,052

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 483,052,000 shillings from various revenue sources in Financial Year 2018/19, which is slightly more the revenues in Financial Year 2017/18. The expected increase is in Locally Raised Revenues which will cater for more planned projects in the department in this Financial Year. The different sources include Sector Development grant of 12,025,794/=, Sector wage of 367,918,600/=, Sector non wage of 57,970,600/=, Urban Unconditional grant of 2,760,000/=.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,571,781	2,586,235	3,693,444
Locally Raised Revenues	39,478	17,237	50,000
Sector Conditional Grant (Non-Wage)	962,750	641,833	1,018,069
Sector Conditional Grant (Wage)	2,569,553	1,927,165	2,587,301
Urban Unconditional Grant (Non-Wage)	0	0	11,040
Urban Unconditional Grant (Wage)	0	0	27,033
Development Revenues	130,038	130,038	336,046

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Sector Development Grant	130,038	130,038	336,046
Total Revenue Shares	3,701,819	2,716,273	4,029,490
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	2,569,553	2,190,335	2,614,334
Non Wage	1,002,228	651,111	1,079,109
<i>Development Expenditure</i>			
Domestic Development	130,038	18,250	336,046
Donor Development	0	0	0
Total Expenditure	3,701,819	2,859,696	4,029,490

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 4,029,489,660 shillings which is 45% of the Municipal budget. The recurrent budget is 3,693,443,600 shillings which comprised of local revenue is 50,000,000, sector conditional wage is 2,587,301,104, sector conditional grant non wage is 1,018,069,272, Urban unconditional wage is 27,033,224 and Urban unconditional non wage is 11,040,000. The total budget for development is 336,046,060

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			
<i>Recurrent Revenues</i>	341,124	179,287	326,160
Locally Raised Revenues	82,638	50,612	167,000
Other Transfers from Central Government	0	102,535	105,436
Sector Conditional Grant (Non-Wage)	197,441	0	0
Urban Unconditional Grant (Non-Wage)	34,000	6,121	17,400
Urban Unconditional Grant (Wage)	27,045	20,020	36,324
<i>Development Revenues</i>	70,342	69,277	456,500
Locally Raised Revenues	0	9,816	0
Other Transfers from Central Government	0	52,641	456,500
Urban Discretionary Development Equalization Grant	70,342	6,820	0
Total Revenue Shares	411,466	248,564	782,660
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	27,045	20,020	36,324
Non Wage	314,079	148,721	289,836
<i>Development Expenditure</i>			
Domestic Development	70,342	16,688	456,500

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Donor Development	0	0	0
Total Expenditure	411,466	185,429	782,660

Narrative of Workplan Revenues and Expenditure

Engineering department has a budget estimate of UGX 782,660,000/= for FY 2018/2019 representing 9% of the total municipal budget for FY2018/2019; of which UGX 326,160,000/= is recurrent budget revenue representing 42% non-wage and 5% wage. UGX 456,500,000/= is development budget revenue representing 58% transfers from Government of Uganda through Uganda Road fund. The overall expenditure allocations in the budget is Government Dev't UGX 456,500,000/=; Non-wage UGX 17,400,845/= and Wage UGX 36,324,244/=

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	21,739	5,583	264,292
Locally Raised Revenues	19,739	5,583	232,384
Urban Unconditional Grant (Non-Wage)	2,000	0	5,760
Urban Unconditional Grant (Wage)	0	0	26,149
Development Revenues	0	0	3,000
Urban Discretionary Development Equalization Grant	0	0	3,000
Total Revenue Shares	21,739	5,583	267,292
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	26,149
Non Wage	21,739	5,583	238,144
Development Expenditure			
Domestic Development	0	0	3,000
Donor Development	0	0	0
Total Expenditure	21,739	5,583	267,292

Narrative of Workplan Revenues and Expenditure

In F/Y 2018/19, the department expects to receive a total of 272,292,000/= representing 3% of the total municipal budget. Out of the total planned 104,292,000 is recurrent budget revenue expenditure representing 26,149,000 wage, 5,760,000 non-wage and 237,384,000/= local revenue. Development budget revenue expenditure is 168,000,000/= of which 165,000,000 is local revenue and 3000,000 is UDDG.

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	79,229	284,274	136,290

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Locally Raised Revenues	26,319	18,140	73,600
Other Transfers from Central Government	0	228,034	0
Sector Conditional Grant (Non-Wage)	23,265	17,449	23,116
Urban Unconditional Grant (Non-Wage)	0	0	2,760
Urban Unconditional Grant (Wage)	29,645	20,651	36,814
Development Revenues	289,906	0	310,543
Other Transfers from Central Government	289,906	0	310,543
Total Revenue Shares	369,135	284,274	446,833
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	29,645	20,651	36,814
Non Wage	49,584	253,931	99,476
Development Expenditure			
Domestic Development	289,906	0	310,543
Donor Development	0	0	0
Total Expenditure	369,135	274,582	446,833

Narrative of Workplan Revenues and Expenditure

Budget for Community Based Services Department for FY 2018/2019 is 446,833,420/= representing 5% of the total municipal budget (9,041,698,000) as compared to 369,134,908/= for FY 2017/2018. This reflects a 13% increment in the departmental budget. The increase in the Budget allocation is due to an increase in the planning figure for local revenue, Wage and other transfers from Central Government. A total of 135,690,010/= is recurrent revenue expenditure representing 36,814,488/= wage, 25,875,522/= non-wage and 73,000,000/= local revenue, 310,543,410/= other transfers from local government and 20,000,000/= local revenue. The overall expenditure allocations in the budget is 330,543,410/= Government development; 98,875,522/= non-wage and 36,814,488/= wage.

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	52,855	15,993	91,334
Locally Raised Revenues	19,739	5,136	50,238
Urban Unconditional Grant (Non-Wage)	20,559	10,857	28,540
Urban Unconditional Grant (Wage)	12,557	0	12,557
Development Revenues	7,033	0	11,500
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Urban Discretionary Development Equalization Grant	7,033	0	11,500
Total Revenue Shares	59,887	15,993	102,834

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	12,558	0	12,557
Non Wage	40,297	15,993	78,778
<i>Development Expenditure</i>			
Domestic Development	7,033	0	11,500
Donor Development	0	0	0
Total Expenditure	59,887	15,993	102,834

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs:102,834,455/= which is 1% of the municipal budget, of which 50,238,000/= is for Locally Raised Revenue in Financial Year 2018/19 and , which is higher than expected revenues for Financial Year 2017/18. The increase in expected revenues is mainly Locally raised revenue. The revenues in the department is to finance planned projects like Internet connection for the Municipal Headquarters, water dispenser, Printer among others.

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			
<i>Recurrent Revenues</i>	27,061	14,314	34,145
Locally Raised Revenues	13,159	2,700	18,120
Urban Unconditional Grant (Non-Wage)	2,015	2,299	3,469
Urban Unconditional Grant (Wage)	11,887	9,314	12,557
<i>Development Revenues</i>	4,688	0	5,490
Urban Discretionary Development Equalization Grant	4,688	0	5,490
Total Revenue Shares	31,750	14,314	39,635
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	11,887	9,314	12,557
Non Wage	15,174	4,439	21,589
<i>Development Expenditure</i>			
Domestic Development	4,688	0	5,490
Donor Development	0	0	0
Total Expenditure	31,750	13,754	39,635

Narrative of Workplan Revenues and Expenditure

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A total budget of 39,635,000/= which is 0.5% of the municipal budget is estimated to be received by the department in Financial Year 2018/19, which is more than expected revenues for Financial Year 2017/18. Out of this, 12,556,000/= is wage, 3,469,000/= is Urban Unconditional Grant, local revenue is 18,120,549/=:, and 5,490,000/= is development grant.

The increased expected revenues is to cater for more Audit activities planned for in the Financial Year 2018/19 compared to financial Year 2017/18. For instance, there are some procurements expected to be carried out in the department.