

Vote: 790 Kapchorwa 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 :



Jalwiny Silimani, Ag Town Clerk ,KApchorwa
Municipal COuncil

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote: 790 Kapchorwa 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.

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

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: 790 Kapchorwa Municipal Council**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	121,636	34,162	200,000
Discretionary Government Transfers	1,084,685	854,695	1,131,669
Conditional Government Transfers	4,143,894	3,200,883	5,419,645
Other Government Transfers	0	204,377	748,838
Donor Funding	0	0	0
Grand Total	5,350,214	4,294,116	7,500,151

Revenue Performance by end of March of the Running FY

The Municipal budgeted for a total revenue projection of Ugx 5,350,214,000= and shs 4,294,116,000= was realized by the end of third quarter indicating 80.3% performance against planned f/y 2017/18. 78.8% of discretionary government transfers was received, 77.2% of Conditional grants were received, 28.1% of the Local revenue was collected which is an under performances due to shift in government policy on the management of Tax park which is the main source of council local revenue. Other government transfers 100% at shs 204,377,000= against 0 and zero 0% donor funding. Of the 4.2 bn revenues received by end of Q3 2.8bn was spent on wages against planned 3.5bn planned performing at 80.8%, 1,134,459,000/= was spent on non-recurrent activities against planned 1.5bn performing at 70.9%, while shs 316M was spent on domestic development compared to planned 236M performing at 133%, there was no donor funding realized.

Planned Revenues for next FY

Municipal council expects a total revenue of shs.7,500,151,000= This indicate an overall improve of 40% compared to the F/Y 2017/18 of shs 5,350,214,000=, of the planned revenues LR will contribute 2.3% of Shs.(200,000,000=) compared to 121,636,000/= f/y 2017/18 , 15.1% Shs. (1,131,669,000=) is from Discretionary Government Transfers with an increase of 4.3% compared compared to 2017/18 of shs 1,084,685,000=, 72.3% of Shs. (5,419,645,000=) is from Conditional Government Transfers compared to shs 4,143,894,000/= during the f/y 2017/18 , 9.98% of Shs (748,838,000=) is from Other Government Transfers and zero shillings (0) from donor funding.

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	776,501	614,639	740,513
Finance	161,979	132,600	176,821
Statutory Bodies	332,908	205,093	391,062
Production and Marketing	38,767	93,289	110,196
Health	349,922	266,016	934,512
Education	3,415,469	2,734,754	4,112,438
Roads and Engineering	154,197	157,902	557,511
Natural Resources	1,900	0	0
Community Based Services	69,315	57,419	409,946

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

Planning	18,417	13,627	32,412
Internal Audit	30,840	18,776	34,739
Grand Total	5,350,214	4,294,116	7,500,151
<i>o/w: Wage:</i>	3,515,074	2,843,076	4,068,436
<i>Non-Wage Recurrent:</i>	1,598,398	1,134,459	2,494,690
<i>Domestic Devt:</i>	236,742	316,581	937,026
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

The cumulative revenue stood at 80.26% having received shs 4.2Bn compared to a budget of shs 5.3bn Planned budget, with most sources performing at over 75% by end of Quarter three. local revenue performance was low at 28%, having realized shs 34M of Shs 121M only, and Donor funding at 0%, having realized shs zero (0)sh. The low local revenue was caused by low performance of some sources of revenues i.e. taxi park, rent and rates from non-produced goods and property related duties and fees at zero Percent, The cumulative expenditure stood at 66%, having received shs 4.2bn. Compared to a budget of 5.3bn . And a release of shs 4.2bn. Of these, the cumulative wage expenditure was at 78%, with a cumulative expenditure of shs 2.7bn compared to the budget of shs 3.5bn, having received a total release of shs 2.8bn over the same period. The non-wage expense was 50%, with a total expenditure of shs 800M, compared to shs 1.1bn, Domestic development expenditures of 0M cumulatively of the shs 236M budgeted and realize of release of shs 316M and donor funds expenditures of shs 0M .

Planned Expenditures for the FY 2018/19

During the Financial year 2018/19 the council expenditure pastern will be shs 4,068,436,000= on wages, shs 2,484,690,000= on non-wage recurrent activities and shs 937,026,000= will be spent on domestic development activities and while Shs zero (0) will be spent on donor funded activities. Development funds will be used for office retooling, Payments of retention, Construction of Sock pit at central abattoir, Construction of two classrooms at St. Pauls Kapchesombe SS, Installation of Solar street Lighting, Construction Ash Pits at central division, Renovation and Painting Kapchorwa PS, construction Lined Latrine in Elgon PS, Periodic maintenance and rehabilitation of road networks, Priority Commodity value chain development. Construction of maternity ward and staff house at Kaplelko HCII, Construction of lined pit latrine in Primary Schools.

Medium Term Expenditure Plans

Improving general communication and health infrastructure; promote and implement UPE, strengthening secondary, technical and vocational education; provision of clean and safe water and sanitation facilities with a view of increasing water coverage at house hold level, in schools and public institutions, production, and high school enrollment. Revenue sources widened and hence increased Local revenue collected, More Pupils/students enrolling, attending and retained/completing primary/secondary/tertiary education ,Better Primary health care services accessed and delivered, Improved accessibility to Safe water, More Farmers adopting to new methods of farming and hence improved incomes earned, Improved accessibility/communication and infrastructures, Environmental maintenance/sustainability improved ,Increased Community participation in development programs and better waste management

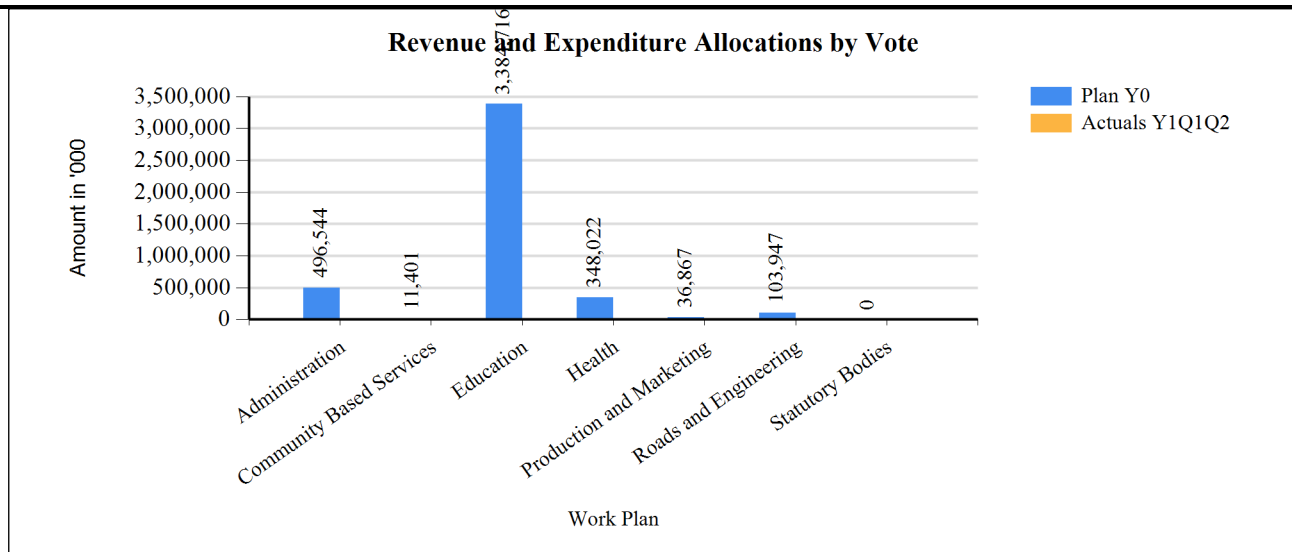
Challenges in Implementation

The constrains in the implementation of future plans include ±Inadequate staffing level across many departments including administration, with few town agents while still other departments lack substantive heads of department and yet others e.g. Health do not have some critical staff on ground, the other constrain is inadequate equipment(Office and transport equipment's)to enable smooth operation and implementation of activities , The challenge of inadequate office space, with some departments sharing office operations, especially departments depending on local revenue.

G1: Graph on the revenue and expenditure allocations by Department

Vote: 790 Kapchorwa 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
1. Locally Raised Revenues	121,636	34,162	200,000
Application Fees	0	0	5,000
Business licenses	0	0	40,000
Land Fees	0	0	9,000
Local Services Tax	0	0	20,000
Market /Gate Charges	0	0	4,800
Miscellaneous receipts/income	121,636	34,162	0
Other Fees and Charges	0	0	21,000
Park Fees	0	0	42,000
Property related Duties/Fees	0	0	55,225
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	2,200
Registration of Businesses	0	0	775
2a. Discretionary Government Transfers	1,084,685	854,695	1,131,669
Urban Discretionary Development Equalization Grant	164,724	164,724	173,705
Urban Unconditional Grant (Non-Wage)	409,544	307,158	432,493
Urban Unconditional Grant (Wage)	510,417	382,813	525,470
2b. Conditional Government Transfer	4,143,894	3,200,883	5,419,645
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	191,936	143,952	189,164
Pension for Local Governments	67,005	50,254	83,196
Salary arrears (Budgeting)	0	0	21,426

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

Sector Conditional Grant (Non-Wage)	808,277	474,396	819,573
Sector Conditional Grant (Wage)	3,004,657	2,460,263	3,542,966
Sector Development Grant	72,019	72,019	763,320
Transitional Development Grant	0	0	0
2c. Other Government Transfer	0	204,377	748,838
Support to PLE (UNEB)	0	3,655	3,670
Support to Production Extension Services	0	64,639	0
Uganda Road Fund (URF)	0	122,351	407,110
Uganda Wildlife Authority (UWA)	0	5,487	0
Uganda Women Entrepreneurship Program(UWEP)	0	0	92,751
Youth Livelihood Programme (YLP)	0	8,245	245,306
3. Donor	0	0	0

N/A

Total Revenues shares	5,350,214	4,294,116	7,500,151
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i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

Local raised revenue performed poorly with actual cumulative out-turn of UgSh. 34,162,000/= by end of quarter 3 against planned annual of Ugsh 121,636,000/=, Representing a performance of 28% of the budgeted locally raised revenue, This poor performance was caused by the none remittance of 50% share by division, shift in government policy on the on the management of tax park which is major sources of revenue, political interference in other sources especially property tax collection, low staffing to mobilize local revenue, This was attributed to poor performance of various sources categorized as miscellaneous because most of the utility operators defaulted and the Division didn't do enough at the time.

Central Government Transfers

In f/y 2017/18, the discretionary government transfers performed at 78.7% cumulatively with Ugx 854,695,000/= against planned Ugx of 1,084,685,000/= implying that performance was realized as Planned. The performance is explained by timely releases by the relevant ministries. The source categories include; Urban Wages, Development grants and Urban Non-wage were being received as planned, Conditional grants was planned at 4,143,894,000/= by end of Q3 Ugsh 3,200,883,000/= had been realized performing at 77.2%, The performance was attributed to release direct transfers of UPE grants to 3 schools through the district. This implies that the performance as per objectives is very good since these schools indeed received their money.

Donor Funding

There was no direct donor funding during the f/y 2017/18.

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

In F/Y 2018/19, Kapchorwa Municipality plans to collect Ugsh 200,000,000/= from local sources as: Market charges business license, local service tax, slaughter fees, park fess among others. However the revenue is expected to increase by 5% majorly due to the increase in the IPF for Property dues which was not previously collected. This indicate an increase from shs 121,636,000/- the increase will be realized from collection of property rates which was not collected previously

Central Government Transfers

Vote: 790 Kapchorwa Municipal Council

FY 2018/19

2018/19 council projects shs 7.3bn from central gov't compared to 5.3bn f/y 2017/18, Discretionary transfers is 1.1bn slightly higher than f/y 2017/18 of 1bn, Conditional transfers increased from 4.1bn to 5.2bn, other gov't transfers from Zero (0) to 748M. The discretionary revenues of Urban Wage which increased from 510M to 525M, NWR from 409M to 432M and UDDEG from 164M to 173M. Hence central government transfer account for 97.3% of council budget.

Donor Funding

No funds are expected from donor funding during the f/y 2018/19.

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	27,000	37,336	32,967
District Production Services	3,267	2,545	67,432
District Commercial Services	8,500	5,798	9,797
<i>Sub- Total of allocation Sector</i>	38,767	45,679	110,196
Sector: Works and Transport			
District, Urban and Community Access Roads	154,197	86,923	492,511
District Engineering Services	0	0	10,000
Municipal Services	0	0	55,000
<i>Sub- Total of allocation Sector</i>	154,197	86,923	557,511
Sector: Education			
Pre-Primary and Primary Education	1,763,496	1,316,436	1,924,949
Secondary Education	1,239,777	906,671	1,437,471
Skills Development	368,904	405,584	699,789
Education & Sports Management and Inspection	43,291	30,390	50,229
<i>Sub- Total of allocation Sector</i>	3,415,469	2,659,080	4,112,438
Sector: Health			
Primary Healthcare	340,558	247,504	928,260
Health Management and Supervision	9,364	5,421	6,253
<i>Sub- Total of allocation Sector</i>	349,922	252,925	934,512
Sector: Water and Environment			
Natural Resources Management	1,900	0	0
<i>Sub- Total of allocation Sector</i>	1,900	0	0
Sector: Social Development			
Community Mobilisation and Empowerment	69,315	38,808	409,946
<i>Sub- Total of allocation Sector</i>	69,315	38,808	409,946
Sector: Public Sector Management			
District and Urban Administration	776,501	157,014	740,513

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

Local Statutory Bodies	332,908	198,538	391,062
Local Government Planning Services	18,417	2,978	32,412
<i>Sub- Total of allocation Sector</i>	<i>1,127,826</i>	<i>358,530</i>	<i>1,163,988</i>
Sector: Accountability			
Financial Management and Accountability(LG)	161,979	90,114	176,821
Internal Audit Services	30,840	13,035	34,739
<i>Sub- Total of allocation Sector</i>	<i>192,819</i>	<i>103,149</i>	<i>211,560</i>

Vote: 790 Kapchorwa 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	611,777	441,429	652,792
Gratuity for Local Governments	191,936	143,952	189,164
Locally Raised Revenues	60,808	8,570	26,277
Multi-Sectoral Transfers to LLGs_NonWage	90,520	67,793	90,759
Pension for Local Governments	67,005	50,254	83,196
Salary arrears (Budgeting)	0	0	21,426
Urban Unconditional Grant (Non-Wage)	19,953	34,694	45,361
Urban Unconditional Grant (Wage)	181,556	136,166	196,608
Development Revenues	164,724	173,211	87,721
Locally Raised Revenues	0	3,000	0
Multi-Sectoral Transfers to LLGs_Gou	74,298	74,298	78,167
Other Transfers from Central Government	0	5,487	0
Urban Discretionary Development Equalization Grant	90,425	90,425	9,554
Total Revenue Shares	776,501	614,639	740,513
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	181,556	109,478	196,608
Non Wage	430,221	47,537	456,184
Development Expenditure			
Domestic Development	164,724	0	87,721
Donor Development	0	0	0
Total Expenditure	776,501	157,014	740,513

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the administration department revenue budget is shs. 740,513,000/=. Which is less as compared to the current F/Y of Ugsh 776,501,000/= this is explain by reduced allocation under Gratuity from 191,936,000/= to 189,164,000/= local revenue allocation from 60,808,000/= to 26,277,000/=. Of the planned budget, Ugsh 196,608,000/= will be spent as wage, Ugsh 456,184,000/= on Non-wage activities, Ugx 87,721,000/= domestic development and (ugx 90785,000/= none wage and 78,167,000/= domestic development as Multi-sectoral transfers to LLGs).

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
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Vote: 790 Kapchorwa Municipal Council

FY 2018/19

A: Breakdown of Workplan Revenues			
Recurrent Revenues	161,979	132,600	176,821
Locally Raised Revenues	13,000	8,519	14,900
Urban Unconditional Grant (Non-Wage)	33,058	37,140	46,000
Urban Unconditional Grant (Wage)	115,921	86,941	115,921
Development Revenues	0	0	0
N/A			
Total Revenue Shares	161,979	132,600	176,821
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	115,921	55,881	115,921
Non Wage	46,058	34,233	60,900
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	161,979	90,114	176,821

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the Finance department expects a revenue budget of shs. 176,821,000/=. Which is more as compared to the F/Y 2017/18 of Ugsh 161,979,000/= this is explain by a slight increase in the allocation of local revenue from 13,000,000/= to 14,900,000/= None-wage allocation from 33,058,000/= to 46,000,000/=. Of the planned departmental budget Shs 115,921,000/= will spent as wage and 60,900,000/= on none wage activities and no domestic development .

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	332,908	205,093	378,423
Locally Raised Revenues	24,328	5,933	95,423
Urban Unconditional Grant (Non-Wage)	259,954	162,612	234,373
Urban Unconditional Grant (Wage)	48,627	36,549	48,627
Development Revenues	0	0	12,640
Urban Discretionary Development Equalization Grant	0	0	12,640
Total Revenue Shares	332,908	205,093	391,062
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,627	30,036	48,627
Non Wage	284,281	168,502	329,796

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	0	0	12,640
Donor Development	0	0	0
Total Expenditure	332,908	198,538	391,062

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the statutory department revenue budget is shs. 391,062,000/=. Which is more as compared to the F/Y 2017/18 of Ugx 332,908,000/= this is explain by increased allocation of local revenue from 24,328,000/= to 85,422,000/= Honor aria None-wage allocation from 0(Zero) to 28,485,000/=. Of the planned departmental budget, shs 48,627,000/= will be spent as wage, 298,373,000/= as non-wage activities and 22,640,000/= for domestic development activities.

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	38,767	93,289	84,235
Locally Raised Revenues	1,900	1,000	4,865
Other Transfers from Central Government	0	64,639	0
Sector Conditional Grant (Non-Wage)	11,867	8,900	54,370
Sector Conditional Grant (Wage)	25,000	18,750	25,000
Development Revenues	0	0	25,961
Sector Development Grant	0	0	19,336
Urban Discretionary Development Equalization Grant	0	0	6,625
Total Revenue Shares	38,767	93,289	110,196
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	12,145	25,000
Non Wage	13,767	33,534	59,235
Development Expenditure			
Domestic Development	0	0	25,961
Donor Development	0	0	0
Total Expenditure	38,767	45,679	110,196

Narrative of Workplan Revenues and Expenditure

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

In FY 2018/2019, the production department has planned for a total revenue budget of Ugx. 110,196,000/=. The department will receive Ugx. 4,865,000/= from Local Revenue; Ugx. 54,370,000/= from Sector Conditional Grant Non-wage; Ugx. 25,000,000/= from Sector Conditional Grant Wage; Shs. 19,336,000/= from Sector development Grant and Ugx 6,625,000/= from Urban discretionary equalization grants. Out of the entire budget of Ugx. 110,196,000/=. The department plans to spend on recurrent budget Ugx. 25,000,000 /= on wage and Ugx. 59,235,000/= Non-Wage on recurrent activities and finally Shs. 25,961,000/= on sector development activities. The difference between the budget of f/y 2017/18 of Ugx 38,767,000/= compared with Planned revenues of Ugx 110,196,000/=. For f/y 2018/19. This was because of Increase allocation of Non-wage recurrent 11,867,000/=, allocation to 54,370,000/= meant for extension works, Urban DDEG grant from 0 (Zero) to 6625, 000/= and the new budget allocation sector development grants from 0(zero) to 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	349,922	261,016	428,408
Locally Raised Revenues	1,900	0	0
Sector Conditional Grant (Non-Wage)	34,836	26,127	34,836
Sector Conditional Grant (Wage)	313,186	234,890	393,572
Development Revenues	0	5,000	506,105
Locally Raised Revenues	0	5,000	0
Sector Development Grant	0	0	506,105
Total Revenue Shares	349,922	266,016	934,512
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	313,186	233,212	393,572
Non Wage	36,736	19,712	34,836
Development Expenditure			
Domestic Development	0	0	506,105
Donor Development	0	0	0
Total Expenditure	349,922	252,925	934,512

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the Health Sector Budgeted for Shs. 934,512,000/= compared 349,922,000/= in f/y 2017/18. of the total expected revenues (PHC Wage = 393,572,000/=. PHC Conditional 34,836,000/=. PHC Devt. = 506,105,000/=. the total budget increased from Shs. 349,215,000/= to 934,512,000/= was due to increase in wage from 313,186,000/= to 393,572,000/= and new PHC Development grant from 0 to Ugx 506,105,000/=. Of the planned budget Ugx 393,572,000/= will be spent on wages, Ugx 34,836,000/= on non-wage activities and Ugx 506,105,000/= on domestic development activities.

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			

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

Recurrent Revenues	3,343,450	2,659,081	3,874,558
Locally Raised Revenues	1,900	0	0
Other Transfers from Central Government	0	0	3,670
Sector Conditional Grant (Non-Wage)	646,226	430,818	717,642
Sector Conditional Grant (Wage)	2,666,471	2,206,623	3,124,394
Urban Unconditional Grant (Wage)	28,852	21,639	28,852
Development Revenues	72,019	75,674	237,879
Other Transfers from Central Government	0	3,655	0
Sector Development Grant	72,019	72,019	237,879
Total Revenue Shares	3,415,469	2,734,754	4,112,438
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,695,323	2,228,263	3,153,246
Non Wage	648,127	430,818	721,312
Development Expenditure			
Domestic Development	72,019	0	237,879
Donor Development	0	0	0
Total Expenditure	3,415,469	2,659,080	4,112,438

Narrative of Workplan Revenues and Expenditure

In Financial Year 2018/2019, the Education department budgeted Shs. 4,112,438,000/= compared to shs 3,415,469,000/= in f/y 2017/18. of the planned revenues Shs. 3,874,558,000/= is recurrent revenue and Shs. 237,879,000/= is development revenue. Out of the recurrent revenue budget, UgShs. 28,852,000/= is Urban Unconditional Grant (Wage); Shs. 3,124,394,000/= is sector conditional grant wage, Shs. 717,642,000/= is Sector Conditional Grant [Non- Wage], and Ugsh 3,670,000/= is other government transfers. The difference in revenues for f/y 2017/18 of Ugsh 3,415,469,000/= and Ugsh 4,112,438,000/= f/y 2018/19 is mainly on the Non-wage recurrent from 646,226,000/= to 717,642,000/=, development revenues from 72,019,000/= to 237,879,000/=. And Wage from 2,666,471,000/= to 3,124,394,000/=.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	154,197	95,205	492,511
Locally Raised Revenues	2,850	0	38,000
Other Transfers from Central Government	0	59,655	407,110
Sector Conditional Grant (Non-Wage)	103,947	0	0
Urban Unconditional Grant (Wage)	47,400	35,551	47,400
Development Revenues	0	62,697	65,000

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

Other Transfers from Central Government	0	62,697	0
Urban Discretionary Development Equalization Grant	0	0	65,000
Total Revenue Shares	154,197	157,902	557,511
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,400	33,201	47,400
Non Wage	106,796	53,722	445,110
Development Expenditure			
Domestic Development	0	0	65,000
Donor Development	0	0	0
Total Expenditure	154,197	86,923	557,511

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the department of Roads and Engineering plans for a revenue budget of Shs. 557,511,000/= compared to shs 154,197,000/= in f/y 2017/18. Of the planned revenues shs. 38,000,000/= is Local revenue. Out of the recurrent budget of Shs. 492,511,000/=, Shs. 47,400,000/= is urban Un conditional Grant Wage and 445,110,000/= for non-wag activities. Therefore having planned for Shs. 606,995,000/= in FY 2018/2019, Roads and Engineering department, plans to utilize these funds for recurrent activities at Ugx 456,595,000/= and Development 65,000,000/= activities. In FY 2018/2019, the department revenue budget is shs. 557,511,000/=. Which is more than the F/Y 2017/18 of Ughs 154,197,000/= this is explain by increased allocation on local revenue from 2,850,000/= to 38,000,000/= other government transfers from 0(Zero) allocation to 456,595,000/= and DDEG from 0(Zero) to 65,000,000/=. Of the budget shs 47,400,000/= as wage, 494,595,000/= as none wage, and shs 65,000,000/- as development.

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	1,900	0	0
Locally Raised Revenues	1,900	0	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	1,900	0	0
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	1,900	0	0
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,900	0	0

Vote: 790 Kapchorwa Municipal Council

FY 2018/19

Narrative of Workplan Revenues and Expenditure

N/A

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	69,315	57,419	409,946
Locally Raised Revenues	3,750	0	5,000
Other Transfers from Central Government	0	8,245	338,057
Sector Conditional Grant (Non-Wage)	11,401	8,551	12,725
Urban Unconditional Grant (Wage)	54,164	40,623	54,164
Development Revenues	0	0	0
N/A			
Total Revenue Shares	69,315	57,419	409,946
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,164	31,871	54,164
Non Wage	15,151	6,936	355,782
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	69,315	38,808	409,946

Narrative of Workplan Revenues and Expenditure

The CBS sector planned a total of 409,946,000/=Ugx compared to f/t 2017/18 of 69,315,000/= of the planned revenues wage will take 54,164,000/= Ugx for the 6 staff salaries annually, non wage allocation of Ugx 12,725,000/= and other transfers from central government a total of 338,057,000/= Ugx for YLP and UWEPP programs, the difference between revenue allocation in f/y 2017/18 of Ugx 69,315,000/= against 409,946,000/= in f/y 2018/19 is because of a slight increase in Non-wage allocation from 11,401,000/= to 12,725,000/= f/y 2018/19 , local revenue allocation from 3,750,000/= to 5000,000/= and Other government transfers from zero(0) to 338,057,000/= .Of the budgeted figure shs 54,164,000/= is wage and 355,782,000/= as non-wage activities.

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	18,417	13,627	30,692
Locally Raised Revenues	3,600	2,140	10,935
Urban Unconditional Grant (Non-Wage)	3,059	2,669	8,000

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

Urban Unconditional Grant (Wage)	11,758	8,818	11,758
Development Revenues	0	0	1,720
Urban Discretionary Development Equalization Grant	0	0	1,720
Total Revenue Shares	18,417	13,627	32,412
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,758	0	11,758
Non Wage	6,659	2,978	18,935
Development Expenditure			
Domestic Development	0	0	1,720
Donor Development	0	0	0
Total Expenditure	18,417	2,978	32,412

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the Planning Unit revenue budget is shs 32,412,000/=. Which is more as compared to the F/Y 2017/18 of Ughs 18,417,000/= this is explain by increased allocation of local revenue from 3,600,000/= to 10,935,000/= and None-allocation of 3 059,000/= to 8 000,000/=. Of the panned budget shs 11,758,000/= will be spent on wages, Ugx 21,735,000/= non-wage activities and shs 1,720,000/= for domestic development.

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	30,840	18,776	34,739
Locally Raised Revenues	5,700	0	4,600
Urban Unconditional Grant (Non-Wage)	3,001	2,250	8,000
Urban Unconditional Grant (Wage)	22,139	16,526	22,139
Development Revenues	0	0	0
N/A			
Total Revenue Shares	30,840	18,776	34,739
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,139	10,786	22,139
Non Wage	8,701	2,249	12,600
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	30,840	13,035	34,739

Vote: 790 Kapchorwa Municipal Council**FY 2018/19**

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the Audit department revenue budget is shs 34,739,000/=. Which is more as compared to the current F/Y of Ughs 30,840,000/= this is explain by increased allocation on None-wage allocation from 3,001,000/= to 8,000, 000/=. Of the planned budget shs 22,139,000/= wil be spent as wage and shs 12,600,000/= as non-wage activities.