

Vote: 791 Ibanda 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.

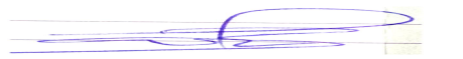
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



BAREKYE JUSTINE

(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	695,287	382,282	737,828
Discretionary Government Transfers	1,176,462	952,849	1,487,229
Conditional Government Transfers	6,100,695	4,421,966	7,509,546
Other Government Transfers	228,637	210,249	749,229
Donor Funding	0	0	0
Grand Total	8,201,081	5,967,346	10,483,831

Revenue Performance by end of March of the Running FY

By the end of the third quarter, the municipal council had received total revenue of 5,967,346,100= representing 73% of the annual budget. Out of the budget, 382,282,000= shilling was local revenue representing 55%, 952,849,000= shillings was discretionary government transfers representing 81%, 210,249,000= was conditional government transfers representing 72%, other government transfers of 749,229,000=. The Municipal council performed below the expected percentage for instance local revenue under performed due to the effect of presidential pronouncement on taxi/bus park management, lorry safe parking, Daily and evening markets among others which used to contribute biggest percentage of the Local revenue Base. In addition the relaxity of Division Town Clerk and treasurers over follow-up of tenderers and procurement giving annual tenders thus affecting prompt payment. The delayed release of some grants like Youth livelihood programme and UWEP which affected the performance of the quarterly budget

Planned Revenues for next FY

The budget for FY 2018/19 has increased from 8,201,081,000= to 10,483,831,000 due to increase in wage as a result of salary enhancement, provision of councillors allowances, increase in road fund grant which was increased from 164,000,000= to 450,005,000=, increment on development grant for education, increased pension and gratuity grants, and urban unconditional grant wage to cater for recruitment of heads of departments and other critical positions

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	825,681	824,224	1,231,106
Finance	524,394	192,526	364,886
Statutory Bodies	148,355	87,983	327,835
Production and Marketing	88,668	118,533	151,198
Health	1,034,346	728,910	1,393,761
Education	4,944,527	3,642,478	5,685,879
Roads and Engineering	274,019	223,627	749,295

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Water	2,518	0	0
Natural Resources	13,436	2,731	46,240
Community Based Services	263,115	91,819	403,552
Planning	49,315	30,646	87,079
Internal Audit	32,708	23,871	43,000
Grand Total	8,201,081	5,967,346	10,483,831
<i>o/w: Wage:</i>	5,339,666	4,004,750	6,425,499
<i>Non-Wage Recurrent:</i>	2,164,025	1,559,050	3,441,627
<i>Domestic Devt:</i>	697,390	403,547	616,705
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

By the end of the third quarter, the municipal council had received total revenue of 5,967,346,100= representing 73% of the annual budget. Out of the budget, only 5,745,979,000= had been spent representing 70%. All funds received were transferred to departments based on their priority areas and as per the budget allocations; others were transferred to Divisions directly like unconditional grant and Discretionary development grant. The Municipal council remained with unspent balances on departmental accounts earmarked for development projects which were undergoing implementation and other under procurement process. Some payments for projects had been initiated but crossed the quarter. The underperformance in expenditure was also affected by the presidential pronouncement on taxi/bus park management, lorry safe parking, Daily and evening markets among others which could contribute biggest percentage of the Local revenue Base. In addition the laxity of Division Town Clerk and treasurers over follow-up of renderers and giving annual tender that made prompt payment not as per agreement.

Planned Expenditures for the FY 2018/19

The expenditure will be made on wages, development activities and other programmes like infrastructural development, Youth livelihood and women programmes. There was some increment of the budget due to increase of Uganda road fund grant, Administration increased due to wage enhancement, gratuity increment due to expected retiree and unconditional wage to cater for recruitment of critical positions, education increased due to increase in wage allocation and development grant, statutory bodies has also increased due allocation for councilors allowances and production change was due to provision of extension services grant as well as provision PHC development grant

Medium Term Expenditure Plans

The Medium term priorities are clearly highlighted in the 4 Year Development plan which include; monitoring and supervision of government projects and programmes, capacity building, monitoring and inspection of schools and health centres, revenue mobilization and sensitization, waste management, payment of bills, conducting health education, routine road maintenance of municipal roads, maintenance of mechanised roads, infrastructural development such as construction of drainage channels and path ways, construction of latrines and classrooms, increased production, participatory planning, data collection analysis and management, public head education and their critical issues and buildings for both non and residential etc,

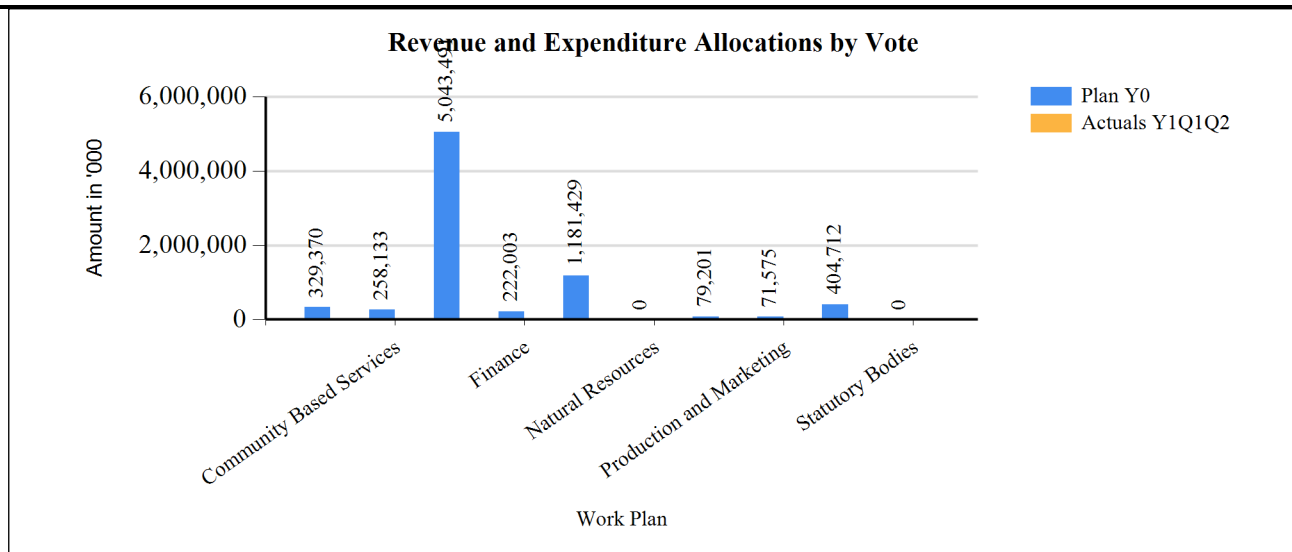
Challenges in Implementation

The challenges affecting the implementation of plans include; Capacity gaps as most sector have no substantive head of department, lack of transport means, limited revenue sources, lack of harmonised laws which affects implementation of different programmes, political influence thus affecting the implementation of government programmes

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	695,287	382,282	737,828
Advertisements/Bill Boards	4,544	0	4,771
Animal & Crop Husbandry related Levies	30,893	13,381	32,438
Application Fees	0	0	7,777
Business licenses	98,264	50,401	103,177
Ground rent	3,500	1,240	3,675
Group registration	0	0	6,825
Inspection Fees	30,000	33,071	31,500
Local Hotel Tax	10,800	5,437	11,340
Local Services Tax	38,500	42,227	40,425
Market /Gate Charges	98,738	46,015	103,675
Other Fees and Charges	37,699	18,294	39,584
Other fines and Penalties - private	0	40	0
Park Fees	263,262	125,255	276,425
Property related Duties/Fees	72,587	35,544	76,216
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,500	11,318	0
Reimbursements by other bodies	0	60	0
2a. Discretionary Government Transfers	1,176,462	952,849	1,487,229
Urban Discretionary Development Equalization Grant	282,010	282,010	263,958
Urban Unconditional Grant (Non-Wage)	354,453	265,840	434,039
Urban Unconditional Grant (Wage)	540,000	405,000	789,231

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2b. Conditional Government Transfer	6,100,695	4,421,966	7,509,546
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	47,939	47,939	405,409
Pension for Local Governments	43,829	32,871	80,141
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,094,384	626,529	1,034,980
Sector Conditional Grant (Wage)	4,799,667	3,599,750	5,636,268
Sector Development Grant	114,877	114,877	352,747
Transitional Development Grant	0	0	0
2c. Other Government Transfer	228,637	210,249	749,229
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	32,532	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	0
Support to Production Extension Services	0	32,319	0
Uganda Road Fund (URF)	0	132,807	480,395
Uganda Women Entrepreneurship Program(UWEP)	64,519	9,987	103,096
Vegetable Oil Development Project	0	0	0
Youth Livelihood Programme (YLP)	164,118	2,604	165,738
3. Donor	0	0	0
N/A			
Total Revenues shares	8,201,081	5,967,346	10,483,831

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

The municipal managed to cumulatively collect local revenue worth 382,282,000= by the end of the quarter representing 55% of the budget. The major sources that contributed to this realized budget were Tax/bus park fees of 125,255,000=, loading and offloading, market fess of 46,000,000, animal husbandry/slaughter fees OF 13,000,000,Local service 42,244,000=Business license of 50,227,000 among others, property related fees, Physical/development fees. The effect of presidential pronouncement like on taxi/bus park management and others, failure to attract tenderers for Stone quarrying and sand mining, beer club and slaughter, sign posts and bills boards, closer of animal husbandry market due to foot and mouth disease also affected the budget.

Central Government Transfers

By the end of the quarter, the municipal had received total of 5, 585, 064,000= which included conditional government transfers 4,421,966,000=(72%), Discretionary government transfers 952,849,000=(81%) and other government transfers of road fund, Youth livelihood and UWEP of 210,249,000=(92%). There was over performance on discretionary transfers due to the fact that the government had released annual development grant by third quarter and the municipal received more funding for road fund for grading roads. The conditional grant performed below average due to delayed payment of gratuity and pension.

Donor Funding

N/A

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

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The expected revenue is 737,828,000= .The major sources include; Tax/bus park fees, loading and offloading, market fess, animal husbandry/slaughter fees, Local service tax, Business license, property related fees, Physical/development fees. Other Sources like Stone quarrying and sand mining, beer club and slaughter, sign posts and bills boards among others

Central Government Transfers

The Municipal is expecting to receive the total grant of 9,746,003,586 which include; discretionary government transfers of 1,487,229,000=, conditional government transfers of 7,509,546,000 and other government of 749,229,000=. There is an increase due to increase in wage as a result of salary enhancement, increase in road fund grant, increment on development grant for education, increased pension and gratuity grants, and urban unconditional grant wage to cater for recruitment of heads of departments and other critical positions

Donor Funding

N/A

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	7,247	67,044	95,651
District Production Services	70,971	48,793	42,246
District Commercial Services	10,450	2,450	13,300
<i>Sub- Total of allocation Sector</i>	88,668	118,287	151,198
Sector: Works and Transport			
District, Urban and Community Access Roads	195,067	133,552	600,295
District Engineering Services	78,952	63,169	45,000
Municipal Services	0	0	104,000
<i>Sub- Total of allocation Sector</i>	274,019	196,721	749,295
Sector: Education			
Pre-Primary and Primary Education	2,759,911	866,703	2,936,843
Secondary Education	1,625,940	537,914	2,143,388
Skills Development	512,034	160,112	541,112
Education & Sports Management and Inspection	43,507	1,987,750	63,689
Special Needs Education	3,134	0	848
<i>Sub- Total of allocation Sector</i>	4,944,527	3,552,478	5,685,879
Sector: Health			
Primary Healthcare	104,926	59,386	213,446
Health Management and Supervision	929,420	660,442	1,180,315
<i>Sub- Total of allocation Sector</i>	1,034,346	719,828	1,393,761
Sector: Water and Environment			
Urban Water Supply and Sanitation	2,518	0	0
Natural Resources Management	13,436	2,600	46,240

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<i>Sub- Total of allocation Sector</i>	<i>15,955</i>	<i>2,600</i>	<i>46,240</i>
Sector: Social Development			
Community Mobilisation and Empowerment	263,115	60,970	403,552
<i>Sub- Total of allocation Sector</i>	<i>263,115</i>	<i>60,970</i>	<i>403,552</i>
Sector: Public Sector Management			
District and Urban Administration	825,681	790,135	1,231,106
Local Statutory Bodies	148,355	73,942	327,835
Local Government Planning Services	49,315	23,485	87,079
<i>Sub- Total of allocation Sector</i>	<i>1,023,350</i>	<i>887,562</i>	<i>1,646,020</i>
Sector: Accountability			
Financial Management and Accountability(LG)	524,394	185,247	364,886
Internal Audit Services	32,708	22,865	43,000
<i>Sub- Total of allocation Sector</i>	<i>557,102</i>	<i>208,112</i>	<i>407,886</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	673,028	659,627	1,201,314
Gratuity for Local Governments	47,939	47,939	405,409
Locally Raised Revenues	45,116	101,123	31,642
Multi-Sectoral Transfers to LLGs_NonWage	137,734	178,035	216,038
Pension for Local Governments	43,829	32,871	80,141
Urban Unconditional Grant (Non-Wage)	57,000	88,638	58,116
Urban Unconditional Grant (Wage)	341,411	211,021	409,968
Development Revenues	152,653	164,597	29,793
Locally Raised Revenues	73,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	6,370
Urban Discretionary Development Equalization Grant	69,653	164,597	23,423
Urban Unconditional Grant (Non-Wage)	10,000	0	0
Total Revenue Shares	825,681	824,224	1,231,106
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	341,411	211,021	409,968
Non Wage	331,618	444,518	791,346
Development Expenditure			
Domestic Development	152,653	134,596	29,793
Donor Development	0	0	0
Total Expenditure	825,681	790,135	1,231,106

Narrative of Workplan Revenues and Expenditure

The FY 2018/19 departmental is 1,231,106,000= shillings which increased from 825,681,000= FY 2017/18 due to increase in pension and gratuity grant, urban unconditional wage. These funds will be spent on recurrent and development expenditure under administration which include management of Chief Administrative officers office, management of payroll and human resource management, facilitating payment of staff salaries in time, monitoring and evaluation of projects and programmes, appraising staff performance, keeping records centrally, procuring of registry cabinets among others

Workplan Title : Finance

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

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Recurrent Revenues	524,394	189,641	361,386
Locally Raised Revenues	17,247	57,986	70,000
Multi-Sectoral Transfers to LLGs_NonWage	396,000	17,821	137,467
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Urban Unconditional Grant (Non-Wage)	38,706	47,833	58,919
Urban Unconditional Grant (Wage)	72,441	66,000	95,000
Development Revenues	0	2,886	3,500
Multi-Sectoral Transfers to LLGs_Gou	0	949	3,500
Urban Discretionary Development Equalization Grant	0	1,937	0
Total Revenue Shares	524,394	192,526	364,886
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	72,441	62,110	95,000
Non Wage	451,953	123,137	266,386
Development Expenditure			
Domestic Development	0	0	3,500
Donor Development	0	0	0
Total Expenditure	524,394	185,247	364,886

Narrative of Workplan Revenues and Expenditure

The department has a budget of 364,886,000= FY 2018/19 which somehow reduced from 524,394 FY 2018/19. The budget was reduced due the fact that all transfers to LLGs had been budget under Finance FY 2017/18 and due to direct transfers currently, all LLGs funds have been budgeted multi sectoral. Still, the priority areas for unconditional non wage were directed to administration. These funds will be spent on mobilization of revenue in order increase revenue base, procurement of assorted and accountable stationery, preparation of final accounts, conducting consultative visits to relevant ministries, management of IFMIS

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	148,355	87,983	327,835
Locally Raised Revenues	51,965	49,486	65,272
Multi-Sectoral Transfers to LLGs_NonWage	0	13,038	86,612
Urban Unconditional Grant (Non-Wage)	69,000	3,959	124,501
Urban Unconditional Grant (Wage)	27,389	21,500	51,450
Development Revenues	0	0	0
N/A			
Total Revenue Shares	148,355	87,983	327,835

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,389	21,386	51,450
Non Wage	120,965	52,556	276,385
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	148,355	73,942	327,835

Narrative of Workplan Revenues and Expenditure

Statutory department was allocated an IPF of UGX 327,834,523 at least higher than the previous budget of 148,355,000=. This increment was due to councilor's allowances for both municipal and division, Local council ex gratia and increased 20% to council for their emoluments as well as increased wage allocation for Mayors and speakers. These funds will be spent on Local Council administration services management including payment of salaries for political leaders, Procurement services management services including facilitating committees. Local Government Political and executive oversight like council and executive committees as well as Standing committees.

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	88,668	118,533	131,862
Locally Raised Revenues	5,959	0	7,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	6,000
Other Transfers from Central Government	11,133	64,851	0
Sector Conditional Grant (Non-Wage)	16,372	12,279	60,658
Sector Conditional Grant (Wage)	55,204	41,403	55,204
Urban Unconditional Grant (Non-Wage)	0	0	3,000
Development Revenues	0	0	19,336
Sector Development Grant	0	0	19,336
Total Revenue Shares	88,668	118,533	151,198
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,204	41,403	55,204
Non Wage	33,464	76,884	76,658
Development Expenditure			
Domestic Development	0	0	19,336
Donor Development	0	0	0
Total Expenditure	88,668	118,287	151,198

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Narrative of Workplan Revenues and Expenditure

The department budget is 151,198,000= which is bigger than the previous FY 2017/18 of 88,668,000=. This is due to the allocation of Agriculture extension services grant was allocated after the approval of the Budget FY 2017/18 and also production development grant. The department expects to spend 55,204,000 on payment of staff salaries, 76,658,000 non wage on production services agricultural extension services such as money for supply of inputs ,extension services like community awareness, construction of slaughter slabs, protection of tourist sites, trade promotion and monitoring, opening of demonstration sites among others and development grant for construction and rehabilitation of slaughter slabs in Katooma Abattor

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	985,516	723,752	1,360,722
Locally Raised Revenues	41,690	12,369	85,000
Multi-Sectoral Transfers to LLGs_NonWage	0	3,514	22,171
Sector Conditional Grant (Non-Wage)	63,236	47,427	63,236
Sector Conditional Grant (Wage)	880,590	660,442	1,180,315
Urban Unconditional Grant (Non-Wage)	0	0	10,000
Development Revenues	48,830	5,158	33,039
Multi-Sectoral Transfers to LLGs_Gou	5,000	5,158	15,000
Sector Development Grant	0	0	18,039
Urban Discretionary Development Equalization Grant	43,830	0	0
Total Revenue Shares	1,034,346	728,910	1,393,761
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	880,590	660,442	1,180,315
Non Wage	104,926	59,386	180,407
Development Expenditure			
Domestic Development	48,830	0	33,039
Donor Development	0	0	0
Total Expenditure	1,034,346	719,828	1,393,761

Narrative of Workplan Revenues and Expenditure

The department total budget is shs. 1,393,761,921/= for FY2018/2019 which is slightly higher than the previous budget of 1,034,346=. This increment is due increased PHC wage for salary enhancement and provision of development grant. Also the sector was allocated more funding for Garbage management as compared to previous budget.

This budget will be spent on payment of health workers' salaries, transfers to lower public health facilities, health and hygiene promotion activities, public health promotion activities, municipal health management services including coordination for activities, renovation of Bisheshe HC III – In patient ward, renovation of Kakatsi HC II respectively and to monitor these projects. Some funds will be transfers to lower local governments as follows; Kagongo Division shs. 10,000,000/= for renovation of Kashangura HC II while Shs. 5,000,000/= to Bufunda Division for renovation of OPD at Rwobuzizi HC II.

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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	4,720,850	3,480,788	5,343,267
Locally Raised Revenues	5,839	17,958	6,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	14,027
Sector Conditional Grant (Non-Wage)	827,137	551,425	889,491
Sector Conditional Grant (Wage)	3,863,874	2,897,905	4,400,749
Urban Unconditional Grant (Non-Wage)	0	0	3,000
Urban Unconditional Grant (Wage)	24,000	13,500	30,000
Development Revenues	223,676	161,690	342,613
Multi-Sectoral Transfers to LLGs_Gou	108,800	46,813	27,240
Other Transfers from Central Government	0	0	0
Sector Development Grant	114,877	114,877	315,372
Total Revenue Shares	4,944,527	3,642,478	5,685,879
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,863,874	2,879,364	4,430,749
Non Wage	856,977	568,381	912,518
Development Expenditure			
Domestic Development	223,676	104,733	342,613
Donor Development	0	0	0
Total Expenditure	4,944,527	3,552,478	5,685,879

Narrative of Workplan Revenues and Expenditure

The Education department was allocated an IPF of UGX 5,343,266,882 which increased from 4,944,527,000=.

The department budget increased due to salary enhancement for science teachers and increased IPF for development grant. The funds will be spend on pay staff salaries for both primary and secondary teachers, transfers to UPE and USE schools as capitation grant to handle administrative issues including monitoring and inspection of schools, administration activities like consultations and study tour while development funds will be used for construction of latrines and classrooms as well as upgrading Nsasi seed school.

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	245,987	161,400	606,854
Locally Raised Revenues	30,920	8,008	30,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	24,014

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Other Transfers from Central Government	0	135,392	480,395
Sector Conditional Grant (Non-Wage)	167,109	0	0
Urban Unconditional Grant (Non-Wage)	20,560	0	0
Urban Unconditional Grant (Wage)	27,398	18,000	72,445
Development Revenues	28,032	62,227	142,442
Multi-Sectoral Transfers to LLGs_Gou	0	0	38,442
Urban Discretionary Development Equalization Grant	28,032	62,227	104,000
Total Revenue Shares	274,019	223,627	749,295

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	27,398	18,000	72,445
Non Wage	218,588	138,511	534,409

Development Expenditure

Domestic Development	28,032	40,210	142,442
Donor Development	0	0	0
Total Expenditure	274,019	196,721	749,295

Narrative of Workplan Revenues and Expenditure

The department total budget is UGX. 751,573,154=which is too higher than the previous budget of FY2017/18 of 274,019,000=. The budget increased due to increase of road fund grant from 164,000,000= to 453,000,000= and increased wage as a result of salary enhancement. This budget will be spent on payment of staff salaries, urban road and vehicle maintenance, Urban Discretionary Development Equalization Grant that will be spent on Construction and improvement of drainage system. Field Supervision visits done, 6.7 Km District Feeder Roads under 5 Road Gangs, Mechanized Maintenance of 50Km Roads using Force Account, HIV/AIDS sensitization done, Environmental Protection done by planting trees along Roads reserve and hilly areas, 14 No. Reinforced Concrete Culverts installed to several crossings. Municipal council Vehicles maintained. Field Supervision visits done, 6.7 Km District Feeder Roads under 5 Road Gangs, Mechanized Maintenance of 50Km Roads using Force Account, HIV/AIDS sensitization done, Environmental Protection done by planting trees along Roads reserve and hilly areas, 14 No. Reinforced Concrete Culverts installed to several crossings. Municipal council Vehicles maintained.

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	2,518	0	0
Locally Raised Revenues	0	0	0
Urban Unconditional Grant (Wage)	2,518	0	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	2,518	0	0

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	2,518	0	0
Non Wage	0	0	0
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	2,518	0	0

Narrative of Workplan Revenues and Expenditure

N/A

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			
<i>Recurrent Revenues</i>	5,000	2,731	46,240
Locally Raised Revenues	5,000	2,731	8,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	17,240
Urban Unconditional Grant (Non-Wage)	0	0	6,000
Urban Unconditional Grant (Wage)	0	0	15,000
<i>Development Revenues</i>	8,436	0	0
Multi-Sectoral Transfers to LLGs_Gou	8,436	0	0
Total Revenue Shares	13,436	2,731	46,240

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	0	0	15,000
Non Wage	5,000	2,600	31,240
<i>Development Expenditure</i>			
Domestic Development	8,436	0	0
Donor Development	0	0	0
Total Expenditure	13,436	2,600	46,240

Narrative of Workplan Revenues and Expenditure

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Natural Resources sector was allocated UGX 46,240,000

Urban Unconditional grant wage UGX15, 000,000

Locally raised revenue UGX 8,000,000

Urban Unconditional grant non wage UGX 6,000,000

Multi sectoral transfers to LLGs UGX 17,240,000

which will be spent as follows;

Management of Natural resources department (Staff salaries paid) UGX 15,000,000

Tree planting and afforestation where 10,000 tree seedlings will be procured and planted on road reserves, on bare hills and health institutions UGX 3,300,000.

Community training in wetland management (4 Community meetings will be held in the wards of Kayenje, Nsasi, Kashangura and Kigarama will be trained in wetland management at UGX 1,000,000.

Stakeholder environment training and sensitization UGX 700,000

Monitoring and evaluation of environmental compliance UGX 1,000,000.

Land management services (surveying, valuations, titling and lease management) UGX 4,000,000.

Under Infrastructure planning UGX 4,000,000.

The UGX17,240,000 for LLG will be used on procurement of tree seedlings and monitoring of environmental sensitive areas for compliance.

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	45,612	88,966	377,552
Locally Raised Revenues	10,389	5,734	9,000
Multi-Sectoral Transfers to LLGs_NonWage	0	6,131	17,754
Other Transfers from Central Government	0	2,604	268,834
Sector Conditional Grant (Non-Wage)	20,530	15,398	21,595
Urban Unconditional Grant (Wage)	14,693	59,100	60,369
Development Revenues	217,503	2,853	26,000
Multi-Sectoral Transfers to LLGs_Gou	0	2,853	26,000
Other Transfers from Central Government	217,503	0	0
Total Revenue Shares	263,115	91,819	403,552
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,693	38,370	60,369
Non Wage	30,919	22,600	317,183
Development Expenditure			
Domestic Development	217,503	0	26,000
Donor Development	0	0	0
Total Expenditure	263,115	60,970	403,552

Narrative of Workplan Revenues and Expenditure

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The Departmental total budget is 403,552,000 shillings which is slightly higher compared to the previous financial year's budget of 263,115,000=.

The increased budget was due to allocation of other government transfers such as Uganda women entrepreneurship and Youth livelihood programmes and allocation of Multi sectoral transfers which were not captured in the previous financial year budget. These funds will be spent on Payment monthly salaries for all community staff, monitoring and supervision of government projects, timely submission of reports and work plans, backstopping exercise to CDOs done, bench marking and consultations made from our sister Municipalities, Support to YLP and UWEP groups done, Follow ups of YLP and UWEP activities done, Issues on recovery of YLP and UWEP done, trainings and sensitization meetings done, holding PWDs, Youth and women councils, probation and social welfare cases handled, issues on labour and library handled and issues on gender mainstreaming done, facilitating division CDOs to carry out their 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	31,056	26,510	67,095
Locally Raised Revenues	4,603	10,092	4,000
Multi-Sectoral Transfers to LLGs_NonWage	0	1,484	16,055
Urban Unconditional Grant (Non-Wage)	11,453	11,434	22,041
Urban Unconditional Grant (Wage)	15,000	3,500	25,000
Development Revenues	18,259	4,137	19,984
Multi-Sectoral Transfers to LLGs_Gou	2,765	2,200	2,230
Urban Discretionary Development Equalization Grant	15,493	1,937	17,754
Total Revenue Shares	49,315	30,646	87,079
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,000	0	25,000
Non Wage	16,056	22,485	42,095
Development Expenditure			
Domestic Development	18,259	1,000	19,984
Donor Development	0	0	0
Total Expenditure	49,315	23,485	87,079

Narrative of Workplan Revenues and Expenditure

The department total budget FY 2018/19 is 87,079,000= shillings which is higher than the budget FY 2017/18 of 49,315,000=. The increment is due to consideration of multi sector transfers to LLGs, increase on non wage and the discretionary development grant. These funds will be able to facilitate preparation of development plans, work plans as well as budgets/performance contracts, facilitate budget conference, backup support to division in planning issues, conducting multi-monitoring and evaluation of projects and programmes among others. The development grant will be used to purchase a projector, carbinet and asset of a computer as per the procurement plan, Data collection and analysis, attending workshops and other consultative visits to relevant ministries among others.

Workplan Title : Internal Audit

Vote: 791 Ibanda Municipal Council**FY 2018/19**

<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	32,708	23,871	43,000
Locally Raised Revenues	7,559	6,551	4,000
Urban Unconditional Grant (Non-Wage)	10,000	4,941	9,000
Urban Unconditional Grant (Wage)	15,149	12,379	30,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	32,708	23,871	43,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,149	12,053	30,000
Non Wage	17,559	10,812	13,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	32,708	22,865	43,000

Narrative of Workplan Revenues and Expenditure

The Internal Audit Unit has a total budget of UGX 43,000,000= which is slightly higher than the FY 2017/18 budget. The budget increased due to increased wages as a result of need for recruitment of senior internal auditor.

These funds will be spent on payment of staff salaries, management of internal audit office, conducting internal audits in schools, health centres, divisions and sectors, Sector capacity management and sector management and monitoring. In management of internal Audit office, audit staff will carry out bench-marking in the selected successful municipal council and also avail departmental stationary. In the Internal Audit output, audit staff will be facilitated with Safari day allowances and transport to audit 42 primary schools, 5 secondary schools, 15 health centres and 3 divisions in the municipal council. In the sector capacity development output, audit staff will be facilitated to attend workshops, seminars, meetings and also pay subscriptions to Audit Associations and Professional Bodies. In Sector monitoring and management, audit department will be provided with airtime to ease communication between audit staff and auditees.