

Vote: 792 Njeru 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 :

Signature :

OCEN AMBROSE, TOWN CLERK - NJERU
MUNICIPAL COUNCIL

(Accounting Officer)

Signed on Date: _____

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	4,584,153	1,598,331	4,584,153
Discretionary Government Transfers	1,352,182	1,115,138	1,486,220
Conditional Government Transfers	5,266,280	3,704,462	5,958,726
Other Government Transfers	232,000	457,012	1,456,512
Donor Funding	0	0	0
Grand Total	11,434,615	6,874,944	13,485,611

Revenue Performance by end of March of the Running FY

Total cumulative receipt up-to Q3 is 6,874,944,000/= which is 60% of the Budget. Local Revenue of 1,598,331,000/=(35%) and Government Transfers of 5,276,613,000/=(77%). Basically high collection was in Business Licenses, Other licences (Environment) because of new factories/Businesses, Inspection & LST.

However, low performance is still from Ground rent from stock farm which has failed to pay its arrears, Park fees due to the new guidelines of stickers which the tax owners are rejecting.

Planned Revenues for next FY

Total revenue is projected at 12,344,800,045/= of which Local Revenue is 3,443,342,272/=, largely from Property Rates, Development Tax, Trading Licenses, Ground rent and Royalties, Government Transfers of 7,444,946,033/= which include Wage for staff and Other Transfers of 1,456,511,740/=(UWEP of 118,511,611/=, YLP of 159,944,458/= and RF of 1,178,055,671/=).

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	1,810,606	1,060,742	2,786,427
Finance	816,249	408,785	633,655
Statutory Bodies	637,786	217,021	556,786
Production and Marketing	215,580	163,641	242,270
Health	789,106	561,879	1,007,397
Education	4,437,549	3,254,949	4,953,931
Roads and Engineering	1,755,704	889,354	2,172,622
Water	20,545	2,046	20,545
Natural Resources	215,661	87,590	235,035
Community Based Services	518,273	136,821	619,669
Planning	171,910	80,303	208,181
Internal Audit	45,646	11,812	49,092
Grand Total	11,434,615	6,874,944	13,485,611

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<i>o/w: Wage:</i>	4,391,906	3,293,929	4,897,367
<i>Non-Wage Recurrent:</i>	6,252,292	3,022,597	7,754,302
<i>Domestic Devt:</i>	790,417	558,417	833,942
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

Total Revenue released to the departments is 6,874,944,000/= but by Q3 a total of 5,234,196,000/= was utilized leaving a balance of 1,640,748,000/= to be spent in the next quarter. The biggest unspent balance is pending contracting of capital projects, and sector conditional grants for Production which came late for implementation but to be utilized in Q4.

Planned Expenditures for the FY 2018/19

- Payment for retention and completion of phase I of the new office block for Njeru MC.
- Installation of Security lights in the civic centres of the 3 Divisions of Nyenga Wakisi & Central Divisions.
- Construction of a new office block at Central Division
- Provision of steater desk to government aided schools
- Furnishing oof Offices with Chairs Tables Carbins, computers etc.
- Construction of linned pit latrines at Luwala Tea P/S and Nakibizzi P/S.
- Construction of a2 Classroom block with office at Wakasanke P/S.
- Road works which include periodic maintainance, stone pitching, Drainage and Bridge constructions under Road Fund.
- Structural Plan processing and approval

Most Local Revenue funded projects dropped after removal of stock farm arrears in ground rent of over 1.5 Billions

Medium Term Expenditure Plans

- Garzattng Dumping site at Njalaegobye in Njeru Central Division.
- Full approval of Njeru Structural Plan
- Aquiring garbage and road equipments ie. Grader, Wheel loader, Tructor etc
- Tarmacing of major roads in the municipality.
- Full installation of security lights in the civic areas of the Municipality.
- Completion of the contruction of New office Block for Njeru MC

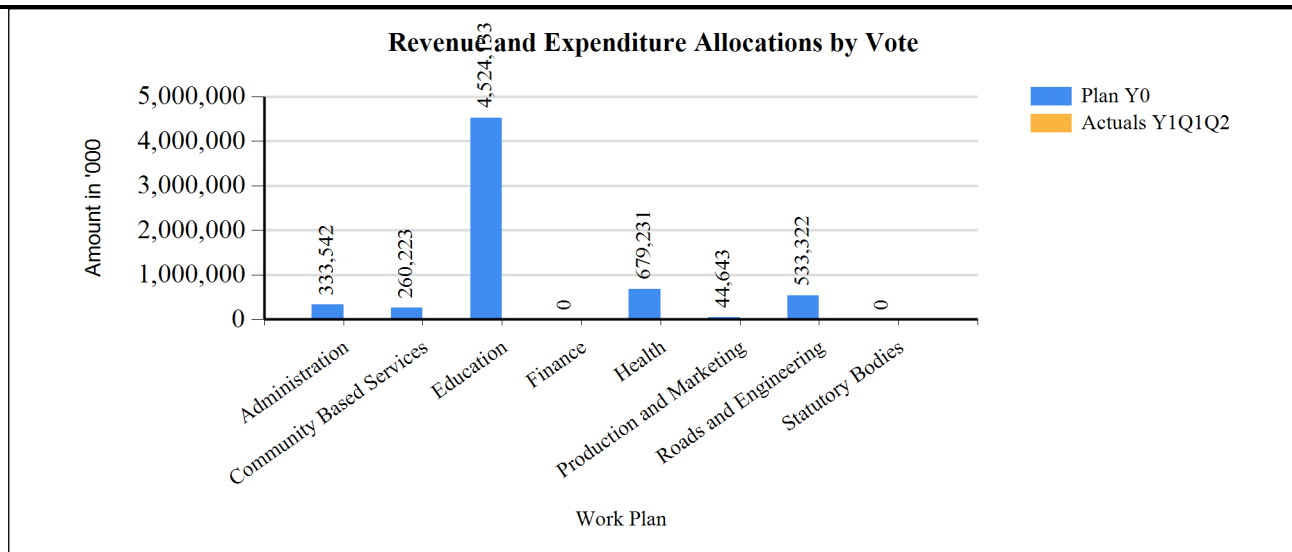
Challenges in Implementation

- Un predictable weather that affect the implementation of projects and their completion times
- Under staffing in most departments that affect effective and timely service delivery.
- Stock farm receivables amounting to over 1.5 billions affecting planned activities
- Limited wage allocations to implement staff structure for better service delivery.

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	4,584,153	1,598,331	4,584,153
Advertisements/Bill Boards	51,520	8,400	53,921
Agency Fees	13,000	7,301	13,000
Animal & Crop Husbandry related Levies	15,600	1,398	21,600
Business licenses	415,267	217,005	415,267
Ground rent	1,344,000	76,564	1,280,711
Inspection Fees	290,321	175,196	340,385
Local Hotel Tax	48,720	7,715	50,970
Local Services Tax	257,002	151,696	268,522
Market /Gate Charges	26,600	4,710	27,260
Miscellaneous and unidentified taxes	0	0	33,075
Miscellaneous receipts/income	31,500	27,507	0
Other Fees and Charges	4,000	12,322	18,160
Other licenses	13,760	46,681	81,250
Park Fees	77,800	26,082	55,720
Property related Duties/Fees	1,674,980	720,530	1,674,980
Registration (e.g. Births, Deaths, Marriages, etc.) fees	18,100	2,940	18,350
Royalties	223,984	112,285	230,983
Stamp duty	78,000	0	0
2a. Discretionary Government Transfers	1,352,182	1,115,138	1,486,220
Urban Discretionary Development Equalization Grant	404,005	404,005	378,994

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Urban Unconditional Grant (Non-Wage)	437,760	328,320	499,218
Urban Unconditional Grant (Wage)	510,417	382,813	608,008
2b. Conditional Government Transfer	5,266,280	3,704,462	5,958,726
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	47,939	35,954	179,778
Pension for Local Governments	48,000	36,000	62,605
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,134,440	566,979	972,037
Sector Conditional Grant (Wage)	3,881,489	2,911,116	4,289,359
Sector Development Grant	154,413	154,413	454,948
Transitional Development Grant	0	0	0
2c. Other Government Transfer	232,000	457,012	1,456,512
Other	232,000	90,944	0
Support to PLE (UNEB)	0	9,177	0
Uganda Road Fund (URF)	0	356,891	1,178,056
Uganda Women Entrepreneurship Program(UWEP)	0	0	118,512
Youth Livelihood Programme (YLP)	0	0	159,944
3. Donor	0	0	0
N/A			
Total Revenues shares	11,434,615	6,874,944	13,485,611

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

Njeru MC collected a total of 659,998,000/= of Local revenue for the first Quarter FY 2017/18 which is 56% performance against planned quarterly Budget. The biggest revenue was from Property rates, Trading Licences, and Royalties. However, little was collected from LST which is mostly remitted in the 2nd and 3rd quarters, park fees which was affected by the new park management guidelines (stickers) rejected by the tax payers, Accumulated Stock farm Ground Rent arrears which have not been paid up to now.

Central Government Transfers

Njeru MC by quarter one of FY 2017/18 had received a total of 1,777,680,000/= as Central Government Transfers registering 120% performance of planned quarterly Budget. The over receipt was from Emergency road funds received for emergency road works and also wage allocations to cater for the new recruitment. However the rest of the funds were received as planned. It is only YLP and UWEP projects funds which were not received at all by quarter one.

Donor Funding

No funds received and Planned

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

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FY 2018/19 envisage total collection of 3,443,342,272/= as Local Revenue. This has reduced from last year by 23%.as a result of removing stock farm Ground Rent arrears as advised by Auditor General. However, follow ups for payment is still on and if successful it will call for a budget review. There is no new source of revenue identified so far. A large portion of this revenue is to be collected from , Development control, Property rates, LST, Royalties and trading Licences.

Central Government Transfers

Total Central Government Transfers for the FY 2018/19 is 8,901,457,773/= (other Transfers inclusive) which is an increment of 30% of last years, which is due to increase in wage allocation to cater for the recruitment of new staff for the Municipality. Also registered an increase road fund, in the Sector Conditional non-wage for Production and Community based services to increase on support for the operational of government programmes like UWEP, YLP, New allocations of Sector Development Grants in production and Health and increase in Sector Education Development etc. Some slight deductions are in Urban DDEG,

Donor Funding

No funds

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	91,110	47,246	182,082
District Production Services	105,120	38,699	19,336
District Commercial Services	19,350	0	40,852
<i>Sub- Total of allocation Sector</i>	215,580	85,945	242,270
Sector: Works and Transport			
District, Urban and Community Access Roads	914,244	661,771	2,172,622
District Engineering Services	841,460	132,831	0
<i>Sub- Total of allocation Sector</i>	1,755,704	794,602	2,172,622
Sector: Education			
Pre-Primary and Primary Education	3,124,658	799,462	3,558,730
Secondary Education	1,172,093	525,151	1,213,835
Education & Sports Management and Inspection	140,797	74,097	181,366
<i>Sub- Total of allocation Sector</i>	4,437,549	1,398,710	4,953,931
Sector: Health			
Primary Healthcare	777,058	547,229	997,052
Health Management and Supervision	12,048	11,396	10,345
<i>Sub- Total of allocation Sector</i>	789,106	558,625	1,007,397
Sector: Water and Environment			
Rural Water Supply and Sanitation	20,545	2,046	20,545
Natural Resources Management	215,661	87,590	235,035
<i>Sub- Total of allocation Sector</i>	236,207	89,636	255,580
Sector: Social Development			

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Community Mobilisation and Empowerment	518,273	111,772	619,669
<i>Sub- Total of allocation Sector</i>	<i>518,273</i>	<i>111,772</i>	<i>619,669</i>
Sector: Public Sector Management			
District and Urban Administration	1,810,606	971,800	2,786,427
Local Statutory Bodies	637,786	217,021	556,786
Local Government Planning Services	171,910	76,323	208,181
<i>Sub- Total of allocation Sector</i>	<i>2,620,301</i>	<i>1,265,145</i>	<i>3,551,395</i>
Sector: Accountability			
Financial Management and Accountability(LG)	816,249	408,785	633,655
Internal Audit Services	45,646	11,812	49,092
<i>Sub- Total of allocation Sector</i>	<i>861,895</i>	<i>420,597</i>	<i>682,747</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	1,724,743	1,015,095	2,743,810
Gratuity for Local Governments	47,939	35,954	179,778
Locally Raised Revenues	754,776	382,103	975,973
Multi-Sectoral Transfers to LLGs_NonWage	578,101	289,255	1,034,453
Pension for Local Governments	48,000	36,000	62,605
Urban Unconditional Grant (Non-Wage)	70,736	64,087	149,306
Urban Unconditional Grant (Wage)	225,191	207,696	341,695
Development Revenues	85,863	45,647	42,617
Multi-Sectoral Transfers to LLGs_Gou	43,336	3,120	3,485
Urban Discretionary Development Equalization Grant	42,527	42,527	39,132
Total Revenue Shares	1,810,606	1,060,742	2,786,427
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	225,191	207,696	341,695
Non Wage	1,499,552	735,445	2,402,115
Development Expenditure			
Domestic Development	85,863	28,659	42,617
Donor Development	0	0	0
Total Expenditure	1,810,606	971,800	2,786,427

Narrative of Workplan Revenues and Expenditure

The department has received a total of 2,758,738,000/= of which 62,604,655/= for Pension, Gratuity of 179,777,904/=, wage for staff of 341,695,032/= including increments and recruitment, then 320,615,000/= for Division office operations non wage, and 3,485,000/=for DDEG Divisions, C.B and the balance to cater for departmental operations

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	816,249	408,785	633,655
Locally Raised Revenues	362,027	218,954	292,027
Multi-Sectoral Transfers to LLGs_NonWage	373,156	131,365	262,473

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Urban Unconditional Grant (Non-Wage)	17,092	13,096	17,092
Urban Unconditional Grant (Wage)	63,973	45,371	62,063
Development Revenues	0	0	0
N/A			
Total Revenue Shares	816,249	408,785	633,655
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,973	45,371	62,063
Non Wage	752,275	363,414	571,592
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	816,249	408,785	633,655

Narrative of Workplan Revenues and Expenditure

The department received a total revenue of 633,55,000/=(22.4% decrease from last year due reduced revenues) and utilized on wage for staff of 62,062,608/=. Division activities of 262,473,000/= and other departmental activities on LR of 292,027,000/= and Non wage allocation of 17,092,000/=

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	637,786	217,021	556,786
Locally Raised Revenues	187,403	28,602	244,307
Multi-Sectoral Transfers to LLGs_NonWage	304,857	99,557	171,250
Urban Unconditional Grant (Non-Wage)	130,372	77,498	103,612
Urban Unconditional Grant (Wage)	15,153	11,365	37,617
Development Revenues	0	0	0
N/A			
Total Revenue Shares	637,786	217,021	556,786
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,153	11,365	37,617
Non Wage	622,632	205,656	519,169
Development Expenditure			
Domestic Development	0	0	0

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Donor Development	0	0	0
Total Expenditure	637,786	217,021	556,786

Narrative of Workplan Revenues and Expenditure

The department received total revenue of 556,786,000/=(12.7% decrease from last year due to reduced revenues) of which 37,617,180/= is wage, Division operations of 171,250,000/=:, honoraria allowances of 27,634,880/= and the balance of non wage is to cater for department operations.

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	215,580	163,641	222,934
Locally Raised Revenues	74,907	11,849	74,907
Multi-Sectoral Transfers to LLGs_NonWage	51,220	16,418	26,967
Other Transfers from Central Government	0	64,639	0
Sector Conditional Grant (Non-Wage)	19,643	14,732	67,306
Sector Conditional Grant (Wage)	25,000	18,750	43,780
Urban Unconditional Grant (Non-Wage)	4,920	6,425	4,920
Urban Unconditional Grant (Wage)	39,890	30,828	5,055
Development Revenues	0	0	19,336
Sector Development Grant	0	0	19,336
Total Revenue Shares	215,580	163,641	242,270
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,890	49,578	48,834
Non Wage	150,690	36,367	174,100
Development Expenditure			
Domestic Development	0	0	19,336
Donor Development	0	0	0
Total Expenditure	215,580	85,945	242,270

Narrative of Workplan Revenues and Expenditure

-The department has been allocated a total of 242,270,000/= (12.4% increase due to increased sect codn wage and non wage), of which Sector Cond n wage is 43,779,808/=:, Urban wage of 5,054,528/= and non wage is 79,827,007/=:, LLG Transfers of 26,967,000/=:

- This has been allocated to departmental activities ie sectal conditional grant non wage which was used to carry out commercial activities and other departmental activities.

- wage for staff and other funds for departmental activities.

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	789,106	561,879	915,191
Locally Raised Revenues	109,709	78,590	64,709
Multi-Sectoral Transfers to LLGs_NonWage	140,407	89,473	132,401
Sector Conditional Grant (Non-Wage)	51,723	38,793	51,723
Sector Conditional Grant (Wage)	469,105	351,829	659,066
Urban Unconditional Grant (Non-Wage)	13,292	3,195	7,292
Urban Unconditional Grant (Wage)	4,869	0	0
Development Revenues	0	0	92,206
Multi-Sectoral Transfers to LLGs_Gou	0	0	39,167
Sector Development Grant	0	0	18,039
Urban Discretionary Development Equalization Grant	0	0	35,000
Total Revenue Shares	789,106	561,879	1,007,397
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	449,317	351,829	659,066
Non Wage	339,789	206,796	256,125
Development Expenditure			
Domestic Development	0	0	92,206
Donor Development	0	0	0
Total Expenditure	789,106	558,625	1,007,397

Narrative of Workplan Revenues and Expenditure

The department has been allocated a total of 1,007,397,000/= (27.7% increase from last year due to increased sect cond wage and Sec condn development grant) which has been utilized on the the various departmental activities of which sector conditional grant wage is 659,066,076/=. DDEG activities, of constructing a water borne toilet at Njeru MC of 35,000,000/= PHG Non wage is 51,723,423/=. Transfers to divisions activities amounting to 132,401,000/= for recurrent and and 39,167,000/= Division developments, sector development Grant of 18,038,691/= and the balance to cater for office operations. Note balance on Sector condition wage is for promotion and increments.

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	4,283,136	3,100,536	4,516,378
Locally Raised Revenues	83,656	35,912	83,656
Multi-Sectoral Transfers to LLGs_NonWage	22,040	1,120	18,040

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Other Transfers from Central Government	0	9,177	0
Sector Conditional Grant (Non-Wage)	744,734	496,490	822,197
Sector Conditional Grant (Wage)	3,387,383	2,540,537	3,586,514
Urban Unconditional Grant (Non-Wage)	5,971	17,300	5,971
Urban Unconditional Grant (Wage)	39,351	0	0
Development Revenues	154,413	154,413	437,553
Multi-Sectoral Transfers to LLGs_Gou	0	0	19,980
Sector Development Grant	154,413	154,413	417,573
Total Revenue Shares	4,437,549	3,254,949	4,953,931
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,426,734	841,695	3,586,514
Non Wage	856,402	540,262	929,865
Development Expenditure			
Domestic Development	154,413	16,752	437,553
Donor Development	0	0	0
Total Expenditure	4,437,549	1,398,710	4,953,931

Narrative of Workplan Revenues and Expenditure

The department has received a total revenue of 4,953,931,000/=(11.69% increase due to increased sec condn wage and Development grant) where wage amount to 3,586,513,508/=-, then

-Non Wage: of USE & UPE support to schools -822,197,060/=-Local Revenue: 83,656,428/=- for administration of the department

-Urban Unconditional Grant(non wage): -5,971,091 for staff monthly allowances

LLGs Non wage for the division activities of- 22,040,000/=-, 417,572,922/=- for Education development projects(2 latirnes,450 school desks etc),56,000,000/=- DDEG projects for divisions. Note 2 P/S where not captured in the system ie. St.Banadette P/S and St. Peters P/S for Sector Condition Non Wage allocation.

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	1,453,543	543,976	2,021,650
Locally Raised Revenues	657,604	133,940	474,903
Multi-Sectoral Transfers to LLGs_NonWage	449,902	20,192	321,445
Other Transfers from Central Government	0	356,891	1,178,056
Sector Conditional Grant (Non-Wage)	295,719	0	0
Urban Unconditional Grant (Non-Wage)	13,200	6,700	7,200
Urban Unconditional Grant (Wage)	37,117	26,253	40,046
Development Revenues	302,161	345,378	150,972
Multi-Sectoral Transfers to LLGs_Gou	135,639	178,855	55,637

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Urban Discretionary Development Equalization Grant	166,522	166,522	95,335
Total Revenue Shares	1,755,704	889,354	2,172,622
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	37,117	26,253	40,046
Non Wage	1,416,426	483,918	1,981,604
<i>Development Expenditure</i>			
Domestic Development	302,161	284,431	150,972
Donor Development	0	0	0
Total Expenditure	1,755,704	794,602	2,172,622

Narrative of Workplan Revenues and Expenditure

The department has received total revenue of 2,172,622,000/= (23.7% increase due to increased Road Fund grant) of which 40,046,020/= on staff wage then 321,445,000/= for divisions activities recurrent and 55,637,000/= development, 1,178,055,671/= on roads maintenance under Road fund and Emergency works and the balance of non wage to cater for departmental activities. and 95,335,238/= MC DDEG projects

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			
<i>Recurrent Revenues</i>	20,545	2,046	20,545
Locally Raised Revenues	19,545	2,046	19,545
Urban Unconditional Grant (Non-Wage)	1,000	0	1,000
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	20,545	2,046	20,545
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	0	0	0
Non Wage	20,545	2,046	20,545
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	20,545	2,046	20,545

Narrative of Workplan Revenues and Expenditure

The department has received a total of 20,545,000/= of revenues and utilised in allowances to staff, sensitization workshops training of water user committees, maintenance of water sources payment of water bills

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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	215,661	87,590	225,035
Locally Raised Revenues	174,145	63,336	164,145
Multi-Sectoral Transfers to LLGs_NonWage	4,700	0	0
Urban Unconditional Grant (Non-Wage)	5,520	4,600	5,520
Urban Unconditional Grant (Wage)	31,297	19,654	55,370
Development Revenues	0	0	10,000
Urban Discretionary Development Equalization Grant	0	0	10,000
Total Revenue Shares	215,661	87,590	235,035
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,297	19,654	55,370
Non Wage	184,365	67,936	169,665
Development Expenditure			
Domestic Development	0	0	10,000
Donor Development	0	0	0
Total Expenditure	215,661	87,590	235,035

Narrative of Workplan Revenues and Expenditure

The department has been allocated a total revenue of 235,034,824/= where wage for staff is 55,369,824/=, 10,000,000 DDEG for Tree planting and Buetication and balance of non wage of 5,520,000/= and LR of 164,145,000/= for the department operations.

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	283,273	136,821	551,391
Locally Raised Revenues	98,420	9,920	98,420
Multi-Sectoral Transfers to LLGs_NonWage	122,174	49,758	106,357
Other Transfers from Central Government	0	26,305	278,456
Sector Conditional Grant (Non-Wage)	22,620	16,965	30,810
Urban Unconditional Grant (Non-Wage)	3,840	5,910	3,840
Urban Unconditional Grant (Wage)	36,219	27,963	33,507
Development Revenues	235,000	0	68,279
Multi-Sectoral Transfers to LLGs_Gou	3,000	0	52,279

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Other Transfers from Central Government	232,000	0	0
Urban Discretionary Development Equalization Grant	0	0	16,000
Total Revenue Shares	518,273	136,821	619,669
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	36,219	27,963	33,507
Non Wage	247,054	83,809	517,884
<i>Development Expenditure</i>			
Domestic Development	235,000	0	68,279
Donor Development	0	0	0
Total Expenditure	518,273	111,772	619,669

Narrative of Workplan Revenues and Expenditure

The department has a total allocation of 619,669,000/=(19.6% increase due increased DDEG allocations for Divisions as per guidelines), out of which 30,810,000 is sector conditional non wage which facilities women. youth and disability council meetings at both division and municipal level, 16,000,000/= DDEG for purchase of wheel chair and white canes for PWDs.

Facilitate adult learning,

33,506,916/= is wage for staff. while

278,456,069 are transfers from MGLD to facilitate YLP and UWEP groups and 106,357,000/= are multi-sectoral transfers to divisions recurrent and DDEG divisions of 52,279,000/=.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	158,930	67,323	195,201
Locally Raised Revenues	137,010	54,110	166,610
Multi-Sectoral Transfers to LLGs_NonWage	5,181	899	0
Urban Unconditional Grant (Non-Wage)	5,520	3,900	5,520
Urban Unconditional Grant (Wage)	11,219	8,415	23,071
<i>Development Revenues</i>	12,980	12,980	12,980
Urban Discretionary Development Equalization Grant	12,980	12,980	12,980
Total Revenue Shares	171,910	80,303	208,181
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	11,219	8,415	23,071
Non Wage	147,711	58,909	172,130
<i>Development Expenditure</i>			

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Domestic Development	12,980	9,000	12,980
Donor Development	0	0	0
Total Expenditure	171,910	76,323	208,181

Narrative of Workplan Revenues and Expenditure

The department has received a total Revenue of 208,181,000/=(21% increase due to increased statistical activities) of which wage to staff is 23,071,416/=, 12,980,000/= for DDEG activities ie. monitoring & PBS reporting and the balance on sensitization of the community, mentoring and other operations

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	45,646	11,812	49,092
Locally Raised Revenues	33,988	2,935	33,988
Urban Unconditional Grant (Non-Wage)	5,520	3,608	5,520
Urban Unconditional Grant (Wage)	6,138	5,269	9,584
Development Revenues	0	0	0
N/A			
Total Revenue Shares	45,646	11,812	49,092
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,138	5,269	9,584
Non Wage	39,508	6,543	39,508
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	45,646	11,812	49,092

Narrative of Workplan Revenues and Expenditure

The department has received a total revenue of 49,092,004/=, Staff wage amounts to 9,584,004/= and the balance for departmental operation activities