

# Vote: 793 Apac 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](http://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](http://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 :



Batemyetto Jacob - Town Clerk

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

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

Signed on Date: \_\_\_\_\_

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

### PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	185,200	110,205	200,000
Discretionary Government Transfers	1,011,761	200,278	1,158,104
Conditional Government Transfers	3,352,477	2,421,174	4,010,238
Other Government Transfers	521,207	269,315	676,947
Donor Funding	5,000	0	0
Grand Total	5,075,645	3,000,971	6,045,289

### Revenue Performance by end of March of the Running FY

Apac Municipality had a total budget of US\$ 5,075,645,000 for the FY 2017/18. The cumulative receipts by the end of March amounted to US\$ 3,000,971,000 representing 71% of the approved budget. The bulk of the receipts were Conditional government transfers amounting to US\$ 2,421,174,000 translating to 72% of the approved budget, Discretionary Government US\$ 200,278,000 (79.9%), Other Government Transfers US\$ 269,315,000 which is 51% of the approved budget and Locally raised revenues of US\$ 110,205,000 (59.9%) of the approved budget. The municipal being new has not yet attracted any donor making donor contribution standing at 0%. The overall performance of 71% is below the expected 75% due to poor performance from Conditional government transfers, other government transfers, locally raised revenues and donor funding which shall be realized during subsequent quarters based on the approved annual work plans and budgets. Other government transfers like UWEF and YLP performed poorly because the Ministry of Gender Labor and Social Development had

### Planned Revenues for next FY

During the year 2018\_2019, Apac Municipal planned to receive a total of US\$ 6,045,289,000 as compared to 5,075,645,000 for FY 2017\_18. Out of these, US\$ 200,000,000 is expected from the Local Revenues, US\$ 1,158,104,000 from Discretionary Government Transfers, US\$ 4,010,238,000 from Conditional Government Transfers and US\$ 676,947,000 is expected from Other Government Transfers. The above forecasts shows an increase from both conditional and unconditional grants wage to cater for salary enhancement, development grants to education, development grants to production and health which was not there last FY year.

### 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	715,881	567,459	567,860
Finance	122,863	101,021	200,677
Statutory Bodies	111,616	73,961	165,829
Production and Marketing	59,886	108,945	127,176
Health	211,932	138,558	265,249
Education	3,022,724	2,245,461	3,682,363
Roads and Engineering	245,265	190,779	489,616
Natural Resources	39,510	36,378	119,937

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Community Based Services	484,255	102,658	355,951
Planning	31,260	23,403	35,736
Internal Audit	30,453	20,961	34,896
<b>Grand Total</b>	<b>5,075,645</b>	<b>3,609,583</b>	<b>6,045,289</b>
<i>o/w: Wage:</i>	3,188,803	2,391,602	3,717,903
<i>Non-Wage Recurrent:</i>	1,614,083	940,203	1,897,191
<i>Domestic Devt:</i>	267,759	277,778	430,195
<i>Donor Devt:</i>	5,000	0	0

## Expenditure Performance by end of March FY 2017/18

Generally all the municipal departments performed fairly well by the end of December FY 2017/8. Out of US\$ 3,000,971,000 released, a cumulative amount of US\$ 2,679,480,000 was spent by departments which is 75% of the releases. The performance is below average of 70% mainly due to late releases of funds to the municipal general fund account.

## Planned Expenditures for the FY 2018/19

The Municipal planned to spend US\$ 6,045,289,000 and the budget strategy has been developed in line with National development Plan and Municipal five year Development plan. Most of the capital projects have been planned for under Natural Resources, works, education and health. The bulk of which is in Natural Resources department where greatest percentage of the UDDEG funds have been put in structural and local physical development plan, road works, education department for supply of desks in schools and latrine construction. other recurrent activities has been planned across departments.

## Medium Term Expenditure Plans

The major activities in medium Term Expenditure plans are; the drawing of structural and local physical development plan of the municipality including mapping up of the extended boundaries, construction of latrines in primary and secondary schools. supply of desks at Awir and Angayiki P/S, classroom rehabilitation at Atopi and Odokomac P/S, Tree planting, upgrading and opening up of new roads, continued support to women and youth groups for wealth creation.

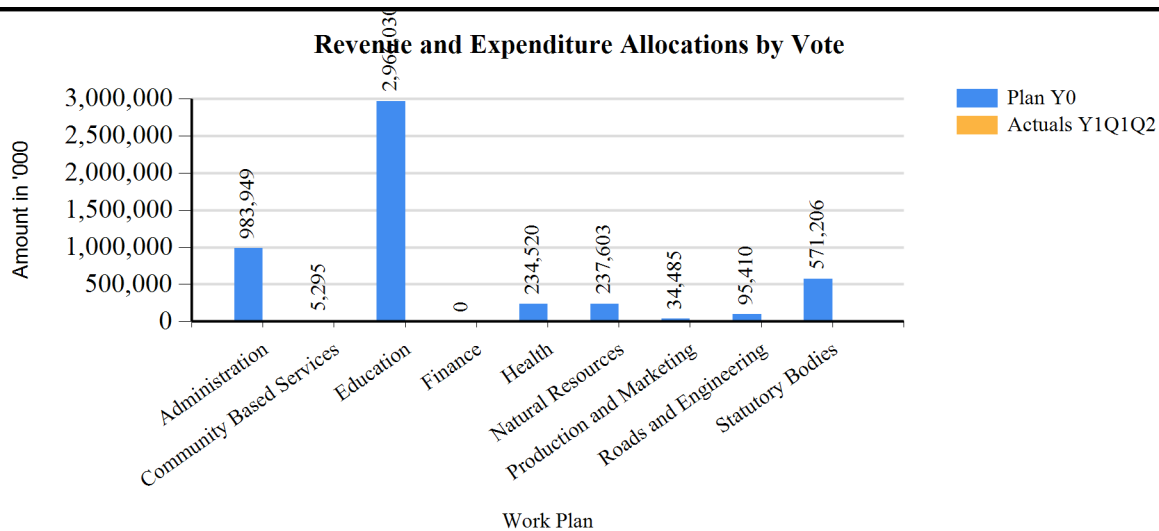
## Challenges in Implementation

The Municipal is still receiving inadequate funds from central government transfers, local revenues and at the moment there is no donor funding. Low level of staff and absence of lower level local government. This makes it difficult to implement all the activities.

## 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
<b>1. Locally Raised Revenues</b>	<b>185,200</b>	<b>110,205</b>	<b>200,000</b>
Advertisements/Bill Boards	2,550	946	2,550
Agency Fees	350	300	350
Animal & Crop Husbandry related Levies	600	33	600
Application Fees	2,800	717	2,800
Business licenses	51,755	14,565	51,755
Ground rent	20,875	11,549	20,875
Group registration	1,000	300	1,000
Inspection Fees	4,200	2,711	4,200
Interest from other government units	0	0	600
Land Fees	11,000	8,376	11,000
Liquor licenses	200	200	200
Local Hotel Tax	1,100	800	1,100
Local Services Tax	8,910	19,024	8,910
Market /Gate Charges	30,700	16,455	30,700
Miscellaneous receipts/income	2,600	1,667	2,600
Occupational Permits	1,500	175	1,500
Other Fees and Charges	7,600	11,596	7,600
Park Fees	12,000	5,011	12,000
Property related Duties/Fees	0	0	18,160
Refuse collection charges/Public convenience	500	1,761	500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,700	745	1,700

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Registration of Businesses	2,100	525	2,100
Rent & rates – produced assets – from private entities	3,960	1,250	0
Sale of Land	10,000	7,500	10,000
Stamp duty	7,200	4,000	7,200
<b>2a. Discretionary Government Transfers</b>	<b>1,011,761</b>	<b>200,278</b>	<b>1,158,104</b>
Urban Discretionary Development Equalization Grant	200,278	200,278	172,319
Urban Unconditional Grant (Non-Wage)	226,002	0	306,506
Urban Unconditional Grant (Wage)	585,481	0	679,279
<b>2b. Conditional Government Transfer</b>	<b>3,352,477</b>	<b>2,421,174</b>	<b>4,010,238</b>
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	47,939	35,954	6,742
Pension for Local Governments	48,000	36,000	48,824
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	585,735	329,247	658,172
Sector Conditional Grant (Wage)	2,603,322	1,952,491	3,038,624
Sector Development Grant	67,481	67,481	257,876
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>521,207</b>	<b>269,315</b>	<b>676,947</b>
Northern Uganda Social Action Fund (NUSAF)	0	0	0
Other	107,940	206,097	0
Social Assistance Grant for Empowerment (SAGE)	131,400	0	0
Support to PLE (UNEB)	0	0	3,000
Uganda Aids Commission	0	0	0
Uganda Road Fund (URF)	0	0	407,481
Uganda Women Entrepreneurship Program(UWEP)	79,362	0	107,020
Youth Livelihood Programme (YLP)	202,505	63,218	159,446
<b>3. Donor</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	5,000	0	0
<b>Total Revenues shares</b>	<b>5,075,645</b>	<b>3,000,971</b>	<b>6,045,289</b>

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

By the end of second quarter of FY 2017\_18, Apac Municipal Council had cumulatively realized a total local revenues of 74,691,000 Shillings out of the expected 92,600,000 Shillings. This translates into 40% of the total annual budget which is below the expected 50% of the quarterly out turn. This was attributed to poor performance of some sources of local revenues. For example, sale of land, ground rent, stamp duty among others did not realize any revenue yet much was planned from these sources.

**Central Government Transfers**

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Central Government transfers was as expected and exceeded the target. The Discretionary Government Transfers performance was 522,570,000 which is 52% of the approved annual budget, Conditional government transfers stood at UGX 1,557,164,000 translating to 46% of the approved Annual Budget, Other Central Government Transfers was UGX 143,848,000 translating to 28% of the Approved Budget. Poor performance from this source was attributed to non releases of SAGE and UWEP funds.

## Donor Funding

No donor funds were received. The GIZ only provided support on soft wares.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The municipal expects to raise a total of 200,000,000 shillings from Local Revenues during the financial year 2018\_19 as compared to 185,200,000 Shillings for 2017\_18 Financial Year. The projection was based on the performance of first quarter 2017\_18 FY. The amounts that was not planned for the year has been included. This includes property rates, interest from banks, Local Service Tax among others.

### Central Government Transfers

Apac Municipality expects to get 1,158,104,000 Shillings from central government as Discretionary Government Transfers. This is higher than the previous budget of 2017\_18 FY which was 1,011,761,000 mainly attributed to increase in unconditional grants wage and non wage to carter for salary enhancements. Conditional Government Transfers expected amounted to 4,010,238,000 Shillings an increase as compared to 3,352,477,000 Shillings of the previous FY due to increase in sector conditional grants wage to carter for enhancements of salaries and introduction of new grants in health sector (sector development grants) and production and marketing departments. Other Government Transfers expected amounted to 676,947,000 Shillings an increase as compared to last year's figure of 521,207,000 Shillings due to increase in IPF from Uganda Road Fund and new allocation for PLE supervision.

## Donor Funding

The Municipality expects nothing from the donors. This is because of the fact that the GIZ which provided support is going to withdraw their support in December this year.

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	25,000	9,500	98,307
District Production Services	13,451	6,700	5,389
District Commercial Services	21,435	23,637	23,480
<b><i>Sub- Total of allocation Sector</i></b>	<b>59,886</b>	<b>39,838</b>	<b>127,176</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	205,264	124,922	412,465
District Engineering Services	35,000	29,213	73,051
Municipal Services	5,000	502	4,100
<b><i>Sub- Total of allocation Sector</i></b>	<b>245,264</b>	<b>154,638</b>	<b>489,616</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	1,781,193	1,132,468	1,990,968
Secondary Education	879,092	483,453	1,196,379
Skills Development	274,154	251,429	393,503



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Education & Sports Management and Inspection	87,485	55,289	101,513
Special Needs Education	800	350	0
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,022,724</i></b>	<b><i>1,922,990</i></b>	<b><i>3,682,363</i></b>
<b>Sector: Health</b>			
Primary Healthcare	19,661	10,502	69,742
Health Management and Supervision	192,271	89,995	195,507
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>211,932</i></b>	<b><i>100,497</i></b>	<b><i>265,249</i></b>
<b>Sector: Water and Environment</b>			
Natural Resources Management	39,510	27,728	119,937
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>39,510</i></b>	<b><i>27,728</i></b>	<b><i>119,937</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	484,255	94,743	355,951
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>484,255</i></b>	<b><i>94,743</i></b>	<b><i>355,951</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	715,881	356,123	567,860
Local Statutory Bodies	111,616	57,598	165,829
Local Government Planning Services	31,260	21,606	35,736
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>858,758</i></b>	<b><i>435,327</i></b>	<b><i>769,425</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	122,863	98,633	200,677
Internal Audit Services	30,453	20,229	34,896
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>153,316</i></b>	<b><i>118,861</i></b>	<b><i>235,573</i></b>

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>553,310</b>	<b>394,859</b>	<b>482,590</b>
Gratuity for Local Governments	47,939	35,954	6,742
Locally Raised Revenues	33,486	14,537	34,486
Multi-Sectoral Transfers to LLGs_NonWage	169,366	102,047	79,033
Multi-Sectoral Transfers to LLGs_Wage	92,396	0	0
Other Transfers from Central Government	20,000	0	0
Pension for Local Governments	48,000	36,000	48,824
Urban Unconditional Grant (Non-Wage)	37,161	29,601	43,505
Urban Unconditional Grant (Wage)	104,961	176,721	270,000
<b>Development Revenues</b>	<b>162,572</b>	<b>172,600</b>	<b>85,270</b>
Locally Raised Revenues	0	10,019	0
Multi-Sectoral Transfers to LLGs_Gou	94,959	94,959	58,544
Urban Discretionary Development Equalization Grant	67,612	67,622	26,726
<b>Total Revenue Shares</b>	<b>715,881</b>	<b>567,459</b>	<b>567,860</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	197,358	140,363	270,000
Non Wage	355,952	132,002	212,590
<b>Development Expenditure</b>			
Domestic Development	162,572	83,758	85,270
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>715,881</b>	<b>356,123</b>	<b>567,860</b>

### Narrative of Workplan Revenues and Expenditure

The administration department expects to receive a total of UGX 567,860,000 only for the FY2018/19 as compared to UGX 715,881,000. The reduction in the budget has been due to the fact that the IPF for gratuity has been issued less compared to the expected budget, the division budget that was initially lumped under administration has been allocated under each department, DDEG has been prioritized for physical development planning under Natural resources. there has also been a reduction in Development grants in respect to DDEG and multi-sectoral transfers to LLG. We however, expect more allocation to cater for pension and gratuity in the final IPF.

Workplan Title : Finance

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>122,863</b>	<b>101,021</b>	<b>200,677</b>
Locally Raised Revenues	10,345	19,175	18,647
Multi-Sectoral Transfers to LLGs_NonWage	0	0	30,000
Multi-Sectoral Transfers to LLGs_Wage	38,336	0	0
Urban Unconditional Grant (Non-Wage)	10,056	13,242	42,663
Urban Unconditional Grant (Wage)	64,126	68,604	109,367
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>122,863</b>	<b>101,021</b>	<b>200,677</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	102,462	68,604	109,367
Non Wage	20,401	30,029	91,310
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>122,863</b>	<b>98,633</b>	<b>200,677</b>

## Narrative of Workplan Revenues and Expenditure

During the FY 2018/2019, the department of Finance Expect to receive a total of Ugx 200,677,000 as compared to Ugx 122,863,000 for FY 2017/2018. There has been an increment in Budget allocation attributed to the following; New allocation from Unconditional grant Non wage to cater for IFMS recurrent cost. More allocation from Unconditional Grant Wage due to increase in number of staff in the department. Of the Total budget, Ugx 109,367,000 will be used to pay staff wages and Ugx 91,310,000 shall be used for Non Wage Recurrent cost. The department will not receive development Grant.

The major planned out put includes; Improvement in Revenue base through tax Education, Identifying new Revenue sources, Adequate enumeration & Assessment, and collection of at least 98% of Local revenue assessed.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>111,616</b>	<b>73,961</b>	<b>165,829</b>
Locally Raised Revenues	12,000	10,607	12,048
Multi-Sectoral Transfers to LLGs_NonWage	0	0	24,574
Multi-Sectoral Transfers to LLGs_Wage	14,976	3,744	14,976
Urban Unconditional Grant (Non-Wage)	65,920	45,030	91,510
Urban Unconditional Grant (Wage)	18,720	14,580	22,720

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<i>Development Revenues</i>	0	0	0
N/A			
<b>Total Revenue Shares</b>	<b>111,616</b>	<b>73,961</b>	<b>165,829</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	33,696	4,680	37,696
Non Wage	77,920	52,918	128,133
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>111,616</b>	<b>57,598</b>	<b>165,829</b>

## Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, the department expects to receive a total budget allocation of UGX 165,829,000, as compared to UGX 111,616,000 in FY 2017/18. There is an increase due to new allocations from; boards and commissions, multi-sectoral transfers to LLG wage and non-wage.

Unconditional Grant Wage UGX 22,720,000; Unconditional Grant Non-Wage UGX 65,652,000; Local Revenue UGX 12,048,000; Multi-sectoral transfers to LLG Wage 11,967,000; Multi sector transfers to LLG Non-wage UGX 47,870,000.

## Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>56,163</b>	<b>105,222</b>	<b>101,394</b>
Locally Raised Revenues	3,848	1,264	2,000
Other Transfers from Central Government	0	66,907	0
Sector Conditional Grant (Non-Wage)	9,485	7,114	54,776
Sector Conditional Grant (Wage)	25,000	18,750	31,660
Urban Unconditional Grant (Non-Wage)	4,756	3,567	0
Urban Unconditional Grant (Wage)	13,074	7,621	12,958
<i>Development Revenues</i>	<b>3,723</b>	<b>3,723</b>	<b>25,781</b>
Sector Development Grant	0	0	25,781
Urban Discretionary Development Equalization Grant	3,723	3,723	0
<b>Total Revenue Shares</b>	<b>59,886</b>	<b>108,945</b>	<b>127,176</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	38,074	26,182	44,618
Non Wage	18,089	9,932	56,776

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<i>Development Expenditure</i>			
Domestic Development	3,723	3,723	25,781
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>59,886</b>	<b>39,838</b>	<b>127,176</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2018/19 the department of Production and Marketing expects to receive a total of US\$ 127,176,000=.

Out of this, US\$ 25,781,000= is for development activities mainly domestic in nature while Shs 31,66,000=for sector conditional grant wages, unconditional grant wage US\$ 12,958,000, Sector conditional grant non wage US\$ 54,776,000 and Local revenue of US\$ 2,000,000. There has been increase in the department budget compared to last years of US\$ 63,886,000 due new grant allocated to the department for development activities to the tune of US\$ 25,781,000 and conditional grant wage to cater for salary enhancement.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>201,932</b>	<b>133,558</b>	<b>261,249</b>
Locally Raised Revenues	9,648	2,766	9,484
Multi-Sectoral Transfers to LLGs_NonWage	0	0	39,931
Multi-Sectoral Transfers to LLGs_Wage	21,560	0	0
Sector Conditional Grant (Non-Wage)	13,587	10,190	13,587
Sector Conditional Grant (Wage)	141,732	106,299	188,247
Urban Unconditional Grant (Non-Wage)	10,000	6,000	10,000
Urban Unconditional Grant (Wage)	5,405	8,303	0
<b>Development Revenues</b>	<b>10,000</b>	<b>5,000</b>	<b>4,000</b>
Donor Funding	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	4,000
Urban Discretionary Development Equalization Grant	5,000	5,000	0
<b>Total Revenue Shares</b>	<b>211,932</b>	<b>138,558</b>	<b>265,249</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	168,697	78,575	188,247
Non Wage	33,235	16,922	73,001
<b>Development Expenditure</b>			
Domestic Development	5,000	5,000	4,000
Donor Development	5,000	0	0
<b>Total Expenditure</b>	<b>211,932</b>	<b>100,497</b>	<b>265,249</b>

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# FY 2018/19

## Narrative of Workplan Revenues and Expenditure

The department of health expects to receive a total of UGX 265,249,000 only for financial year 2018/19 as compared to UGX 211,932,000 for FY 2017/18. The increment in the budget came from more allocation in sector conditional grant (wage) to cater for salary enhancement,

### 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,950,243</b>	<b>2,172,980</b>	<b>3,450,269</b>
Locally Raised Revenues	4,848	1,488	5,048
Other Transfers from Central Government	0	2,463	3,000
Sector Conditional Grant (Non-Wage)	461,959	307,972	577,263
Sector Conditional Grant (Wage)	2,436,590	1,827,442	2,818,717
Urban Unconditional Grant (Non-Wage)	4,028	1,500	3,500
Urban Unconditional Grant (Wage)	42,818	32,114	42,741
<b>Development Revenues</b>	<b>72,481</b>	<b>72,481</b>	<b>232,095</b>
Sector Development Grant	67,481	67,481	232,095
Urban Discretionary Development Equalization Grant	5,000	5,000	0
<b>Total Revenue Shares</b>	<b>3,022,724</b>	<b>2,245,461</b>	<b>3,682,363</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,479,405	1,598,654	2,861,458
Non Wage	470,838	304,314	588,811
<b>Development Expenditure</b>			
Domestic Development	72,481	20,021	232,095
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,022,724</b>	<b>1,922,990</b>	<b>3,682,363</b>

## Narrative of Workplan Revenues and Expenditure

This FY 2018/2019 the department will receive a total income worth Ushs 3.682.363.000. From this, a total of Ushs 2.818.717.000 will be spent to pay salaries by 28th day of every month; Ushs 507.408.000 will be disbursed to schools as grants, Ushs 232.095.000 will be spent on sector developmental activities (rehabilitation of classrooms of a two classroom blk at Odokomac PS, rehabilitation of a four classroom block at Atopi PS, supply of 36 desks to schools Angayiki PS, supply of 72 desks to Awir PS, payment of retention for supply of desks to Awiri and awir PS and retention for construction of a pit latrine at Arocha PS will cost 2.500.000, Ushs 30.875.000 will be spent on sports development activities, Ushs 10.048.000 will be spent on school inspection while Ushs 27,449.000 will be spent on Education Management services.

### Workplan Title : Roads and Engineering

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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>235,265</b>	<b>180,779</b>	<b>481,016</b>
Locally Raised Revenues	3,859	1,266	4,059
Other Transfers from Central Government	87,940	136,727	407,481
Sector Conditional Grant (Non-Wage)	95,410	0	0
Urban Unconditional Grant (Non-Wage)	2,000	1,500	3,000
Urban Unconditional Grant (Wage)	46,055	41,285	66,476
<b>Development Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>8,600</b>
Urban Discretionary Development Equalization Grant	10,000	10,000	8,600
<b>Total Revenue Shares</b>	<b>245,265</b>	<b>190,779</b>	<b>489,616</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	46,055	25,842	66,476
Non Wage	189,209	127,346	414,540
<b>Development Expenditure</b>			
Domestic Development	10,000	1,450	8,600
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>245,264</b>	<b>154,638</b>	<b>489,616</b>

## Narrative of Workplan Revenues and Expenditure

During the financial year 2018/19 the sector of works and Engineering expect to receive a total of Ugx 489,616,000 compared to Ugx 245,264,000 for fy 2017/18. The increment came from the fact that the IPF for Salary and sector conditional grant ( Uganda Road Fund) has been increased from Ugx 95,000,000 IN 2017/18 to Ugx 407,480,000 in 2018/19.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>34,792</b>	<b>31,660</b>	<b>54,937</b>
Locally Raised Revenues	2,000	1,049	5,500
Urban Unconditional Grant (Non-Wage)	2,000	1,500	4,000
Urban Unconditional Grant (Wage)	30,792	29,111	45,437
<b>Development Revenues</b>	<b>4,717</b>	<b>4,717</b>	<b>65,000</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	15,000
Urban Discretionary Development Equalization Grant	4,717	4,717	50,000
<b>Total Revenue Shares</b>	<b>39,510</b>	<b>36,378</b>	<b>119,937</b>

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	30,792	23,361	45,437
Non Wage	4,000	1,584	9,500
<i>Development Expenditure</i>			
Domestic Development	4,717	2,783	65,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>39,510</b>	<b>27,728</b>	<b>119,937</b>

## Narrative of Workplan Revenues and Expenditure

The Department of Natural Resources expects to receive a total of UGX 119,937,000 only during FY 2018\_2019 as compared to UGX 39,510,000 for FY 2017/18. This increment is attributed to more allocation from Development Equalization grant due to the fact that the priority has been put to the Update and preparation of Urban and Local Physical Development plan, there is also more allocation from wage to cater for Salary enhancement , Local Revenues, Unconditional grant Non Wage. There is also Multi-Sectoral transfer from Lower Local Governments considering the critical areas for implementation of planned activities to realize the outputs.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>484,255</b>	<b>102,658</b>	<b>355,951</b>
Locally Raised Revenues	4,848	1,488	5,048
Multi-Sectoral Transfers to LLGs_NonWage	0	0	12,910
Multi-Sectoral Transfers to LLGs_Wage	28,864	0	0
Other Transfers from Central Government	413,267	63,218	266,466
Sector Conditional Grant (Non-Wage)	5,295	3,971	12,546
Urban Unconditional Grant (Non-Wage)	3,000	2,250	3,500
Urban Unconditional Grant (Wage)	28,980	31,731	55,480
<i>Development Revenues</i>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>484,255</b>	<b>102,658</b>	<b>355,951</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	57,845	27,052	55,480
Non Wage	426,411	67,691	300,471
<i>Development Expenditure</i>			
Domestic Development	0	0	0



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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>484,255</b>	<b>94,743</b>	<b>355,951</b>

**Narrative of Workplan Revenues and Expenditure**

The department of Community based services expects to receive a total of UGX 355,951,000 for the financial year 2018/19 as compared to UGX 484,255,000 for FY 2017/18 representing 26.4% reduction. This reduction is attributed to the removal of Social assistance grant (SAGE) for the elderly.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>21,994</b>	<b>14,147</b>	<b>26,287</b>
Locally Raised Revenues	4,848	1,288	5,132
Urban Unconditional Grant (Non-Wage)	4,072	3,053	6,080
Urban Unconditional Grant (Wage)	13,074	9,806	15,075
<b>Development Revenues</b>	<b>9,266</b>	<b>9,256</b>	<b>9,449</b>
Urban Discretionary Development Equalization Grant	9,266	9,256	9,449
<b>Total Revenue Shares</b>	<b>31,260</b>	<b>23,403</b>	<b>35,736</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,074	9,806	15,075
Non Wage	8,920	3,872	11,212
<b>Development Expenditure</b>			
Domestic Development	9,266	7,928	9,449
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>31,260</b>	<b>21,606</b>	<b>35,736</b>

**Narrative of Workplan Revenues and Expenditure**

The department of Planning expects to receive a total of US\$ 35,736,000 only during FY 2018/19 as compared to US\$ 31,260,000 during FY 2017/18. Out of this, US\$ 9,449,000 is for domestic development activities while US\$ 26,286,000 only is for recurrent expenditures, including staff wages and salaries (US\$ 15,074,000). There has been a slight increase in the department's budget due to increase in allocation of unconditional grant wage to cater for salary enhancement.

The department will Finalize the production of Municipal Development Plan (MDP), Compilation of the Municipal Statistical Abstract, Planning and production of Minutes for the Technical Planning Committee meetings, Production of quarterly reports and presentation to the relevant ministries and Monitoring and Evaluation of lower local government performances and the performance of different projects in the Municipal council, all these will be done within the calculated time frame.

**Workplan Title : Internal Audit**

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

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<b>Recurrent Revenues</b>	<b>30,453</b>	<b>20,961</b>	<b>34,896</b>
Locally Raised Revenues	4,848	2,270	5,848
Urban Unconditional Grant (Non-Wage)	4,263	3,199	5,000
Urban Unconditional Grant (Wage)	21,342	15,492	24,048
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>30,453</b>	<b>20,961</b>	<b>34,896</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,342	15,492	24,048
Non Wage	9,111	4,737	10,848
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>30,453</b>	<b>20,229</b>	<b>34,896</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit Department expects to receive a total of US\$ 34,896,000 in FY 2018-2019 as compared to US\$ 30,453,000 in 2017-2018 FY. Urban wage amounted to US\$ 24,048,404. and Non wage amounted to US\$ 10,848,000 for recurrent costs of the department.