

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Foreword

It is with great pleasure to present the Municipal Budget Framework paper for Bushenyi-Ishaka MC Local Government for the Financial Year 2018-2019. The Budget Framework Paper has been prepared in fulfillment of the Local Government Act 1997, Section 78 (1) that mandates Local Governments to formulate, approve and execute their budgets and work plans provided the budgets are balanced. The Budget Framework Paper for FY 2018-19 was prepared with the view of consolidating our program achievements that address increased productivity, improved health, household incomes, education and improved access to social infrastructure. The institution expects to raise and spend 7,333,210,642= of which LR will be 870,889,500=, Central government transfers 6,462,321,142= and donor funding 35,000,000=. of the local revenue, 576,504,646= will be returned to the divisions and the planned activities for the divisions are part of this BFP. The sole purpose of this BFP is to act as a blue print for the budget 2018-2019 FY. I call upon all stakeholders to support this BFP and consequently the budget 2018-2019 For God and my country



EDWARD KIWANUKA GWAVU

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Revenue Performance and Plans by Source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	859,898	115,073	870,890
Discretionary Government Transfers	936,469	245,152	1,088,313
Conditional Government Transfers	5,660,434	1,262,206	4,389,100
Other Government Transfers	134,806	158,350	949,908
Donor Funding	0	0	35,000
Grand Total	7,591,606	1,780,781	7,333,211

Revenue Performance in the First Quarter of 2017/18

The institution planned to receive 1,583,640,919= for Q1 of FY 2017/18 that is, 1,365,918,544= as central government transfers and 217,722,375= as Locally raised revenues. However, it received 1,780,781,000= as central government transfers which is 23 %. The locally raised revenues received was 115,073,000= for the quarter (1.5%). The poor performance of local revenue was because of the new policy in parking fees collection that was being resisted by tax payers.

Planned Revenues for FY 2018/19

This institution is planning to receive 7,333,210,642=, that is, 870,889,500= as locally raised revenue, 6,427,321,142= as central government transfers, and 35,000,000= as donor funding. This year's revenue is expected to increase the unconditional grant (wage) is. expected to increase according to the IPFs released.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	1,486,184	309,941	989,872
Finance	308,534	55,399	329,276
Statutory Bodies	293,858	66,958	331,436
Production and Marketing	41,066	13,486	58,302
Health	434,490	105,361	398,154
Education	3,873,930	996,681	3,878,878
Roads and Engineering	847,442	177,848	947,382
Natural Resources	24,807	8,476	128,403
Community Based Services	174,373	15,047	188,463
Planning	89,195	27,102	51,640

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Internal Audit	17,727	4,482	31,404
Grand Total	7,591,606	1,780,781	7,333,211
<i>o/w: Wage:</i>	<i>4,348,375</i>	<i>1,087,094</i>	<i>4,522,315</i>
<i>Non-Wage Reccurent:</i>	<i>3,003,798</i>	<i>627,017</i>	<i>2,583,255</i>
<i>Domestic Devt:</i>	<i>239,433</i>	<i>66,671</i>	<i>192,640</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>35,000</i>

Expenditure Performance in the First Quarter FY 2017/18

For F/Y 2017/2018, the institution planned to receive 7,591,606,000= but by the end of Q1, it had received 1,780,781,000=(23%). All the funds received were transferred to departments from the consolidated account leaving no balances. The departments spent 1,420,066,000=(80%) and the balance of 360,715,000= was on TSA and meant for projects in planning department, Education, Works, and community based services which were being procured and at advert level

Planned Expenditures for The FY 2018/19

The whole institution(all departments) is expected to spend 7,333,210,642= compared to the previous year's 7,591,606,000=. There is expected to be decrement of 258,395,358= because in the last FY's budget, RF gave this LG a supplementary budget equivalent to this amount which is not going to be the case this year.

Medium Term Expenditure Plans

The medium term expenditure plans for this local government are monitoring and supervision of government programmes such as UPE and USE, implementation of council projects, school inspection, mobilization of communities to ensure food security, grading and murruming of community roads, resealing of Bassajja-Rwemirokora road, and physical planning of unplanned areas

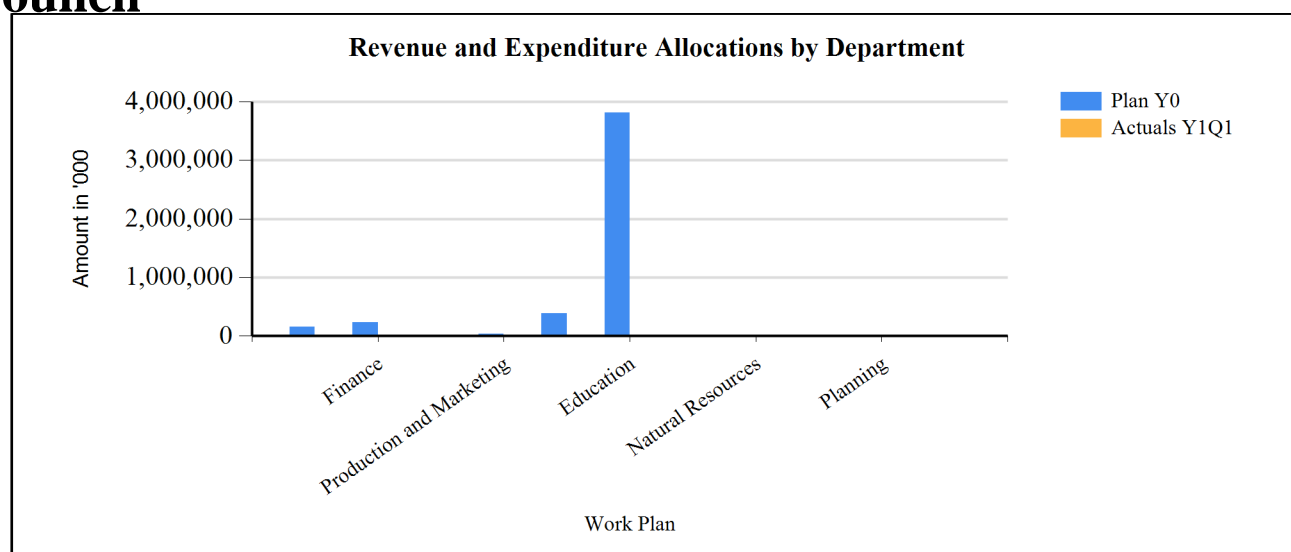
Challenges in Implementation

Several constraints for implementing future plans are: Land ownership as according to the constitution, land belongs to the people not to government; this limits the implementation of development projects. The procurement law has a tendency of delaying project. Sometimes the central government releases less funds than planned. The persistent reduction and some times removal of government grants

G1: Graph on the Revenue and Expenditure Allocations by Department

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	859,898	115,073	870,890
Local Services Tax	111,963	23,313	111,963
Land Fees	0	0	0
Local Hotel Tax	8,400	575	8,400
Application Fees	17,800	551	17,305
Business licenses	207,000	7,358	207,925
Rent & Rates - Non-Produced Assets – from other Govt units	13,080	150	0
Rent & rates – produced assets – from other govt. units	0	0	17,280
Park Fees	247,744	48,526	247,744
Refuse collection charges/Public convenience	2,200	0	0
Property related Duties/Fees	107,000	4,247	107,000
Advertisements/Bill Boards	11,000	4,259	16,740
Animal & Crop Husbandry related Levies	67,200	11,200	67,200
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	3,000
Inspection Fees	23,500	6,327	23,322
Market /Gate Charges	30,000	5,697	30,000
Other Fees and Charges	13,011	2,871	13,011
2a. Discretionary Government Transfers	936,469	245,152	1,088,313
Urban Unconditional Grant (Non-Wage)	329,546	82,387	310,393
Urban Unconditional Grant (Wage)	474,509	118,627	648,449
Urban Discretionary Development Equalization Grant	132,413	44,138	129,471

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

2b. Conditional Government Transfer	5,660,434	1,262,206	4,389,100
Sector Conditional Grant (Wage)	3,873,866	968,467	3,873,866
Sector Conditional Grant (Non-Wage)	1,078,129	96,052	298,657
Sector Development Grant	67,599	22,533	63,169
General Public Service Pension Arrears (Budgeting)	144,906	0	0
Salary arrears (Budgeting)	68,228	68,228	0
Pension for Local Governments	153,407	38,352	153,407
Gratuity for Local Governments	274,299	68,575	0
2c. Other Government Transfer	134,806	158,350	949,908
Support to PLE (UNEB)	3,500	0	5,000
Uganda Road Fund (URF)	0	156,894	813,602
Uganda Women Entrepreneurship Program(UWEP)	39,131	0	39,131
Youth Livelihood Programme (YLP)	92,175	1,456	92,175
Support to Production Extension Services	0	0	0
3. Donor	0	0	35,000
Others	0	0	35,000
Total Revenues shares	7,591,606	1,780,781	7,333,211

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

The municipality planned to receive 217,101,000= in quarter one as LR but actually received 115,073,255=. The deviation was as a result of the introduction of new government collection policies in the parking fees that were somehow resented by the tax payers. On hearing that the policies would start, tax payers started refusing to pay taxes.

Central Government Transfers

In quarter one, The municipal council planned to receive 1,454,075,169= but actually received 1,507,357,570=. The deviation was because on the council's request, the Road Fund released supplementary funds for mechanical imprest.

Donor Funding

Donor funding had not been planned.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In the FY 2017-2018, the LG planned to receive 844,617,501 as LR. This FY 2018-2019, it is planning to receive 870,889,500=. There is an increment because Electronic revenue registers will be used and so more efficiency is expected.

Central Government Transfers

In the FY 2017-2018, the LG planned to receive 5,328,868,386 as central government transfers. This FY, it is planning to receive 5,477,413,354. There is an increment because the IPFs have indicated an increment in the wage bill.

Donor Funding

The donor funding for this FY is expected to be 35,000,000= as communicated by the VNG. No donor funding was planned in the previous FY 2017-2018

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
District Production Services	35,402	8,851	49,400
District Commercial Services	5,664	1,416	8,902
<i>Sub- Total of allocation Sector</i>	41,066	10,267	58,302
Sector :Works and Transport			
District, Urban and Community Access Roads	847,442	211,861	947,382
<i>Sub- Total of allocation Sector</i>	847,442	211,861	947,382
Sector :Education			
Pre-Primary and Primary Education	1,824,906	456,227	1,789,774
Secondary Education	1,605,800	401,450	1,628,392
Skills Development	376,218	94,055	356,218
Education & Sports Management and Inspection	67,005	16,751	104,494
<i>Sub- Total of allocation Sector</i>	3,873,930	968,482	3,878,878
Sector :Health			
Primary Healthcare	416,101	104,025	393,749
Health Management and Supervision	18,389	4,597	4,405
<i>Sub- Total of allocation Sector</i>	434,490	108,623	398,154
Sector :Water and Environment			
Natural Resources Management	24,807	6,202	128,403
<i>Sub- Total of allocation Sector</i>	24,807	6,202	128,403
Sector :Social Development			
Community Mobilisation and Empowerment	174,373	43,593	188,463
<i>Sub- Total of allocation Sector</i>	174,373	43,593	188,463
Sector :Public Sector Management			
District and Urban Administration	1,486,184	310,958	989,872
Local Statutory Bodies	293,858	73,465	331,436
Local Government Planning Services	89,195	22,299	51,640
<i>Sub- Total of allocation Sector</i>	1,869,237	406,721	1,372,949
Sector :Accountability			
Financial Management and Accountability(LG)	308,535	82,065	329,276
Internal Audit Services	17,727	4,432	31,404
<i>Sub- Total of allocation Sector</i>	326,262	86,497	360,681

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,436,518	306,301	972,444
Locally Raised Revenues	57,530	6,713	46,384
Multi-Sectoral Transfers to LLGs_NonWage	541,544	74,798	576,505
Urban Unconditional Grant (Non-Wage)	19,039	5,245	21,710
Urban Unconditional Grant (Wage)	177,566	44,391	174,437
General Public Service Pension Arrears (Budgeting)	144,906	0	0
Salary arrears (Budgeting)	68,228	68,228	0
Pension for Local Governments	153,407	38,352	153,407
Gratuity for Local Governments	274,299	68,575	0
Development Revenues	49,665	3,640	17,428
Locally Raised Revenues	39,421	0	0
Urban Discretionary Development Equalization Grant	10,244	0	17,428
Total Revenues shares	1,486,184	309,941	989,872
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	177,566	44,391	174,437
Non Wage	1,258,952	261,910	798,007
Development Expenditure			
Domestic Development	49,665	1,714	17,428
Donor Development	0	0	0
Total Expenditure	1,486,184	308,016	989,872

Narrative of Workplan Revenues and Expenditure

In this FY, the department is planning to receive 989,872,219=, a fall of 496,312,000=(33%) when compared to the FY 2017/2018's 1,486,184,000=There is a fall in budgeting because IPFs from central government have reduced.

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	248,775	35,528	269,518
Locally Raised Revenues	105,755	6,102	86,895
Urban Unconditional Grant (Non-Wage)	44,390	4,768	51,503
Urban Unconditional Grant (Wage)	98,630	24,657	131,120
Development Revenues	59,759	19,871	59,759
Multi-Sectoral Transfers to LLGs_Gou	59,759	0	59,759
Total Revenues shares	308,534	55,399	329,276
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,630	24,657	131,120
Non Wage	150,146	10,871	138,398
Development Expenditure			
Domestic Development	59,759	19,871	59,759
Donor Development	0	0	0
Total Expenditure	308,535	55,399	329,276

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, the department is planning to receive 329,276,497= compared to 2017-2018's 308,535,000=. There is an increment of 20,742,000=(8%). The increment has been meant for the recruitment of two accounts assistants

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	291,658	66,958	331,436
Locally Raised Revenues	52,700	5,492	55,484
Multi-Sectoral Transfers to LLGs_NonWage	93,971	23,493	105,000
Urban Unconditional Grant (Non-Wage)	108,507	28,853	113,195
Urban Unconditional Grant (Wage)	36,480	9,120	57,758
Development Revenues	2,200	0	0
Urban Discretionary Development Equalization Grant	2,200	0	0
Total Revenues shares	293,858	66,958	331,436
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,480	9,120	57,758
Non Wage	255,178	57,838	273,679
Development Expenditure			
Domestic Development	2,200	0	0
Donor Development	0	0	0
Total Expenditure	293,858	66,958	331,436

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, the department is planning to receive 331,436,000=compared to 293,858,000=. There is an increment of 39,778,000=(14%). The increment has been brought by the fact that this organization will increase community sensitization in tax payments as revenue has been noted to fall year after year.

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	41,066	13,486	58,302
Locally Raised Revenues	2,280	3,661	5,958
Urban Unconditional Grant (Non-Wage)	3,305	954	0
Urban Unconditional Grant (Wage)	0	0	16,400
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Sector Conditional Grant (Non-Wage)	10,482	2,620	10,944
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	41,066	13,486	58,302
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	0	41,400
Non Wage	16,066	7,236	16,902
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	41,066	7,236	58,302

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, The department is planning to receive 58,301,574=compared to 2017-2018's total budget of 41,066,000=. There is an increment of 20,539,938=(54%). This increment is because the principal commercial officer will be recruited and also there will be increased sensitization of the 15 wards on food security as famine has been rampant in the area

Vote : 777 Bushenyi- Ishaka Municipal Council

Health

FY 2018/19

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	434,490	105,361	398,154
Locally Raised Revenues	34,804	4,882	13,405
Urban Unconditional Grant (Non-Wage)	14,937	4,291	0
Sector Conditional Grant (Wage)	367,937	91,984	367,937
Sector Conditional Grant (Non-Wage)	16,812	4,203	16,812
Development Revenues	0	0	0
Sector Development Grant	0	0	0
Total Revenues shares	434,490	105,361	398,154
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	367,937	91,984	367,937
Non Wage	66,553	13,376	30,217
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	434,490	105,361	398,154

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, the department is planning to receive 398,154,054= compared to 2017-2018's budget of 434,940,000=. There is a fall of 36,336,000= in the budget because in this year, no development project is planned in this department as was the case last year.

Vote : 777 Bushenyi- Ishaka Municipal Council

Education

FY 2018/19

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,806,331	974,148	3,815,709
Locally Raised Revenues	14,329	4,272	11,916
Other Transfers from Central Government	3,500	0	5,000
Urban Unconditional Grant (Non-Wage)	10,937	3,815	0
Urban Unconditional Grant (Wage)	36,592	9,148	57,820
Sector Conditional Grant (Wage)	3,480,930	870,232	3,480,930
Sector Conditional Grant (Non-Wage)	260,043	86,681	260,043
Development Revenues	67,599	22,533	63,169
Sector Development Grant	67,599	0	63,169
Total Revenues shares	3,873,930	996,681	3,878,878
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,517,522	857,905	3,538,749
Non Wage	288,809	116,243	276,959
Development Expenditure			
Domestic Development	67,599	0	63,169
Donor Development	0	0	0
Total Expenditure	3,873,930	974,148	3,878,878

Narrative of Workplan Revenues and Expenditure

In this FY 2018-2019, the department is planning to receive 3,878,878,000=compared to 3,873,930,000=of the 2017-2018 FY. There is an increment of 4,948,000=(0.1%). This increment is meant for more supervision and monitoring of schools for even better results

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	847,442	177,848	947,382
Locally Raised Revenues	3,012	3,051	49,447
Other Transfers from Central Government	0	156,894	813,602
Urban Unconditional Grant (Non-Wage)	5,570	3,338	6,075
Urban Unconditional Grant (Wage)	58,258	14,565	78,258
Sector Conditional Grant (Non-Wage)	780,602	0	0
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	847,442	177,848	947,382
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,258	14,565	78,258
Non Wage	789,184	163,283	869,124
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	847,442	177,848	947,382

Narrative of Workplan Revenues and Expenditure

In this FY 2018/2019, the department is expecting to receive 947,382,000= compared to 847,442,000= of the previous FY 2017/18. There is an increment of 99,940,000 (12%) because there is need to open more access roads and recruit more staff.

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	24,807	8,476	42,513
Locally Raised Revenues	2,000	2,441	10,000
Urban Unconditional Grant (Non-Wage)	8,203	2,384	0
Urban Unconditional Grant (Wage)	14,604	3,651	32,513
Development Revenues	0	0	85,890
Donor Funding	0	0	35,000
Urban Discretionary Development Equalization Grant	0	0	50,890
Total Revenues shares	24,807	8,476	128,403
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,604	3,651	32,513
Non Wage	10,203	4,825	10,000
Development Expenditure			
Domestic Development	0	0	50,890
Donor Development	0	0	35,000
Total Expenditure	24,807	8,476	128,403

Narrative of Workplan Revenues and Expenditure

In this F/Y 2018/2019, the department is planning to receive 128,402,527=compared to 24,807,000= of the previous F/Y 2017/18. There is an increment of 103,596,000=(418%). The increment will be spent on town beautification project

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2018/19

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	174,373	15,047	188,463
Locally Raised Revenues	2,000	1,831	4,468
Other Transfers from Central Government	131,306	1,456	131,306
Urban Unconditional Grant (Non-Wage)	5,469	2,861	0
Urban Unconditional Grant (Wage)	25,408	6,352	41,830
Sector Conditional Grant (Non-Wage)	10,190	2,548	10,858
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	174,373	15,047	188,463
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,408	6,352	41,830
Non Wage	148,965	7,179	146,633
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	174,373	13,531	188,463

Narrative of Workplan Revenues and Expenditure

In this FY,2018-19,The department is planning to receive 188,643,000= compared to 174,373,000= of the FY 2017/18. There is an increment of 14,090,000=(8%). The increment will be spent on recruitment of the principal community development officer.

Vote : 777 Bushenyi- Ishaka Municipal Council

Planning

FY 2018/19

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	28,984	6,475	50,246
Locally Raised Revenues	2,522	915	8,937
Urban Unconditional Grant (Non-Wage)	11,851	1,907	11,595
Urban Unconditional Grant (Wage)	14,611	3,653	29,714
Development Revenues	60,211	20,627	1,394
Urban Discretionary Development Equalization Grant	60,211	0	1,394
Total Revenues shares	89,195	27,102	51,640
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,611	3,653	29,714
Non Wage	14,373	2,823	20,532
Development Expenditure			
Domestic Development	60,211	6,637	1,394
Donor Development	0	0	0
Total Expenditure	89,195	13,113	51,640

Narrative of Workplan Revenues and Expenditure

In this FY 2018-19, the department is planning to receive 51,640,000= compared to 89,195,000= of 2017-2018. There is a fall of 37,555,000=(42%) because the department will not do a capital project this FY as was the case last year.

Vote : 777 Bushenyi- Ishaka Municipal Council

Internal Audit

FY 2018/19

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	17,727	4,482	31,404
Locally Raised Revenues	2,000	915	1,489
Urban Unconditional Grant (Non-Wage)	3,367	477	1,315
Urban Unconditional Grant (Wage)	12,360	3,090	28,600
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	17,727	4,482	31,404
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,360	3,090	28,600
Non Wage	5,367	1,392	2,804
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	17,727	4,482	31,404

Narrative of Workplan Revenues and Expenditure

In the FY, the department is planning to receive 31,404,000= compared to 17,727,000 of the FY 2017-18. There is an increment of 13,677,327=(77%). The increment will be spent on the recruitment of an internal auditor.