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Foreword

This Budget Framework Paper (BFP) outlines the Municipal Council priorities for the financial year 2018/19. The priorities have been generated by respective departments and lower local governments (LLGs) through their respective BFP's. In this document, first quarter performance for the current financial year (2017/18) is also reviewed. The review is both for financial receipts and expenditures. The BFP has been developed through a consultative process starting from Consultations at Lower Local Government level (divisions) through their respective Budget conferences. It is these identified priorities which were forwarded to the Municipal council for consolidation. The Municipal Council also held the annual budget conference from which priorities were identified and form the basis of this document. The document was then discussed by the Municipal Executive Committee. I take this opportunity to thank all stakeholders who have contributed the preparation of this document. Lastly but not least, I would like to compel all those that will get involved in preparing budget estimates for next Financial Year to consult this documents as much as possible. ,



Tumwesigye Deo Mbabazi, Mayor/Lugazi Municipal Council.

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	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	1,333,521	158,879	1,807,809
Discretionary Government Transfers	1,231,174	333,157	1,210,401
Conditional Government Transfers	4,300,763	1,116,896	4,044,610
Other Government Transfers	289,906	66,791	540,206
Donor Funding	0	0	0
Grand Total	7,155,364	1,675,723	7,603,026

Revenue Performance in the First Quarter of 2017/18

In Quarter One, the Municipal Council received shillings 1,675,723,000 which is about 23 percent of the planned revenues in the Annual Approved budget of Financial Year 2017/18. This is slightly lower than the expected 25 percent by end of quarter one. The low performance in overall revenues was attributed to specifically low performance in Locally Raised Revenues (which performed at about 12 percent of planned revenues) mainly due to the fact that sensitization and mobilization activities were still ongoing and hence less than planned revenues were realized. Improvement in performance is expected in subsequent quarters. However, it is worth noting that Revenue sources like Discretionary Government Transfers and Conditional Government Transfers performed at more than 25 percent level by end of quarter one. This was mainly due to the fact that it is now Government policy to release all Development Grants by end of Quarter three of a Financial Year and hence more than 25 percent of the planned receipts were released and received by the Local Government in Quarter One.

Planned Revenues for FY 2018/19

The Municipal Council expects to receive a total of 7,603,026,000 shillings from the various revenue sources in Financial Year 2018/19. This is about a six (6) percent increase from the level of total revenues expected in Financial Year 2017/18. This expected increase is mainly in Locally Raised Revenues and Other Government Transfers, due to, more identified specific sources (like park fees, business licenses, etc) and due to the provided Indicative Planning figures from Line Ministries, respectively. It is worth noting that some revenue sources are expected to slightly reduce in Financial Year 2018/19 compared to the level of Financial year 2017/18 especially in central Government Transfers and this is attributed to the availed Indicative Planning Figures by Ministry of Finance, Planning and Economic Development.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	1,324,650	163,033	753,738
Finance	360,492	85,475	1,085,008
Statutory Bodies	361,737	75,186	332,985
Production and Marketing	183,225	54,890	163,420
Health	329,463	81,156	339,601

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Education	3,701,819	1,023,328	3,720,126
Roads and Engineering	411,466	62,143	600,929
Natural Resources	21,739	2,030	49,503
Community Based Services	369,135	47,764	426,864
Planning	59,887	4,293	88,293
Internal Audit	31,750	3,805	42,557
Grand Total	7,155,364	1,603,105	7,603,026
<i>o/w: Wage:</i>	<i>3,372,257</i>	<i>784,368</i>	<i>3,373,117</i>
<i>Non-Wage Recurrent:</i>	<i>2,906,584</i>	<i>687,859</i>	<i>2,612,878</i>
<i>Domestic Devt:</i>	<i>876,523</i>	<i>130,878</i>	<i>1,617,030</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2017/18

The aggregate expenditure of the Municipal Council as at end of Quarter one (30th/9/2017) stood at 1,227,057,000 shillings (including expenditure under multi sectoral transfers to Lower Local Governments) representing 17 percent of the Annual Planned expenditure in the approved budget for Financial Year 2017/18; and 77 percent of the released funds. The low performance in expenditure is attributed mainly to the fact that many projects were still ongoing due to the late initiation of procurement process and hence projects were still ongoing by end of the quarter; yet payment is made on completion (of the projects). In fact, most of the contracts for development projects had just been signed. More so, Vacant posts in all departments were not yet filled leading to unspent balances on wage releases (the recruitment process was still ongoing).

Planned Expenditures for The FY 2018/19

Overall planned expenditure in financial Year 2018/19 is slightly above the level of Financial Year 2017/18 mainly because of more expected revenues as explained above. It is worth noting that there are expected changes in allocation of funds and planned expenditure in various departments. For instance, more funds have been allocated to Finance department in comparison with the level of Financial Year 2017/18 mainly because most Lower Local Governments (divisions) planed for projects under Finance. There are more projects planned for under roads and Engineering department in financial Year 2018/19, than in the current Financial Year 2017/18. These include more roads to be rehabilitated/maintained, street lights, among others as guided by the Budget conference report. In Community based services, more funds are expected in Financial Year 2018/19 as guided by the Indicative Planning Figures provided by the line ministry of Gender, Labor and Social Development. It is also worth noting that increase in allocation of expected funds to some work plans/departments, has led to a reduction of allocation (of funds) to other departments, since we are operating in limited resources circumstances. For example, in Financial Year 2018/19, there is reduced allocation to Administration, Statutory Bodies and Production and Marketing, among others, as compared to the level of Financial Year 2017/18.

Medium Term Expenditure Plans

All the projects in this Budget Framework Paper are extracted from the Five Year Municipal Council Development Plan as operationalized by the Annual work plan and budget. It is expected that in Financial Year 2018/19, implementation of the planned projects will contribute greatly to the attainment of the Development Plan's aspiration of transforming the people of Lugazi Municipal Council from being poor and dependent to economically empowered and self-sustaining population.

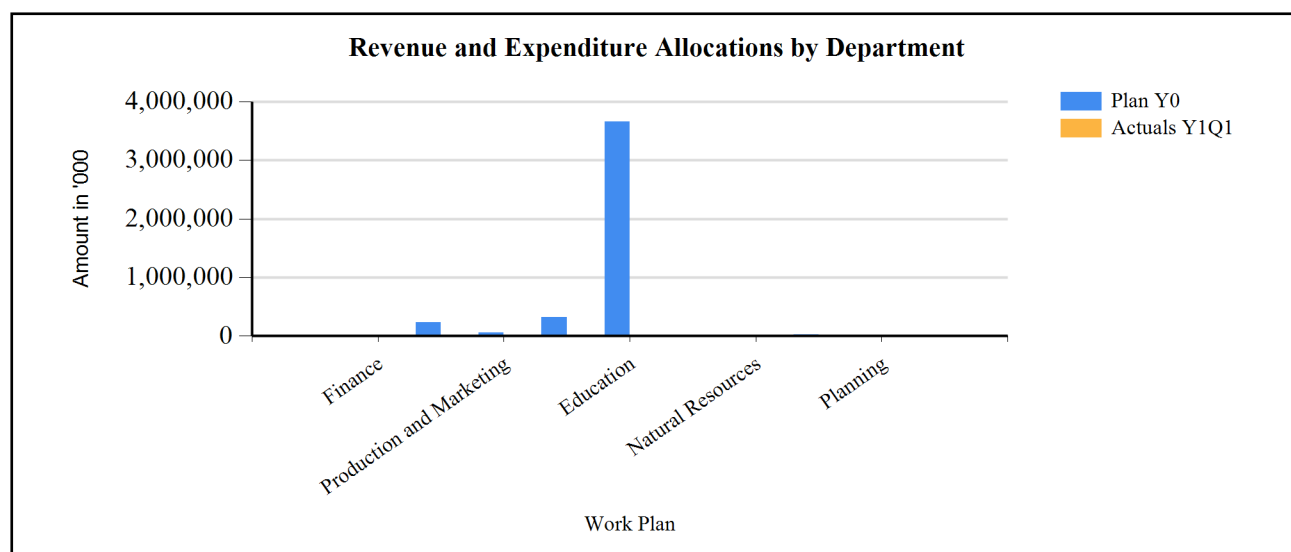
Challenges in Implementation

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1) Under-funding: The Municipal Council is still underfunded since it is hugely dependent on Central Government transfers and little locally raised revenues which are not sufficient to cater for all the challenges of council. Currently, there are no donors supporting the Municipal Council. 2) Inadequate staffing levels: Being one of the new Municipal Councils, Lugazi is still faced with under staffing challenges. Most staff are still care taking the offices. This sometimes hinders productivity as there are issues of job security and capacity needs. 3) Inadequate transport facilities: The Local Government still has inadequate transport means which makes it difficult to do proper monitoring of Government projects.

G1: Graph on the Revenue and Expenditure Allocations by Department



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	1,333,521	158,879	1,807,809
Local Services Tax	347,521	44,561	262,371
Local Hotel Tax	6,549	1,130	12,500
Business licenses	227,666	45,877	308,371
Liquor licenses	3,461	73	0
Other licenses	20,500	0	0
Stamp duty	44,350	0	0
Rent & Rates - Non-Produced Assets – from private entities	296,677	0	713,606
Rent & Rates - Non-Produced Assets – from other Govt units	28,410	0	0
Sale of non-produced Government Properties/assets	3,000	0	0
Rent & rates – produced assets – from private entities	68,350	22,384	0
Sale of publications	0	0	113

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Rates – Produced assets – from other govt. units	0	0	3,000
Park Fees	167,460	17,104	228,600
Property related Duties/Fees	48,559	8,948	54,559
Advertisements/Bill Boards	29,060	3,760	44,920
Registration (e.g. Births, Deaths, Marriages, etc.) fees	9,500	4,340	13,500
Agency Fees	6,000	3,901	10,000
Market /Gate Charges	0	0	102,000
Other Fees and Charges	26,460	2,370	54,270
Ground rent	0	3,941	0
Group registration	0	490	0
Advance Recoveries	0	0	0
2a. Discretionary Government Transfers	1,231,174	333,157	1,210,401
Urban Unconditional Grant (Non-Wage)	416,395	104,099	420,891
Urban Unconditional Grant (Wage)	510,417	127,604	511,277
Urban Discretionary Development Equalization Grant	304,362	101,454	278,233
2b. Conditional Government Transfer	4,300,763	1,116,896	4,044,610
Sector Conditional Grant (Wage)	2,861,840	715,460	2,861,840
Sector Conditional Grant (Non-Wage)	1,260,946	346,105	1,064,838
Sector Development Grant	130,038	43,346	117,931
Gratuity for Local Governments	47,939	11,985	0
2c. Other Government Transfer	289,906	66,791	540,206
Uganda Road Fund (URF)	0	42,768	229,000
Uganda Women Entrepreneurship Program(UWEP)	81,789	20,823	107,454
Youth Livelihood Programme (YLP)	208,117	3,201	203,752
3. Donor	0	0	0
No Data Found			
Total Revenues shares	7,155,364	1,675,723	7,603,026

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

The Municipal Council in the first quarter realized UGX 158,879,000 as Locally Raised Revenue against a total Budget of 1,333,521,000 representing 22% out-turn. The deviation (low performance) was due to inadequate number of town agents and law enforcement officers, in addition to ignorance among tax payers. Sensitization of the population on tax was planned and was being rolled out though scope was still low by end of Quarter One.

Central Government Transfers

By end of Quarter One, the Local Government had received 25 percent of the expected Central Government Transfers. The deviation is attributed to Uganda Road Fund which was not reflected as having been planned for. Further, the Youth Livelihood programme funds were yet to be merited to the Local Government since the groups were still in evaluation stage; among others.

Donor Funding

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The Local Government has no Donor funding.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

In FY 2018/19, Lugazi Municipality plans to collect 1,807,809,000/= from various sources of Locally Raised Revenues; market gate charges, business license , royalties, LST, fines, fees, slaughter fees and other potential local revenue sources. However, fifty (50%) percent of this will be retained at the Division for their operations while the Municipality will also have a local revenue share of 50 percent. The Municipality will improve on local revenue mobilization through mass sensitization of tax payers, implementation of the Revenue Enhancement Plan, Intensifying supervision of revenue collection, improving on monitoring of tenders and mentoring lower local governments on revenue collection, financial management and book keeping among others. The Municipal Council will also collect money from property rates.

Central Government Transfers

In FY 2018/19, the Municipality expects to receive a total of central Government Transfers of Shs. 5,795,217,000 which is slightly less than the level of Financial Year 2017/18 (Shs. 5,821,843,000). The decrease is attributed to Less Indicative Planning figures issues by Ministry of Finance with expected reductions in Sector Development Grants, Sector Conditional Grant (Non wage), among other. However, it is also worth noting that there are some central Government Transfer sources from which more revenues are expected in financial Year 2018/19. For instance, Other Government Transfers and specifically Uganda Women Empowerment and Youths Livelihood program funds are expected to be more in the next financial Year compared to the current Financial Year as advised by the Indicative Planning figures from Line Ministries.

Donor Funding

The Municipality has currently has no donor funding planned for.

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			
Agricultural Extension Services	35,954	8,989	0
District Production Services	73,938	18,484	123,719
District Commercial Services	73,333	18,333	39,701
<i>Sub- Total of allocation Sector</i>	183,225	45,806	163,420
Sector :Works and Transport			
District, Urban and Community Access Roads	296,436	74,109	386,911
District Engineering Services	0	0	94,298
Municipal Services	115,030	28,757	119,720
<i>Sub- Total of allocation Sector</i>	411,466	102,867	600,929
Sector :Education			
Pre-Primary and Primary Education	3,002,189	750,547	2,842,775
Secondary Education	639,231	159,808	784,066
Education & Sports Management and Inspection	60,400	15,100	93,286
Special Needs Education	0	0	0
<i>Sub- Total of allocation Sector</i>	3,701,819	925,455	3,720,126

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Sector :Health			
Primary Healthcare	320,463	80,116	53,376
Health Management and Supervision	9,000	2,250	286,225
<i>Sub- Total of allocation Sector</i>	329,463	82,366	339,601
Sector :Water and Environment			
Natural Resources Management	21,739	5,435	49,503
<i>Sub- Total of allocation Sector</i>	21,739	5,435	49,503
Sector :Social Development			
Community Mobilisation and Empowerment	369,135	92,284	426,864
<i>Sub- Total of allocation Sector</i>	369,135	92,284	426,864
Sector :Public Sector Management			
District and Urban Administration	1,324,650	140,892	753,738
Local Statutory Bodies	361,737	60,083	332,985
Local Government Planning Services	59,887	14,972	88,293
<i>Sub- Total of allocation Sector</i>	1,746,274	215,947	1,175,017
Sector :Accountability			
Financial Management and Accountability(LG)	360,492	101,551	1,085,008
Internal Audit Services	31,750	7,937	42,557
<i>Sub- Total of allocation Sector</i>	392,242	109,488	1,127,566

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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	1,172,433	163,033	668,575
Locally Raised Revenues	125,015	7,694	212,326
Multi-Sectoral Transfers to LLGs_NonWage	608,867	79,268	147,212
Urban Unconditional Grant (Non-Wage)	79,526	28,877	70,015
Urban Unconditional Grant (Wage)	311,088	35,210	239,022
Gratuity for Local Governments	47,939	11,985	0
Development Revenues	152,217	0	85,163
Locally Raised Revenues	0	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	152,217	0	0
Urban Discretionary Development Equalization Grant	0	0	35,163
Total Revenues shares	1,324,650	163,033	753,738
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	311,088	35,210	239,022
Non Wage	861,346	48,457	429,553
Development Expenditure			
Domestic Development	152,217	0	85,163
Donor Development	0	0	0
Total Expenditure	1,324,650	83,667	753,738

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 753,738,000 from various revenue sources which is about 76 percent less than expected revenues for financial Year 2017/18. The reduction in expected revenue is attributed to the fact that most Lower Local Governments plan to allocate less funds on projects under Administration in Financial Year 2018/19 than in FY 2017/18., as seen under Multisectoral Transfers to LLGs-Non wage.

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*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	211,636	39,764	740,818
Locally Raised Revenues	102,377	16,000	132,136
Multi-Sectoral Transfers to LLGs_NonWage	0	0	437,278
Urban Unconditional Grant (Non-Wage)	30,000	7,448	31,000
Urban Unconditional Grant (Wage)	79,258	16,316	140,404
Development Revenues	148,857	45,712	344,191
Locally Raised Revenues	0	0	40,951
Multi-Sectoral Transfers to LLGs_Gou	137,136	0	291,519
Urban Discretionary Development Equalization Grant	11,721	0	11,721
Total Revenues shares	360,492	85,475	1,085,008
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	79,258	12,779	140,404
Non Wage	132,377	23,448	600,414
Development Expenditure			
Domestic Development	148,857	45,712	344,191
Donor Development	0	0	0
Total Expenditure	360,492	81,939	1,085,008

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total budget estimate of 1,085,008,491/= out of this, a total of 740,817,745/= is recurrent budget. Of the recurrent budget, wages account for 20% and Multi sectional transfers to LLGs account for 437,277,905/= representing 59%.

Development expenditures amount to 344,190,746 and out of this, transfers to LLGs account for 291,518,604/= representing 85%.

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*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			
<i>Recurrent Revenues</i>	361,737	75,186	206,465
Locally Raised Revenues	74,504	9,244	79,573
Multi-Sectoral Transfers to LLGs_NonWage	121,404	35,829	0
Urban Unconditional Grant (Non-Wage)	126,892	28,445	126,892
Urban Unconditional Grant (Wage)	38,937	1,669	0
<i>Development Revenues</i>	0	0	126,520
Multi-Sectoral Transfers to LLGs_Gou	0	0	126,520
Total Revenues shares	361,737	75,186	332,985
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	38,937	1,669	0
Non Wage	322,800	37,689	206,465
<i>Development Expenditure</i>			
Domestic Development	0	0	126,520
Donor Development	0	0	0
Total Expenditure	361,737	39,357	332,985

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of shillings 332,985,000 which is less than expected revenues for Financial Year 2017/18. This expected reduction is attributed to the fact that Lower Local Governments did not allocate funds to recurrent activities under Statutory bodies department for Financial Year 2018/19.

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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	109,783	19,890	103,420
Locally Raised Revenues	56,309	6,522	36,861
Urban Unconditional Grant (Wage)	0	0	11,603
Sector Conditional Grant (Wage)	33,954	8,489	33,954
Sector Conditional Grant (Non-Wage)	19,520	4,880	21,003
Development Revenues	73,442	35,000	60,000
Locally Raised Revenues	0	0	60,000
Urban Discretionary Development Equalization Grant	73,442	0	0
Total Revenues shares	183,225	54,890	163,420
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,954	0	45,557
Non Wage	75,829	4,880	57,863
Development Expenditure			
Domestic Development	73,442	0	60,000
Donor Development	0	0	0
Total Expenditure	183,225	4,880	163,420

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 163,420,000 shillings from various revenue sources in financial Year 2018/19, which is less than the expected revenues for Financial Year 2017/18. The reduction in expected revenues is attributed to the fact that some funds have been prioritized on projects in other departments. This is on funds under Locally Raised revenues, among others.

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Health

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	329,463	81,156	339,601
Locally Raised Revenues	13,159	2,080	23,297
Sector Conditional Grant (Wage)	258,333	64,583	258,333
Sector Conditional Grant (Non-Wage)	57,971	14,493	57,971
Development Revenues	0	0	0
Sector Development Grant	0	0	0
Total Revenues shares	329,463	81,156	339,601
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	258,333	64,583	258,333
Non Wage	71,130	12,311	81,268
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	329,463	76,894	339,601

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 339,601,000 shillings from various revenue sources in Financial Year 2018/19, which is slightly more than expected revenues in Financial Year 2017/18. The expected increase is in Locally Raised Revenues which will cater for more planned projects in the department in the coming Financial Year.

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Education

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	3,571,781	979,982	3,602,195
Locally Raised Revenues	39,478	16,677	69,892
Sector Conditional Grant (Wage)	2,569,553	642,388	2,569,553
Sector Conditional Grant (Non-Wage)	962,750	320,917	962,750
Development Revenues	130,038	43,346	117,931
Sector Development Grant	130,038	0	117,931
Total Revenues shares	3,701,819	1,023,328	3,720,126
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,569,553	541,744	2,569,553
Non Wage	1,002,228	288,232	1,032,642
Development Expenditure			
Domestic Development	130,038	0	117,931
Donor Development	0	0	0
Total Expenditure	3,701,819	829,976	3,720,126

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of 3,720,126,000 shillings from various sources in Financial Year 2018/19, which is slightly more than the expected revenues for Financial Year 2017/18. The increase is mainly in Locally raised revenue which is intended to procure more school facilities. However, it is worth noting that sector conditional Grant is expected to reduce in Financial Year 2018/19 compared to Financial Year 2017/18.

The breakdown is: Shs 2,589,000,000 for salaries, 158,291,973 for UPE, shs 784,065,500 for USE and shs 105,142,992 for SFG, Shs 13,000,000 for capacity building, shs 17,222,580 for capacity building and shs 64,000,00, for local revenue.

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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	341,124	55,323	110,631
Locally Raised Revenues	82,638	6,322	40,000
Other Transfers from Central Government	0	42,768	0
Urban Unconditional Grant (Non-Wage)	34,000	0	34,000
Urban Unconditional Grant (Wage)	27,045	6,234	36,631
Sector Conditional Grant (Non-Wage)	197,441	0	0
Development Revenues	70,342	6,820	490,298
Locally Raised Revenues	0	0	168,190
Other Transfers from Central Government	0	0	229,000
Urban Discretionary Development Equalization Grant	70,342	0	93,108
Total Revenues shares	411,466	62,143	600,929
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,045	6,234	36,631
Non Wage	314,079	49,089	74,000
Development Expenditure			
Domestic Development	70,342	6,820	490,298
Donor Development	0	0	0
Total Expenditure	411,466	62,143	600,929

Narrative of Workplan Revenues and Expenditure

Engineering department has a budget estimate of UGX 600,928,985/= for FY 2018/2019 representing 8% of the total municipal budget; of which UGX 110,630,924/= is recurrent budget revenue representing 31% non-wage and 36% local revenue. UGX 490,298,061/= is development budget revenue representing 47% transfers from Government of Uganda through Uganda Road fund, 19% Urban Discretionary Equalization Grant and 34% local revenue. The overall expenditure allocations in the budget is Government Dev't UGX 490,298,061/=; Non wage UGX 74,000,000/= and Wage UGX 36,630,924/=

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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	21,739	2,030	29,503
Locally Raised Revenues	19,739	2,030	14,946
Urban Unconditional Grant (Non-Wage)	2,000	0	2,000
Urban Unconditional Grant (Wage)	0	0	12,557
Development Revenues	0	0	20,000
Locally Raised Revenues	0	0	20,000
Total Revenues shares	21,739	2,030	49,503
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	12,557
Non Wage	21,739	2,030	16,946
Development Expenditure			
Domestic Development	0	0	20,000
Donor Development	0	0	0
Total Expenditure	21,739	2,030	49,503

Narrative of Workplan Revenues and Expenditure

In F/Y 2018/19, the department expects to receive a total of 49,502,994/= representing 0.7% of the total municipal budget. Out of the total planned 29,502,994 is recurrent budget revenue expenditure representing 12,566,752 wage, 2,000,000 non-wage and 14,946,242/= local revenue. Development budget revenue expenditure is 20,000,000/=. Allocations of revenues to outputs is 12,566,752 wage, 16,946,242/= non-wage and 20,000,000/= Government Development.

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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	79,229	47,764	95,658
Locally Raised Revenues	26,319	11,360	26,595
Other Transfers from Central Government	0	24,024	0
Urban Unconditional Grant (Wage)	29,645	6,564	45,947
Sector Conditional Grant (Non-Wage)	23,265	5,816	23,116
Development Revenues	289,906	0	331,206
Locally Raised Revenues	0	0	20,000
Other Transfers from Central Government	289,906	0	311,206
Total Revenues shares	369,135	47,764	426,864
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	29,645	6,564	45,947
Non Wage	49,584	31,509	49,711
Development Expenditure			
Domestic Development	289,906	0	331,206
Donor Development	0	0	0
Total Expenditure	369,135	38,074	426,864

Narrative of Workplan Revenues and Expenditure

Budget for Community Based Services Department for FY 2018/2019 is 426,863,670/= representing 6% of the total municipal budget as compared to 369,134,908/= for FY 2017/2018. This reflects a 16% increment in the departmental budget. The increase in the Budget allocation is due to an increase in the planning figure for local revenue, Wage and other transfers from Central Government. A total of 95,657,707/= is recurrent revenue expenditure representing 45,947,196/= wage, 23,155,522/= non-wage and 26,594,989/= local revenue. Development revenue expenditure is 331,205,963/= representing 311,205,963/= other transfers from local government and 20,000,000/= local revenue. The overall expenditure allocations in the budget is 331,205,963/= Government development; 49,710,511/= non-wage and 45,947,196/= wage.

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*Planning***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	52,855	4,293	51,261
Locally Raised Revenues	19,739	793	30,946
Urban Unconditional Grant (Non-Wage)	20,559	3,500	7,758
Urban Unconditional Grant (Wage)	12,557	0	12,557
Development Revenues	7,033	0	37,033
Locally Raised Revenues	0	0	30,000
Urban Discretionary Development Equalization Grant	7,033	0	7,033
Total Revenues shares	59,887	4,293	88,293
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,558	0	12,557
Non Wage	40,297	4,293	38,704
Development Expenditure			
Domestic Development	7,033	0	37,033
Donor Development	0	0	0
Total Expenditure	59,887	4,293	88,293

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs: 88,293,337/= in Financial Year 2018/19, which is higher than expected revenues for Financial Year 2017/18. The increase in expected revenues is mainly Locally raised revenue which is to finance planned projects like Internet connection for the Municipal Headquarters, water dispenser, among others.

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*Internal Audit***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	27,061	3,805	37,869
Locally Raised Revenues	13,159	890	23,297
Urban Unconditional Grant (Non-Wage)	2,015	0	2,015
Urban Unconditional Grant (Wage)	11,887	2,915	12,557
Development Revenues	4,688	0	4,688
Urban Discretionary Development Equalization Grant	4,688	0	4,688
Total Revenues shares	31,750	3,805	42,557
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,887	2,915	12,557
Non Wage	15,174	890	25,312
Development Expenditure			
Domestic Development	4,688	0	4,688
Donor Development	0	0	0
Total Expenditure	31,750	3,805	42,557

Narrative of Workplan Revenues and Expenditure

A total budget of 42,557,199/= is estimated to be received by the department in Financial Year 2018/19, which is more than expected revenues for Financial Year 2017/18. Out of this, 12,556,572/= is wage, 2,014,526/= is Urban Unconditional Grant, local revenue is 23,297,495/=-, and 4,688,426/= is development grant.

The increased expected revenues is to cater for more Audit activities planned for in the Financial Year 2018/19 compared to financial Year 2017/18. For instance, there are some procurements expected to be carried out in the department.