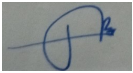

Vote : 777 Bushenyi- Ishaka Municipal Council

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Foreword

The Budget Framework Paper for Bushenyi-Ishaka Municipal Council was generated from the Program Budgeting System. It generates all priorities for the budgeting year in both recurrent and development. Bushenyi-Ishaka Municipal Council expects to raise and spend 8,936,416,000= . Locally raised revenue will be 1,028,289,000= while Government transfers will be 7,908,127,000= . Of this Local revenue, 668,388,000= will be returned to Division. Activities to be funded by the multi-sectoral transfers are part of this BFP. The Budget Framework Paper aims at portraying the picture of what the Budget for 2019/20 will be. Most of the prioritized projects are aimed at improving lives of the people directly or indirectly by increasing the income through the improvement of income generating activities. Such activities that will improve the incomes of people have been budgeted for and they include opening access roads, Road maintenance, Street lighting in all Divisions, Opening of Kajurugo-Rufura road, Establishment of demonstration gardens, Construction of VIP latrines in primary schools and purchase of theatre equipment.



KAMUGASHA JACKSON-MAYOR, BIMC

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	859,898	89,781	1,028,289
Discretionary Government Transfers	1,071,299	278,527	1,071,200
Conditional Government Transfers	6,256,496	1,630,672	5,777,853
Other Government Transfers	1,170,240	229,485	1,059,072
Donor Funding	0	0	1
Grand Total	9,357,933	2,228,464	8,936,416

Revenue Performance in the First Quarter of 2018/19

The Municipality planned to receive 2,339,482,000= for the first quarter of the year 2018/19, that is 2,124,508,000= central government transfers and 214,975,000= as local revenue. However it received 2,138,683,000= as central government transfers which is 26% and 89,781,000=(10%). Poor performance in LR is because the MC was in the assessment period and issuing of demand notes.

Planned Revenues for FY 2019/20

The Municipality plans to receive 8,936,416,000= that is 1,028,289,000= as local revenue and 7,908,127,000= as central government transfers. This year's revenues are expected to be lower than last financial year 2018-19 because according to the released IPFs from the Central Government, Sector Grant for Education didn't receive Inspection Grant and Gratuity.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	1,582,517	288,797	467,755
Finance	272,314	76,088	955,698
Statutory Bodies	329,510	74,137	377,020
Production and Marketing	122,275	32,146	125,211
Health	575,532	140,019	621,163
Education	4,986,413	1,322,057	4,976,920
Roads and Engineering	1,187,603	252,194	1,034,101
Natural Resources	47,568	10,622	69,562
Community Based Services	174,665	15,151	194,268
Planning	58,151	12,154	69,460

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Internal Audit	21,385	5,099	45,259
Grand Total	9,357,933	2,228,464	8,936,416
<i>o/w: Wage:</i>	<i>5,154,807</i>	<i>1,288,702</i>	<i>5,154,807</i>
<i>Non-Wage Reccurent:</i>	<i>3,842,501</i>	<i>819,554</i>	<i>3,427,079</i>
<i>Domestic Devt:</i>	<i>360,626</i>	<i>120,209</i>	<i>354,529</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>1</i>

Expenditure Performance in the First Quarter FY 2018/19

The Municipality is estimating to spend 8,936,416,000= compared to the previous year 9,357,933,000=. The expenditure is expected to reduce because there is no release of IPFs for Gratuity and School inspection.

Planned Expenditures for The FY 2019/20

The Municipality plans to carryout a number of activities such as constructing VIP latrines in primary schools, rehabilitating road network, continuation and expansion of demonstration farm at Kashenyi, renovation of secondary school, purchase of theatre equipment, opening of new roads like Rufura-Kajurugo road, constructon of drainage channels, garbage collection a street lighting in all Divisions.

Medium Term Expenditure Plans

The Median term expenditure plans for this LG are that monitoring and supervision of government programmes like UPE and USE will continue as previous year, implementing of projects will continue from where the previous year will end, rehabilitating roads, construction of latrines and renovating schools, ensuring high health standards through purchase of threatre equipment, physical planning of the Municipality, collecting and allocating revenues to priority projects.

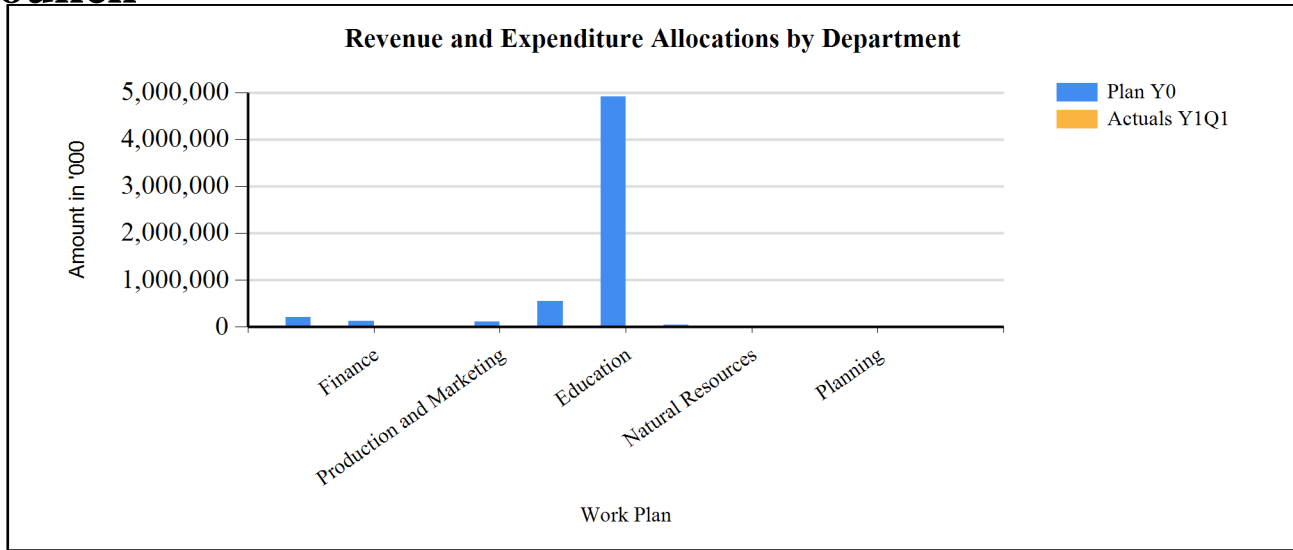
Challenges in Implementation

The several constraints in implementing the future plans is under staffing, failure to realize the expected revenue hence limiting the implementation of the programmes.

G1: Graph on the Revenue and Expenditure Allocations by Department

Vote : 777 Bushenyi- Ishaka Municipal Council

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Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	859,898	89,781	1,028,289
Local Services Tax	111,962	22,299	111,962
Local Hotel Tax	8,400	703	8,400
Application Fees	17,305	70	17,305
Business licenses	236,803	3,584	262,037
Sale of (Produced) Government Properties/Assets	0	0	5,000
Rent & rates – produced assets – from other govt. units	17,280	0	17,280
Park Fees	225,018	27,621	237,887
Property related Duties/Fees	87,856	15,105	200,356
Advertisements/Bill Boards	16,740	1,475	16,740
Animal & Crop Husbandry related Levies	67,200	13,600	78,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,000	0	5,000
Inspection Fees	23,322	1,985	23,322
Market /Gate Charges	30,000	1,620	30,000
Other Fees and Charges	13,011	1,721	15,000
2a. Discretionary Government Transfers	1,071,299	278,527	1,071,200
Urban Unconditional Grant (Non-Wage)	339,575	84,894	339,476
Urban Unconditional Grant (Wage)	603,299	150,825	603,299
Urban Discretionary Development Equalization Grant	128,425	42,808	128,425
2b. Conditional Government Transfer	6,256,496	1,630,672	5,777,853
Sector Conditional Grant (Wage)	4,551,509	1,137,877	4,551,509

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Sector Conditional Grant (Non-Wage)	815,187	265,122	812,965
Sector Development Grant	232,200	77,400	226,104
Salary arrears (Budgeting)	56,510	0	0
Pension for Local Governments	187,276	46,819	187,276
Gratuity for Local Governments	413,814	103,453	0
2c. Other Government Transfer	1,170,240	229,485	1,059,072
Support to PLE (UNEB)	5,000	0	6,000
Uganda Road Fund (URF)	1,033,935	225,002	921,767
Uganda Women Entrepreneurship Program(UWEP)	39,131	1,836	39,131
Youth Livelihood Programme (YLP)	92,175	2,647	92,175
3. Donor	0	0	1
VNG International	0	0	1
Total Revenues shares	9,357,933	2,228,464	8,936,416

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The Municipality planned to received 89,780,948= representing 41% and 10% of the annual budget. The sources of LR included LST, LHT, Business licenses, Park fees, Property tax, Slaughtering fees, inspection fees. The under collection was because Municipality was carrying out assessment of most revenue sources and issuing demand notes.

Central Government Transfers

The Municipality received 1,860,157,000= for the first quarter of 2018-19 that is 1,630,672,000= central government transfers and 229,485,000= from other government transfers. There was an under collection from transfers from other government transfers because the planned receive was not released by the other ministries like YLP and UWEP from MOGLSD.

Donor Funding

N/A

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The Municipality is planning to receive 1,071,200= from different revenue sources. There is an increase in the Local Revenue because of the planned use of new valuation roll of property tax that will increase the LR.

Central Government Transfers

The Municipality is planning to receive 6,836,925,000= that is 5,777,853,000= from Central government and 1,059,072,000= from other Government units like MOGLSD, Uganda Road Fund, UNEB. The yera's revenues are expected to be lower than those of last Financial year 2018/19 because according to the IPFs from Central Government, there has been no release for sector conditional grants-Education (Inspection Grant was not released), Gratuity IPF was not released.

Donor Funding

N/A

Table on the Revenues and Budget by Sector and Programme

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2019/20

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	59,710	14,927	41,152
District Production Services	52,197	13,049	76,859
District Commercial Services	10,368	2,592	7,200
<i>Sub- Total of allocation Sector</i>	122,275	30,569	125,211
Sector :Works and Transport			
District, Urban and Community Access Roads	1,136,058	284,014	1,034,101
Municipal Services	51,545	12,886	0
<i>Sub- Total of allocation Sector</i>	1,187,603	296,901	1,034,101
Sector :Education			
Pre-Primary and Primary Education	1,914,322	464,953	1,874,533
Secondary Education	2,046,191	487,683	2,152,837
Skills Development	892,401	158,746	885,521
Education & Sports Management and Inspection	133,498	26,484	64,029
<i>Sub- Total of allocation Sector</i>	4,986,413	1,137,865	4,976,920
Sector :Health			
Primary Healthcare	551,728	137,931	69,651
District Hospital Services	0	0	13,474
Health Management and Supervision	23,804	5,951	538,037
<i>Sub- Total of allocation Sector</i>	575,532	143,882	621,163
Sector :Water and Environment			
Natural Resources Management	47,568	11,892	69,562
<i>Sub- Total of allocation Sector</i>	47,568	11,892	69,562
Sector :Social Development			
Community Mobilisation and Empowerment	174,665	43,666	194,268
<i>Sub- Total of allocation Sector</i>	174,665	43,666	194,268
Sector :Public Sector Management			
District and Urban Administration	1,582,517	313,435	467,755
Local Statutory Bodies	329,510	82,752	377,020
Local Government Planning Services	58,151	14,538	69,460
<i>Sub- Total of allocation Sector</i>	1,970,179	410,726	914,234
Sector :Accountability			
Financial Management and Accountability(LG)	272,314	72,894	955,698
Internal Audit Services	21,385	5,346	45,259
<i>Sub- Total of allocation Sector</i>	293,699	78,241	1,000,956

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2019/20

SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,564,859	271,139	458,190
Locally Raised Revenues	103,680	2,756	40,639
Multi-Sectoral Transfers to LLGs_NonWage	562,205	58,358	0
Urban Unconditional Grant (Non-Wage)	27,161	6,200	16,062
Urban Unconditional Grant (Wage)	214,213	53,553	214,213
Salary arrears (Budgeting)	56,510	0	0
Pension for Local Governments	187,276	46,819	187,276
Gratuity for Local Governments	413,814	103,453	0
Development Revenues	17,658	17,658	9,564
Donor Funding	0	0	1
Urban Discretionary Development Equalization Grant	17,658	0	9,563
Total Revenues shares	1,582,517	288,797	467,755
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,213	53,553	214,213
Non Wage	1,350,646	217,586	243,977
Development Expenditure			
Domestic Development	17,658	0	9,563
Donor Development	0	0	1
Total Expenditure	1,582,517	271,139	467,755

Narrative of Workplan Revenues and Expenditure

The department is planning to receive 467,755,000= compared to 1,582,517,000= of previous year. the decrement of 71% because IPF for Gratuity has not been released by the central government and allocation of LLGs funds to Finance department.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	214,522	56,825	892,903
Locally Raised Revenues	47,813	15,147	211,945
Multi-Sectoral Transfers to LLGs_NonWage	0	0	523,493
Urban Unconditional Grant (Non-Wage)	51,257	12,814	42,012
Urban Unconditional Grant (Wage)	115,453	28,863	115,453
Development Revenues	57,791	19,264	62,795
Multi-Sectoral Transfers to LLGs_Gou	57,791	0	57,791
Urban Discretionary Development Equalization Grant	0	0	5,003
Total Revenues shares	272,314	76,088	955,698
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	115,453	28,863	115,453
Non Wage	99,069	14,706	777,450
Development Expenditure			
Domestic Development	57,791	19,264	62,795
Donor Development	0	0	0
Total Expenditure	272,314	62,833	955,698

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend 955,698,000= compared to 272,314,000= of 2017-18. There is an increase of 28% in the budget because the department expects to carryout street lighting, opening of new roads using property tax in the Municipality . This was not the case in the previous budget.

Vote : 777 Bushenyi- Ishaka Municipal Council
Statutory Bodies

FY 2019/20

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	329,510	74,137	377,020
Multi-Sectoral Transfers to LLGs_NonWage	86,834	22,083	85,381
Locally Raised Revenues	61,200	6,900	94,209
Urban Unconditional Grant (Non-Wage)	129,362	32,125	145,316
Urban Unconditional Grant (Wage)	52,114	13,029	52,114
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	329,510	74,137	377,020
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,114	13,029	52,114
Non Wage	277,396	54,009	324,906
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	329,510	67,037	377,020

Narrative of Workplan Revenues and Expenditure

The department is planning to receive and spend 377,020,000= as compared 329,510,000= of previous year. There is an increment of 12% because the salary for Clerk to council will increase when she becomes substantive and payment of Honoraria for LLGs for political leaders in Divisions.

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2019/20

Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	102,939	25,701	105,925
Locally Raised Revenues	2,500	591	3,698
Urban Unconditional Grant (Non-Wage)	0	0	2,298
Sector Conditional Grant (Wage)	48,825	12,206	48,825
Sector Conditional Grant (Non-Wage)	51,615	12,904	51,105
<i>Development Revenues</i>	19,336	6,445	19,285
Sector Development Grant	19,336	0	19,285
Total Revenues shares	122,275	32,146	125,211
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	48,825	12,206	48,825
Non Wage	54,115	2,558	57,101
<i>Development Expenditure</i>			
Domestic Development	19,336	0	19,285
Donor Development	0	0	0
Total Expenditure	122,275	14,764	125,211

Narrative of Workplan Revenues and Expenditure

The department planned to receive and spend 125,211,000= compared to 122,275,000= for previous year 2018/19. There is an increase of 2% because there is need to put much attention in agriculture and livestock.

Vote : 777 Bushenyi- Ishaka Municipal Council
Health

FY 2019/20

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	569,519	138,015	576,432
Locally Raised Revenues	22,500	1,260	29,778
Urban Unconditional Grant (Non-Wage)	5,170	1,293	4,805
Sector Conditional Grant (Wage)	525,037	131,259	525,037
Sector Conditional Grant (Non-Wage)	16,812	4,203	16,812
Development Revenues	6,013	2,004	44,731
Urban Discretionary Development Equalization Grant	0	0	38,654
Sector Development Grant	6,013	0	6,077
Total Revenues shares	575,532	140,019	621,163
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	525,037	131,259	525,037
Non Wage	44,482	6,755	51,395
Development Expenditure			
Domestic Development	6,013	0	44,731
Donor Development	0	0	0
Total Expenditure	575,532	138,015	621,163

Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend 621,163,000= compared to 575,532,000= compared to previous year 2018-19. There is an increase of 7% because the department plans to increase on number of out reaches and purchase of threatre equipment.

Vote : 777 Bushenyi- Ishaka Municipal

FY 2019/20

Council

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,779,561	1,253,106	4,776,178
Locally Raised Revenues	12,500	835	11,083
Other Transfers from Central Government	5,000	0	6,000
Urban Unconditional Grant (Non-Wage)	5,170	1,723	3,604
Urban Unconditional Grant (Wage)	43,342	10,836	43,342
Sector Conditional Grant (Wage)	3,977,646	994,412	3,977,646
Sector Conditional Grant (Non-Wage)	735,903	245,301	734,503
Development Revenues	206,852	68,951	200,742
Sector Development Grant	206,852	0	200,742
Total Revenues shares	4,986,413	1,322,057	4,976,920
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,020,988	1,005,247	4,020,988
Non Wage	758,573	237,940	755,190
Development Expenditure			
Domestic Development	206,852	68,951	200,742
Donor Development	0	0	0
Total Expenditure	4,986,413	1,312,137	4,976,920

Narrative of Workplan Revenues and Expenditure

The department is planning to receive and spend 4,976,920,000= compared to 4,986,413,000= of previous year 2018-19. There is a decrease of 2% because teh department didn't receive the IPFs for School's inspection.

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,136,058	246,307	1,021,601
Locally Raised Revenues	18,500	400	17,389
Other Transfers from Central Government	1,033,935	225,002	921,767
Urban Unconditional Grant (Non-Wage)	7,170	1,793	5,993
Urban Unconditional Grant (Wage)	76,453	19,113	76,453
Development Revenues	51,545	5,886	12,500
Urban Discretionary Development Equalization Grant	51,545	0	12,500
Total Revenues shares	1,187,603	252,194	1,034,101
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,453	19,113	76,453
Non Wage	1,059,605	28,279	945,148
Development Expenditure			
Domestic Development	51,545	0	12,500
Donor Development	0	0	0
Total Expenditure	1,187,603	47,392	1,034,101

Narrative of Workplan Revenues and Expenditure

The department is planning to receive and spend 1,034,101,000= as compared to 1,187,603,000= of previous year. There is a decrease of 14% because there was a reduction in the IPF from Uganda Road Fund.

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	47,568	10,622	69,562
Locally Raised Revenues	7,500	605	29,555
Urban Unconditional Grant (Non-Wage)	8,061	2,015	8,000
Urban Unconditional Grant (Wage)	32,007	8,002	32,007
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	47,568	10,622	69,562
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,007	8,002	32,007
Non Wage	15,561	2,620	37,555
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	47,568	10,622	69,562

Narrative of Workplan Revenues and Expenditure

The department is planning to spend and receive 69,562,000= compared to 47,568,000= of previous year 2018/2019. There is an increase of 31% because the Municipality plans to acquire land titles for most of its land and develop a comprehensive physical development plan.

Vote : 777 Bushenyi- Ishaka Municipal Council

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	174,665	15,151	194,268
Locally Raised Revenues	2,500	453	18,472
Other Transfers from Central Government	131,306	4,483	131,306
Urban Unconditional Grant (Non-Wage)	2,061	515	6,006
Urban Unconditional Grant (Wage)	27,939	6,985	27,939
Sector Conditional Grant (Non-Wage)	10,858	2,715	10,545
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	174,665	15,151	194,268
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,939	6,985	27,939
Non Wage	146,725	6,755	166,329
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	174,665	13,739	194,268

Narrative of Workplan Revenues and Expenditure

The department is planning to receive and spend 194,268,000= compared to 174,665,000= of previous year 2018-19. There is an increase of 10% because the department plans to sensitize the public about HIV/AIDS, poverty eradication.

Vote : 777 Bushenyi- Ishaka Municipal Council

Planning

FY 2019/20

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	56,721	12,154	68,047
Locally Raised Revenues	16,500	2,099	25,861
Urban Unconditional Grant (Non-Wage)	12,035	3,009	14,000
Urban Unconditional Grant (Wage)	28,186	7,046	28,186
<i>Development Revenues</i>	1,430	0	1,413
Urban Discretionary Development Equalization Grant	1,430	0	1,413
Total Revenues shares	58,151	12,154	69,460
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	28,186	2,064	28,186
Non Wage	28,535	5,108	39,861
<i>Development Expenditure</i>			
Domestic Development	1,430	0	1,413
Donor Development	0	0	0
Total Expenditure	58,151	7,172	69,460

Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend 69,460,000= compared to 58,151,000= of previous year 2018-19. There is an increase of 14% because the department will carryout a number of activities that is mid term review of development plan to meet in NDP III.

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Internal Audit

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B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	21,385	5,099	41,759
Locally Raised Revenues	2,500	378	22,167
Urban Unconditional Grant (Non-Wage)	5,294	1,323	6,000
Urban Unconditional Grant (Wage)	13,591	3,398	13,592
Development Revenues	0	0	3,500
Urban Discretionary Development Equalization Grant	0	0	3,500
Total Revenues shares	21,385	5,099	45,259
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,591	3,398	13,592
Non Wage	7,794	1,701	28,167
Development Expenditure			
Domestic Development	0	0	3,500
Donor Development	0	0	0
Total Expenditure	21,385	5,099	45,259

Narrative of Workplan Revenues and Expenditure

The department plans to receive and spend 45,259,000= compared to 21,385,000= of previous year 2018-19. there is an increase of 48% because the MC has put in much emphasis in Audit in order to ensure value for money through auditing.