

Vote: 770 Kasese Municipal Council

FY 2018/19

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :

Ahimbisibwe Innocent, Town Clerk, Kasese
Municipal Council

(Accounting Officer)

Signed on Date: _____

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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FY 2018/19**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	1,308,003	685,987	624,940
Discretionary Government Transfers	1,313,744	1,052,991	1,474,186
Conditional Government Transfers	8,091,084	5,323,982	8,890,018
Other Government Transfers	301,800	986,575	1,450,697
Donor Funding	318,240	214,995	318,240
Grand Total	11,332,871	8,264,529	12,758,080

Revenue Performance by end of March of the Running FY

Against the approved budget estimates of shs 11.332Bn, accumulative total of shs 8.264Bn was received as at the end of Q3 translating into 73% cumulative performance. Out of the total cumulative receipts, Local Revenue performance was UGX 685m (52%), Discretionary transfers was UGX 1.052m (80%), Conditional transfers was UGX 5.323Bn (66%) Other government transfers was shs 986m (327%) while donor funding was UGX 214m (68%). The cumulative receipts for the quarter 3 was less than the 75% target because Uganda Wildlife Authority did not release the funds for UWA projects, Uganda road fund and ministry of gender released less funds for roads, and youth and women programs respectively. In addition, local revenue sources such as property tax, land fees, market dues, miscellaneous receipts performed below average because of the market re-construction program that is ongoing, ongoing reforms in tax collection and the new charges by Uganda Revenue Authority. Total cumulative releases to the departments as at the end of Q3 was shs 8.264bn and shs 7.601bn had been spent leaving a closing balance of shs 663m on the General Fund Account notably Education, Health, Engineering and Administration Departments. This was caused by under staffing in education sector due to transfer of secondary school teachers to the District who had not been replaced

Planned Revenues for next FY

Compared to the FY2017/18, there is a proposed increment in the overall budget estimates by shs 1.424bn from shs 11.332Bn in 2017/18 to shs 12.758Bn in FY 2018/19. Council expects to collect shs 624m from locally raised revenues particularly from revenue sources such as LST, park fees, property related fees, Business Licenses, market fees and other licenses against shs 1.3Bn for FY 2017/18. This is because the amount budgeted excludes 50% for the Divisions. Discretionary Government transfers will amount to shs 1.474bn (11.5%), Conditional Government Transfers will amount to shs 8.890bn (69%), Other Government Transfers will amount to shs 1.450bn (11.3%) while Donor funding will amount to shs 318m (2.5%). Out of the total revenue forecasts, shs 7.718bn (60%) will be spent on payment of staff salaries/wages, shs 2.443bn (19%) will be spent on non wage recurrent activities, shs 2.278bn (18%) will be spent on domestic development projects while shs 318m (2.4%) will be spent on payment

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	1,198,280	960,601	1,327,932
Finance	531,295	320,181	272,237
Statutory Bodies	346,495	240,084	430,392
Production and Marketing	68,981	162,257	130,255
Health	2,621,940	1,904,636	3,375,914

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Education	4,624,579	3,424,058	5,062,716
Roads and Engineering	1,363,140	996,076	1,540,763
Water	5,043	2,201	6,043
Natural Resources	147,309	40,026	147,714
Community Based Services	339,696	164,042	361,478
Planning	41,488	25,545	51,890
Internal Audit	44,627	24,822	50,746
Grand Total	11,332,871	8,264,529	12,758,080
<i>o/w: Wage:</i>	6,393,882	4,795,412	7,718,593
<i>Non-Wage Recurrent:</i>	3,868,707	2,640,633	2,407,696
<i>Domestic Devt:</i>	752,042	613,489	2,313,551
<i>Donor Devt:</i>	318,240	214,995	318,240

Expenditure Performance by end of March FY 2017/18

Out of the total cumulative receipts (shs 8.264bn) received as at the end of March 2018, shs 4.795bn (58%) was spent on payment staff salaries, shs 2.640bn (32%) was spent on non wage recurrent activities, shs 613m (7.4%) was spent on Domestic Development while shs 214m (2.6%) was spent on payment of contract staff salaries. Most expenditure areas spent less than 50% because the overall budget performance too was less than the 50% target due to low collection of locally raised revenues

Planned Expenditures for the FY 2018/19

Kasese Municipal council plans to spend the revenue forecasts for FY 2018/19 across departments as follows: Administration will spend shs 1.332Bn (10%), Finance shs 275m (2.2%), Statutory Bodies shs 422m (3.3%), Health shs 3.375bn (26%), Education shs 5.062bn (40%), Roads and Engineering shs 1.540bn (12%), Water shs 6m (0.05%), Natural resources shs 147m (1.2%), Community Based Services shs 361m (2.8%), Planning Unit shs 51m (0.39%) while Internal Audit will spend shs 50m (0.39%). Administration, Education, Health and Engineering departments have been allocated a bigger percentage of the total budget compared with the previous FY because of the allocation of the additional funds to cater for mandatory expenditures.

Medium Term Expenditure Plans

Increase staffing levels to 80%, 90%, and 95% for traditional, education and health staff, complete the Municipal hall, acquire 3 vehicles, construct 1 central and 3 peri-urban markets, construct 10 new classrooms, 10 VIP latrines and 5 teachers houses, Open 20 new kms, upgrade 4km to tarmac, Gravel 15km. Stone pitch 5kms drainage channels, extend street lights by 3km, upgrade Rukoki HC, construct 2 general wards and 1 theatre, Maintain H/U infrastructure and construct 2 twin staff houses at HC IIIs.

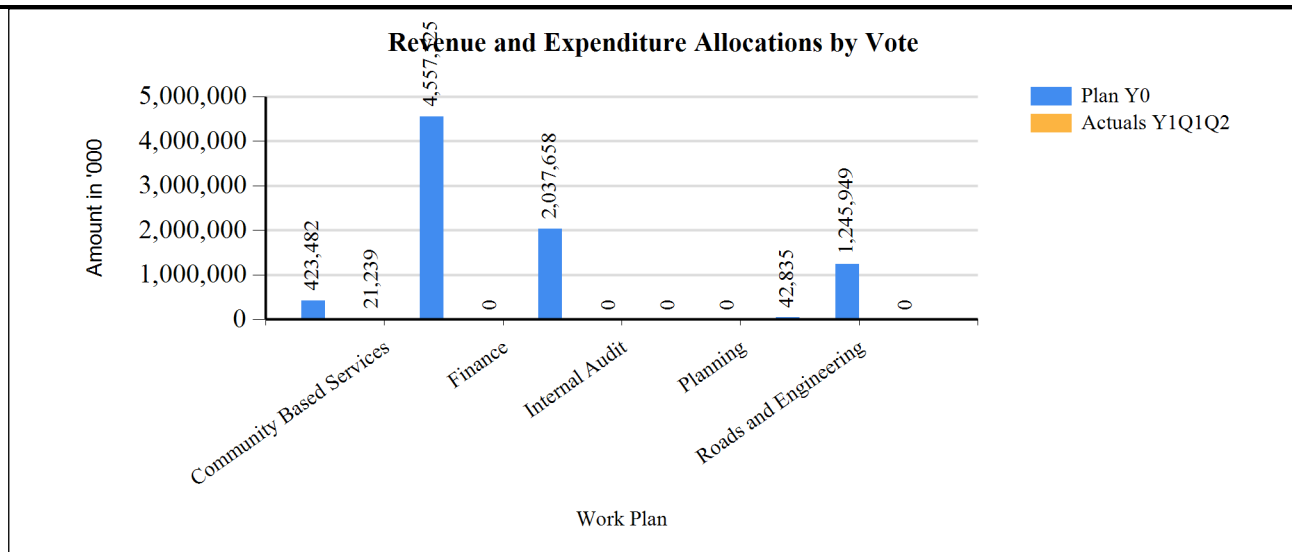
Challenges in Implementation

Inadequate office accommodation, under staffing in key sectors, Insufficient local revenue, disasters like floods and insecurity that have hit the entire district and the Rwenzori region in general since 2012, support facilities and tools that facilitate effective service delivery, slum development due to limited funding to physical planning, inadequate public infrastructure such as roads, drainage channels, poor sanitation and urban poverty.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	1,308,003	685,987	624,940
Advertisements/Bill Boards	26,712	17,595	14,620
Agency Fees	0	0	0
Animal & Crop Husbandry related Levies	44,850	38,034	22,844
Application Fees	11,000	3,290	5,000
Business licenses	72,094	52,686	78,089
Land Fees	201,710	72,278	91,915
Liquor licenses	19,011	3,202	20,326
Local Hotel Tax	15,150	5,366	5,753
Local Services Tax	130,000	89,198	61,974
Market /Gate Charges	79,029	50,330	31,571
Miscellaneous receipts/income	65,108	32,324	24,850
Occupational Permits	1,551	2,248	19,580
Other Court Fees	3,082	980	0
Other licenses	33,602	17,473	47,433
Park Fees	300,500	113,014	70,373
Property related Duties/Fees	191,165	110,240	117,800
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,318	5,586	3,956
Registration of Businesses	3,825	2,161	1,865
Rent & rates – produced assets – from private entities	15,000	10,501	6,992
Stamp duty	88,296	59,481	0

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2a. Discretionary Government Transfers	1,313,744	1,052,991	1,474,186
Urban Discretionary Development Equalization Grant	270,730	270,730	247,014
Urban Unconditional Grant (Non-Wage)	378,922	284,192	412,223
Urban Unconditional Grant (Wage)	664,093	498,069	814,949
2b. Conditional Government Transfer	8,091,084	5,323,982	8,890,018
General Public Service Pension Arrears (Budgeting)	127,433	127,433	0
Gratuity for Local Governments	87,843	65,882	397,328
Pension for Local Governments	147,217	110,413	173,169
Salary arrears (Budgeting)	60,990	60,990	0
Sector Conditional Grant (Non-Wage)	1,831,926	556,035	865,557
Sector Conditional Grant (Wage)	5,729,790	4,297,342	6,903,645
Sector Development Grant	105,888	105,888	350,320
Transitional Development Grant	0	0	200,000
2c. Other Government Transfer	301,800	986,575	1,450,697
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	60,000	0
Support to PLE (UNEB)	5,563	6,300	6,500
Support to Production Extension Services	0	64,637	0
Uganda Road Fund (URF)	5,000	758,421	1,169,503
Uganda Wildlife Authority (UWA)	41,000	0	0
Uganda Women Entrepreneurship Program(UWEP)	70,631	61,000	95,088
Youth Livelihood Programme (YLP)	179,606	36,218	179,606
3. Donor	318,240	214,995	318,240
Medicins Sans Frontiers	0	0	318,240
Unspent balances - Donor Funding	0	26,322	0
Others	318,240	188,673	0
Total Revenues shares	11,332,871	8,264,529	12,758,080

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

The cumulative performance of locally raised revenue as at end of Q3 was 52% compared to the 75% quarterly target. Against the quarterly target of shs 326m, only shs 273m was collected as at the end of Q3. Under performance was due to less receipt of park fees, land fees, Business licenses and market fees due to the new ministerial policy on parking fees that requires every vehicle to pay shs 80,000 per month, reforms in the collection of licences according to the calendar year, the charges introduced by URA on the tax payers since their rate is higher than what most retailers pay as license.

Central Government Transfers

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The cumulative performance of Discretionary Government transfers as at the end of Q3 was 80% due to 100% release of Urban Discretionary Development Grant .Conditional Government transfers performed at 66% due to release of capitation grant for first term, also Uganda road fund was budgeted as sector non wage yet PBS treated it under Other Government transfers. The performance under Other Government transfers as at the end of Q3 was (986m) 327%. Over performance was due to release of funds for relocation of vendors from the central market that is under construction and release of funds for agricultural extension services.Though Uganda Road fund contributed to this cumulative performance, it was not captured under Other Government Transfers in OBT due to migration from Output Budgeting Tool to Program Based System(PBS).The 5m was for Uganda National Roads Authority.

Donor Funding

The cumulative performance of donor funding as at the end of Q3 was (214.995m) 68%.Over performance was due to release of funds by Baylor which was not included at the time of budgeting.The supplementary budget has been approved by Council.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

Compared to the F/Y 2017/18, there is a projected reduction in locally raised revenues by shs 624m from 1.308Bn in the F/Y 2017/18 to shs 624.940m in the FY 2018/19. This is due to the legal requirement that requires Local Governments to budget for only 50% locally raised revenues.

Central Government Transfers

Compared to the previous F/Y 2017/18, there is a projected increase in the Budget allocation of Central Government transfers from shs 9.706Bn to shs 11.814Bn in FY 2018/19. Of these Central Government Transfers, Discretionary Government transfers will increase from shs 1.313bn to 1.474bn due to increment in salaries for traditional staff,and the urban unconditional non wage grants, Conditional Government Transfers will increase from shs 8.091bn to shs 8.890bn due to increment in pension and gratuity for Local Governments, increment in the wage bill and increment in the sector Development grants while Other Government transfers will increase from shs 301m to shs 1.451bn due to an increment in the Uganda Road Fund, UWEP and funds from UNEB.

Donor Funding

During the FY 2018/19, council expects to receive only shs 318m from medicines Sans Frontiers for salaries of contract staff attached to the Kasese Municipal Council adolescent clinic in the municipality.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	5,000	49,292	75,139
District Production Services	47,701	25,918	40,316
District Commercial Services	16,280	7,079	14,800
<i>Sub- Total of allocation Sector</i>	68,981	82,289	130,255
Sector: Works and Transport			
District, Urban and Community Access Roads	1,298,549	798,663	1,355,652
District Engineering Services	44,591	65,036	138,518
Municipal Services	20,000	0	46,593
<i>Sub- Total of allocation Sector</i>	1,363,139	863,698	1,540,763
Sector: Education			
Pre-Primary and Primary Education	2,744,710	1,933,651	2,784,620

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Secondary Education	1,567,321	942,974	1,746,089
Skills Development	218,224	229,327	267,243
Education & Sports Management and Inspection	91,324	47,725	262,288
Special Needs Education	3,000	0	2,476
Sub- Total of allocation Sector	4,624,579	3,153,678	5,062,716
Sector: Health			
Primary Healthcare	2,220,465	1,568,345	3,351,399
Health Management and Supervision	401,475	259,360	24,515
Sub- Total of allocation Sector	2,621,940	1,827,706	3,375,914
Sector: Water and Environment			
Urban Water Supply and Sanitation	5,043	2,201	6,043
Natural Resources Management	147,309	37,673	147,714
Sub- Total of allocation Sector	152,352	39,874	153,757
Sector: Social Development			
Community Mobilisation and Empowerment	339,696	155,948	361,478
Sub- Total of allocation Sector	339,696	155,948	361,478
Sector: Public Sector Management			
District and Urban Administration	1,198,280	894,723	1,327,932
Local Statutory Bodies	346,495	224,053	430,392
Local Government Planning Services	41,488	24,114	51,890
Sub- Total of allocation Sector	1,586,263	1,142,890	1,810,214
Sector: Accountability			
Financial Management and Accountability(LG)	531,295	312,406	272,237
Internal Audit Services	44,627	23,939	50,746
Sub- Total of allocation Sector	575,922	336,345	322,983

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,128,471	900,792	1,051,037
General Public Service Pension Arrears (Budgeting)	127,433	127,433	0
Gratuity for Local Governments	87,843	65,882	397,328
Locally Raised Revenues	111,245	93,129	109,654
Multi-Sectoral Transfers to LLGs_NonWage	268,624	181,128	79,604
Pension for Local Governments	147,217	110,413	173,169
Salary arrears (Budgeting)	60,990	60,990	0
Urban Unconditional Grant (Non-Wage)	87,541	59,191	23,635
Urban Unconditional Grant (Wage)	237,579	202,627	267,648
Development Revenues	69,809	59,809	276,895
Locally Raised Revenues	10,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	35,520
Transitional Development Grant	0	0	200,000
Urban Discretionary Development Equalization Grant	59,809	59,809	41,375
Total Revenue Shares	1,198,280	960,601	1,327,932
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	237,579	202,627	267,648
Non Wage	890,892	677,758	783,389
Development Expenditure			
Domestic Development	69,809	14,338	276,895
Donor Development	0	0	0
Total Expenditure	1,198,280	894,723	1,327,932

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2017/18, there is an increase in the departmental budget by shs 129m i.e from shs 1.198bn to shs 1.327Bn. The increase compared with the FY 2017/18 is due to allocation of more funds for gratuity, pension for LG staff and allocation of salaries to pay Principal Town Agents who had been promoted. Out of the total development budget, shs 267m will be spent on wages, shs 823m on non wage recurrent activities, and shs 241m on domestic development notably capacity building and construction of the slab for the Municipal Administration block

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	527,695	316,436	272,237
Locally Raised Revenues	33,080	55,210	68,158
Multi-Sectoral Transfers to LLGs_NonWage	290,882	136,685	54,532
Urban Unconditional Grant (Non-Wage)	80,720	54,252	31,000
Urban Unconditional Grant (Wage)	123,013	70,289	118,547
Development Revenues	3,600	3,745	0
Urban Discretionary Development Equalization Grant	3,600	3,745	0
Total Revenue Shares	531,295	320,181	272,237
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	123,013	70,289	118,547
Non Wage	404,682	241,028	153,690
Development Expenditure			
Domestic Development	3,600	1,088	0
Donor Development	0	0	0
Total Expenditure	531,295	312,406	272,237

Narrative of Workplan Revenues and Expenditure

Compared to FY 2017/18, there is a proposed reduction in the departmental budget allocation by shs 259m in FY 2018/19 i.e from shs 531m to shs 272m. This is due to reduction in transfers to LLGs non wage grant and reduction in allocation of the non wage grant that arose from allocation of more nonwage grant to pay arrears for Councillors allowances. Of the sector budget, shs 118m will be spent on wages, while shs 156m on non wage recurrent activities. There is no budget allocation for development.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	342,895	238,284	430,392
Locally Raised Revenues	127,707	87,060	86,968
Multi-Sectoral Transfers to LLGs_NonWage	110,595	75,506	82,144
Urban Unconditional Grant (Non-Wage)	65,655	53,494	213,280
Urban Unconditional Grant (Wage)	38,938	22,224	48,000
Development Revenues	3,600	1,800	0
Urban Discretionary Development Equalization Grant	3,600	1,800	0
Total Revenue Shares	346,495	240,084	430,392

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,938	22,224	48,000
Non Wage	303,957	200,929	382,392
Development Expenditure			
Domestic Development	3,600	900	0
Donor Development	0	0	0
Total Expenditure	346,495	224,053	430,392

Narrative of Workplan Revenues and Expenditure

Compared with FY 2017/18 there is a proposed increment in the departmental budget by shs 84m i.e from shs 346m to shs 430m due to allocation unconditional grant non wages to pay arrears for Councillors allowances for FY 2017/18. Of the total budget, shs 48m will be spent on wages for elected political leaders, and shs 374m on non wages recurrent activities to pay Councillors monthly allowances and ex-gratia for LC I, II, and LC III Councillors and their arrears

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	63,981	33,126	110,919
Locally Raised Revenues	10,289	1,000	5,400
Multi-Sectoral Transfers to LLGs_NonWage	6,857	0	0
Sector Conditional Grant (Non-Wage)	17,835	13,376	59,413
Sector Conditional Grant (Wage)	25,000	18,750	30,718
Urban Unconditional Grant (Non-Wage)	4,000	0	0
Urban Unconditional Grant (Wage)	0	0	15,388
Development Revenues	5,000	129,131	19,336
Other Transfers from Central Government	0	124,367	0
Sector Development Grant	0	0	19,336
Urban Discretionary Development Equalization Grant	5,000	4,764	0
Total Revenue Shares	68,981	162,257	130,255
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	18,750	46,106
Non Wage	38,981	14,247	64,813
Development Expenditure			
Domestic Development	5,000	49,292	19,336

Vote: 770 Kasese Municipal Council**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	68,981	82,289	130,255

Narrative of Workplan Revenues and Expenditure

Compared to FY 2017/18, there is a proposed increment in the departmental budget by shs 61m i.e from shs 68m to 130m in FY2018/19. This is due to increment in the sector conditional grant nonwage for agricultural extension workers, enhancement staff salaries and introduction of the sector development grant. Other revenue sources like locally raised revenues and non wage grants reduced. Of the sector budget, shs 46m will be spent on wages, and shs 68m on non wage recurrent activities and shs 19m on domestic development.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,241,200	1,629,641	3,025,648
Locally Raised Revenues	42,187	18,900	41,173
Multi-Sectoral Transfers to LLGs_NonWage	103,651	38,119	15,052
Sector Conditional Grant (Non-Wage)	44,710	33,532	44,710
Sector Conditional Grant (Wage)	1,992,948	1,494,711	2,924,713
Urban Unconditional Grant (Non-Wage)	10,000	8,601	0
Urban Unconditional Grant (Wage)	47,704	35,778	0
Development Revenues	380,740	274,995	350,266
Donor Funding	318,240	214,995	318,240
Locally Raised Revenues	2,500	0	0
Sector Development Grant	0	0	12,026
Urban Discretionary Development Equalization Grant	60,000	60,000	20,000
Total Revenue Shares	2,621,940	1,904,636	3,375,914
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,040,652	1,530,489	2,924,713
Non Wage	200,548	96,823	100,935
Development Expenditure			
Domestic Development	62,500	0	32,026
Donor Development	318,240	200,393	318,240
Total Expenditure	2,621,940	1,827,706	3,375,914

Narrative of Workplan Revenues and Expenditure

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FY 2018/19

Compared to the FY 2017/18, there is an increase in the departmental budget by shs 753m i.e from shs 2.621bn to shs 3.375bn in FY 2018/19. This is due to salary enhancement for medical workers. On the other hand there is also proposed reduction in allocation of the sector Development Grant, Locally raised revenues and non allocation of the nonwage grant and locally raised revenues. Out of the total Budget, shs 2,924.713bn will be spent on payment of staff salaries, shs 100.935m to be spent on nonwage recurrent activities, shs 32.026m on Domestic Development while shs 318.240m will be spent on donor funding to pay contract staff salaries by Medicins Sans Frontierers

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,518,691	3,318,171	4,737,258
Locally Raised Revenues	19,530	12,065	15,382
Multi-Sectoral Transfers to LLGs_NonWage	4,966	2,281	0
Other Transfers from Central Government	5,563	0	0
Sector Conditional Grant (Non-Wage)	739,796	493,197	740,505
Sector Conditional Grant (Wage)	3,711,841	2,783,881	3,948,213
Urban Unconditional Grant (Non-Wage)	4,000	2,000	0
Urban Unconditional Grant (Wage)	32,994	24,746	33,158
Development Revenues	105,888	105,888	325,458
Other Transfers from Central Government	0	0	6,500
Sector Development Grant	105,888	105,888	318,958
Total Revenue Shares	4,624,579	3,424,058	5,062,716
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,744,836	2,576,055	3,981,371
Non Wage	773,855	509,527	755,887
Development Expenditure			
Domestic Development	105,888	68,095	325,458
Donor Development	0	0	0
Total Expenditure	4,624,579	3,153,678	5,062,716

Narrative of Workplan Revenues and Expenditure

Compared with FY 2017/18, there is a proposed increment in the departmental budget by shs 438m i.e from shs 4.624bn to shs 5.062bn in FY 2018/19. This is due to increment in salaries for scientists secondary school teachers and Staff at Kasese Youth Polytechnic and increment in the SFG allocation. Out of the total budget, shs 3.981bn will be spent on payment of staff salaries, shs 755m will be spent on nonwage recurrent activities especially on capitation grant while shs 318m will be spent on domestic development.

Workplan Title : Roads and Engineering

Vote: 770 Kasese Municipal Council**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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,169,452	863,470	183,511
Locally Raised Revenues	50,839	23,572	30,299
Multi-Sectoral Transfers to LLGs_NonWage	25,082	17,367	1,376
Other Transfers from Central Government	0	758,421	0
Sector Conditional Grant (Non-Wage)	1,008,346	0	0
Urban Unconditional Grant (Non-Wage)	8,000	3,750	3,000
Urban Unconditional Grant (Wage)	77,185	60,360	148,836
Development Revenues	193,688	132,606	1,357,252
Locally Raised Revenues	30,000	8,715	30,000
Multi-Sectoral Transfers to LLGs_Gou	158,688	123,891	111,156
Other Transfers from Central Government	5,000	0	1,169,503
Urban Discretionary Development Equalization Grant	0	0	46,593
Total Revenue Shares	1,363,140	996,076	1,540,763
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	77,185	60,360	148,836
Non Wage	1,092,267	670,732	34,675
Development Expenditure			
Domestic Development	193,688	132,606	1,357,252
Donor Development	0	0	0
Total Expenditure	1,363,139	863,698	1,540,763

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2017/18, there is a proposed increment in the departmental budget by shs 177m i.e from shs 1.363bn to shs 1.540bn due to increment in Urban Unconditional Grant wages, Increment in road maintenance funds

There is also allocation of DDEG to the department by the Head office.

Out of the total development budget, shs 148m will be spent on staff salaries, shs 34m on non-wage recurrent activities and shs 1.357bn will be spent on domestic developments particularly road maintenance activities and equipment repairs

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,043	2,201	6,043
Locally Raised Revenues	5,043	2,201	3,397

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Urban Unconditional Grant (Non-Wage)	0	0	2,646
Development Revenues	0	0	0
N/A			
Total Revenue Shares	5,043	2,201	6,043
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	5,043	2,201	6,043
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	5,043	2,201	6,043

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2017/18, there is a proposed increment in the allocation to the department by shs 1m i.e from shs 5m to shs 6m in FY 2018/19 due to increment in allocation of local revenue. Out of the total budget, shs 6m will be spent on nonwage recurrent activities like payment of water bills and connctions

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	101,436	35,154	121,714
Locally Raised Revenues	60,480	5,979	49,784
Multi-Sectoral Transfers to LLGs_NonWage	6,000	950	1,890
Urban Unconditional Grant (Non-Wage)	2,000	1,500	0
Urban Unconditional Grant (Wage)	32,956	26,724	70,040
Development Revenues	45,873	4,873	26,000
Other Transfers from Central Government	41,000	0	0
Urban Discretionary Development Equalization Grant	4,873	4,873	26,000
Total Revenue Shares	147,309	40,026	147,714
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,956	26,724	70,040
Non Wage	68,480	8,429	51,674
Development Expenditure			
Domestic Development	45,873	2,520	26,000

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Donor Development	0	0	0
Total Expenditure	147,309	37,673	147,714

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2017/18, there is a slight increment in the departmental budget by shs 0.405m i.e from shs 147.309m to shs 147.714m in FY 2018/19 arising from salary enhancement of scientists where the departmental staff lie. On the otherhand there is a proposed reduction in the allocation of the locally raised revenues and non allocation of the non wage which was used to pay arrears for Councillors allowances and Ex-gratia. Out of the total development budget, shs 70m will be spent on payment of staff salaries, shs 51.6m will be spent on non wage recurrent activities while shs 26m will be spent on domestic development

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	84,459	55,255	86,785
Locally Raised Revenues	10,543	5,000	14,300
Multi-Sectoral Transfers to LLGs_NonWage	8,328	3,845	2,100
Sector Conditional Grant (Non-Wage)	21,239	15,929	20,929
Urban Unconditional Grant (Non-Wage)	7,063	2,516	0
Urban Unconditional Grant (Wage)	37,286	27,965	49,455
Development Revenues	255,237	108,788	274,694
Other Transfers from Central Government	250,237	103,788	274,694
Urban Discretionary Development Equalization Grant	5,000	5,000	0
Total Revenue Shares	339,696	164,042	361,478
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,286	27,965	49,455
Non Wage	47,173	24,165	37,329
Development Expenditure			
Domestic Development	255,237	103,818	274,694
Donor Development	0	0	0
Total Expenditure	339,696	155,948	361,478

Narrative of Workplan Revenues and Expenditure

Compared with FY 2017/18, there is a proposed increment in the allocations to the department by shs 21.7m. i.e from shs 339m to shs 361m. This is as a result of increment in allocation of urban grant wage to cater for the newly recruited staff and increment in the IPF for UWEF. Out of the total budget, shs 49.455m will be spent on payment of staff salaries, shs 37.329m on non wage recurrent activities while shs 274.694m will be spent on Youth and Women groups.

Workplan Title : Planning

Vote: 770 Kasese Municipal Council**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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	38,040	22,094	50,000
Locally Raised Revenues	10,866	8,154	20,000
Urban Unconditional Grant (Non-Wage)	14,100	4,106	0
Urban Unconditional Grant (Wage)	13,074	9,834	30,000
Development Revenues	3,448	3,451	1,890
Locally Raised Revenues	0	3	0
Urban Discretionary Development Equalization Grant	3,448	3,448	1,890
Total Revenue Shares	41,488	25,545	51,890
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,074	9,834	30,000
Non Wage	24,966	12,260	20,000
Development Expenditure			
Domestic Development	3,448	2,021	1,890
Donor Development	0	0	0
Total Expenditure	41,488	24,114	51,890

Narrative of Workplan Revenues and Expenditure

Compared with the F/Y 2017/18, there is a proposed increment in the departmental budget by shs 10.4m i.e from shs 41m to shs 51m arising out of allocation of locally raised revenues and increase in salary following salary enhancement for scientists. On the other hand there is non allocation of the non wage grant due to overall reduction in the grant. Out of the total budget, shs 30m will be spent on payment of staff salary, shs 20m on nonwage recurrent activities while shs 1.890m will be spent on domestic development.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	41,227	21,422	50,746
Locally Raised Revenues	12,360	1,700	14,400
Multi-Sectoral Transfers to LLGs_NonWage	1,504	200	2,469
Urban Unconditional Grant (Non-Wage)	4,000	2,000	0
Urban Unconditional Grant (Wage)	23,363	17,522	33,877
Development Revenues	3,400	3,400	0
Urban Discretionary Development Equalization Grant	3,400	3,400	0
Total Revenue Shares	44,627	24,822	50,746

Vote: 770 Kasese Municipal Council**FY 2018/19**

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	23,363	17,522	33,877
Non Wage	17,864	3,900	16,869
<i>Development Expenditure</i>			
Domestic Development	3,400	2,517	0
Donor Development	0	0	0
Total Expenditure	44,627	23,939	50,746

Narrative of Workplan Revenues and Expenditure

Compared with the financial year 2017/18, there is an increment in allocation to the department by shs 6m i.e from shs 44m to shs 50m in FY 2018/19 due to allocation of the Locally Raised revenues and urban wage to pay for the newly recruited staff in the department. Out of the total budget, shs 33.87m will be spent on payment of staff salaries while shs 16.86m will be spent on nonwage recurrent activities. There is no development budget