

# Vote: 789 Kamuli Municipal Council

# FY 2018/19

## Terms and Conditions

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

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

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

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

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

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

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

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

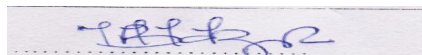
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015,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

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

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

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

Signature :



BAGANZI RONALD ROSS - TOWN CLERK -  
KAMULI MUNICIPAL COUNCIL

(Accounting Officer)

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

Signature :

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	576,776	273,373	463,335
Discretionary Government Transfers	1,029,207	821,995	1,133,761
Conditional Government Transfers	4,098,218	2,949,463	4,837,156
Other Government Transfers	230,313	123,879	443,077
Donor Funding	0	0	0
<b>Grand Total</b>	<b>5,934,514</b>	<b>4,168,710</b>	<b>6,877,329</b>

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

Cumulative receipts by end of Q3 of FY 2017/2018 were Ugx 4,168,710,000= (70% performance of the annual budget thus 5% below the target). The shortfall was mainly due to very poor LRR collection & OGTs which performed at only 47% & 54% respectively. Poor LRR collection was due to the new Taxi Park operation policy by the central government. Poor OGTs performance was due to late release of YLP and/or UWEP funds.

### Planned Revenues for next FY

The total revenue forecast for FY 2018/2019 is Ugx 6,877,329,000=, an increase of 16% compared to FY 2017/2018. Of this total revenue, LRR is 7%; Discretionary Government Transfers are 16%; Conditional Government Transfers are 70%; and Other Government Transfers are 6%.

### 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	696,104	435,819	480,202
Finance	251,408	160,352	183,570
Statutory Bodies	281,926	161,150	259,113
Production and Marketing	80,142	56,324	128,991
Health	307,937	217,611	804,934
Education	3,542,849	2,576,666	3,932,852
Roads and Engineering	308,338	159,808	808,248
Natural Resources	19,935	3,115	35,900
Community Based Services	336,437	66,156	118,238
Planning	72,365	30,345	95,132
Internal Audit	37,071	16,258	30,149
<b>Grand Total</b>	<b>5,934,514</b>	<b>3,883,604</b>	<b>6,877,329</b>
<i>o/w: Wage:</i>	3,267,608	2,333,839	3,536,586
<i>Non-Wage Recurrent:</i>	2,386,421	1,339,101	2,355,099

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Domestic Devt:	280,484	210,665	985,644
Donor Devt:	0	0	0

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

By end of Q3 of FY 2017/2018; cumulative expenditure was Ugx 3,883,604,000= (65% of the budget) o/w wage was 60%; Non wage recurrent was 34%; and Domestic Development was 5%. Under performance in wage was due new staff who had not yet been recruited by then and also staff who had been recruited but not yet accessed to the payroll. Under performance in domestic development was due to delayed procurement process that resulted in projects being undertaken quite late than had been scheduled.

## Planned Expenditures for the FY 2018/19

The total expenditure plans for FY 2018/2019 are Ugx 6,877,329,000=, an increase of 16% compared to FY 2017/2018. The increase is attributed to an increase in Discretionary government transfers by 10%, Conditional government transfers by 18% and Other government transfers by 92% compared to FY 2017/2018. The increases have resulted in increasing in resource allocation to key service delivery sectors (Production & Marketing by 61%, Health by 161%, Education by 11% and Roads & Engineering by 162%). Of the total expenditure plans, wage will consume 51%, non wage recurrent will consume 34% & domestic development will consume 14%.

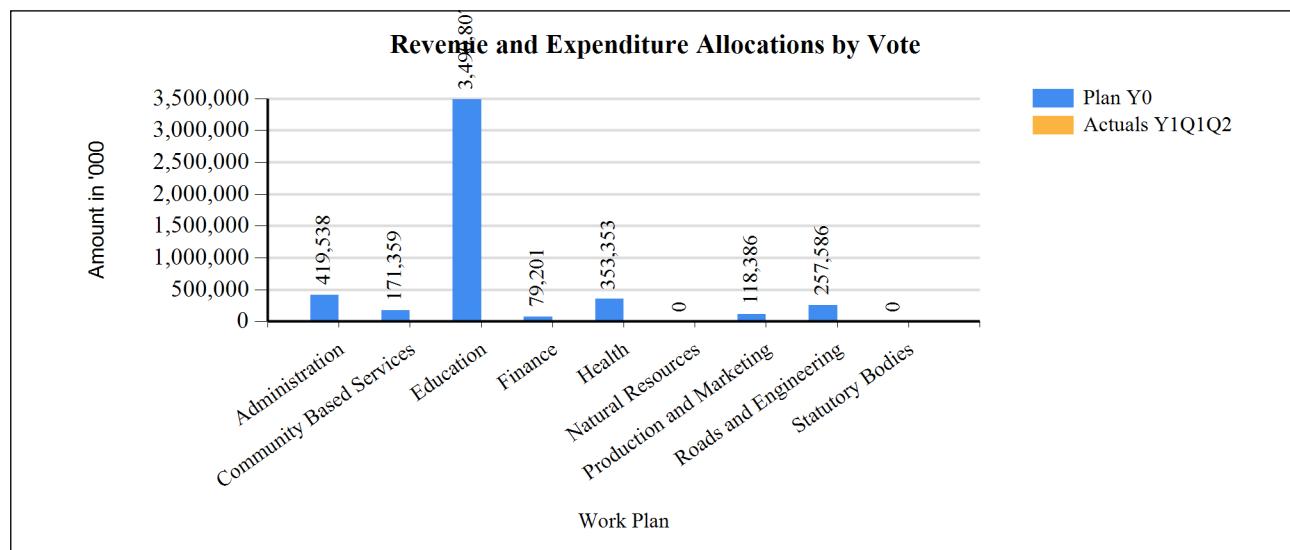
## Medium Term Expenditure Plans

Improving accessibility to service provision points & markets; Increasing food security & household incomes; Reducing school drop out rate & improving on passing grades; Reducing illiteracy levels in communities; Reducing child & maternal mortality rates from 90 & 190 to 30 & 70 respectively; Combating HIV/AIDS & other diseases; Reducing fertility from 6.9 to 5;

## Challenges in Implementation

Inadequate Central government transfers coupled with abrupt/unexplained cuts in these transfers, as well as low levels of LRR, leading to failing to cover all the expenditure needs; Low staffing levels in most departments thus leading to below the target service delivery; low capacity of local political leaders to lobby resources; Political meddling; Lack of transport facilities in most departments which hampers implementation & effective monitoring of government programs; Poor public attitude towards government programs; Unpredictable climate changes. Also lack of adequate office space.

## G1: Graph on the revenue and expenditure allocations by Department



## Revenue Performance, Plans and projections by Source

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<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts By End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>1. Locally Raised Revenues</b>	<b>576,776</b>	<b>273,373</b>	<b>463,335</b>
Advertisements/Bill Boards	3,500	1,590	5,000
Animal & Crop Husbandry related Levies	22,800	10,850	28,200
Business licenses	87,062	43,655	100,489
Educational/Instruction related levies	6,000	0	0
Ground rent	1,825	12,501	0
Inspection Fees	5,000	240	4,000
Local Hotel Tax	22,200	6,794	26,600
Local Services Tax	31,000	34,879	35,011
Market /Gate Charges	24,600	8,755	23,040
Miscellaneous receipts/income	0	7,128	16,070
Occupational Permits	500	6,029	0
Other Fees and Charges	52,013	18,920	24,281
Other fines and Penalties - private	0	0	8,270
Other licenses	0	0	12,040
Park Fees	197,400	24,300	134,474
Property related Duties/Fees	64,075	81,368	4,360
Refuse collection charges/Public convenience	10,800	8,600	18,600
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,400	571	1,500
Registration of Businesses	10,880	4,842	7,000
Stamp duty	27,261	0	0
Street Parking fees	0	0	0
Utilities	0	0	13,200
Voluntary Transfers	5,460	2,350	1,200
Windfall Gains	0	0	0
<b>2a. Discretionary Government Transfers</b>	<b>1,029,207</b>	<b>821,995</b>	<b>1,133,761</b>
Urban Discretionary Development Equalization Grant	200,360	200,360	203,762
Urban Unconditional Grant (Non-Wage)	322,269	241,702	330,896
Urban Unconditional Grant (Wage)	506,577	379,933	599,103
<b>2b. Conditional Government Transfer</b>	<b>4,098,218</b>	<b>2,949,463</b>	<b>4,837,156</b>
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	218,480	163,860	73,295
Pension for Local Governments	42,656	31,992	43,981
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	995,927	602,714	1,000,515
Sector Conditional Grant (Wage)	2,761,031	2,070,773	2,937,484
Sector Development Grant	80,124	80,124	781,882

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Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>230,313</b>	<b>123,879</b>	<b>443,077</b>
Social Assistance Grant for Empowerment (SAGE)	0	0	0
Support to PLE (UNEB)	2,500	0	7,000
Support to Production Extension Services	0	31,185	0
Uganda Road Fund (URF)	0	84,245	412,238
Uganda Women Entrepreneurship Program(UWEP)	0	1,291	9,523
Youth Livelihood Programme (YLP)	227,813	7,158	14,315
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>5,934,514</b>	<b>4,168,710</b>	<b>6,877,329</b>

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

By end of Q1, Shs 84,070,000= had been collected (about 15% of the approved annual budget & 58% of the projected Q1 budget). The under-performance was mainly due to a number of revenue sources which did not yield any revenue and also some of the revenue sources did not yield as much as expected. The under-performance was also greatly attributed to the parks operations Central Government Policy which affected revenue from these facilities.

**Central Government Transfers**

Approved annual CGTs for FY 2017-2018 were Ugx 5,357,738,000=. Quarterly CGTs were Ugx 1,339,435=. Actual CGTs for 2017-2018 Q1 were 1,377,419,000= (26% & 103% of the annual & quarterly budgets respectively). The over performance was mainly attributed to more than 25% releases for the development & capitation grants.

**Donor Funding**

There were no Donor funds.

**ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**

The projected annual Locally Raised Revenues for FY 2018/2019 are Ugx 463,335,000=. This represents a 20% shortfall compared to FY 2017/2018. The shortfall is attributed to a low projection from parks (which are the main source of LRR) as a result of the new Central Government Parks Policy.

**Central Government Transfers**

The Central Government Transfers for FY 2018-2019 are projected to be Ugx 6,413,994,000=. This represents a 20% increase compared to FY 2017/2018. The increase is attributed to increases in: wages for secondary education; Urban unconditional grant wage; Development grant for education; Development grant for health; Development grant for Production & Marketing; and Uganda Road Fund.

**Donor Funding**

There are no Donor Funds projected yet.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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<b>Sector: Agriculture</b>			
Agricultural Extension Services	33,381	10,387	33,432
District Production Services	22,000	25,295	74,017
District Commercial Services	24,762	7,517	21,542
<b>Sub- Total of allocation Sector</b>	<b>80,142</b>	<b>43,200</b>	<b>128,991</b>
<b>Sector: Works and Transport</b>			
Municipal Services	308,338	118,178	808,248
<b>Sub- Total of allocation Sector</b>	<b>308,338</b>	<b>118,178</b>	<b>808,248</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	2,187,159	1,522,939	2,354,890
Secondary Education	1,284,686	900,255	1,462,206
Skills Development	0	0	22,200
Education & Sports Management and Inspection	71,004	17,875	93,556
<b>Sub- Total of allocation Sector</b>	<b>3,542,849</b>	<b>2,441,070</b>	<b>3,932,852</b>
<b>Sector: Health</b>			
Primary Healthcare	226,439	103,787	802,597
Health Management and Supervision	81,499	16,850	2,337
<b>Sub- Total of allocation Sector</b>	<b>307,937</b>	<b>120,637</b>	<b>804,934</b>
<b>Sector: Water and Environment</b>			
Natural Resources Management	19,935	3,115	35,900
<b>Sub- Total of allocation Sector</b>	<b>19,935</b>	<b>3,115</b>	<b>35,900</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	336,437	66,156	118,238
<b>Sub- Total of allocation Sector</b>	<b>336,437</b>	<b>66,156</b>	<b>118,238</b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	696,104	241,454	480,202
Local Statutory Bodies	281,926	161,150	259,113
Local Government Planning Services	72,365	30,345	95,132
<b>Sub- Total of allocation Sector</b>	<b>1,050,396</b>	<b>432,949</b>	<b>834,447</b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	251,408	160,352	183,570
Internal Audit Services	37,071	16,258	30,149
<b>Sub- Total of allocation Sector</b>	<b>288,480</b>	<b>176,610</b>	<b>213,719</b>



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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>670,602</b>	<b>416,463</b>	<b>473,340</b>
Gratuity for Local Governments	218,480	163,860	73,295
Locally Raised Revenues	120,698	38,569	67,023
Multi-Sectoral Transfers to LLGs_NonWage	62,223	42,986	54,301
Pension for Local Governments	42,656	31,992	43,981
Urban Unconditional Grant (Non-Wage)	50,472	33,098	50,306
Urban Unconditional Grant (Wage)	176,074	105,959	184,435
<b>Development Revenues</b>	<b>25,502</b>	<b>19,356</b>	<b>6,861</b>
Multi-Sectoral Transfers to LLGs_Gou	16,327	13,239	1,767
Urban Discretionary Development Equalization Grant	9,175	6,117	5,094
<b>Total Revenue Shares</b>	<b>696,104</b>	<b>435,819</b>	<b>480,202</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	176,074	105,959	184,435
Non Wage	494,528	116,139	288,905
<b>Development Expenditure</b>			
Domestic Development	25,502	19,356	6,861
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>696,104</b>	<b>241,454</b>	<b>480,202</b>

## Narrative of Workplan Revenues and Expenditure

The total allocation to the dept for FY 2018/2019 is Ugx 480,202,000= (31% decrease compared to FY 2017/2018), o/w recurrent revenue is 99% and domestic dev't revenue is 1%. The decrease is due to a cut in gratuity and LRR. CGTs are 86% and LRR is 14%. Wage will consume 39%, non wage recurrent activities 60% and domestic dev't 1%.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>250,915</b>	<b>156,361</b>	<b>183,280</b>
Locally Raised Revenues	60,349	33,060	33,000
Multi-Sectoral Transfers to LLGs_NonWage	73,135	47,763	66,437

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Urban Unconditional Grant (Non-Wage)	50,000	31,025	10,079
Urban Unconditional Grant (Wage)	67,431	44,513	73,764
<b>Development Revenues</b>	<b>493</b>	<b>3,992</b>	<b>290</b>
Multi-Sectoral Transfers to LLGs_Gou	493	3,992	290
<b>Total Revenue Shares</b>	<b>251,408</b>	<b>160,352</b>	<b>183,570</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	67,431	44,513	73,764
Non Wage	183,484	111,848	109,516
<b>Development Expenditure</b>			
Domestic Development	493	3,992	290
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>251,408</b>	<b>160,352</b>	<b>183,570</b>

**Narrative of Workplan Revenues and Expenditure**

The total allocation to the dept for FY 2018/2019 is Ugx 183,570,000= (27% decrease compared to FY 2017/2018), o/w recurrent revenue constitute almost 100%. The decrease is due to a cut in unconditional grant non wage and LRR. CGTs are 82% and LRR is 18%. Wage will consume 40% and non wage recurrent activities 60%.

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>281,926</b>	<b>161,150</b>	<b>259,113</b>
Locally Raised Revenues	71,379	18,692	50,000
Multi-Sectoral Transfers to LLGs_NonWage	67,709	41,644	46,206
Urban Unconditional Grant (Non-Wage)	99,772	73,744	104,868
Urban Unconditional Grant (Wage)	43,066	27,070	58,040
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>281,926</b>	<b>161,150</b>	<b>259,113</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	43,066	27,070	58,040
Non Wage	238,860	134,079	201,074
<b>Development Expenditure</b>			
Domestic Development	0	0	0

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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>281,926</b>	<b>161,150</b>	<b>259,113</b>

**Narrative of Workplan Revenues and Expenditure**

The total allocation to the dept for FY 2018/2019 is Ugx 259,113,000= (8% decrease compared to FY 2017/2018), o/w recurrent revenue is 100%. The decrease is due to a cut in LRR. CGTs are 81% and LRR is 19%. Wage will consume 22%, non wage recurrent activities 78%.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>60,142</b>	<b>36,030</b>	<b>101,158</b>
Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	4,756	6,641	3,674
Sector Conditional Grant (Non-Wage)	14,185	10,638	54,875
Sector Conditional Grant (Wage)	25,000	18,750	31,777
Urban Unconditional Grant (Wage)	11,202	0	10,831
<b>Development Revenues</b>	<b>20,000</b>	<b>20,294</b>	<b>27,833</b>
Multi-Sectoral Transfers to LLGs_Gou	20,000	20,294	14,942
Sector Development Grant	0	0	12,891
<b>Total Revenue Shares</b>	<b>80,142</b>	<b>56,324</b>	<b>128,991</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,202	5,626	42,609
Non Wage	23,941	17,280	58,549
<b>Development Expenditure</b>			
Domestic Development	20,000	20,294	27,833
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>80,142</b>	<b>43,200</b>	<b>128,991</b>

**Narrative of Workplan Revenues and Expenditure**

The total allocation to the dept for FY 2018/2019 is Ugx 128,991,000= (61% increase compared to FY 2017/2018), o/w recurrent revenue is 78% and domestic dev't revenue is 22%. The increase is due to an increase in allocation of Sector Conditional Grant wage and non wage, & provision for Sector Devt grant which was not in FY 2017/2018. CGTs are 100%. Wage will consume 33%, non wage recurrent activities 45% and domestic devt 22%.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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**Vote: 789 Kamuli Municipal Council****FY 2018/19**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>306,947</b>	<b>216,621</b>	<b>283,947</b>
Locally Raised Revenues	7,500	3,571	0
Multi-Sectoral Transfers to LLGs_NonWage	89,063	55,893	72,715
Sector Conditional Grant (Non-Wage)	31,479	23,609	31,479
Sector Conditional Grant (Wage)	163,472	122,604	179,753
Urban Unconditional Grant (Wage)	15,434	10,945	0
<b>Development Revenues</b>	<b>990</b>	<b>990</b>	<b>520,987</b>
Multi-Sectoral Transfers to LLGs_Gou	990	990	20,895
Sector Development Grant	0	0	500,092
<b>Total Revenue Shares</b>	<b>307,937</b>	<b>217,611</b>	<b>804,934</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	178,905	42,075	179,753
Non Wage	128,042	77,572	104,194
<b>Development Expenditure</b>			
Domestic Development	990	990	520,987
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>307,937</b>	<b>120,637</b>	<b>804,934</b>

**Narrative of Workplan Revenues and Expenditure**

Total estimated departmental revenue for FY 2018/2019 is Ugx 804,934,000= (161% increase), ow 65% is capital development revenue & 35% recurrent revenue. Of the recurrent revenue, 63% is PHC wage, 11% PHC Non Wage while 26% Multisectoral transfers non wage, while of the capital development, 96% is PHC Capital Development & 4% is Multi-sectoral transfer development. All the revenues will be under the same expenditure lines  
 OPD-59429 , Inpatient Admissions-1717, Deliveries-600 & DPT3-2800

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,462,725</b>	<b>2,496,542</b>	<b>3,663,953</b>
Locally Raised Revenues	13,500	1,763	0
Multi-Sectoral Transfers to LLGs_NonWage	3,700	1,198	3,151
Other Transfers from Central Government	2,500	0	7,000
Sector Conditional Grant (Non-Wage)	838,123	558,749	898,996
Sector Conditional Grant (Wage)	2,572,560	1,929,420	2,725,953

**Vote: 789 Kamuli Municipal Council****FY 2018/19**

Urban Unconditional Grant (Wage)	32,342	5,412	28,852
<b>Development Revenues</b>	<b>80,124</b>	<b>80,124</b>	<b>268,899</b>
Sector Development Grant	80,124	80,124	268,899
<b>Total Revenue Shares</b>	<b>3,542,849</b>	<b>2,576,666</b>	<b>3,932,852</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,604,902	1,864,909	2,754,806
Non Wage	857,823	556,303	909,147
<b>Development Expenditure</b>			
Domestic Development	80,124	19,859	268,899
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,542,849</b>	<b>2,441,070</b>	<b>3,932,852</b>

**Narrative of Workplan Revenues and Expenditure**

The total allocation to the dept for FY 2018/2019 is Ugx 3,932,852,000= (11% increase compared to FY 2017/2018), o/w recurrent revenue is 93% and domestic dev't revenue is 7%. The increase is due to an increase in allocation of Sector conditional wage & non wage grants as well as Sector development grant. CGTs constitute 100% of the budget. Wage will consume 70%, non wage recurrent activities 23% and domestic dev't 7%.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>199,257</b>	<b>102,696</b>	<b>688,450</b>
Locally Raised Revenues	5,000	3,799	131,673
Multi-Sectoral Transfers to LLGs_NonWage	36,649	7,783	23,512
Other Transfers from Central Government	0	64,744	412,238
Sector Conditional Grant (Non-Wage)	99,184	0	0
Urban Unconditional Grant (Wage)	58,424	26,371	121,026
<b>Development Revenues</b>	<b>109,081</b>	<b>57,112</b>	<b>119,799</b>
Multi-Sectoral Transfers to LLGs_Gou	12,863	15,482	33,799
Urban Discretionary Development Equalization Grant	96,219	41,630	86,000
<b>Total Revenue Shares</b>	<b>308,338</b>	<b>159,808</b>	<b>808,248</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	58,424	26,371	121,026
Non Wage	140,833	76,325	567,424
<b>Development Expenditure</b>			

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Domestic Development	109,081	15,482	119,799
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>308,338</b>	<b>118,178</b>	<b>808,248</b>

**Narrative of Workplan Revenues and Expenditure**

The total allocation to the dept for FY 2018/2019 is Ugx 808,248,000= (162% increase compared to FY 2017/2018), o/w recurrent revenue is 85% and domestic dev't revenue is 15%. The increase is due to an increase in allocation of LRR, UCGNW & other transfers from central Government. CGTs are 84% and LRR is 16%. Wage will consume 15%, non wage recurrent activities 70% and domestic devt 15%.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>19,935</b>	<b>3,115</b>	<b>35,900</b>
Locally Raised Revenues	5,000	235	0
Multi-Sectoral Transfers to LLGs_NonWage	1,421	465	1,500
Urban Unconditional Grant (Non-Wage)	3,000	2,415	8,000
Urban Unconditional Grant (Wage)	10,515	0	26,400
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>19,935</b>	<b>3,115</b>	<b>35,900</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,515	0	26,400
Non Wage	9,421	3,115	9,500
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>19,935</b>	<b>3,115</b>	<b>35,900</b>

**Narrative of Workplan Revenues and Expenditure**

The total allocation to the dept for FY 2018/2019 is Ugx 35,900,000= (80% increase compared to FY 2017/2018), o/w recurrent revenue constitutes 100% of total dept revenue. The increase is due to an increase in allocation of the UCG-wage & UCGNW. CGTs are 100% of the dept budget. Wage will consume 74%, non wage recurrent activities 26%.

**Workplan Title : Community Based Services**

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

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<b>Recurrent Revenues</b>	<b>301,437</b>	<b>38,123</b>	<b>98,238</b>
Locally Raised Revenues	5,000	420	0
Multi-Sectoral Transfers to LLGs_NonWage	9,720	3,445	7,100
Other Transfers from Central Government	227,813	1,679	23,838
Sector Conditional Grant (Non-Wage)	12,957	9,718	15,165
Urban Unconditional Grant (Wage)	45,947	22,861	52,135
<b>Development Revenues</b>	<b>35,000</b>	<b>28,032</b>	<b>20,000</b>
Multi-Sectoral Transfers to LLGs_Gou	35,000	28,032	20,000
<b>Total Revenue Shares</b>	<b>336,437</b>	<b>66,156</b>	<b>118,238</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	45,947	22,861	52,135
Non Wage	255,490	15,262	46,104
<b>Development Expenditure</b>			
Domestic Development	35,000	28,032	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>336,437</b>	<b>66,156</b>	<b>118,238</b>

**Narrative of Workplan Revenues and Expenditure**

The total allocation to the dept for FY 2018/2019 is Ugx 118,238,000= (65% decrease compared to FY 2017/2018), o/w recurrent revenue is 83% and domestic dev't revenue is 17%. The decrease is due to no provision yet for YLP & UWEP funds. CGTs are 100% of the entire dept budget. Wage will consume 44%, non wage recurrent activities 39% and domestic devt 17%.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>63,071</b>	<b>29,581</b>	<b>74,157</b>
Locally Raised Revenues	20,000	2,176	0
Urban Unconditional Grant (Non-Wage)	20,000	18,500	52,686
Urban Unconditional Grant (Wage)	23,071	8,905	21,471
<b>Development Revenues</b>	<b>9,294</b>	<b>765</b>	<b>20,975</b>
Urban Discretionary Development Equalization Grant	9,294	765	20,975
<b>Total Revenue Shares</b>	<b>72,365</b>	<b>30,345</b>	<b>95,132</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	23,071	8,905	21,471
Non Wage	40,000	20,676	52,686

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<i>Development Expenditure</i>			
Domestic Development	9,294	765	20,975
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>72,365</b>	<b>30,345</b>	<b>95,132</b>

**Narrative of Workplan Revenues and Expenditure**

The total allocation to the dept for FY 2018/2019 is Ugx 95,132,000= (31% increase compared to FY 2017/2018), o/w recurrent revenue is 78% and domestic dev't revenue is 22%. The increase is due to a rise in allocation for unconditional grant-non wage and urban DDEG. CGTs constitute 100% of the dept revenues. Wage will consume 23%, non wage recurrent activities 55% and domestic devt 22%.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>37,071</b>	<b>16,258</b>	<b>30,149</b>
Locally Raised Revenues	10,000	300	0
Urban Unconditional Grant (Non-Wage)	4,000	4,928	8,000
Urban Unconditional Grant (Wage)	23,071	11,030	22,149
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>37,071</b>	<b>16,258</b>	<b>30,149</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	23,071	11,030	22,149
Non Wage	14,000	5,228	8,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>37,071</b>	<b>16,258</b>	<b>30,149</b>

**Narrative of Workplan Revenues and Expenditure**

The revenues to the dept are Ugx 30,149,000= (19% decrease compared to FY 2017/2018). The decrease is due to no allocation of LRR and a reduction in the wage allocation as compared to FY 2017/2018. Recurrent revenues constitute 100% of the total dept revenues. CGTs are 100%. Wage will consume 73% and non wage recurrent activities 27%.