

**Vote :755 Jinja Municipal Council****FY 2019/20****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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



Ocen Ambrose Town Clerk

(Accounting Officer)

Signature :

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

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

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

# Vote :755 Jinja Municipal Council

**FY 2019/20****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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**Vote :755 Jinja Municipal Council****FY 2019/20**

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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.

**Vote :755 Jinja Municipal Council****FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>Locally Raised Revenues</b>	7,087,109	5,119,255	5,151,438
<b>Discretionary Government Transfers</b>	1,998,950	1,592,679	12,517,022
<b>Conditional Government Transfers</b>	12,102,966	9,170,538	13,356,285
<b>Other Government Transfers</b>	1,579,805	1,187,552	1,085,009
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>22,768,830</b>	<b>17,070,024</b>	<b>32,109,754</b>

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

By end of 3rd quarter of FY 2018-2019, Jinja Municipal Council had collected Ugx. 17,070,024 representing 74.97% of the total budget of Ugx. 22,768,830. Local revenue performance was Ugx. 5,119,255 representing 72.2%. The idea performance was supposed to be 75% ,however the following were some of the factors that resulted in under performance.; Park related fees were not realized because of the presidential pronouncements during campaigns and also the use of 2006/2007 rates in collecting property tax and yet they are the biggest revenue centres and Central government transfers so far realized was Ugx. 11,950,769 representing 76.2% of the budgeted Ugx. 15,681,721 and the good performance is attributed to the timely release of funds.

**Planned Revenues for next FY**

Jinja Municipal Council in FY 2019/2020 anticipates to collect Ugx 32,109,754 as the total budget which is higher than that of the current FY 2018/2019 by 141.02% performance and this will be attributed to the USMID grant allocated, Pension and Salary arrears and the Development grants for Health and Education. The performance can be explained as follows; we anticipate to collect Ugx. 5,151,438 as local revenue representing 16.04% of the total budget while Ugx. 26,958,316 will be from Central government representing 83.96% of the total budget. The Central government grants to be received can be broken down as Ugx 12,517,022 for discretionary Government transfers, Ugx. 13,356,285 as Conditional government transfers and Ugx. 1,085,009 as Other Government transfers.

**Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	4,397,931	3,641,686	6,154,699
Finance	1,050,452	859,403	678,345
Statutory Bodies	1,051,164	1,040,369	637,852
Production and Marketing	340,021	169,787	117,754
Health	2,770,924	2,184,791	1,998,311
Education	8,431,386	6,146,716	8,734,185
Roads and Engineering	3,311,569	1,170,429	12,732,251
Natural Resources	535,824	200,404	297,940
Community Based Services	624,244	444,254	375,895

**Vote :755 Jinja Municipal Council****FY 2019/20**

Planning	132,018	51,172	139,881
Internal Audit	123,296	94,886	106,611
Trade, Industry and Local Development	0	0	136,031
<b>Grand Total</b>	<b>22,768,830</b>	<b>16,003,898</b>	<b>32,109,754</b>
<i>o/w: Wage:</i>	<i>9,357,752</i>	<i>7,039,320</i>	<i>9,928,862</i>
<i>Non-Wage Reccurent:</i>	<i>9,788,822</i>	<i>7,473,103</i>	<i>9,996,790</i>
<i>Domestic Devt:</i>	<i>3,622,255</i>	<i>1,491,475</i>	<i>12,184,102</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Expenditure Performance by end of March FY 2018/19**

By end of third quarter the department expenditure performance was at Ugx 16,003,898 out of the Ugx 17,070,024 revenues collected. The wages spent was Ugx. 7,039,320, non-wage was Ugx. 7,473,103 and development was Ugx. 1,491,475. There was a slight shortfall of Ugx. 1,066,126. The shortfall was as a result of Health development grant that had not yet been utilized due to the procurement processes that were yet to completed, under engineering and Education departments also contributed to it due to the uncompleted works whose certificates were yet to paid. All Staff were paid salary and many projects were under implementation.

**Planned Expenditures for the FY 2019/20**

The total departmental expenditure will be Ugx. 32,109,754 for FY 2019/2020 and there is an increase by 141.02% compared to the current FY 2018/2019. Wage will be Ugx. 9,928,862, non-wage will be Ugx. 9,996,790 and development will be Ugx. 12,184,102. This performance will be attributed to Administration department with a performance from the current FY 2018/2019 due to the Pension and Salary Arrears as well as USMID capacity building allocation to us while Engineering will have an increase and this is attributed to USMID batch 2 allocation to the Municipality and also the creation of a new department of Trade, Industry and economic development.

**Medium Term Expenditure Plans**

In the medium term the Municipality will improve on our existing infrastructure like at the landfill in order to provide a safe facility for solid waste management, in Schools by constructing latrines to improve on the sanitation, Health centres by renovating Walukuba HCIV as well as road infrastructure by completing Main street and Engineer Zikusooka, Rehabilitation of Mpumudde Avenue in order to improve on the service delivery. We shall pay salaries, wages and allowances of Staff to motivate them and also carry out skills development activities, do minor retooling and have exposure visits for knowledge exchange. Under community based department we shall sensitize communities, Women, Youths, PWDs in order to access the government grants among others

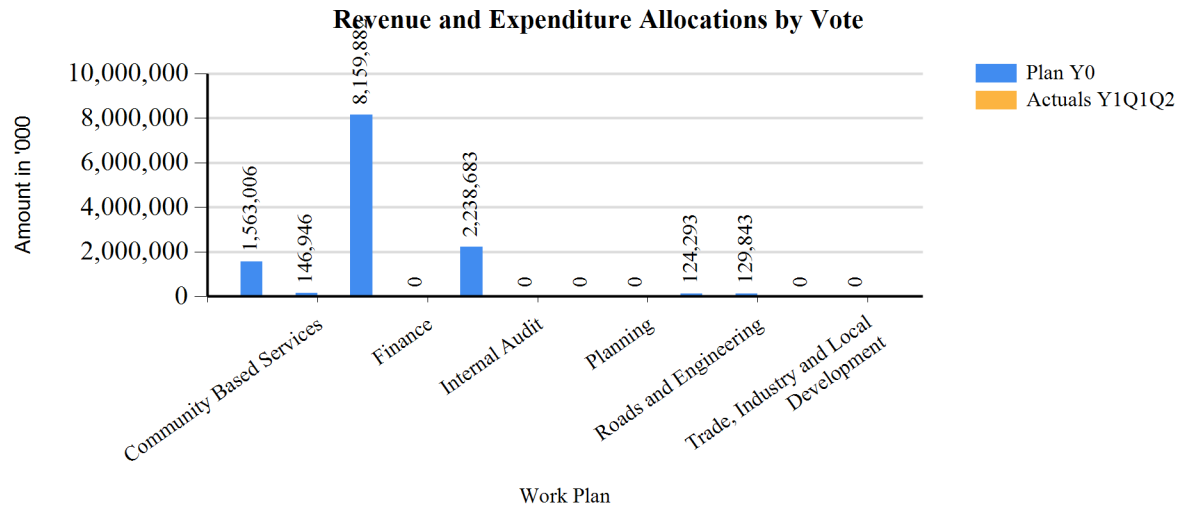
**Challenges in Implementation**

1. The major constraint is the inadequate funding for improving the existing infrastructure and also for solid waste a management
2. Political Pronouncements that have tampered with our biggest revenue sources like Taxi Park, Bus Parks, Boda Bodas
3. Growing number of Street Children causing insecurity in the town
4. Urban Poverty and Unemployment that hinder people from paying taxes
5. Land grabbing which brings about many court cases which come at a cost in terms of time and money

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

## Vote :755 Jinja Municipal Council

FY 2019/20



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>7,087,109</b>	<b>5,119,255</b>	<b>5,151,438</b>
Advertisements/Bill Boards	153,650	109,855	170,000
Animal & Crop Husbandry related Levies	78,494	23,423	30,000
Application Fees	15,000	466	13,500
Business licenses	907,000	405,364	620,353
Educational/Instruction related levies	40,000	24,830	40,000
Fees from appeals	2,000	800	5,000
Inspection Fees	8,666	9,805	9,537
Interest from private entities - Domestic	157,400	0	157,400
Land Fees	1,000,000	1,906,349	816,094
Local Hotel Tax	163,000	104,606	300,000
Local Services Tax	210,000	194,968	230,000
Market /Gate Charges	480,000	345,867	454,980
Miscellaneous and unidentified taxes	651,754	305,932	0
Miscellaneous receipts/income	644,389	323,260	500,000
Occupational Permits	205,100	69,480	100,000
Other Fees and Charges	50,000	75,409	200,000
Park Fees	638,332	209,734	500,000
Property related Duties/Fees	655,125	836,373	500,000
Rates – Produced assets – from other govt. units	205,438	32,024	100,000
Rates – Produced assets- from private entities	25,000	20,657	40,000

**Vote :755 Jinja Municipal Council****FY 2019/20**

Refuse collection charges/Public convenience	114,035	8,161	124,575
Registration (e.g. Births, Deaths, Marriages, etc.) fees	277	15	0
Royalties	164,000	39,966	170,000
Sale of (Produced) Government Properties/Assets	518,449	71,911	70,000
<b>2a. Discretionary Government Transfers</b>	<b>1,998,950</b>	<b>1,592,679</b>	<b>12,517,022</b>
Urban Discretionary Development Equalization Grant	359,163	359,163	10,860,721
Urban Unconditional Grant (Non-Wage)	346,846	260,134	339,180
Urban Unconditional Grant (Wage)	1,292,941	973,382	1,317,120
<b>2b. Conditional Government Transfer</b>	<b>12,102,966</b>	<b>9,170,538</b>	<b>13,356,285</b>
Sector Conditional Grant (Wage)	8,064,811	6,065,938	8,611,742
Sector Conditional Grant (Non-Wage)	1,671,805	1,129,000	1,798,700
Sector Development Grant	803,345	803,345	132,570
General Public Service Pension Arrears (Budgeting)	0	0	823,088
Salary arrears (Budgeting)	0	0	131,645
Pension for Local Governments	1,069,646	802,234	1,315,181
Gratuity for Local Governments	493,360	370,020	543,360
<b>2c. Other Government Transfer</b>	<b>1,579,805</b>	<b>1,187,552</b>	<b>1,085,009</b>
Support to PLE (UNEB)	3,000	3,000	3,000
Uganda Road Fund (URF)	1,476,805	1,071,836	1,082,009
Uganda Women Entrepreneurship Program(UWEP)	50,000	45,931	0
Youth Livelihood Programme (YLP)	50,000	66,784	0
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>22,768,830</b>	<b>17,070,024</b>	<b>32,109,754</b>

# Vote :755 Jinja Municipal Council

# FY 2019/20

## i) Revenue Performance by March FY 2018/19

### Locally Raised Revenues

The overall performance of local revenue by the end of 3rd quarter of FY 2018-2019 stood at Ugx.5,112,255 translating into 72.23% of the total approved budget of Ugx. 7,087,109. The ideal performance was supposed to be 75% , and there was a short fall by 2.77% and the worst performing centres were; Park fees with 15.5%, Animal and Crop Husbandry with 23.9%, Occupational Permits with 24.9%.The following were some of the factors that resulted in under performance.; Park related fees were not realized because of the presidential pronouncements during campaigns and lack of a tracking system for other taxes. The low collection of occupation permits is due to poor enforcement mechanism, negative attitude of tax payers and inadequate staff to monitor and enforce revenue collection

### Central Government Transfers

The Central Government Transfers by end of 3rd quarter totaled to Shs. 11,950,769 i.e. 76% of the budgeted Shs 15,681,721 There was an overwhelming performance under the central government transfers with 76.2%.The main reason for this good performance was due to the timely disbursement of grants. We received the planned IPFs from the centre for the following transfers: Uganda road Fund, Unconditional grant non-wage, discretionary and conditional grants timely for the sectors.

### External Financing

Ext. Financing performance was 0% since the Municipality did not have any budget hence no out turn at the closure of the quarter under review. This is due to most donors opting to offer off budget support other than direct budget support due to the bureaucratic processes in the local Government like issuance of cash limits. The Council has tasked HoDs to lobby from donors so that we can get direct support for our activities

## ii) Planned Revenues for FY 2019/20

### Locally Raised Revenues

Jinja Municipal Council in FY 2019/2020 anticipates to collect Ugx. 5,151,438 as local revenue and there is a reduction in locally raised revenue as compared to that of FY 2018/2019. This is attributed to presidential pronouncements for park fees where the taxis drivers and bus drivers do not pay any revenues, there is a lso a challenge in property rates fees where by tax payers are contesting the new values hence a reduction, poor attitude of tax payers towards payment of taxes and also revenues from sale of government properties has reduced as a result of most residents in the Walukuba housing estate completed payment of their houses. The major sources of local revenue will be Land fees (816,094), Park fees, Property rates, Miscellaneous income (500,000) and Business Licence (620,353) and the total will represent 9.1% of the total budget of Ugx. 32,109,754

### Central Government Transfers

Central Government transfers will be the major source of revenue for the Municipality and it is contributing 83.9% o.f the overall budget out Of which discretionary government transfers stand at Ugx. 12,517,022, Conditional Government transfers 13,356,285%, other government transfers ugx. 1085,009 of the total budget of Ugx 32,109,754. Generally there has been an increase by Ugx. 11,276,595 in the current budget of compared to the previous FY 2018/2019. This is due to an increase in Development grants under like USMID, DDEG at the same time Pension ,Gratuity and salary arrears were allocated to us unlike in FY 2018/2019. Un-conditional grant is small to cater for ex-gratia and departmental allocations for activities

### External Financing

Council does not anticipate to receive any Ext. financing

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			



**Vote :755 Jinja Municipal Council****FY 2019/20**

Agricultural Extension Services	184,699	110,049	87,701
District Production Services	34,936	1,492	30,052
District Commercial Services	120,386	39,810	0
<b>Sub- Total of allocation Sector</b>	<b>340,021</b>	<b>151,351</b>	<b>117,754</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	2,123,200	1,009,408	11,621,579
District Engineering Services	836,890	130,223	180,672
Municipal Services	351,479	34,798	930,000
<b>Sub- Total of allocation Sector</b>	<b>3,311,569</b>	<b>1,174,429</b>	<b>12,732,251</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	136,031
<b>Sub- Total of allocation Sector</b>	<b>0</b>	<b>0</b>	<b>136,031</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	3,588,727	2,275,309	3,484,351
Secondary Education	2,681,823	2,330,700	2,924,249
Skills Development	1,898,574	1,216,404	2,106,974
Education & Sports Management and Inspection	262,262	95,695	218,611
<b>Sub- Total of allocation Sector</b>	<b>8,431,386</b>	<b>5,918,108</b>	<b>8,734,185</b>
<b>Sector :Health</b>			
Primary Healthcare	685,367	93,222	208,301
Health Management and Supervision	2,085,557	1,498,353	1,790,010
<b>Sub- Total of allocation Sector</b>	<b>2,770,924</b>	<b>1,591,575</b>	<b>1,998,311</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	535,824	200,404	297,940
<b>Sub- Total of allocation Sector</b>	<b>535,824</b>	<b>200,404</b>	<b>297,940</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	624,244	383,338	375,895
<b>Sub- Total of allocation Sector</b>	<b>624,244</b>	<b>383,338</b>	<b>375,895</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	4,397,931	3,595,751	6,154,699
Local Statutory Bodies	1,051,164	1,040,369	637,852
Local Government Planning Services	132,018	51,172	139,881
<b>Sub- Total of allocation Sector</b>	<b>5,581,113</b>	<b>4,687,292</b>	<b>6,932,432</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	1,050,452	859,403	678,345
Internal Audit Services	123,296	94,886	106,611
<b>Sub- Total of allocation Sector</b>	<b>1,173,749</b>	<b>954,290</b>	<b>784,956</b>

**Vote :755 Jinja Municipal Council****FY 2019/20****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,817,931</b>	<b>3,477,036</b>	<b>5,285,655</b>
General Public Service Pension Arrears (Budgeting)	0	0	823,088
Gratuity for Local Governments	493,360	370,020	543,360
Locally Raised Revenues	797,918	745,573	1,763,603
Multi-Sectoral Transfers to LLGs_NonWage	853,198	1,085,101	199,351
Pension for Local Governments	1,069,646	802,234	1,315,181
Salary arrears (Budgeting)	0	0	131,645
Urban Unconditional Grant (Non-Wage)	100,692	63,584	96,741
Urban Unconditional Grant (Wage)	503,117	410,524	412,688
<b>Development Revenues</b>	<b>580,000</b>	<b>164,650</b>	<b>869,044</b>
Locally Raised Revenues	205,000	164,650	140,000
Multi-Sectoral Transfers to LLGs_Gou	375,000	0	222,100
Urban Discretionary Development Equalization Grant	0	0	506,944
<b>Total Revenues shares</b>	<b>4,397,931</b>	<b>3,641,686</b>	<b>6,154,699</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	503,117	364,589	412,688
Non Wage	3,314,814	3,066,513	4,872,967
<b>Development Expenditure</b>			
Domestic Development	580,000	164,650	869,044
External Financing	0	0	0
<b>Total Expenditure</b>	<b>4,397,931</b>	<b>3,595,751</b>	<b>6,154,699</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipated to receive Ugx. 6,154,699 of the approved budget of Ugx. 32,109,754. Wage will be Ugx. 412,688, non-wage will be 4,872,967 and development will be Ugx. 869,044. There is an increase in allocation compared to the previous FY and this is attributed to the allocation of Pension and Salary arrears as well as allocation of USMID capacity building funds batch 2

## Vote :755 Jinja Municipal Council

FY 2019/20

## Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>934,452</b>	<b>859,403</b>	<b>528,345</b>
Locally Raised Revenues	356,276	231,226	281,090
Multi-Sectoral Transfers to LLGs_NonWage	372,925	479,647	35,000
Urban Unconditional Grant (Non-Wage)	30,000	15,750	30,000
Urban Unconditional Grant (Wage)	175,251	132,780	182,255
<b>Development Revenues</b>	<b>116,000</b>	<b>0</b>	<b>150,000</b>
Locally Raised Revenues	66,000	0	140,000
Multi-Sectoral Transfers to LLGs_Gou	50,000	0	10,000
<b>Total Revenues shares</b>	<b>1,050,452</b>	<b>859,403</b>	<b>678,345</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	175,251	132,780	182,255
Non Wage	759,201	726,623	346,090
<b>Development Expenditure</b>			
Domestic Development	116,000	0	150,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,050,452</b>	<b>859,403</b>	<b>678,345</b>

## Narrative of Workplan Revenues and Expenditure

The Department anticipates to receive shs 678,345.millions.compared to Ushs 1,050,452 millions planned for the F/Y 2018/2019. Out of this, shs 182.255 is for wages, from government & 30m for Ifms. the balance of 281,090 millions is local revenue. The Department also plans to set aside Ushs 140,000 million on local revenue for procuring a double cabin and transfers to Lower Local Governments amounting to Ushs 10,000,000

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,051,164</b>	<b>1,040,369</b>	<b>637,852</b>
Locally Raised Revenues	420,280	303,256	482,426
Multi-Sectoral Transfers to LLGs_NonWage	516,598	627,780	35,139
Urban Unconditional Grant (Non-Wage)	84,286	81,920	84,286
Urban Unconditional Grant (Wage)	30,000	27,414	36,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>1,051,164</b>	<b>1,040,369</b>	<b>637,852</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,000	27,414	36,000
Non Wage	1,021,164	1,012,955	601,852
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,051,164</b>	<b>1,040,369</b>	<b>637,852</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive Ushs 637,852,000 for the Financial year, 2019/2020 compared to Ushs 1,051,164,000 planned for the F/Y 2018/2019 reflecting a decrease of 39% due to a reduction of the IPF for the F/Y 2019/2020

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>312,685</b>	<b>150,451</b>	<b>98,468</b>
Locally Raised Revenues	88,656	5,763	0
Multi-Sectoral Transfers to LLGs_NonWage	90,796	42,222	5,000
Sector Conditional Grant (Non-Wage)	56,428	42,321	44,939
Sector Conditional Grant (Wage)	48,529	36,849	48,529
Urban Unconditional Grant (Wage)	28,276	23,297	0
<b>Development Revenues</b>	<b>27,336</b>	<b>19,336</b>	<b>19,285</b>
Multi-Sectoral Transfers to LLGs_Gou	8,000	0	0
Sector Development Grant	19,336	19,336	19,285
<b>Total Revenues shares</b>	<b>340,021</b>	<b>169,787</b>	<b>117,754</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	76,805	60,146	48,529
Non Wage	235,880	90,306	49,939
<b>Development Expenditure</b>			
Domestic Development	27,336	900	19,285
External Financing	0	0	0
<b>Total Expenditure</b>	<b>340,021</b>	<b>151,351</b>	<b>117,754</b>

**Narrative of Workplan Revenues and Expenditure**

The Production Department antspets to receive shillings 117,754,000 for Jinja Municipal 2019/2020 compared to Ushs 340,021,000 planned last F/Y 2018/2019 reflecting a 65% decrease which due to division of the Department into 2 that include the following;

- Production and Marketing ,
- Trade, Industry and Local Development

The work plan revenues for the Department will be coming from sector condition grant non wage of Ushs 56,428, sector condition grant wage of 48,529 and un condition development of Ushs 19,285.

the expenditure lines will be wage of Ushs 48,529, Non wage 44,939 and Agriculture development of Ushs 19,285.

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,202,793</b>	<b>1,659,160</b>	<b>1,949,522</b>
Locally Raised Revenues	86,428	113,061	76,428
Multi-Sectoral Transfers to LLGs_NonWage	395,814	251,289	20,000
Sector Conditional Grant (Non-Wage)	75,809	59,523	109,722
Sector Conditional Grant (Wage)	1,644,744	1,235,287	1,743,373
<b>Development Revenues</b>	<b>568,131</b>	<b>525,631</b>	<b>48,788</b>
Locally Raised Revenues	20,000	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	30,000	7,500	20,000
Sector Development Grant	518,131	518,131	8,788
<b>Total Revenues shares</b>	<b>2,770,924</b>	<b>2,184,791</b>	<b>1,998,311</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,644,744	1,235,287	1,743,373
Non Wage	558,050	348,788	206,150
<b>Development Expenditure</b>			
Domestic Development	568,131	7,500	48,788
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,770,924</b>	<b>1,591,575</b>	<b>1,998,311</b>

**Narrative of Workplan Revenues and Expenditure**

The Health Department has planned to receive Ushs 1,998,311,000 compared to Ushs 2,770,924,000 planned last F/Y year 2018/2019 reflecting a decrease of 28% due to lack of provisions of Development grant for this Financial year.

The Department planned to receive Ushs 1,743,373,000 in respect of wages compared to Ushs 1,644,744,000 planned in the F/Y 2018/2019 due to an increase in salaries for medical staff.

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>8,120,508</b>	<b>5,880,838</b>	<b>8,599,689</b>
Locally Raised Revenues	125,842	52,858	120,842
Multi-Sectoral Transfers to LLGs_NonWage	68,330	1,000	5,000
Other Transfers from Central Government	3,000	3,600	3,000
Sector Conditional Grant (Non-Wage)	1,522,465	1,014,329	1,619,176
Sector Conditional Grant (Wage)	6,371,538	4,793,803	6,819,840
Urban Unconditional Grant (Wage)	29,333	15,248	31,831
<b>Development Revenues</b>	<b>310,878</b>	<b>265,878</b>	<b>134,496</b>
Multi-Sectoral Transfers to LLGs_Gou	45,000	0	30,000
Sector Development Grant	265,878	265,878	104,496
<b>Total Revenues shares</b>	<b>8,431,386</b>	<b>6,146,716</b>	<b>8,734,185</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,400,871	4,809,050	6,851,671
Non Wage	1,719,637	1,071,787	1,748,018
<b>Development Expenditure</b>			
Domestic Development	310,878	37,270	134,496
External Financing	0	0	0
<b>Total Expenditure</b>	<b>8,431,386</b>	<b>5,918,108</b>	<b>8,734,185</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates to receive 8,734,185 of the approved budget of Ugx. 32,109,754. Wage will be Ugx. 6851,671, non-wage will be Ugx. 1,748,018 and development Ugx. 134,496. There is an increase compared to the previous FY due to increase in wage allocation attributed to new recruited staff and also change of scale for science cadres as well as increase in non-wage due to special needs grant to schools and increase in allocation of UPE,USE and Skills grant to schools and higher institutions

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,433,659</b>	<b>668,314</b>	<b>1,962,384</b>
Locally Raised Revenues	572,304	50,937	487,304
Multi-Sectoral Transfers to LLGs_NonWage	146,042	173,786	50,000
Other Transfers from Central Government	428,479	241,867	1,082,009
Urban Unconditional Grant (Wage)	286,835	201,724	343,071
<b>Development Revenues</b>	<b>1,877,910</b>	<b>502,115</b>	<b>10,769,867</b>
Locally Raised Revenues	245,025	0	400,000
Multi-Sectoral Transfers to LLGs_Gou	584,559	359,163	387,553
Other Transfers from Central Government	1,048,326	142,953	0
Urban Discretionary Development Equalization Grant	0	0	9,982,314
<b>Total Revenues shares</b>	<b>3,311,569</b>	<b>1,170,429</b>	<b>12,732,251</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	286,835	201,724	343,071
Non Wage	1,146,824	470,590	1,619,313
<b>Development Expenditure</b>			
Domestic Development	1,877,910	502,115	10,769,867
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,311,569</b>	<b>1,174,429</b>	<b>12,732,251</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates to receive Ugx. 12,732,251 during the FY 2019/2020. There is an increase in the allocation compared to the previous FY and this is attributed to increase in wage allocation as a result of recruiting new staff as well the science scale accorded to the staff, as well as increase in the domestic development allocation as a result of a slight increase in DDEG and also USMID \_AF batch 2 allocations



**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>422,824</b>	<b>186,539</b>	<b>230,273</b>
Locally Raised Revenues	154,121	73,631	135,621
Multi-Sectoral Transfers to LLGs_NonWage	191,495	58,852	17,445
Urban Unconditional Grant (Wage)	77,207	54,056	77,207
<b>Development Revenues</b>	<b>113,000</b>	<b>13,865</b>	<b>67,667</b>
Locally Raised Revenues	93,000	13,865	50,000
Multi-Sectoral Transfers to LLGs_Gou	20,000	0	17,667
<b>Total Revenues shares</b>	<b>535,824</b>	<b>200,404</b>	<b>297,940</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	77,207	54,056	77,207
Non Wage	345,617	132,483	153,066
<b>Development Expenditure</b>			
Domestic Development	113,000	13,865	67,667
External Financing	0	0	0
<b>Total Expenditure</b>	<b>535,824</b>	<b>200,404</b>	<b>297,940</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates to receive Ugx. 297,940 out of the approved budget of Ugx. 32,109,754. Wage will be Ugx. 77,207 , non-wage will be 153,066 and domestic development will be 67,667. There is a decrease in allocation compared to the previous FY due to the creation of the 2 departments(Production and marketing and Trade, Industry and Economic Development) that were originally under natural resources

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>599,244</b>	<b>444,254</b>	<b>253,941</b>
Locally Raised Revenues	141,514	142,408	121,514
Multi-Sectoral Transfers to LLGs_NonWage	256,166	68,141	17,000
Other Transfers from Central Government	100,000	160,631	0
Sector Conditional Grant (Non-Wage)	17,103	12,827	16,534
Urban Unconditional Grant (Wage)	84,461	60,246	98,893
<b>Development Revenues</b>	<b>25,000</b>	<b>0</b>	<b>121,954</b>
Multi-Sectoral Transfers to LLGs_Gou	25,000	0	121,954
<b>Total Revenues shares</b>	<b>624,244</b>	<b>444,254</b>	<b>375,895</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	84,461	60,246	98,893
Non Wage	514,783	323,092	155,048
<b>Development Expenditure</b>			
Domestic Development	25,000	0	121,954
External Financing	0	0	0
<b>Total Expenditure</b>	<b>624,244</b>	<b>383,338</b>	<b>375,895</b>

**Narrative of Workplan Revenues and Expenditure**

During FY 2019/20, the department anticipates to receive UGX.375,895,000 millions. The current budget allocation decreased by 248,349,000 millions, giving a percentage reduction of 40%. The reduction is attributed to MoGLSD decision to manage YLP and UWEP funds contrarily to what the case was the previous financial year.

There was an increase in the wage allocation from 84,461,000 millions to 98,893,000 as a result of increase in number of staff.

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>132,018</b>	<b>51,172</b>	<b>139,881</b>
Locally Raised Revenues	54,113	17,459	52,473
Multi-Sectoral Transfers to LLGs_NonWage	24,850	3,965	10,000
Urban Unconditional Grant (Non-Wage)	13,824	10,368	13,824
Urban Unconditional Grant (Wage)	39,231	19,380	63,584
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>132,018</b>	<b>51,172</b>	<b>139,881</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,231	19,380	63,584
Non Wage	92,787	31,792	76,297
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>132,018</b>	<b>51,172</b>	<b>139,881</b>

**Narrative of Workplan Revenues and Expenditure**

The Unit anticipates to receive Ugx. 139,881 millions out of the approved budget of Ugx. 32,109,754 million .From the locally raised revenue, the unit will get Ugx.52,473million,multi sectoral transfers for non wage will be UGX.10,000 million Urban unconditional (non wage) will be Ugx.13,824 million , recurrent expenditure on wage will be Ugx. 63,584 million non wage of Ugx.76,297 million. There was an increase from last FY's budgetary a location of Ugx. 132,018 million as a result of increase in number of staff.

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>119,296</b>	<b>94,886</b>	<b>103,611</b>
Locally Raised Revenues	63,087	55,459	60,087
Multi-Sectoral Transfers to LLGs_NonWage	12,000	7,000	6,000
Urban Unconditional Grant (Non-Wage)	4,979	3,714	4,979
Urban Unconditional Grant (Wage)	39,231	28,713	32,545
<b>Development Revenues</b>	<b>4,000</b>	<b>0</b>	<b>3,000</b>
Locally Raised Revenues	4,000	0	3,000
<b>Total Revenues shares</b>	<b>123,296</b>	<b>94,886</b>	<b>106,611</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,231	28,713	32,545
Non Wage	80,066	66,173	71,066
<b>Development Expenditure</b>			
Domestic Development	4,000	0	3,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>123,296</b>	<b>94,886</b>	<b>106,611</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has planned to receive Ushs 106,611,000 for the Financial year 2019/2020 compared to Ushs 123,000,000 planned for the financial year 2018/2019 reflecting a percentage reduction of 14%.

The decrease is due to a transfer of one staff from the Internal Audit Department to Finance Department.

**Vote :755 Jinja Municipal Council****FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>136,031</b>
Locally Raised Revenues	0	0	80,656
Multi-Sectoral Transfers to LLGs_NonWage	0	0	8,000
Sector Conditional Grant (Non-Wage)	0	0	8,330
Urban Unconditional Grant (Wage)	0	0	39,045
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>136,031</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	39,045
Non Wage	0	0	96,986
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>136,031</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has planned to receive a total Ushs. 136,031,000/= for the Financial year 2019/2020. from the following sources;

Local revenue - Ushs 80,656,000

LLG sectoral transfers- Ushs 8,000,000

Sector Conditional grant non wage- 8,330,000

Urban Unconditional grant wage - 39,045,000

**Vote :755 Jinja Municipal Council**

**FY 2019/20**

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