

**Vote :770 Kasese 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 :



AHIMBISIBWE INNOCENT, TOWN CLERK,  
KASESE MUNICIPAL COUNCIL

(Accounting Officer)

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

Signature :

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

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

**Vote :770 Kasese 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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**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 :770 Kasese 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>	624,940	518,777	372,342
<b>Discretionary Government Transfers</b>	1,474,186	1,169,710	13,626,110
<b>Conditional Government Transfers</b>	8,890,018	6,757,470	9,802,748
<b>Other Government Transfers</b>	1,450,697	1,157,427	1,247,196
<b>External Financing</b>	318,240	145,249	82,572
<b>Grand Total</b>	<b>12,758,080</b>	<b>9,748,632</b>	<b>25,130,968</b>

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

Against the approved budget estimates of UGX 12.758Bn, a cumulative total of UGX 9.748Bn had been received as at the end of the third quarter amounting to 76% cumulative budget performance. Out of the total cumulative receipts, local revenue performance was UGX 518.777m (83%), Discretionary transfers was UGX 1.169bn(79%), Conditional transfers was UGX 6.757Bn (76%) , Other Government Transfers was shs 1.157%Q(80%) while Donor funding was UGX 145.249m (46%). The cumulative receipts for the quarter 3 was greater than 75% target because Ministry of Gender released funds for youth and women programs respectively for last FY. In addition, Council received funds from sale of plots and the supplementary budget was submitted and uploaded on the IFMS system. On the otherhand,local revenue sources such as Business licenses,property tax ,advertisement and park fees under performed because of the policy on parking fees and management of parks is not streamlined. Total cumulative releases to the departments as at the end of the quarter was UGX 9.748bn and shs 9.074Bn had been spent leaving a closing balance of shs 674m on the departmental account notably Statutory bodies, Administration,Engineering,Education and Community Based departments.

**Planned Revenues for next FY**

The projected revenue during FY 2019/20 is shs 25,130,968,000 compared to the total revenue budget of shs 12,758,080,000 in FY 2018/19.Council plans to collect local revenue shs 372,341,760, as compared to shs 624,940,000 in FY 2018/19.This reduction is due to reduction in parking fees,business license,and market dues and land fees.Discretionary Government transfers will increase from shs 1.474,186,000 in FY 2018/19 to shs 13,626,110,000 in FY 2019/20,Conditional Government Transfers will increase from shs 8,890,018,000 in FY 2018/19 to shs 9,802,748,000,Other Government Transfers will reduce from shs 1,450,697,000 in FY 2018/19 to shs 1,245,196,000 in FY 2019/20 while Donor funding will reduce from 318,240,000 to shs 82,571,968 in FY 2019/20.

**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	1,327,932	1,090,202	2,029,392
Finance	272,237	227,210	268,615
Statutory Bodies	430,392	333,602	314,162
Production and Marketing	130,255	105,713	86,774
Health	3,375,914	2,441,076	3,758,594
Education	5,062,716	3,826,605	5,109,780
Roads and Engineering	1,540,763	1,129,865	12,859,492

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Water	6,043	3,587	3,622
Natural Resources	147,714	149,783	101,537
Community Based Services	361,478	366,746	366,377
Planning	51,890	38,393	56,458
Internal Audit	50,746	35,850	41,090
Trade, Industry and Local Development	0	0	135,078
<b>Grand Total</b>	<b>12,758,080</b>	<b>9,748,632</b>	<b>25,130,968</b>
<i>o/w: Wage:</i>	<i>7,718,593</i>	<i>5,804,011</i>	<i>7,875,073</i>
<i>Non-Wage Recurrent:</i>	<i>2,407,696</i>	<i>1,822,176</i>	<i>2,782,526</i>
<i>Domestic Devt:</i>	<i>2,313,551</i>	<i>1,977,197</i>	<i>14,390,796</i>
<i>External Financing:</i>	<i>318,240</i>	<i>145,249</i>	<i>82,572</i>

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

During Q3, council spent shs5,728,878,000 on payment of staff salaries on all payroll categories, shs 1,671,377,000 was spent on nonwage recurrent activities, shs 1,534,842,000 was spent on domestic development majorly projects while shs145,249,000 was spent on donor development specifically paying contract staff salary.

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

During FY 2019/20, Council plans to spend shs 7,875,073,000 on payment of staff salaries on all payroll categories, shs 2,782,526,000 will be spent on non wage recurrent activities in FY 2019/20 as compared to shs 2,407,696,000 which was allocated in FY 2018/19. The increment is due to introduction of the sector nonwage grant for Education and Health, and increment of pension and gratuity arrears and the urban unconditional grant nonwage to pay Councillors allowances and ex-gratia. shs 14,390,796,000 will be spent on domestic development in FY 2019/20 compared to shs 2,313,551,000 arising out of increment in allocation of the Urban Discretionary Equalization Grant for capacity building activities and Infrastructural development and allocation of the Transitional Development Grant for construction of the Administration block, while shs 82,572,000 will be spent on payment of contract staff salaries by Medicins Sans Frontiers as compared to shs 318,000,000 in FY 2018/19.

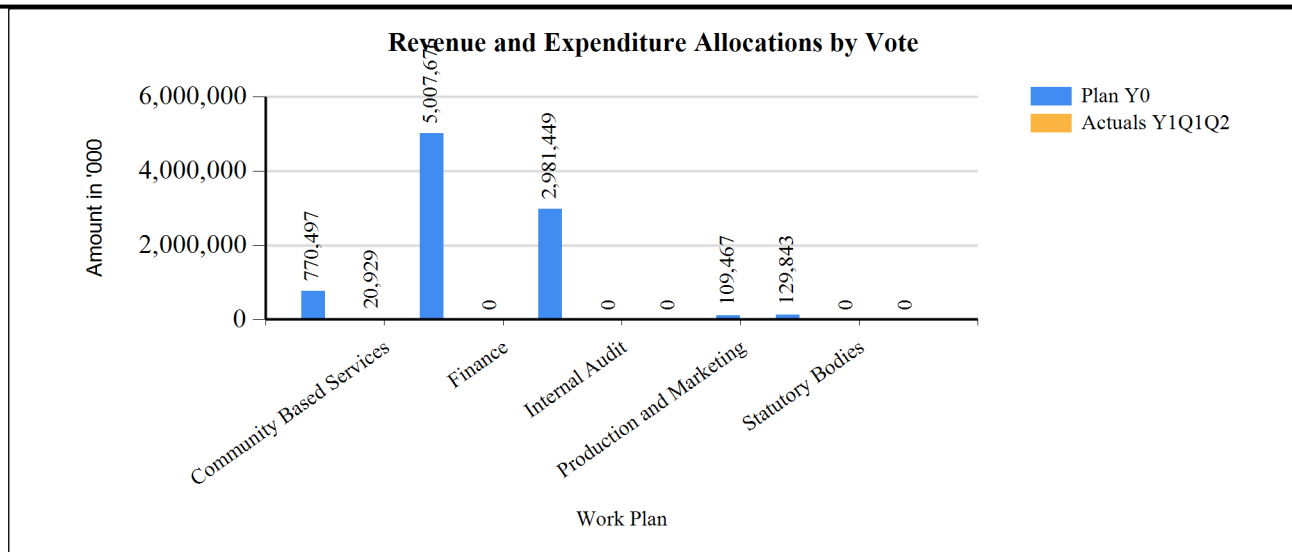
**Medium Term Expenditure Plans**

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, 15 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, tree planting in all divisions, upgrade Rukoki HC III to HC IV, construct 2 general wards and 1 theatre, Maintain H/U infrastructure and construct 2 twin staff houses at HC III.

**Challenges in Implementation**

Inadequate office accommodation, understaffing 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**

**Vote :770 Kasese 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>624,940</b>	<b>518,743</b>	<b>372,342</b>
Advertisements/Bill Boards	14,620	9,701	9,755
Animal & Crop Husbandry related Levies	22,844	13,483	12,960
Application Fees	5,000	0	3,000
Business licenses	78,089	23,812	48,760
Land Fees	91,915	202,510	51,386
Liquor licenses	20,326	4,020	11,150
Local Hotel Tax	5,753	4,668	8,150
Local Services Tax	61,974	95,397	50,212
Market /Gate Charges	31,571	34,167	16,178
Miscellaneous receipts/income	24,850	16,252	24,717
Occupational Permits	19,580	18,546	11,435
Other Court Fees	0	0	1,155
Other licenses	47,433	27,239	30,969
Park Fees	70,373	11,841	15,076
Property related Duties/Fees	117,800	44,491	63,923
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,956	8,831	2,160
Registration of Businesses	1,865	553	2,600
Rent & rates – produced assets – from other govt. units	0	0	4,576
Rent & rates – produced assets – from private entities	6,992	3,233	0
Royalties	0	0	4,180

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<b>2a. Discretionary Government Transfers</b>	<b>1,474,186</b>	<b>1,169,710</b>	<b>13,626,110</b>
Urban Discretionary Development Equalization Grant	247,014	247,014	12,335,819
Urban Unconditional Grant (Non-Wage)	412,223	309,167	451,163
Urban Unconditional Grant (Wage)	814,949	613,529	839,128
<b>2b. Conditional Government Transfer</b>	<b>8,890,018</b>	<b>6,757,470</b>	<b>9,802,748</b>
Sector Conditional Grant (Wage)	6,903,645	5,190,482	7,035,946
Sector Conditional Grant (Non-Wage)	865,557	588,796	1,011,755
Sector Development Grant	350,320	350,320	676,782
Transitional Development Grant	200,000	200,000	200,000
General Public Service Pension Arrears (Budgeting)	0	0	185,942
Salary arrears (Budgeting)	0	0	6,737
Pension for Local Governments	173,169	129,876	238,260
Gratuity for Local Governments	397,328	297,996	447,328
<b>2c. Other Government Transfer</b>	<b>1,450,697</b>	<b>1,157,427</b>	<b>1,247,196</b>
Support to PLE (UNEB)	6,500	8,170	12,000
Uganda Road Fund (URF)	1,169,503	845,175	853,196
Uganda Women Entrepreneurship Program(UWEP)	95,088	86,565	0
Youth Livelihood Programme (YLP)	179,606	217,517	280,000
Support to Production Extension Services	0	0	100,000
Green Charcoal Project	0	0	2,000
<b>3. External Financing</b>	<b>318,240</b>	<b>145,249</b>	<b>82,572</b>
Medicins Sans Frontiers	318,240	145,249	82,572
<b>Total Revenues shares</b>	<b>12,758,080</b>	<b>9,748,598</b>	<b>25,130,968</b>

**Vote :770 Kasese Municipal Council****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The performance of locally raised revenue as at Q3 was 83%. Over performance was due to receipt from sale of plots which was not captured at the time of budgeting, receipts from market dues, LST, and registration of births and deaths. On the other hand revenue sources such as licences, park fees, and property rates under performed due to policy on management of parks that affected collection of park fees

**Central Government Transfers**

The performance of central government transfers was 76%. Over performance was due to release of the urban unconditional grant wage, Nonwage and Discretionary Development Grant.

The performance of Other Government Transfers as at Q3 was 80%. Over performance was because Ministry of Gender released more funds for YLP and UWEP funds for FY 2017/18 and FY 2018/19.

**External Financing**

The performance of donor funds as at Q3 was 46%. Under performance was because the contract for Medicins Sans Frontiers is almost expiring and most staff have been laid off. Hence payment of salaries has been commensurate to number of staff in post.

**ii) Planned Revenues for FY 2019/20****Locally Raised Revenues**

Compared to the F/Y 2018/19, there is a projected reduction in locally raised revenues by shs 252m in the FY 2019/20 i.e from shs 624,940m to shs 372,342m. This proposed reduction is as the new instructions which required local governments to allocate local revenues appropriated by parliament whereby our locally raised revenues had been cut by shs 234m. In addition revenue sources such as park fees and market dues are expected to reduce due to new policy guidelines on management of parks and the construction of central market.

**Central Government Transfers**

Compared to FY 2018/19, there is a projected increment in the Budget allocation of Central Government transfers in FY 2019/20 from shs 10,364,204,000 to shs 23,428,858,000 due to the increment of the urban discretionary equalization grant, allocation of pension and gratuity, pension and salary arrears and the urban unconditional grant nonwage and Health sector development grant.

Other Government Transfers are expected to reduce from shs 1,450,697,000 from shs 1,247,196,000 due to reduction in Uganda Road funds for road maintenance. On the other hand there is proposed increment in allocation of funds for AGRILED and increment in funds for UNEB.

**External Financing**

Compared to FY 2018/19, there is a projected reduction in budget for donor funding by shs 236m i.e from shs 318m to shs 82m due to reduction in allocation of funds to pay the contract staff salary since most staff have been laid off.

**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>			



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Agricultural Extension Services	75,139	66,744	52,234
District Production Services	40,316	29,541	34,540
District Commercial Services	14,800	9,427	0
<b>Sub- Total of allocation Sector</b>	<b>130,255</b>	<b>105,712</b>	<b>86,774</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,355,652	899,762	12,678,880
District Engineering Services	138,518	104,522	143,521
Municipal Services	46,593	40,294	37,091
<b>Sub- Total of allocation Sector</b>	<b>1,540,763</b>	<b>1,044,577</b>	<b>12,859,492</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	135,078
<b>Sub- Total of allocation Sector</b>	<b>0</b>	<b>0</b>	<b>135,078</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	2,784,620	2,039,547	2,843,349
Secondary Education	1,746,089	1,258,760	1,877,322
Skills Development	267,243	214,790	267,243
Education & Sports Management and Inspection	262,288	208,036	120,865
Special Needs Education	2,476	0	1,000
<b>Sub- Total of allocation Sector</b>	<b>5,062,716</b>	<b>3,721,132</b>	<b>5,109,780</b>
<b>Sector :Health</b>			
Primary Healthcare	3,351,399	2,388,387	3,636,866
Health Management and Supervision	24,515	13,079	121,729
<b>Sub- Total of allocation Sector</b>	<b>3,375,914</b>	<b>2,401,466</b>	<b>3,758,594</b>
<b>Sector :Water and Environment</b>			
Urban Water Supply and Sanitation	6,043	3,587	3,622
Natural Resources Management	147,714	97,246	101,537
<b>Sub- Total of allocation Sector</b>	<b>153,757</b>	<b>100,833</b>	<b>105,159</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	361,478	55,953	366,377
<b>Sub- Total of allocation Sector</b>	<b>361,478</b>	<b>55,953</b>	<b>366,377</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,327,932	1,039,076	2,029,392
Local Statutory Bodies	430,392	310,715	314,162
Local Government Planning Services	51,890	37,822	56,458
<b>Sub- Total of allocation Sector</b>	<b>1,810,214</b>	<b>1,387,613</b>	<b>2,400,011</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	272,237	227,210	268,615
Internal Audit Services	50,746	35,850	41,090
<b>Sub- Total of allocation Sector</b>	<b>322,983</b>	<b>263,060</b>	<b>309,704</b>

**Vote :770 Kasese 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>1,051,037</b>	<b>824,136</b>	<b>1,350,036</b>
General Public Service Pension Arrears (Budgeting)	0	0	185,942
Gratuity for Local Governments	397,328	297,996	447,328
Locally Raised Revenues	109,654	111,623	85,701
Multi-Sectoral Transfers to LLGs_NonWage	79,604	64,306	40,502
Pension for Local Governments	173,169	129,876	238,260
Salary arrears (Budgeting)	0	0	6,737
Urban Unconditional Grant (Non-Wage)	23,635	17,726	60,663
Urban Unconditional Grant (Wage)	267,648	202,608	284,904
<b>Development Revenues</b>	<b>276,895</b>	<b>266,066</b>	<b>679,356</b>
Multi-Sectoral Transfers to LLGs_Gou	35,520	19,936	0
Transitional Development Grant	200,000	200,000	200,000
Urban Discretionary Development Equalization Grant	41,375	46,130	479,356
<b>Total Revenues shares</b>	<b>1,327,932</b>	<b>1,090,202</b>	<b>2,029,392</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	267,648	202,608	284,904
Non Wage	783,389	573,274	1,065,132
<b>Development Expenditure</b>			
Domestic Development	276,895	263,194	679,356
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,327,932</b>	<b>1,039,076</b>	<b>2,029,392</b>

**Narrative of Workplan Revenues and Expenditure**

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Compared to the FY 2018/19, there is a proposed increment in the departmental budget in FY 2019/20 by shs 702m. This is due to increment in allocation of the Urban Discretionary Equalization Grant for capacity building activities, introduction of pension and salary arrears, pension and gratuity for retired staff, allocation of the Urban Unconditional grant non wage and locally raised revenues.

Of the total budget, shs 284m will be spent in payment of staff salaries, shs 1.065bn will be spent on non wage recurrent activities while shs 679m will be spent on domestic development majorly capacity building activities and construction of the Administration block

**Vote :770 Kasese Municipal Council****FY 2019/20****Workplan Title : Finance**

<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>272,237</b>	<b>227,210</b>	<b>268,615</b>
Locally Raised Revenues	68,158	64,312	30,880
Multi-Sectoral Transfers to LLGs_NonWage	54,532	45,485	54,467
Other Transfers from Central Government	0	0	2,000
Urban Unconditional Grant (Non-Wage)	31,000	23,250	45,000
Urban Unconditional Grant (Wage)	118,547	94,164	136,268
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>272,237</b>	<b>227,210</b>	<b>268,615</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	118,547	94,164	136,268
Non Wage	153,690	133,047	132,347
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>272,237</b>	<b>227,210</b>	<b>268,615</b>

**Narrative of Workplan Revenues and Expenditure**

Compared to FY 2018/19, there is a reduction in the departmental budget in FY 2019/20 by shs 4m. This is due to general reduction locally raised revenue. On the otherhand, there is a proposed increment in allocation of the urban unconditional grant nonwage and wage to facilitate staff to be recruited

Out of the total budget while shs 136m will be spent on payment of staff salaries while shs 132m will be spent on nonwage recurrent activities.

**Vote :770 Kasese 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>430,392</b>	<b>333,602</b>	<b>314,162</b>
Locally Raised Revenues	86,968	63,490	63,502
Multi-Sectoral Transfers to LLGs_NonWage	82,144	74,152	50,142
Urban Unconditional Grant (Non-Wage)	213,280	159,960	153,000
Urban Unconditional Grant (Wage)	48,000	36,000	47,518
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>430,392</b>	<b>333,602</b>	<b>314,162</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,000	36,000	47,518
Non Wage	382,392	274,715	266,644
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>430,392</b>	<b>310,715</b>	<b>314,162</b>

**Narrative of Workplan Revenues and Expenditure**

Compared to the F/Y 2018/19, there is a proposed reduction in the departmental budget in FY 2019/2020 by shs 116mm due to reduction in allocation of unconditional grant nonwage since the arrears for Councillors allowances and EX-gratia had been catered for in the IPFs for FY 2018/19 and reduction in transfers to LLGs.

Of the total budget shs 47m will be spent on payment of staff salaries while shs 266.644m will be spent on non wage recurrent activities majorly payment of monthly allowances and Emoluments for Councillors and EX-gratia for LC 1 and LC IIs.

**Vote :770 Kasese 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>110,919</b>	<b>86,377</b>	<b>67,489</b>
Locally Raised Revenues	5,400	2,000	2,916
Sector Conditional Grant (Non-Wage)	59,413	44,560	32,854
Sector Conditional Grant (Wage)	30,718	23,325	30,718
Urban Unconditional Grant (Non-Wage)	0	0	1,000
Urban Unconditional Grant (Wage)	15,388	16,492	0
<b>Development Revenues</b>	<b>19,336</b>	<b>19,336</b>	<b>19,285</b>
Sector Development Grant	19,336	19,336	19,285
<b>Total Revenues shares</b>	<b>130,255</b>	<b>105,713</b>	<b>86,774</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	46,106	39,817	30,718
Non Wage	64,813	46,560	36,770
<b>Development Expenditure</b>			
Domestic Development	19,336	19,335	19,285
External Financing	0	0	0
<b>Total Expenditure</b>	<b>130,255</b>	<b>105,712</b>	<b>86,774</b>

**Narrative of Workplan Revenues and Expenditure**

Compared to FY 2018/19, there is a proposed reduction in the departmental budget in FY 2019/20 by shs 43m arising out of a decrease Local revenue and sector conditional grant non-wage. The urban unconditional grant non-wage increased by 1m while the urban unconditional grant wage reduced by 15m. Most of the changes are resulting from the separation of commercial sector from production due to the creation of the trade industry and LED sector. The development grant are expected to remain unchanged.

Of the total budget, 30m will be spent on payment of staff salaries, shs 32m on nonwage recurrent activities mainly agricultural extension services while shs 19m will be spent on domestic development mainly construction of market stalls, revovation of latrine and construction of a rainwater drainage system at Katonzi market.

**Vote :770 Kasese 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>3,025,648</b>	<b>2,263,801</b>	<b>3,081,645</b>
Locally Raised Revenues	41,173	20,549	22,379
Multi-Sectoral Transfers to LLGs_NonWage	15,052	11,784	26,313
Sector Conditional Grant (Non-Wage)	44,710	34,857	102,240
Sector Conditional Grant (Wage)	2,924,713	2,196,610	2,924,713
Urban Unconditional Grant (Non-Wage)	0	0	6,000
<b>Development Revenues</b>	<b>350,266</b>	<b>177,274</b>	<b>676,949</b>
External Financing	318,240	145,249	82,572
Sector Development Grant	12,026	12,026	539,377
Urban Discretionary Development Equalization Grant	20,000	20,000	55,000
<b>Total Revenues shares</b>	<b>3,375,914</b>	<b>2,441,076</b>	<b>3,758,594</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,924,713	2,196,610	2,924,713
Non Wage	100,935	59,607	156,932
<b>Development Expenditure</b>			
Domestic Development	32,026	0	594,377
External Financing	318,240	145,249	82,572
<b>Total Expenditure</b>	<b>3,375,914</b>	<b>2,401,466</b>	<b>3,758,594</b>

**Narrative of Workplan Revenues and Expenditure**

Compared to the FY 2018/19, there is a proposed increment in the departmental budget in 2019/20 due to the enhanced Sector Non wage and Development Grants allocation and DDEG. On the other hand, there is a proposed reduction in donor funding by Medicines Sans Frontiers due to scaling down of its staff and the poor collection of the locally raised revenues during the previous FY.

Of the Sector budget, shs 2.924bn will be spent on payment of staff salaries, shs 141, m will be spent on Non wage recurrent activities shs 555 m will be spent on domestic development (Construction of Railway HC 11 and Construction of surgical ward at Rukoki HC1V) while shs 82 m will be spent on payment of contract staff by MSF

**Vote :770 Kasese 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>4,737,258</b>	<b>3,499,477</b>	<b>4,991,660</b>
Locally Raised Revenues	15,382	10,380	5,200
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,636
Other Transfers from Central Government	0	0	12,000
Sector Conditional Grant (Non-Wage)	740,505	493,682	847,192
Sector Conditional Grant (Wage)	3,948,213	2,970,547	4,080,514
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Urban Unconditional Grant (Wage)	33,158	24,868	42,118
<b>Development Revenues</b>	<b>325,458</b>	<b>327,128</b>	<b>118,119</b>
Other Transfers from Central Government	6,500	8,170	0
Sector Development Grant	318,958	318,958	118,119
<b>Total Revenues shares</b>	<b>5,062,716</b>	<b>3,826,605</b>	<b>5,109,780</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,981,371	2,920,282	4,122,632
Non Wage	755,887	500,487	869,028
<b>Development Expenditure</b>			
Domestic Development	325,458	300,363	118,119
External Financing	0	0	0
<b>Total Expenditure</b>	<b>5,062,716</b>	<b>3,721,132</b>	<b>5,109,780</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with FY 2018/19, there is a proposed increase in the departmental budget in FY 2019/20 by shs 47m. This is due to increase in allocation of the sector conditional grant non wage for UPE and USE. On the other hand there was a reduction in allocation of the sector development grant and locally raised revenue.

Of the total budget, shs 4.122bn will be spent on payment of staff salaries mainly teachers, shs 869m will be spent on non wage recurrent activities while shs 118m will be spent on domestic development majorly SFG projects.



**Vote :770 Kasese 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>183,511</b>	<b>129,461</b>	<b>166,670</b>
Locally Raised Revenues	30,299	23,845	15,000
Multi-Sectoral Transfers to LLGs_NonWage	1,376	1,500	11,017
Urban Unconditional Grant (Non-Wage)	3,000	2,250	2,000
Urban Unconditional Grant (Wage)	148,836	101,866	138,653
<b>Development Revenues</b>	<b>1,357,252</b>	<b>1,000,404</b>	<b>12,692,822</b>
Locally Raised Revenues	30,000	2,500	45,000
Multi-Sectoral Transfers to LLGs_Gou	111,156	106,404	116,556
Other Transfers from Central Government	1,169,503	844,908	853,196
Urban Discretionary Development Equalization Grant	46,593	46,592	11,678,070
<b>Total Revenues shares</b>	<b>1,540,763</b>	<b>1,129,865</b>	<b>12,859,492</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	148,836	101,866	138,653
Non Wage	34,675	14,680	28,017
<b>Development Expenditure</b>			
Domestic Development	1,357,252	928,031	12,692,822
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,540,763</b>	<b>1,044,577</b>	<b>12,859,492</b>

**Narrative of Workplan Revenues and Expenditure**

Compared to the FY 2018/19, there is a proposed increment in the departmental budget in FY 2019/20 by shs 11.319BN arising out of a introduction of USMID funds under DDEG meant to work on urban infrastructure. Funds from URF have been reduced to 853M.

Of the total budget, shs 138.6M will be spent on payment of staff salaries, shs 28M will be spent on non wage recurrent activities, while shs 12.692BN will be spent on domestic development mainly tarmacking and construction of major drainage channels and road maintenance activities.

**Vote :770 Kasese Municipal Council****FY 2019/20****Workplan Title : Water**

<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>6,043</b>	<b>3,587</b>	<b>3,622</b>
Locally Raised Revenues	3,397	2,264	2,622
Urban Unconditional Grant (Non-Wage)	2,646	1,323	1,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>6,043</b>	<b>3,587</b>	<b>3,622</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	6,043	3,587	3,622
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>6,043</b>	<b>3,587</b>	<b>3,622</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental budget for FY 2019/2020 is expected to reduce by 2.4m due a reduction in allocation of locally raised revenues

Of the total budget,shs3.6m will be spent on payment of water bills for council

**Vote :770 Kasese 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>121,714</b>	<b>123,785</b>	<b>101,537</b>
Locally Raised Revenues	49,784	70,310	24,837
Multi-Sectoral Transfers to LLGs_NonWage	1,890	945	2,500
Urban Unconditional Grant (Non-Wage)	0	0	19,000
Urban Unconditional Grant (Wage)	70,040	52,530	55,200
<b>Development Revenues</b>	<b>26,000</b>	<b>25,998</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	26,000	25,998	0
<b>Total Revenues shares</b>	<b>147,714</b>	<b>149,783</b>	<b>101,537</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	70,040	52,530	55,200
Non Wage	51,674	23,916	46,337
<b>Development Expenditure</b>			
Domestic Development	26,000	20,800	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>147,714</b>	<b>97,246</b>	<b>101,537</b>

**Narrative of Workplan Revenues and Expenditure**

Compared to the FY 2018/19, there is a reduction in the departmental budget in FY 2019/20 by 46 million due to a reduction in the allocation of the Locally raised revenue and the wage since one staff retired.

Of the total budget, shs 55m will be spent on payment of staff salaries, shs 46m on non-wage recurrent activities. .

**Vote :770 Kasese 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>86,785</b>	<b>62,397</b>	<b>86,377</b>
Locally Raised Revenues	14,300	8,634	5,200
Multi-Sectoral Transfers to LLGs_NonWage	2,100	975	1,500
Sector Conditional Grant (Non-Wage)	20,929	15,697	21,078
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Urban Unconditional Grant (Wage)	49,455	37,092	56,599
<b>Development Revenues</b>	<b>274,694</b>	<b>304,349</b>	<b>280,000</b>
Other Transfers from Central Government	274,694	304,349	280,000
<b>Total Revenues shares</b>	<b>361,478</b>	<b>366,746</b>	<b>366,377</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	49,455	37,092	56,599
Non Wage	37,329	17,061	29,778
<b>Development Expenditure</b>			
Domestic Development	274,694	1,800	280,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>361,478</b>	<b>55,953</b>	<b>366,377</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2019/20, there is a proposed increment in the allocations to the departmental budget of 5m.i.e 359.378m to 366.877m. This is due to reduction in allocation of locally raised revenues. On the otherhand, there is proposed increment in allocation of the wage and YLP and UWEP funds.

Out of the total allocations, shs 56m will be spent on payment of staff salaries, shs 28.2m on non wage recurrent activities while shs 280m will be spent on development activities specifically YLP and UWEP projects.

**Vote :770 Kasese 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>50,000</b>	<b>36,503</b>	<b>49,621</b>
Locally Raised Revenues	20,000	14,003	5,994
Urban Unconditional Grant (Non-Wage)	0	0	17,227
Urban Unconditional Grant (Wage)	30,000	22,500	26,400
<b>Development Revenues</b>	<b>1,890</b>	<b>1,890</b>	<b>6,837</b>
Urban Discretionary Development Equalization Grant	1,890	1,890	6,837
<b>Total Revenues shares</b>	<b>51,890</b>	<b>38,393</b>	<b>56,458</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,000	22,500	26,400
Non Wage	20,000	14,003	23,221
<b>Development Expenditure</b>			
Domestic Development	1,890	1,319	6,837
External Financing	0	0	0
<b>Total Expenditure</b>	<b>51,890</b>	<b>37,822</b>	<b>56,458</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with the F/Y 2018/19, there is a proposed increment in the departmental budget by shs 5m in FY 2019/20 arising out of allocation of non wage unconditional grant and the development grant. On the Other hand, there is a proposed reduction in allocation of locally revenue due to general reduction in local revenues.

Of the total budget, shs 26m will be spent of staff salaries, shs 23m on nonwage recurrent activities while shs 6.8m will be spent on domestic development

**Vote :770 Kasese 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>50,746</b>	<b>35,850</b>	<b>41,090</b>
Locally Raised Revenues	14,400	8,292	5,200
Multi-Sectoral Transfers to LLGs_NonWage	2,469	2,150	1,467
Urban Unconditional Grant (Non-Wage)	0	0	5,000
Urban Unconditional Grant (Wage)	33,877	25,408	29,422
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>50,746</b>	<b>35,850</b>	<b>41,090</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,877	25,408	29,422
Non Wage	16,869	10,442	11,667
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>50,746</b>	<b>35,850</b>	<b>41,090</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with the financial year 2018/19, there is a reduction in FY 2019/20 by shs 4m. This is due to reduction in allocation of the locally raised revenue and sector wage arising from the new departmental staff structure.

Of the total budget, shs 29.422m will be spent on payment of staff salaries while shs 15m will be spent on recurrent activities

**Vote :770 Kasese 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>135,078</b>
Locally Raised Revenues	0	0	3,640
Other Transfers from Central Government	0	0	100,000
Sector Conditional Grant (Non-Wage)	0	0	8,391
Urban Unconditional Grant (Non-Wage)	0	0	1,001
Urban Unconditional Grant (Wage)	0	0	22,046
<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>135,078</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	22,046
Non Wage	0	0	113,032
<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>135,078</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2019/2020, the department is expected to receive shs 139m.

Out of this budget, shs 22m will be spent on payment of staff salary while shs 117m will be spent on nonwage recurrent activities majorly conducting mobilisation, validation and conducting feasibility study for AGRILED projects.

**Vote :770 Kasese Municipal Council**

**FY 2019/20**

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