

**Vote :776 Busia 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.

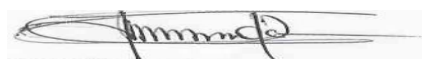
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



MR. OKURUT VINCENT - TOWN CLERK,  
BUSIA MUNICIPAL COUNCIL

(Accounting Officer)

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

Signature :

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

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

**Vote :776 Busia 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.

---

**Vote :776 Busia Municipal Council****FY 2019/20**

---

**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 :776 Busia 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>	1,122,916	747,538	434,839
<b>Discretionary Government Transfers</b>	1,088,990	878,889	9,825,294
<b>Conditional Government Transfers</b>	3,123,515	2,369,556	3,446,965
<b>Other Government Transfers</b>	1,004,539	807,640	903,847
<b>External Financing</b>	0	0	300,000
<b>Grand Total</b>	<b>6,339,960</b>	<b>4,803,624</b>	<b>14,910,945</b>

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

By end of third quarter the municipality had received Discretionary Government Transfers funds amounting to Shs.878,889,000 which is 80.7% of the annual budget which is good performance, 75.8% of the annual budget was received on Conditional Government Transfers which transforms to Shs.2,369,556,000 received of the annual budget of Shs.3,123,515,000 and lastly 80.3% was received under other government transfers which is Shs.807,640,000 out of the annual budget of Shs.1,004,539,000. And finally Busia MC had collected 747,538,000/= as local revenue representing 66.5% of the annual Local Revenue budget of Shs.1,122,916,000. The under performance was basically attributed to the under performance of some revenue sources like Property related duties, park fees and rent from stalls and other fees and charges.

**Planned Revenues for next FY**

Busia Municipal Council expects to receive a total of 9,825,294,000/= as Discretionary Government Transfers. This will increase by Shs.3,446,965,000 under conditional government transfers increasing by Shs.323,450,000 from that of FY 2018/19 and Shs.903,847,000 is expected under other government transfers and compared to that of FY 2018/19, there is a decrease by Shs.100,692,000 and this is in regards to UWEP funds being removed from other government transfers and 434,839,000/= is expected to be collected as local revenue for the financial year. This is expected to decrease by 688,077,000/= from that of FY 2018/19. Local revenue source facilities were assessed and new reserve prices were set which were above the ones of last financial year but parliament set a ceiling on local revenue to Shs.434,839,000 therefore making us reduce on our revenue expectation for next financial year.

**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	759,583	593,319	758,429
Finance	361,547	155,605	285,523
Statutory Bodies	336,728	218,642	238,824
Production and Marketing	126,183	106,639	125,215
Health	793,612	564,925	1,111,696
Education	2,359,886	1,786,953	2,413,494
Roads and Engineering	1,175,057	863,073	9,650,345
Natural Resources	39,689	23,787	30,364

**Vote :776 Busia Municipal Council****FY 2019/20**

Community Based Services	325,060	235,580	205,367
Planning	42,588	26,862	36,551
Internal Audit	20,027	14,464	36,227
Trade, Industry and Local Development	0	0	18,908
<b>Grand Total</b>	<b>6,339,960</b>	<b>4,589,848</b>	<b>14,910,945</b>
<i>o/w: Wage:</i>	<i>2,604,923</i>	<i>1,958,263</i>	<i>2,828,350</i>
<i>Non-Wage Reccurent:</i>	<i>3,188,100</i>	<i>2,125,240</i>	<i>2,494,612</i>
<i>Domestic Devt:</i>	<i>546,937</i>	<i>506,344</i>	<i>9,287,983</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>300,000</i>

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

The average expenditure performance by end of third quarter was 62% against the annual budget and the quarter performance was at 92%. The under performance was because most projects under DDEG funding were undergoing the procurement process to get service providers and were to be implemented in Quarter four. Some funds like UWEP and YLP under Community Based Services had not been spent as groups were still being assessed and evaluated.

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

DDEG has been allocated for street lights maintenance and installation, procurement of scanner and printer under administration, capacity building and USMID funds as a new grant to the municipality is for upgrading of the municipal roads from murrum to tarmac. Urban Non wage was spread across all departments for routine activities. Most local revenue was allocated to Admin, statutory and finance with a few changes to cross cutting issues set by TPC and statutory obligations.

**Medium Term Expenditure Plans**

For the medium term, we plan to upgrade our roads from murrum to bitumen standard and, empower the community by funding the projects under UWEP and YLP, promote education by constructing latrines, teachers' staff houses at Busia Border and Mawero East Primary schools, supply of furniture to schools, Lit the town by installing more street lights in areas that don't have and the dark spots of the town and maintenance the already exiting ones. improve on agriculture through the supply and distribution of seeds and educating the community about modern farming under OWC and production department. Health promotion by monitoring and supervision of the HC IV and ensuring timely and adequate supply of drugs, ensure sanitation through conducting Keep our Town clean programmes under health department.

**Challenges in Implementation**

Busia Municipal Council is under staffed affecting timely implementation of plans.

Late realisation of some funds mainly local revenue.

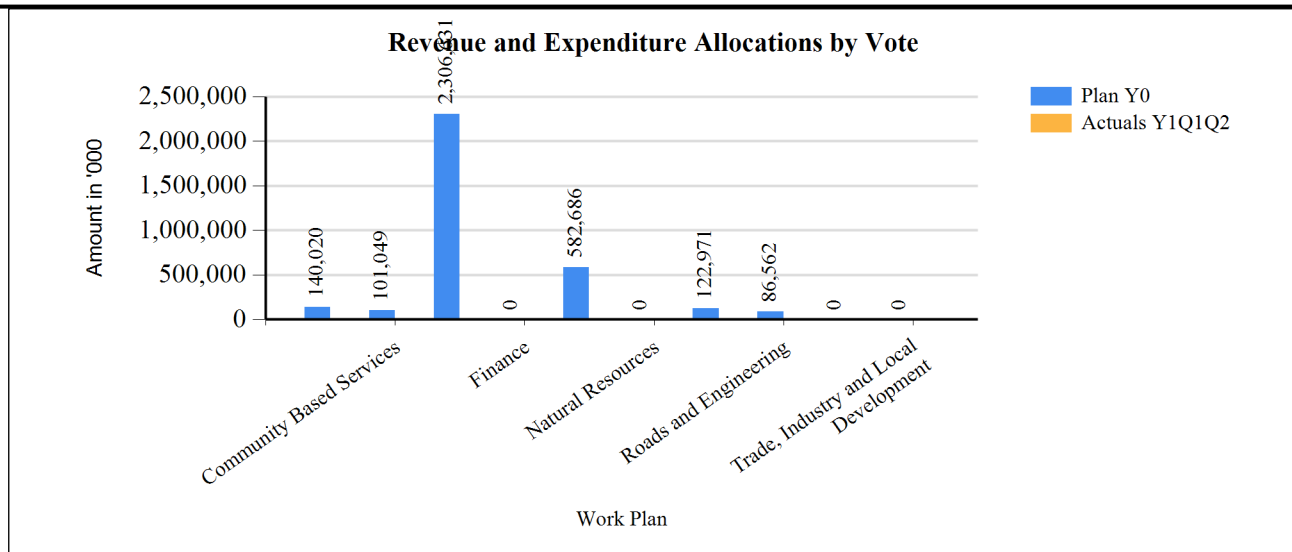
The fluctuations in prices of goods and services affecting the costs of plans. Incompetent contractors not performing to the expected standards.

Delays in production of BOQs by the engineering department.

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

## Vote :776 Busia 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>1,122,916</b>	<b>732,444</b>	<b>434,839</b>
Advertisements/Bill Boards	10,500	12,927	10,500
Business licenses	140,050	102,920	140,050
Land Fees	54,000	63,185	54,000
Local Hotel Tax	21,700	30,509	21,700
Local Services Tax	31,000	34,859	31,000
Lock-up Fees	15,396	8,021	15,396
Market /Gate Charges	338,400	265,187	338,400
Other Fees and Charges	80,690	29,564	80,690
Park Fees	296,160	91,141	296,160
Property related Duties/Fees	134,000	88,506	134,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,020	5,625	1,020
<b>2a. Discretionary Government Transfers</b>	<b>1,088,990</b>	<b>878,889</b>	<b>9,825,294</b>
Urban Discretionary Development Equalization Grant	242,397	242,397	8,910,696
Urban Unconditional Grant (Non-Wage)	302,527	226,895	297,461
Urban Unconditional Grant (Wage)	544,066	409,597	617,137
<b>2b. Conditional Government Transfer</b>	<b>3,123,515</b>	<b>2,369,556</b>	<b>3,446,965</b>
Sector Conditional Grant (Wage)	2,060,857	1,550,214	2,211,213
Sector Conditional Grant (Non-Wage)	692,387	470,259	779,055
Sector Development Grant	273,532	273,532	304,278
Salary arrears (Budgeting)	11,986	11,986	3,778

**Vote :776 Busia Municipal Council****FY 2019/20**

Pension for Local Governments	51,787	38,840	65,675
Gratuity for Local Governments	32,966	24,724	82,966
<b>2c. Other Government Transfer</b>	<b>1,004,539</b>	<b>747,640</b>	<b>903,847</b>
Support to PLE (UNEB)	3,403	3,403	5,403
Uganda Road Fund (URF)	753,322	547,058	753,751
Uganda Women Entrepreneurship Program(UWEP)	87,983	94,803	0
Youth Livelihood Programme (YLP)	159,831	102,377	144,693
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>300,000</b>
Jhpiego Corporation	0	0	300,000
<b>Total Revenues shares</b>	<b>6,339,960</b>	<b>4,728,529</b>	<b>14,910,945</b>

**Vote :776 Busia Municipal Council****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of quarter three of the FY 2018/19 Busia MC had collected 747,538,000/= as local revenue representing 66.5% of the annual Local Revenue budget of Shs.1,122,916,000. The under performance was basically attributed to the under performance of some revenue sources like Business licenses, Property related duties, park fees and rent from stalls and other fees and charges.

**Central Government Transfers**

By end of third quarter the municipality had received Discretionary Government Transfers funds amounting to Shs.878,889,000 which is 80.7% of the annual budget which is good performance, 75.8% of the annual budget was received on Conditional Government Transfers which transforms to Shs.2,369,556,000 received of the annual budget of Shs.3,123,515,000. Though the performance stands at 75.8%, only 68% was realized on Sector Conditional Grant(Non-Wage), lastly 80.3% was received under other government transfers which is Shs.807,640,000 out of the annual budget of Shs.1,004,539,000 which is very good performance and its attributed to over performance of UWEP funds at 108%.

**External Financing**

No donor funding

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

Busia Municipal Council expects to collect Shs.434,839,000 as local revenue for the financial year. This is expected to decrease by 688,077,000/= from that of FY 2018/19. Local revenue source facilities were assessed and new reserve prices were set which were above the ones of last financial year but parliament set a ceiling on local revenue to Shs.434,839,000 therefore making us reduce on our revenue expectation for next financial year.

**Central Government Transfers**

Busia Municipal Council expects to receive a total of 9,825,294,000/= as Discretionary Government Transfers. This will increase by 8,736,304,000/= from that of that of FY (2018/19) due to the new allocation of USMID funds to the municipality, Shs.3,446,965,000 is expected under conditional government transfers which increased by Shs.,323,450,000 compared to that of FY 2018/19 and Shs.903,847,000 is expected under other government transfers and compared to that of FY 2018/19, there is a decrease by Shs.100,692,000 due to removal of UWEP funds under other government transfers.

**External Financing**

Busia Municipal Council forecasts to receive a total of 300,000,000/= from donors (Jhpiego Corporation) for the coming financial year to cater for family planning activities under Health in the municipality.

**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>			
Agricultural Extension Services	80,546	53,876	110,586
District Production Services	39,574	29,734	14,630
District Commercial Services	6,063	2,706	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>126,183</b>	<b>86,316</b>	<b>125,215</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	884,591	559,686	9,355,051



**Vote :776 Busia Municipal Council****FY 2019/20**

District Engineering Services	54,418	29,953	13,332
Municipal Services	236,048	99,467	281,961
<b>Sub- Total of allocation Sector</b>	<b>1,175,057</b>	<b>689,105</b>	<b>9,650,345</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	18,908
<b>Sub- Total of allocation Sector</b>	<b>0</b>	<b>0</b>	<b>18,908</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	1,553,613	985,325	1,465,216
Secondary Education	716,424	500,464	852,347
Education & Sports Management and Inspection	89,849	48,128	95,931
<b>Sub- Total of allocation Sector</b>	<b>2,359,886</b>	<b>1,533,917</b>	<b>2,413,494</b>
<b>Sector :Health</b>			
Primary Healthcare	216,120	143,725	254,340
Health Management and Supervision	577,492	397,956	857,356
<b>Sub- Total of allocation Sector</b>	<b>793,612</b>	<b>541,681</b>	<b>1,111,696</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	39,689	21,027	30,364
<b>Sub- Total of allocation Sector</b>	<b>39,689</b>	<b>21,027</b>	<b>30,364</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	325,060	174,336	205,367
<b>Sub- Total of allocation Sector</b>	<b>325,060</b>	<b>174,336</b>	<b>205,367</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	759,583	533,911	758,429
Local Statutory Bodies	336,728	202,794	238,824
Local Government Planning Services	42,588	5,175	36,551
<b>Sub- Total of allocation Sector</b>	<b>1,138,898</b>	<b>741,880</b>	<b>1,033,805</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	361,547	141,947	285,523
Internal Audit Services	20,027	14,441	36,227
<b>Sub- Total of allocation Sector</b>	<b>381,575</b>	<b>156,387</b>	<b>321,751</b>

**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>732,796</b>	<b>530,087</b>	<b>519,802</b>

**Vote :776 Busia Municipal Council****FY 2019/20**

Gratuity for Local Governments	32,966	24,724	82,966
Locally Raised Revenues	213,373	127,602	134,217
Multi-Sectoral Transfers to LLGs_NonWage	222,601	186,439	11,855
Pension for Local Governments	51,787	38,840	65,675
Salary arrears (Budgeting)	11,986	11,986	3,778
Urban Unconditional Grant (Non-Wage)	44,327	23,679	36,858
Urban Unconditional Grant (Wage)	155,755	116,817	184,453
<b>Development Revenues</b>	<b>26,786</b>	<b>63,232</b>	<b>238,627</b>
Locally Raised Revenues	13,455	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,857
Urban Discretionary Development Equalization Grant	13,332	13,332	234,770
<b>Total Revenues shares</b>	<b>759,583</b>	<b>593,319</b>	<b>758,429</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	155,755	115,751	184,453
Non Wage	577,041	368,260	335,349
<b>Development Expenditure</b>			
Domestic Development	26,786	49,900	238,627
External Financing	0	0	0
<b>Total Expenditure</b>	<b>759,583</b>	<b>533,911</b>	<b>758,429</b>

**Narrative of Workplan Revenues and Expenditure**

Administration department expects to receive and spend Shs.758,429,000 in FY 2019/20 compared to that of FY 2018/2019 which gives a percentage decrease of 0.2%. Development funds increased due to the new grant of USMID for institutional strengthening which is a development grant. Local revenue allocation reduced by 58.9% compared to that of FY 2018/19 due to the reduction of our local revenue ceiling. Transfers to lower lower local governments reduced by Shs. 210,746,000. Wage increased by Ugx.28,698,000 from that of FY 2018/19. Most of the budget will be spent on recurrent activities.

**Vote :776 Busia 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>358,093</b>	<b>155,605</b>	<b>264,046</b>
Locally Raised Revenues	196,527	34,049	127,065
Multi-Sectoral Transfers to LLGs_NonWage	29,430	22,454	3,680
Urban Unconditional Grant (Non-Wage)	45,674	34,255	54,383
Urban Unconditional Grant (Wage)	86,462	64,847	78,918
<b>Development Revenues</b>	<b>3,455</b>	<b>0</b>	<b>21,477</b>
Locally Raised Revenues	3,455	0	0
Urban Discretionary Development Equalization Grant	0	0	21,477
<b>Total Revenues shares</b>	<b>361,547</b>	<b>155,605</b>	<b>285,523</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	86,462	58,013	78,918
Non Wage	271,631	83,934	185,128
<b>Development Expenditure</b>			
Domestic Development	3,455	0	21,477
External Financing	0	0	0
<b>Total Expenditure</b>	<b>361,547</b>	<b>141,947</b>	<b>285,523</b>

**Narrative of Workplan Revenues and Expenditure**

Finance department expects to receive & spend shs.285,523,000 for FY 2019/20 which reflects a percentage decrease in allocation by 26.6%, out of which shs 127,065,000 is local revenue which reduced by shs.69,462,000, Shs.54,383,000 is non wage which also increased by Shs.8,709,000 from of last FY, shs.78,918,000 is wage which also reduced due to designation of one staff to commercial officer & shs.3,680,000 is for divisions. The decrease is as a result a new ceiling by parliament. The budget will be spent on recurrent activities and USMID funds will be spent on areas that enhance our revenue sources.

**Vote :776 Busia 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>336,728</b>	<b>218,642</b>	<b>238,824</b>
Locally Raised Revenues	103,975	62,873	87,054
Multi-Sectoral Transfers to LLGs_NonWage	86,443	49,225	12,755
Urban Unconditional Grant (Non-Wage)	82,353	58,576	73,060
Urban Unconditional Grant (Wage)	63,956	47,967	65,956
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>336,728</b>	<b>218,642</b>	<b>238,824</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	63,956	40,427	65,956
Non Wage	272,772	162,366	172,868
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>336,728</b>	<b>202,794</b>	<b>238,824</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory Bodies department expects to receive a total of 238,824,000/=. The budget reduced by 97,904,000/= Allocations on Local revenue decreased by Shs.16,921,000 and Urban Unconditional Grant (Non wage) reduced by Shs.9,293,000= Multi-Sectoral Transfers to LLGs were reduced by 73,688,000,000/=. Wage allocation increased by Shs.2,000,000 since we had short falls in FY 2018/19. The total budget of 238,824,000= will be entirely for recurrent expenditure.

**Vote :776 Busia 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>113,292</b>	<b>83,648</b>	<b>112,358</b>
Locally Raised Revenues	0	0	8,000
Multi-Sectoral Transfers to LLGs_NonWage	2,080	0	0
Sector Conditional Grant (Non-Wage)	53,998	40,499	42,981
Sector Conditional Grant (Wage)	56,082	42,584	60,456
Urban Unconditional Grant (Non-Wage)	1,132	566	921
<b>Development Revenues</b>	<b>12,891</b>	<b>22,991</b>	<b>12,857</b>
Sector Development Grant	12,891	12,891	12,857
<b>Total Revenues shares</b>	<b>126,183</b>	<b>106,639</b>	<b>125,215</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	56,082	35,152	60,456
Non Wage	57,210	41,065	51,903
<b>Development Expenditure</b>			
Domestic Development	12,891	10,100	12,857
External Financing	0	0	0
<b>Total Expenditure</b>	<b>126,183</b>	<b>86,316</b>	<b>125,215</b>

**Narrative of Workplan Revenues and Expenditure**

Production department expects to receive and spend Shs.125,215,000 which gives a 0.7% decline in revenue allocation compared to that of FY 2018/19 and the decrease is on Sector conditional and urban unconditional non-wage. Out of the expected Revenue for FY 2019/20 Shs.60,456,000 will be spent on wage, Shs.42,981,000 is Sector Conditional Grant Non-wage, Shs.8,000,000 is Local Revenue and Shs.12,857,000 will be spent on development activities.

**Vote :776 Busia 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>771,443</b>	<b>551,594</b>	<b>614,335</b>
Locally Raised Revenues	45,682	19,000	1,000
Multi-Sectoral Transfers to LLGs_NonWage	144,486	96,069	8,281
Sector Conditional Grant (Non-Wage)	35,582	26,686	59,354
Sector Conditional Grant (Wage)	541,092	406,388	541,092
Urban Unconditional Grant (Non-Wage)	4,602	3,451	4,607
<b>Development Revenues</b>	<b>22,169</b>	<b>13,331</b>	<b>497,362</b>
External Financing	0	0	300,000
Locally Raised Revenues	7,318	7,318	0
Multi-Sectoral Transfers to LLGs_Gou	8,838	0	0
Sector Development Grant	6,013	6,013	197,362
<b>Total Revenues shares</b>	<b>793,612</b>	<b>564,925</b>	<b>1,111,696</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	541,092	391,492	541,092
Non Wage	230,351	142,881	73,243
<b>Development Expenditure</b>			
Domestic Development	22,169	7,307	197,362
External Financing	0	0	300,000
<b>Total Expenditure</b>	<b>793,612</b>	<b>541,681</b>	<b>1,111,696</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2019/2020: Health department to receive 1,111,696,000/=, an increase of 318,084,000/=(28.6%) compared to 793,612,973/= of FY 2018/19 of which 614,335,000/= is recurrent, 197,361,704/= is development and 300,000,000/= for donor funds from Jhpiego for Family Planning and Adolescent and youth Reproductive health. The increase is mostly due to the donor funding of 300,000,000/= as shown above with increases of 100,000/= in Urban Non wage, increase of 191,349,417/= in sector development grant and a reduction in local revenue of 44,682,000/= . The wage is 541,092,027/= as of 2018/19. The funds will be utilized within the FY.

**Vote :776 Busia 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>2,105,258</b>	<b>1,532,324</b>	<b>2,319,434</b>
Multi-Sectoral Transfers to LLGs_NonWage	3,587	0	0
Other Transfers from Central Government	3,403	3,403	5,403
Sector Conditional Grant (Non-Wage)	588,320	392,209	655,095
Sector Conditional Grant (Wage)	1,463,683	1,101,242	1,609,666
Urban Unconditional Grant (Non-Wage)	4,602	4,222	4,607
Urban Unconditional Grant (Wage)	41,663	31,248	44,663
<b>Development Revenues</b>	<b>254,628</b>	<b>254,628</b>	<b>94,060</b>
Sector Development Grant	254,628	254,628	94,060
<b>Total Revenues shares</b>	<b>2,359,886</b>	<b>1,786,953</b>	<b>2,413,494</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,505,346	1,095,724	1,654,329
Non Wage	599,911	398,146	665,105
<b>Development Expenditure</b>			
Domestic Development	254,628	40,047	94,060
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,359,886</b>	<b>1,533,917</b>	<b>2,413,494</b>

**Narrative of Workplan Revenues and Expenditure**

Education department has a total budget of 2,413,494,000/= which increased by 53,608,000/= from that of FY 2018/19. Some revenues increased like other transfers from central government, Sector conditional grants and wage increased. The non-wage will be spent on recurrent activities and for development will be spent on continued construction of teachers staff houses and construction of Pit latrines in Schools.

**Vote :776 Busia 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>975,593</b>	<b>710,910</b>	<b>944,573</b>
Locally Raised Revenues	55,000	51,933	0
Multi-Sectoral Transfers to LLGs_NonWage	51,792	25,310	57,575
Other Transfers from Central Government	753,322	547,058	753,751
Urban Unconditional Grant (Non-Wage)	4,602	3,451	4,607
Urban Unconditional Grant (Wage)	110,878	83,158	128,640
<b>Development Revenues</b>	<b>199,464</b>	<b>152,163</b>	<b>8,705,771</b>
Locally Raised Revenues	0	0	72,000
Multi-Sectoral Transfers to LLGs_Gou	79,477	32,176	84,753
Urban Discretionary Development Equalization Grant	119,987	119,987	8,549,018
<b>Total Revenues shares</b>	<b>1,175,057</b>	<b>863,073</b>	<b>9,650,345</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	110,878	83,158	128,640
Non Wage	864,715	573,771	815,933
<b>Development Expenditure</b>			
Domestic Development	199,464	32,176	8,705,771
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,175,057</b>	<b>689,105</b>	<b>9,650,345</b>

**Narrative of Workplan Revenues and Expenditure**

Works department expects to receive & spend Shs 9,650,345,000 which gives an increment of 721.3% compared to that of FY 2018/19, the increment is due to the new allocation of USMID funds to the municipality and out of expected revenue Shs 753,751,000,000 is URF, Shs.72,000,000 is Local Revenue for Development, Shs.142,328,000 is for both development and non-wage for divisions which increased by Shs.11,059,000 to cater for works activities like Street lighting and road opening, Shs.128,640,000 is for wage which slightly increased, Shs.8,705,771,000 is development which increased by Shs.8,506,307,000 & Shs.4,607,000 is Non-wage. Most of the funds will be spent on Development activities to a tune of Shs.8,705,771,000 and the balance Shs.944,574,000 will be spent on recurrent activities.



**Vote :776 Busia 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>36,916</b>	<b>23,787</b>	<b>30,364</b>
Locally Raised Revenues	5,227	916	0
Multi-Sectoral Transfers to LLGs_NonWage	2,528	1,000	0
Urban Unconditional Grant (Non-Wage)	2,761	2,071	2,764
Urban Unconditional Grant (Wage)	26,400	19,800	27,600
<b>Development Revenues</b>	<b>2,773</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	2,773	0	0
<b>Total Revenues shares</b>	<b>39,689</b>	<b>23,787</b>	<b>30,364</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,400	19,800	27,600
Non Wage	10,516	1,227	2,764
<b>Development Expenditure</b>			
Domestic Development	2,773	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>39,689</b>	<b>21,027</b>	<b>30,364</b>

**Narrative of Workplan Revenues and Expenditure**

Natural resources department has a total budget of 30,364,000 out of which Shs.2,764,000 is urban unconditional grant (Non Wage), 27,600,000 is urban unconditional grant (Wage) and the department plans to spend the whole amount on recurrent activities

**Vote :776 Busia 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>300,289</b>	<b>235,580</b>	<b>187,538</b>
Locally Raised Revenues	4,501	4,400	0
Multi-Sectoral Transfers to LLGs_NonWage	8,125	4,114	0
Other Transfers from Central Government	247,814	197,179	144,693
Sector Conditional Grant (Non-Wage)	14,488	10,866	14,127
Urban Unconditional Grant (Non-Wage)	3,594	2,695	3,599
Urban Unconditional Grant (Wage)	21,768	16,326	25,118
<b>Development Revenues</b>	<b>24,771</b>	<b>0</b>	<b>17,829</b>
Locally Raised Revenues	3,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	20,763	0	16,821
Urban Unconditional Grant (Non-Wage)	1,008	0	1,008
<b>Total Revenues shares</b>	<b>325,060</b>	<b>235,580</b>	<b>205,367</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,768	16,227	25,118
Non Wage	278,522	158,109	162,420
<b>Development Expenditure</b>			
Domestic Development	24,771	0	17,829
External Financing	0	0	0
<b>Total Expenditure</b>	<b>325,060</b>	<b>174,336</b>	<b>205,367</b>

**Narrative of Workplan Revenues and Expenditure**

---

**Vote :776 Busia Municipal Council****FY 2019/20**

---

The total expected budget for the community based services department in FY 2019/2020 is 205,367,000/= with a 58.2% decrease from that of FY 2018/19. The breakdown for these monies is as follows; A - Recurrent Revenue

- 1) Other transfers Central Government 144,693,000/= which decreased by 71% due to removal of UWEP funds.
- 2) Urban unconditional Grant Non Wage 3,599,000/=
- 3) Urban unconditional Grant Wage 25,118,000/=
- 4) Sector conditional Grant 14,127,324/= which reduced by 2.5%

**B - Development Revenue**

- 1) Multi sectoral transfers LLG GOU - 16,821,000/= which reduced by 23.4%
- 2) Urban unconditional Grant Non Wage - 1,008,000/= remained the same.

Most of the budget will be spent on recurrent activities and transfer to women and youth groups.

**Vote :776 Busia 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>42,588</b>	<b>26,862</b>	<b>36,551</b>
Locally Raised Revenues	8,546	1,330	1,501
Urban Unconditional Grant (Non-Wage)	6,442	4,832	7,450
Urban Unconditional Grant (Wage)	27,600	20,700	27,600
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>42,588</b>	<b>26,862</b>	<b>36,551</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,600	0	27,600
Non Wage	14,988	5,175	8,951
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>42,588</b>	<b>5,175</b>	<b>36,551</b>

**Narrative of Workplan Revenues and Expenditure**

Planning Unit has a budget of 36,551,000/= for 2019/20. This decreased by 14.1% from that of FY 2018/19 of Shs.42,588,000. The decrease is on local revenue. The funds will be spent as a recurrent expenditure in FY 2019/20.

**Vote :776 Busia 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>20,027</b>	<b>14,464</b>	<b>36,227</b>
Locally Raised Revenues	4,001	2,460	2,001
Urban Unconditional Grant (Non-Wage)	6,442	4,817	11,449
Urban Unconditional Grant (Wage)	9,584	7,188	22,777
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>20,027</b>	<b>14,464</b>	<b>36,227</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,584	7,188	22,777
Non Wage	10,443	7,253	13,450
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>20,027</b>	<b>14,441</b>	<b>36,227</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit department has a budget of UGX 36,227,000. This increased by 80.8% which is Shs.16,200,000/= from that of FY 19/20.

The increase is on Urban Unconditional Grant (Non-Wage), and wage due to the anticipated recruitment of the Senior Internal Auditor. The entire budget will be a recurrent expenditure in the whole financial year.

**Vote :776 Busia 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>18,908</b>
Sector Conditional Grant (Non-Wage)	0	0	7,498
Urban Unconditional Grant (Wage)	0	0	11,411
<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>18,908</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	11,411
Non Wage	0	0	7,498
<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>18,908</b>

**Narrative of Workplan Revenues and Expenditure**

Trade, industry and Local development expects to receive and spend on recurrent activities Shs.18,908,000 of which Shs.7,498,000 is sector conditional non-wage and Shs.11,411,000 is wage.

**Vote :776 Busia Municipal Council**

**FY 2019/20**

---