

Vote :789 Kamuli 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.

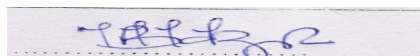
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

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

Signature :



BAGANZI RONALD ROSS - TOWN CLERK -
KAMULI MUNICIPAL COUNCIL

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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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 :789 Kamuli 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
Locally Raised Revenues	463,335	191,687	377,116
Discretionary Government Transfers	1,133,761	902,965	11,114,376
Conditional Government Transfers	4,837,156	3,755,624	4,360,209
Other Government Transfers	443,077	293,374	464,366
External Financing	0	0	0
Grand Total	6,877,329	5,143,650	16,316,067

Revenue Performance by end of March of the Running FY

The Municipal's cumulative local revenue receipts by end of third quarter of FY 2018/2019 was Ugx. 191,687,000= (41% of the approved budget of Ugx 463,335,000=). This is far below the target performance due to abolition of collection of park fees which was the major source of local revenue. The Municipal's cumulative Central Government Transfers receipts by end of third quarter of FY 2018/2019 was Ugx. 4,951,963,000= (77% of the approved budget of Ugx 6,413,994,000=). This is more than target performance due to 100% release of development grants by end of third quarter.

Planned Revenues for next FY

The total revenue forecast for FY 2019/2020 is Ugx 16,316,067,000=, an increase of 137% compared to FY 2018/2019. The increase is due to inclusion of the Municipality in the USMID-AF Programme which is attracting Ugx 9,883,527,000= additional funding to the institution.. Of the total revenue forecast: LRR is 2% compared to 7% of FY 2018/19 due to a reduction in park fees; Discretionary Government Transfers are 68% compared to 16% for FY 2018/19 due to USMID-AF additional funding; Conditional Government Transfers are 27% compared to 70% for FY 2018/19 due to a reduction in Sector Conditional Grant (NW) and Sector Development Grant; and Other Government Transfers (OGTS) are 4% compared to 6% for FY 2018/19 due to removal of UWEP funds from OGTs. There is no External Financing.

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	480,202	303,754	648,190
Finance	183,570	170,446	294,621
Statutory Bodies	259,113	146,996	234,500
Production and Marketing	128,991	116,379	96,151
Health	804,934	694,818	604,765
Education	3,932,852	2,942,241	3,594,047
Roads and Engineering	808,248	360,852	4,708,810
Natural Resources	35,900	24,064	294,144
Community Based Services	118,238	56,358	308,261
Planning	95,132	52,853	1,212,962

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Internal Audit	30,149	21,351	34,544
Trade, Industry and Local Development	0	0	4,285,075
Grand Total	6,877,329	4,890,112	16,316,067
<i>o/w: Wage:</i>	<i>3,536,586</i>	<i>2,623,097</i>	<i>3,943,202</i>
<i>Non-Wage Recurrent:</i>	<i>2,355,099</i>	<i>1,317,255</i>	<i>2,064,731</i>
<i>Domestic Devt:</i>	<i>985,644</i>	<i>949,760</i>	<i>10,308,134</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 for FY 2018/2019, department cumulative receipts were Ugx 4,890,112,000, 71% of the total annual budget of Ugx 6,877,329,000. Of the cumulative receipts: Wage was Ugx 2,623,097,000 (74% of its annual budget of Ugx 3,536,586,000); Non-Wage Recurrent was Ugx 1,317,255,000 (56% of its annual budget of Ugx 2,355,099,000); Domestic Development was Ugx 949,760,000 (96% of its annual budget of Ugx 985,644,000). Of the department cumulative receipts of Ugx 4,890,112,000, cumulative expenditure was Ugx 3,810,901,000 (78%), leaving unspent balance of Ugx 22%. The unspent balance was due to: Gratuity and pension in Administration Department not yet passed on to beneficiaries; Domestic Development under Administration, Production and Marketing, Health and Education for projects not yet taken on and others still ongoing due to delays in the procurement process. Expenditure in the departments of Finance, Statutory Bodies, Roads and Engineering, Natural Resources, Planning and Internal Audit performed at 100%. Of the cumulative department releases, wage expenditure was 91%, Non-wage recurrent expenditure was 94% and Domestic Development expenditure was 20%.

Planned Expenditures for the FY 2019/20

Revenues and expenditures for FY 2019/20 are: Administration – Ugx 648,190,000, 35% increase compared to FY 2018/19 due to increases in LRR, gratuity, pension, Urban UCG-wage, and DDEG; Finance - Ugx 294,621,000, 60% increase compared to FY 2018/19 due to increases in LRR, UCGNW, UCG-wage, and DDEG; Statutory Bodies - Ugx 234,500,000, 10% decrease compared to FY 2018/19 due to reductions in LRR and UCG-Wage; Production and Marketing - Ugx 96,151,000, 25% decrease compared to FY 2018/19 due to reductions in Sector Conditional Grant Non-Wage and UCG (Wage); Health - Ugx 604,765,000, 25% decrease compared to FY 2018/19 due to a reduction in Sector Development Grant; Education - Ugx 3,585,881,000, 9% decrease compared to FY 2018/19 due to a reduction in Sector Conditional Grant Non-Wage and Sector Development Grant; Roads and Engineering - Ugx 4,708,810,000, 483% increase compared to FY 2018/19 due to an increase in DDEG; Natural Resources - Ugx 294,144,000, 719% increase compared to FY 2018/19 due to DDEG; Community Based Services - Ugx 308,261,000, 161% increase compared to FY 2018/19 due to DDEG and an increase in OGTs (YLP) funds; Planning - Ugx 1,212,962,000, 1,175% increase compared to FY 2018/19 due to an increase in UCGNW, DDEG and LRR; Internal Audit - Ugx 34,544,000, 15% increase compared to FY 2018/19 due to LRR; Trade, Industry and LED - Ugx 4,285,075,000. This is a new dept.

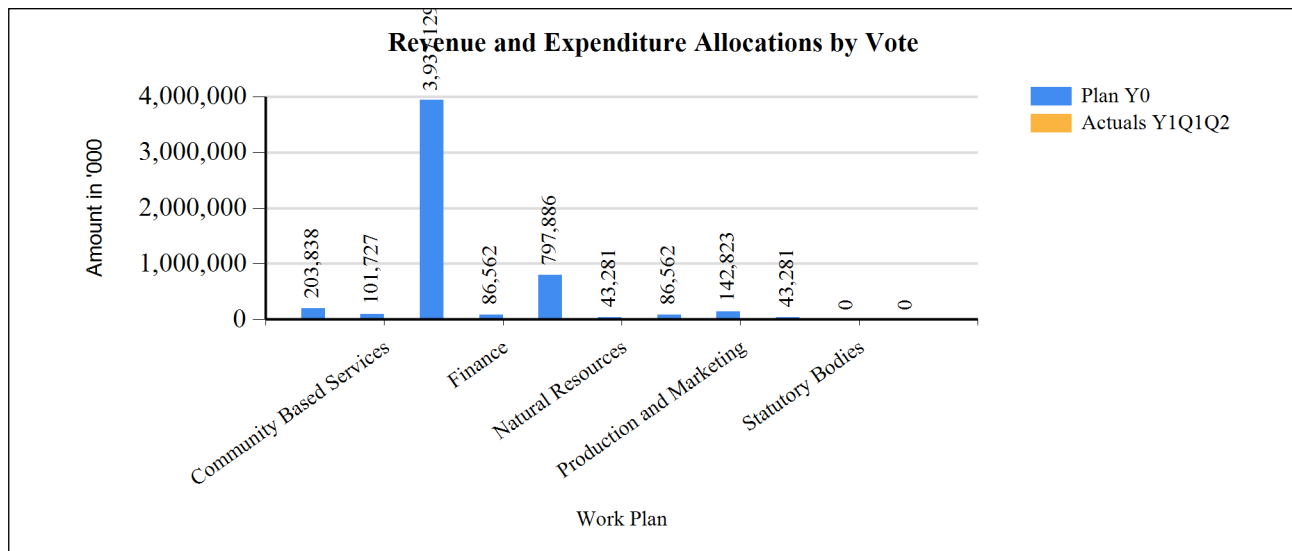
Medium Term Expenditure Plans

Improving accessibility to service provision points & markets; Increasing food security & household incomes; Reducing school drop out rate & improving on passing grades; Reducing illiteracy levels in communities; Reducing child & maternal mortality rates from 90 & 190 to 30 & 70 respectively; Combating HIV/AIDS & other diseases; Reducing fertility from 6.9 to 5; Formulating the Municipal Development Plan (MDP III) which is well aligned to the National Development Plan (NDP III) with a focus on development and sustainability of infrastructure; Proper physical planning of the entire Municipality; Investing in local revenue enhancement (sensitization of tax payers, revenue enforcement, issuance of demand notes, valuation of new properties etc.); Upgrading existing roads to asphalt status with street lights installed; Construction of a storeyed administration block; Construction of a modern central market.

Challenges in Implementation

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

G1: Graph on the revenue and expenditure allocations by Department**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
1. Locally Raised Revenues	463,335	191,687	377,116
Advertisements/Bill Boards	5,000	387	2,000
Animal & Crop Husbandry related Levies	28,200	5,900	15,000
Business licenses	100,489	37,808	92,000
Ground rent	0	1,514	8,000
Inspection Fees	4,000	1,570	4,000
Local Hotel Tax	26,600	5,635	5,000
Local Services Tax	35,011	28,095	35,000
Market /Gate Charges	23,040	8,610	12,000
Miscellaneous and unidentified taxes	0	0	46,127
Miscellaneous receipts/income	16,070	2,257	16,000
Other Fees and Charges	24,281	23,226	60,000
Other fines and Penalties - private	8,270	0	8,000
Other licenses	12,040	3,452	11,789
Park Fees	134,474	3,650	8,000

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Property related Duties/Fees	4,360	47,637	18,000
Refuse collection charges/Public convenience	18,600	8,480	14,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,500	105	1,000
Registration of Businesses	7,000	8,311	20,000
Utilities	13,200	4,900	0
Voluntary Transfers	1,200	150	1,200
Windfall Gains	0	0	0
2a. Discretionary Government Transfers	1,133,761	902,965	11,114,376
Urban Discretionary Development Equalization Grant	203,762	203,762	10,106,379
Urban Unconditional Grant (Non-Wage)	330,896	248,172	325,205
Urban Unconditional Grant (Wage)	599,103	451,030	682,791
2b. Conditional Government Transfer	4,837,156	3,755,624	4,360,209
Sector Conditional Grant (Wage)	2,937,484	2,210,079	3,260,411
Sector Conditional Grant (Non-Wage)	1,000,515	675,707	705,544
Sector Development Grant	781,882	781,882	201,755
Pension for Local Governments	43,981	32,986	69,205
Gratuity for Local Governments	73,295	54,971	123,295
2c. Other Government Transfer	443,077	293,374	464,366
Support to PLE (UNEB)	7,000	0	10,000
Uganda Road Fund (URF)	412,238	282,352	302,034
Uganda Women Entrepreneurship Program(UWEP)	9,523	8,707	0
Youth Livelihood Programme (YLP)	14,315	2,315	152,332
3. External Financing	0	0	0
N/A			
Total Revenues shares	6,877,329	5,143,650	16,316,067

Vote :789 Kamuli Municipal Council**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The Municipal's cumulative local revenue receipts by end of third quarter of FY 2018/2019 was Ugx. 191,687,000= (41% of the approved budget of Ugx 463,335,000=). The under-performance was attributed greatly to far below the target collection for most of the revenue sources, the most affected being park fees which collected a mere Ugx 3,650,000= (3% of its projected annual budget of Ugx 134,474,000=) and this was as a result of the Central Government Policy on operations of taxi parks. As for the under-performance in the rest of the revenue sources, there are challenges with the collection methodology.

Central Government Transfers

The Municipal's cumulative Central Government Transfers receipts by end of third quarter of FY 2018/2019 was Ugx 4,951,963,000= (77% of the approved budget of Ugx 6,413,994,000=). Of this performance: Discretionary Government Transfers (DGTs) were Ugx 902,965,000= (80% of their approved budget of Ugx 1,133,761,000=); Conditional Government Transfers (CGTs) were Ugx 3,755,624,000= (78% of their approved budget of Ugx 4,837,156,000=); and Other Government Transfers (OGTs) were Ugx 293,374,000= (66% of their approved budget of Ugx 443,077,000=). The over-performance in DGTs was due to more than 25% (33%) releases of development funds per quarter. The under-performance in OGTs was due to zero release of UNEB support funds, and far below the target release of UWEP funds.

External Financing

There wasn't any External Financing.

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

For FY 2019/2020, projected Locally Raised Revenues are Ugx 377,116,000=, which is 2% of the projected total annual budget of Ugx 16,316,067,000=. Compared to FY 2018/2019, this projection is 19% decrease, and this is mainly due to a 94% reduction in Park Fees (the major local revenue source) as a result of the Central Government Policy on the management of taxi parks.

Central Government Transfers

For FY 2019/2020, the Central Government Transfers (CGTs) projection is Ugx 15,938,951,000=, which is 98% of the total annual budget of Ugx 16,316,067,000=. Compared to FY 2018/2019 CGTs, this is a 137% increase and this is mainly due to USMID-AF allocation. Discretionary Government Transfers (DGTs) are projected to be Ugx 11,114,376,000=, which is 880% increase compared to FY 2018/2019 due to USMID-AF. Conditional Government Transfers (CGTs) are projected to be Ugx 4,360,209,000=, which is a 10% decrease compared to FY 2018/2019 mainly due to decreases in allocation of PHC and Education development Grants as well as Sector Conditional Grant (non-wage). Other Government Transfers (OGTs) are projected to be Ugx 464,366,000=, which is a 5% increase compared to FY 2018/2019 due to YLP funds which had not been budgeted for in FY 2018/2019.

External Financing

There isn't any expected External Financing for FY 2019/2020 just like it is for FY 2018/2019.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	33,432	22,997	64,164
District Production Services	74,017	63,624	31,986
District Commercial Services	21,542	15,735	0

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<i>Sub- Total of allocation Sector</i>	128,991	102,357	96,151
Sector :Works and Transport			
Municipal Services	808,248	360,852	4,708,810
<i>Sub- Total of allocation Sector</i>	808,248	360,852	4,708,810
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	4,285,075
<i>Sub- Total of allocation Sector</i>	0	0	4,285,075
Sector :Education			
Pre-Primary and Primary Education	2,354,890	1,416,614	2,267,923
Secondary Education	1,462,206	957,265	1,199,854
Skills Development	22,200	14,800	22,200
Education & Sports Management and Inspection	93,556	43,563	104,070
<i>Sub- Total of allocation Sector</i>	3,932,852	2,432,242	3,594,047
Sector :Health			
Primary Healthcare	802,597	209,454	593,363
Health Management and Supervision	2,337	1,617	11,402
<i>Sub- Total of allocation Sector</i>	804,934	211,071	604,765
Sector :Water and Environment			
Natural Resources Management	35,900	24,064	294,144
<i>Sub- Total of allocation Sector</i>	35,900	24,064	294,144
Sector :Social Development			
Community Mobilisation and Empowerment	118,238	52,285	308,261
<i>Sub- Total of allocation Sector</i>	118,238	52,285	308,261
Sector :Public Sector Management			
District and Urban Administration	480,202	236,992	648,190
Local Statutory Bodies	259,113	146,996	234,500
Local Government Planning Services	95,132	52,853	1,212,962
<i>Sub- Total of allocation Sector</i>	834,447	436,841	2,095,651
Sector :Accountability			
Financial Management and Accountability(LG)	183,570	170,446	294,621
Internal Audit Services	30,149	21,351	34,544
<i>Sub- Total of allocation Sector</i>	213,719	191,797	329,164

SECTION B : Workplan Summary**Workplan Title : Administration**

<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
A: Breakdown of Workplan Revenues			

Vote :789 Kamuli Municipal Council**FY 2019/20**

Recurrent Revenues	473,340	297,880	623,517
Gratuity for Local Governments	73,295	54,971	123,295
Locally Raised Revenues	67,023	2,700	96,439
Multi-Sectoral Transfers to LLGs_NonWage	54,301	33,904	52,065
Pension for Local Governments	43,981	32,986	69,205
Urban Unconditional Grant (Non-Wage)	50,306	36,687	22,627
Urban Unconditional Grant (Wage)	184,435	136,632	259,886
Development Revenues	6,861	5,874	24,673
Multi-Sectoral Transfers to LLGs_Gou	1,767	699	2,836
Urban Discretionary Development Equalization Grant	5,094	5,175	21,837
Total Revenues shares	480,202	303,754	648,190
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	184,435	136,632	259,886
Non Wage	288,905	94,486	363,631
Development Expenditure			
Domestic Development	6,861	5,874	24,673
External Financing	0	0	0
Total Expenditure	480,202	236,992	648,190

Narrative of Workplan Revenues and Expenditure

Administration Workplan revenues and expenditures for FY 2019-2020 are Ugx 648,190,000= (35% increase compared to FY 2018/2019) o/w Higher Local Government are Ugx 593,288,000= (40% increase compared to FY 2018/2019) and Lower Local Government are Ugx 54,901,000= (2% decrease compared to FY 2018/2019). The 35% increase in the Administration workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to increases in allocation in: gratuity by 68%, pension by 57%, Urban UCG-wage by 41%, LRR by 44%, and DDEG by 329% due to USMID-AF.

Vote :789 Kamuli 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	183,280	135,756	283,078
Locally Raised Revenues	33,000	8,565	67,310
Multi-Sectoral Transfers to LLGs_NonWage	66,437	71,388	69,557
Urban Unconditional Grant (Non-Wage)	10,079	7,559	59,079
Urban Unconditional Grant (Wage)	73,764	48,244	87,132
Development Revenues	290	34,690	11,543
Multi-Sectoral Transfers to LLGs_Gou	290	34,690	1,543
Urban Discretionary Development Equalization Grant	0	0	10,000
Total Revenues shares	183,570	170,446	294,621
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,764	48,244	87,132
Non Wage	109,516	87,512	195,946
Development Expenditure			
Domestic Development	290	34,690	11,543
External Financing	0	0	0
Total Expenditure	183,570	170,446	294,621

Narrative of Workplan Revenues and Expenditure

Finance Workplan revenues and expenditures for FY 2019-2020 are Ugx 294,621,000= (60% increase compared to FY 2018/2019) o/w Higher Local Government are Ugx 223,521,000= (91% increase compare to FY 2018/2019) and Lower Local Governments are Ugx 71,100,000= (7% increase compared to FY 2018/2019). The 60% increase in the Finance workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to increases in allocation in LRR by 104%, Urban UCGNW by 486%, Urban UCG-wage by 18%, and DDEG by the entire allocation due to USMID-AF, for there was no DDEG allocation to Finance in FY 2018/2019.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Statutory Bodies**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	259,113	146,996	234,500
Locally Raised Revenues	50,000	1,900	38,373
Multi-Sectoral Transfers to LLGs_NonWage	46,206	33,325	42,702
Urban Unconditional Grant (Non-Wage)	104,868	68,520	104,868
Urban Unconditional Grant (Wage)	58,040	43,251	48,557
Development Revenues	0	0	0
N/A			
Total Revenues shares	259,113	146,996	234,500
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,040	43,251	48,557
Non Wage	201,074	103,745	185,942
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	259,113	146,996	234,500

Narrative of Workplan Revenues and Expenditure

Statutory Bodies Workplan revenues and expenditures for FY 2019-2020 are Ugx 234,500,000= (9% decrease compared to FY 2018/2019) o/w Higher Local Government are Ugx 191,798,000= (10% decrease compared to FY 2018/2019) and Lower Local Governments are Ugx 42,702,000= (8% decrease compared to FY 2018/2019). The 9% decrease in the Statutory Bodies workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to reductions in allocation in LRR by 23% due to the 20% allocation policy, and Urban UCG-Wage by 46% due to transferring procurement staff from this department to Administration department.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Production and Marketing**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	101,158	75,872	77,966
Multi-Sectoral Transfers to LLGs_NonWage	3,674	1,110	2,913
Sector Conditional Grant (Non-Wage)	54,875	41,156	36,498
Sector Conditional Grant (Wage)	31,777	24,129	38,554
Urban Unconditional Grant (Wage)	10,831	7,698	0
Development Revenues	27,833	40,508	18,184
Multi-Sectoral Transfers to LLGs_Gou	14,942	27,617	5,327
Sector Development Grant	12,891	12,891	12,857
Total Revenues shares	128,991	116,379	96,151
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,609	30,695	38,554
Non Wage	58,549	44,045	39,412
Development Expenditure			
Domestic Development	27,833	27,617	18,184
External Financing	0	0	0
Total Expenditure	128,991	102,357	96,151

Narrative of Workplan Revenues and Expenditure

Production and Marketing Workplan revenues and expenditures for FY 2019-2020 are Ugx 96,151,000= (25% decrease compared to FY 2018/2019) o/w Higher Local Government are Ugx 87,910,000= (20% decrease compared to FY 2018/2019) and Lower Local Governments are Ugx 8,241,000= (56% decrease compared to FY 2018/2019). The 25% decrease in the Production and Marketing workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to reductions in allocation in Sector Conditional Grant (Non-Wage) by 33% as a result of creating a new department of Trade, Industry and Local Development, and reductions in wage due to the same reason of creating the new department of Trade, Industry and Local development.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Health**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	283,947	194,726	476,005
Multi-Sectoral Transfers to LLGs_NonWage	72,715	36,113	65,136
Sector Conditional Grant (Non-Wage)	31,479	23,609	58,009
Sector Conditional Grant (Wage)	179,753	135,004	352,860
Development Revenues	520,987	500,092	128,760
Multi-Sectoral Transfers to LLGs_Gou	20,895	0	28,365
Sector Development Grant	500,092	500,092	100,395
Total Revenues shares	804,934	694,818	604,765
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	179,753	134,757	352,860
Non Wage	104,194	59,586	123,145
Development Expenditure			
Domestic Development	520,987	16,728	128,760
External Financing	0	0	0
Total Expenditure	804,934	211,071	604,765

Narrative of Workplan Revenues and Expenditure

Health Workplan revenues and expenditures for FY 2019-2020 are Ugx 604,765,000= (25% decrease compared to FY 2018/2019) o/w Higher Local Government are Ugx 511,264,000= (28% decrease compared to FY 2018/2019) and Lower Local Governments are Ugx 93,501,000= (very insignificant reduction). The 25% decrease in the Health workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to a reduction in allocation of Sector Development Grant by 80%. 2018/2019.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Education**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,663,953	2,673,342	3,502,544
Locally Raised Revenues	0	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	3,151	1,564	1,961
Other Transfers from Central Government	7,000	0	10,000
Sector Conditional Grant (Non-Wage)	898,996	599,568	587,560
Sector Conditional Grant (Wage)	2,725,953	2,050,946	2,868,997
Urban Unconditional Grant (Wage)	28,852	21,264	30,026
Development Revenues	268,899	268,899	91,503
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,000
Sector Development Grant	268,899	268,899	88,503
Total Revenues shares	3,932,852	2,942,241	3,594,047
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,754,806	1,832,597	2,899,023
Non Wage	909,147	593,605	603,521
Development Expenditure			
Domestic Development	268,899	6,040	91,503
External Financing	0	0	0
Total Expenditure	3,932,852	2,432,242	3,594,047

Narrative of Workplan Revenues and Expenditure

Education Workplan revenues and expenditures for FY 2019-2020 are Ugx 3,585,881,000= (9% decrease compared to FY 2018/2019) o/w Higher Local Government are Ugx 3,580,920,000= (9% decrease compared to FY 2018/2019) and Lower Local Governments are Ugx 4,961,000= (57% increase compared to FY 2018/2019). The 9% decrease in the Education workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to reductions in allocation in Sector Conditional Grant (Non-Wage) by 35% and Sector Development Grant by 67%.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Roads and Engineering**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	688,450	261,154	436,414
Locally Raised Revenues	131,673	1,735	0
Multi-Sectoral Transfers to LLGs_NonWage	23,512	900	7,045
Other Transfers from Central Government	412,238	176,735	302,034
Urban Unconditional Grant (Non-Wage)	0	0	4,000
Urban Unconditional Grant (Wage)	121,026	81,785	123,334
Development Revenues	119,799	99,698	4,272,396
Multi-Sectoral Transfers to LLGs_Gou	33,799	13,698	0
Urban Discretionary Development Equalization Grant	86,000	86,000	4,272,396
Total Revenues shares	808,248	360,852	4,708,810
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,026	81,785	123,334
Non Wage	567,424	179,370	313,080
Development Expenditure			
Domestic Development	119,799	99,698	4,272,396
External Financing	0	0	0
Total Expenditure	808,248	360,852	4,708,810

Narrative of Workplan Revenues and Expenditure

Roads and Engineering Workplan revenues and expenditures for FY 2019-2020 are Ugx 4,708,810,000= (483% increase compared to FY 2018/2019) o/w Higher Local Government are Ugx 4,701,764,000= (526% increase compared to FY 2018/2019) and Lower Local Governments are Ugx 7,045,000= (88% decrease compared to FY 2018/2019). The 483% increase in the Roads and Engineering workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to an increase in allocation of DDEG by 4,868%.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Natural Resources**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	35,900	24,064	33,644
Locally Raised Revenues	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	1,500	0	1,244
Urban Unconditional Grant (Non-Wage)	8,000	5,925	4,000
Urban Unconditional Grant (Wage)	26,400	18,139	26,400
Development Revenues	0	0	260,500
Multi-Sectoral Transfers to LLGs_Gou	0	0	500
Urban Discretionary Development Equalization Grant	0	0	260,000
Total Revenues shares	35,900	24,064	294,144
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,400	18,139	26,400
Non Wage	9,500	5,925	7,244
Development Expenditure			
Domestic Development	0	0	260,500
External Financing	0	0	0
Total Expenditure	35,900	24,064	294,144

Narrative of Workplan Revenues and Expenditure

Natural Resources Workplan revenues and expenditures for FY 2019-2020 are Ugx 294,144,000= (719% increase compared to FY 2018/2019) o/w Higher Local Government are Ugx 292,400,000= (750% increase compared to FY 2018/2019) and Lower Local Governments are Ugx 1,744,000= (16% increase compared to FY 2018/2019). The 719% increase in the Natural Resources workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to an allocation of DDEG of Ugx 260,000,000= as a result of USMID-AF which was totally not allocated in FY 2018/2019.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Community Based Services**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	98,238	56,358	224,548
Multi-Sectoral Transfers to LLGs_NonWage	7,100	11,920	4,315
Other Transfers from Central Government	23,838	6,048	152,332
Sector Conditional Grant (Non-Wage)	15,165	11,374	15,629
Urban Unconditional Grant (Wage)	52,135	27,016	52,272
Development Revenues	20,000	0	83,713
Multi-Sectoral Transfers to LLGs_Gou	20,000	0	58,713
Urban Discretionary Development Equalization Grant	0	0	25,000
Total Revenues shares	118,238	56,358	308,261
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,135	27,016	52,272
Non Wage	46,104	25,269	172,276
Development Expenditure			
Domestic Development	20,000	0	83,713
External Financing	0	0	0
Total Expenditure	118,238	52,285	308,261

Narrative of Workplan Revenues and Expenditure

Community Based Services Workplan revenues and expenditures for FY 2019-2020 are Ugx 308,261,000= (161% increase compared to FY 2018/2019) o/w Higher Local Government are Ugx 245,233,000= (169% increase compared to FY 2018/2019) and Lower Local Governments are Ugx 63,028,000= (133% increase compared to FY 2018/2019). The 161% increase in the Community Based Services workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to an increase in allocation of OGTs by 539% as a result of YLP funds and DDEG funds both of which were totally not allocated in FY 2018/2019.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Planning**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	74,157	52,853	62,495
Locally Raised Revenues	0	0	12,000
Urban Unconditional Grant (Non-Wage)	52,686	39,215	28,686
Urban Unconditional Grant (Wage)	21,471	13,638	21,809
Development Revenues	20,975	0	1,150,467
Urban Discretionary Development Equalization Grant	20,975	0	1,150,467
Total Revenues shares	95,132	52,853	1,212,962
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,471	13,638	21,809
Non Wage	52,686	39,215	40,686
Development Expenditure			
Domestic Development	20,975	0	1,150,467
External Financing	0	0	0
Total Expenditure	95,132	52,853	1,212,962

Narrative of Workplan Revenues and Expenditure

Community Based Services Workplan revenues and expenditures for FY 2019-2020 are Ugx 308,261,000= (161% increase compared to FY 2018/2019) o/w Higher Local Government are Ugx 245,233,000= (169% increase compared to FY 2018/2019) and Lower Local Governments are Ugx 63,028,000= (133% increase compared to FY 2018/2019). The 161% increase in the Community Based Services workplan revenues and expenditures for FY 2019/2020 compared to FY 2018/2019 is due to an increases in allocation of OGTs by 539% as a result of YLP funds and DDEG funds both of which were totally not allocated in FY 2018/2019.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Internal Audit**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	30,149	21,351	34,544
Locally Raised Revenues	0	0	4,000
Urban Unconditional Grant (Non-Wage)	8,000	6,000	8,000
Urban Unconditional Grant (Wage)	22,149	15,351	22,544
Development Revenues	0	0	0
N/A			
Total Revenues shares	30,149	21,351	34,544
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,149	15,351	22,544
Non Wage	8,000	6,000	12,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	30,149	21,351	34,544

Narrative of Workplan Revenues and Expenditure

Internal Audit Workplan revenues and expenditures for FY 2019-2020 are Ugx 34,554,000= (15% increase compared to FY 2018/2019) o/w all are for Higher Local Government. The 15% increase is due to an allocation of LRR which was totally not allocated in FY 2018/2019.

Vote :789 Kamuli Municipal Council**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	18,679
Sector Conditional Grant (Non-Wage)	0	0	7,848
Urban Unconditional Grant (Wage)	0	0	10,831
Development Revenues	0	0	4,266,396
Urban Discretionary Development Equalization Grant	0	0	4,266,396
Total Revenues shares	0	0	4,285,075
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	10,831
Non Wage	0	0	7,848
Development Expenditure			
Domestic Development	0	0	4,266,396
External Financing	0	0	0
Total Expenditure	0	0	4,285,075

Narrative of Workplan Revenues and Expenditure

Trade, Industry and Local Development Workplan revenues and expenditures for FY 2019-2020 are Ugx 4,285,075,000= o/w all are for Higher Local Government. This is a newly created department, thus there is no base year for comparison.

Vote :789 Kamuli Municipal Council

FY 2019/20
