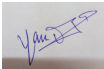


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Foreword

This Budget Frame Work Paper (BFP) outlines the Municipal Council priorities for the financial year 2019/2020. The priorities have been generated by respective departments and lower local governments (LLGs) through their respective BFP's. In this document, first quarter performance for the current financial year (2018/19) is also reviewed. The review is both for financial receipts and expenditures. The BFP has been developed through a consultative process starting from Consultations at Lower Local Government level (divisions) through their respective Budget conferences. It is these identified priorities which were forwarded to the Municipal council for consolidation. The Municipal Council also held the Annual Budget Conference from which priorities were identified and form the basis of this document. The document was then discussed by the Municipal Executive Committee. I take this opportunity to thank all stakeholders who have contributed to the preparation of this document. Lastly but not least, I would like to compel all those that will get involved in preparing budget estimates for next Financial Year to consult this documents as much as possible. For God and My Country



Nyamugo Francis, TOWN CLERK

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	1,333,521	145,670	1,333,521
Discretionary Government Transfers	1,339,419	358,041	1,339,237
Conditional Government Transfers	4,902,156	1,340,995	4,577,360
Other Government Transfers	872,479	162,917	872,479
Donor Funding	0	0	0
Grand Total	8,447,575	2,007,624	8,122,597

Revenue Performance in the First Quarter of 2018/19

In Quarter One, the Municipal Council received shillings 2,007,624,000 which is about 24 percent of the planned revenues in the Annual Approved budget of Financial Year 2018/19. This is slightly lower than the expected 25 percent by end of quarter one. The low performance in overall revenues was attributed to specifically low performance in Locally Raised Revenues (which performed at about 11 percent of planned revenues) mainly due to the fact that sensitization and mobilization activities were still ongoing and hence less than planned revenues were realized. Improvement in performance is expected in subsequent quarters. However, it is worth noting that Revenue sources like Discretionary Government Transfers and Conditional Government Transfers performed at more than 25 percent level by end of quarter one. This was mainly due to the fact that it is now Government policy to release all Development Grants by end of Quarter three of a Financial Year and hence more than 25 percent of the planned receipts were released and received by the Local Government in Quarter One.

Planned Revenues for FY 2019/20

The Municipal Council expects to receive a total of 8,122,597,000 shillings from the various revenue sources in Financial Year 2019/20. This is about a 3.8 percent decrease from the level of total revenues expected in Financial Year 2018/19. This expected decrease is mainly in Conditional Government Transfers which is as indicated in the recently issued Indicative Planning Figures (IPFs) by Ministry of Finance, Planning and Economic Development.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	1,463,930	345,028	1,119,434
Finance	312,604	70,048	312,604
Statutory Bodies	271,343	57,978	271,343
Production and Marketing	247,901	60,497	247,279
Health	483,052	111,171	483,179
Education	4,029,490	1,109,715	4,023,232
Roads and Engineering	782,660	172,925	782,660

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Natural Resources	267,292	18,377	293,944
Community Based Services	446,833	21,785	446,452
Planning	102,834	29,603	102,834
Internal Audit	39,635	10,497	39,635
Grand Total	8,447,575	2,007,624	8,122,597
<i>o/w: Wage:</i>	<i>3,565,951</i>	<i>891,488</i>	<i>3,565,951</i>
<i>Non-Wage Reccurent:</i>	<i>3,468,940</i>	<i>758,273</i>	<i>3,176,291</i>
<i>Domestic Devt:</i>	<i>1,412,684</i>	<i>357,863</i>	<i>1,380,355</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2018/19

The aggregate expenditure of the Municipal Council as at end of Quarter one (30th/9/2018) stood at 22 percent of the Annual Planned expenditure in the Approved budget of Financial Year 2018/19 (including expenditure under multi-sectoral transfers to Lower Local Governments). This expenditure performance is slightly lower than the Revenue performance mainly because most development projects were still ongoing while others were still at various stages of the procurement process, yet payment (actual expenditure) is expected after completion. More so, Vacant posts in all departments were not yet filled leading to unspent balances on wage releases (the recruitment process was still ongoing). In Quarter One of FY 2018/19, Expenditure on wages took the biggest proportion of the Municipal Council's expenditure (48 percent) followed by Non-Wage Recurrent expenditure (at 39 percent). Domestic Development expenditures performance was at 13 percent of the overall district Expenditure in Quarter one.

Planned Expenditures for The FY 2019/20

The Local Government expects to spend a total shillings 8,122,597,000. This implies that overall planned expenditure in financial Year 2019/20 is slightly below the level of Financial Year 2018/19 mainly because of less expected revenues as explained above. In terms of planned expenditure in various work plans as compared to Financial Year 2018/19, resource allocations are expected to decrease in Administration department and Education. This is due to the effect of the Indicative Planning Figures. Planned expenditure in most of the other work plans is expected to remain at the level of Financial Year 2018/19 except for Natural resources whose expenditure will slightly increase due to some prioritized projects there.

Medium Term Expenditure Plans

All the projects in this Budget Framework Paper are extracted from the Five Year Municipal Council Development Plan as operationalized by the Annual work plan and budget. It is expected that in Financial Year 2019/20, implementation of the planned projects will contribute greatly to the attainment of the Development Plan's aspiration of transforming the people of Lugazi Municipal Council from being poor and dependent to economically empowered and self-sustaining population.

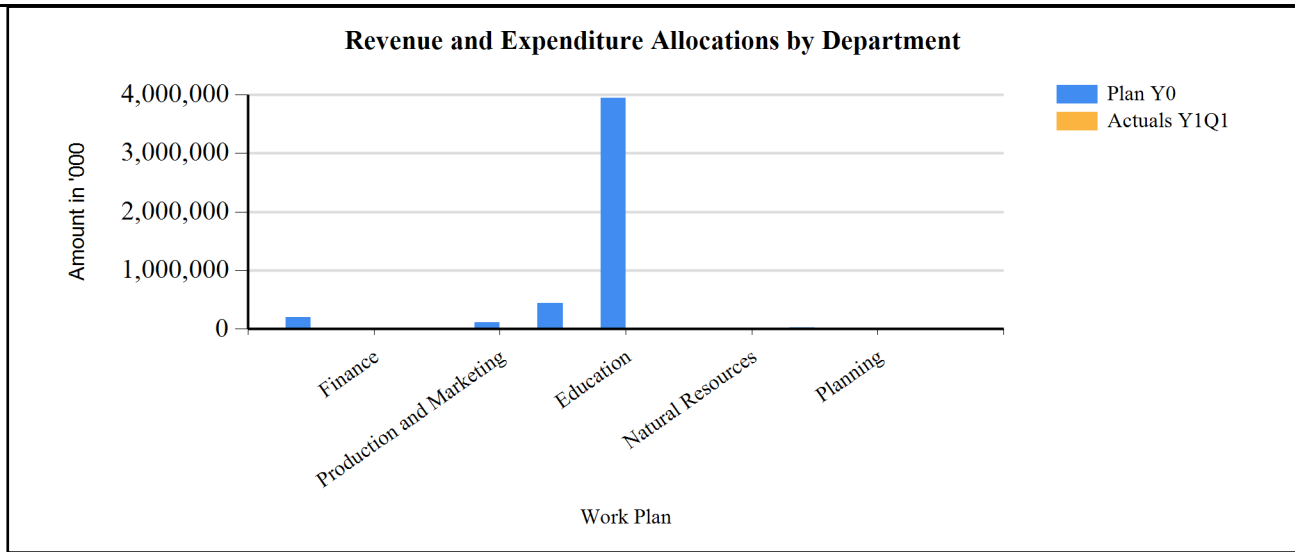
Challenges in Implementation

1) Underfunding: The Municipal Council is still underfunded since it is hugely dependent on Central Government transfers and little locally raised revenues which are not sufficient to cater for all the challenges of council. Currently, there are no donors supporting the Municipal Council. 2) Inadequate staffing levels: Being one of the new Municipal Councils, Lugazi is still faced with understaffing challenges. Most staff are still caretaking the offices. This sometimes hinders productivity as there are issues of job security and capacity needs. 3) Inadequate transport facilities: The Local Government still has inadequate transport means which makes it difficult to do proper monitoring of Government projects.

G1: Graph on the Revenue and Expenditure Allocations by Department

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Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	1,333,521	145,670	1,333,521
Local Services Tax	140,015	34,916	140,015
Local Hotel Tax	11,513	1,361	11,513
Business licenses	162,556	42,729	162,556
Liquor licenses	8,961	0	8,961
Other licenses	48,828	0	48,828
Rent & Rates - Non-Produced Assets – from private entities	577,561	5,491	577,561
Sale of publications	113	0	113
Sale of petroleum products	8,000	0	8,000
Rates – Produced assets – from other govt. units	3,000	0	3,000
Park Fees	80,400	11,961	80,400
Property related Duties/Fees	54,559	23,150	54,559
Advertisements/Bill Boards	28,026	12,978	28,026
Registration (e.g. Births, Deaths, Marriages, etc.) fees	16,500	2,976	16,500
Agency Fees	10,000	0	10,000
Inspection Fees	50,631	0	50,631
Market /Gate Charges	90,400	7,493	90,400
Other Fees and Charges	26,460	2,616	26,460
Lock-up Fees	16,000	0	16,000
2a. Discretionary Government Transfers	1,339,419	358,041	1,339,237

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Urban Unconditional Grant (Non-Wage)	484,409	121,102	484,227
Urban Unconditional Grant (Wage)	576,777	144,194	576,777
Urban Discretionary Development Equalization Grant	278,233	92,744	278,233
2b. Conditional Government Transfer	4,902,156	1,340,995	4,577,360
Sector Conditional Grant (Wage)	2,989,174	747,293	2,989,174
Sector Conditional Grant (Non-Wage)	1,160,794	375,038	1,159,546
Sector Development Grant	367,408	122,469	361,522
Pension for Local Governments	67,118	16,779	67,118
Gratuity for Local Governments	317,662	79,416	0
2c. Other Government Transfer	872,479	162,917	872,479
Uganda Road Fund (URF)	561,936	157,204	561,936
Uganda Women Entrepreneurship Program(UWEP)	107,454	1,786	107,454
Youth Livelihood Programme (YLP)	203,090	3,927	203,090
3. Donor	0	0	0
No Data Found			
Total Revenues shares	8,447,575	2,007,624	8,122,597

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The Municipal Council in the first quarter realized UGX 145,670,000 as Locally Raised Revenue against a total Budget of 1,333,521,000 representing 11% out-turn. The deviation (low performance) was due to inadequate number of town agents and law enforcement officers, in addition to ignorance among tax payers. Sensitization of the population on tax was planned and was being rolled out though scope was still low by end of Quarter One. Further, low performance is also attributed to the season in terms of some sources whose performance is mainly affected by the calendar year system. For instance, some sources perform better at the start of the calendar year which will be third quarter of the Financial Year 2018/19.

Central Government Transfers

By end of Quarter One, the Local Government had received 27 percent of the expected Central Government Transfers. This is slightly higher than the expected 25 percent by end of Quarter one and is attributed to Development Grants which individually performed at 33 percent of the annual plan due to the government policy of releasing them in bigger proportions so that they are all disbursed to Local Governments by third quarter.

Donor Funding

The Local Government has no Donor funding.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

In FY 2018/19, Lugazi Municipality plans to collect 1,333,521,000/= from various sources of Locally Raised Revenues; market gate charges, business license, royalties, LST, fines, fees, slaughter fees and other potential local revenue sources. This is the same as the expected revenues for Financial Year 2018/19. However, fifty (50%) percent of this will be retained at the Division for their operations while the Municipality will also have a local revenue share of 50 percent. The Municipality will improve on local revenue mobilization through mass sensitization of tax payers, implementation of the Revenue Enhancement Plan, Intensifying supervision of revenue collection, improving on monitoring of tenders and mentoring lower local governments on revenue collection, financial management and book keeping among others. The Municipal Council will also collect money from property rates.

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Central Government Transfers

In FY 2018/19, Municipality expects to receive a total of central Government transfers worth Shs. 6,789,076,000/= which is generally less than the level of FY 2018/19. Discretionary Government Transfers are expected to slightly decrease in the Financial Year 2019/20 as compared to the Financial Year 2018/19. The changes are mainly as advised through the Indicative Planning Figures (IPFs) where, for example, Urban Unconditional Grant (Non-wage) is expected to slightly decrease. Conditional Government Transfers are expected to decrease as well in FY 2019/20

Other Government Transfers are expected to remain the same as the level of Financial Year 2018/19. This is mainly attributed to IPFS supplied by respective Line Ministries.

Donor Funding

The Municipality has not planned for any Donor Funds.

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 Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	75,090	18,773	75,090
District Production Services	124,510	31,127	138,318
District Commercial Services	48,301	12,075	33,870
<i>Sub- Total of allocation Sector</i>	247,901	61,975	247,279
Sector :Works and Transport			
District, Urban and Community Access Roads	435,774	108,943	655,260
District Engineering Services	180,000	45,000	15,000
Municipal Services	166,886	41,722	112,400
<i>Sub- Total of allocation Sector</i>	782,660	195,665	782,660
Sector :Education			
Pre-Primary and Primary Education	2,467,319	616,817	2,785,317
Secondary Education	1,106,443	276,551	815,479
Education & Sports Management and Inspection	455,727	113,930	422,437
<i>Sub- Total of allocation Sector</i>	4,029,490	1,007,298	4,023,232
Sector :Health			
Primary Healthcare	84,438	18,103	104,084
Health Management and Supervision	398,614	99,653	379,095
<i>Sub- Total of allocation Sector</i>	483,052	117,757	483,179
Sector :Water and Environment			
Natural Resources Management	267,292	66,823	293,944
<i>Sub- Total of allocation Sector</i>	267,292	66,823	293,944
Sector :Social Development			
Community Mobilisation and Empowerment	446,833	111,708	446,452

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<i>Sub- Total of allocation Sector</i>	446,833	111,708	446,452
Sector :Public Sector Management			
District and Urban Administration	1,443,930	347,664	1,007,434
Local Statutory Bodies	271,343	67,836	271,343
Local Government Planning Services	102,834	25,709	102,834
<i>Sub- Total of allocation Sector</i>	1,818,108	441,209	1,381,612
Sector :Accountability			
Financial Management and Accountability(LG)	312,604	78,151	312,604
Internal Audit Services	39,635	9,909	39,635
<i>Sub- Total of allocation Sector</i>	352,239	88,060	352,239

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SECTION B : Workplan Summary

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Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,297,407	297,893	952,911
Locally Raised Revenues	130,600	34,943	130,600
Multi-Sectoral Transfers to LLGs_NonWage	462,776	86,942	462,594
Urban Unconditional Grant (Non-Wage)	72,857	18,214	72,857
Urban Unconditional Grant (Wage)	246,395	61,599	219,743
Pension for Local Governments	67,118	16,779	67,118
Gratuity for Local Governments	317,662	79,416	0
Development Revenues	166,523	47,135	166,523
Multi-Sectoral Transfers to LLGs_Gou	125,205	0	125,205
Urban Discretionary Development Equalization Grant	41,318	0	41,318
Total Revenues shares	1,463,930	345,028	1,119,434
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	246,395	61,599	219,743
Non Wage	1,051,012	236,294	733,168
Development Expenditure			
Domestic Development	166,523	47,135	166,523
Donor Development	0	0	0
Total Expenditure	1,463,930	345,028	1,119,434

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the department expects to receive and spend a total of shillings 1,119,434,000 from various sources (including Multisectoral transfers to Lower Local Governments), which is less than the expected revenues for Financial Year 2018/19. The decrease in expected revenues is mainly attributed to the fact that the availed Indicative Planning figures from Ministry of Finance Planning and Economic development did not show Gratuity for Local Governments (yet it was part of Financial Year 2018/19 Budget. Further, there is some decrease in Wages mainly because of re-allocation to various departments since more had erroneously been allocated to administration at the expense of other departments for previous Financial Years. Otherwise several revenue sources are expected to remain the same.

Out of all the funds expected, about 85 percent are Recurrent Revenues while Development revenues account for only 15 percent, which is majorly multisectoral transfers to Lower Local Governments. Of the recurrent revenues, wages account for a bigger proportion than Non-Wage recurrent.

Overall, the biggest proportion of the Department's planned expenditure for Financial Year 2019/20 is on Non-Wage recurrent followed by expenditure on wages and Domestic Development. The department has no donor development.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	300,883	58,327	300,883
Locally Raised Revenues	123,731	14,039	123,731
Urban Unconditional Grant (Non-Wage)	51,000	12,750	51,000
Urban Unconditional Grant (Wage)	126,151	31,538	126,151
Development Revenues	11,721	11,721	11,721
Urban Discretionary Development Equalization Grant	11,721	0	11,721
Total Revenues shares	312,604	70,048	312,604
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	126,151	31,538	126,151
Non Wage	174,731	26,789	174,731
Development Expenditure			
Domestic Development	11,721	11,721	11,721
Donor Development	0	0	0
Total Expenditure	312,604	70,048	312,604

Narrative of Workplan Revenues and Expenditure

The department expects to receive a budget estimate of UGX. 312,603,953/= in FY 2019/2020 which is approximately 4% of the total Municipal Budget. The revenue sources are; Locally Raise revenue UGX.123,731,472/=,Urban Unconditional Grant(non – wage) UGX.51,000,000/=,Urban Unconditional Grant (wage) UGX 126,151,412/= and Urban Discretionary Development Equalization Grant UGX.11,721,069.The department has no donor funding.

In this budget, 96% of the expected revenue has been allocated on recurrent department expenditures and 4% on development department expenditures.

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FY 2019/20

Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	271,343	57,978	271,343
Locally Raised Revenues	94,233	13,700	94,233
Urban Unconditional Grant (Non-Wage)	138,172	34,543	138,172
Urban Unconditional Grant (Wage)	38,938	9,735	38,938
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	271,343	57,978	271,343
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,938	9,735	38,938
Non Wage	232,406	48,243	232,406
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	271,343	57,978	271,343

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the department expects to receive and spend a total of UGX.271, 343,450 /= representing 3% of the total Municipal budget. In this budget, Locally raised revenue accounts for UGX.94,233,418/=, Urban Unconditional Grant (non – wage) UGX.138,172,432/= and UGX.38,937,600/= is Urban Unconditional Grant (wage). All revenues have been allocated on recurrent department expenditures.

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FY 2019/20

Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	148,565	28,743	147,993
Locally Raised Revenues	33,593	0	33,593
Urban Unconditional Grant (Non-Wage)	5,520	1,380	5,520
Urban Unconditional Grant (Wage)	13,859	3,465	13,859
Sector Conditional Grant (Wage)	33,954	8,489	33,954
Sector Conditional Grant (Non-Wage)	61,639	15,410	61,067
Development Revenues	99,336	31,754	99,285
Urban Discretionary Development Equalization Grant	80,000	0	80,000
Sector Development Grant	19,336	0	19,285
Total Revenues shares	247,901	60,497	247,279
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,813	11,953	47,813
Non Wage	100,752	9,925	100,180
Development Expenditure			
Domestic Development	99,336	31,754	99,285
Donor Development	0	0	0
Total Expenditure	247,901	53,632	247,279

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spent a total of 247,279,000 shillings in Financial Year 2019/20. This is slightly lower than expected revenues for Financial Year 2018/19. The slight decrease is attributed to a reduction in Sector development grant as advised through the recently issued Indicative Planning Figures (IPFs) for FY 2019/20.

The biggest proportion of the overall departmental expenditure is Non-wage recurrent followed by Domestic development and lastly Wages.

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FY 2019/20

Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	471,026	107,162	471,026
Locally Raised Revenues	42,377	0	42,377
Urban Unconditional Grant (Non-Wage)	2,760	690	2,760
Sector Conditional Grant (Wage)	367,919	91,980	367,919
Sector Conditional Grant (Non-Wage)	57,971	14,493	57,971
Development Revenues	12,026	4,009	12,153
Sector Development Grant	12,026	0	12,153
Total Revenues shares	483,052	111,171	483,179
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	367,919	91,980	367,919
Non Wage	103,107	14,362	103,107
Development Expenditure			
Domestic Development	12,026	0	12,153
Donor Development	0	0	0
Total Expenditure	483,052	106,342	483,179

Narrative of Workplan Revenues and Expenditure

In the financial 2019/2020, the department expects to receive a total revenue of 483,179,000/= with 367,918,600 as PHC wage, 57,970,600 as PHC NWR, 42,376,859 as locally raised revenue, 2,760,000 as Urban Non conditional grant and 12,025,794 as PHC Development.

The biggest proportion of expenditure for Health department is wages followed by non wage and lastly domestic development.

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FY 2019/20

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,693,444	997,700	3,693,148
Locally Raised Revenues	50,000	2,000	50,000
Urban Unconditional Grant (Non-Wage)	11,040	2,760	11,040
Urban Unconditional Grant (Wage)	27,033	6,758	27,033
Sector Conditional Grant (Wage)	2,587,301	646,825	2,587,301
Sector Conditional Grant (Non-Wage)	1,018,069	339,356	1,017,774
Development Revenues	336,046	112,015	330,084
Sector Development Grant	336,046	0	330,084
Total Revenues shares	4,029,490	1,109,715	4,023,232
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,614,334	653,584	2,614,334
Non Wage	1,079,109	328,920	1,078,814
Development Expenditure			
Domestic Development	336,046	0	330,084
Donor Development	0	0	0
Total Expenditure	4,029,490	982,503	4,023,232

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the department of Education expects to receive a total of 4,023,232,000 shillings from various revenue sources which is slightly less than expected revenues for Financial Year 2018/19. This is attributed to a reduction in sector conditional Grant (non-wage) and sector development grant as guided through the Indicative Planning Figures (IPFs) as issued by ministry of Finance, Planning and Economic Development. However, there is a slight increase in funds from other Government transfers.

Overall, the department plans to spend all the funds received totaling to 4,023,232,000 shillings. The biggest proportion the department's expenditure is on wages (65 percent) followed by Non-wage recurrent (27 percent) and Development expenditure (at 8 percent).

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FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	326,160	30,276	326,160
Other Transfers from Central Government	105,436	14,555	105,436
Locally Raised Revenues	167,000	2,290	167,000
Urban Unconditional Grant (Non-Wage)	17,400	4,350	17,400
Urban Unconditional Grant (Wage)	36,324	9,081	36,324
Development Revenues	456,500	142,649	456,500
Other Transfers from Central Government	456,500	0	456,500
Total Revenues shares	782,660	172,925	782,660
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,324	9,081	36,324
Non Wage	289,836	21,195	289,836
Development Expenditure			
Domestic Development	456,500	142,649	456,500
Donor Development	0	0	0
Total Expenditure	782,660	172,925	782,660

Narrative of Workplan Revenues and Expenditure

Engineering department has a Budget Estimate of UGX 782,660,089/= for Financial Year 2019/2020 representing 9% of the total Municipal budget. In this budget, Development expenditures account for 58% and recurrent expenditures account for 42%. The overall revenue allocation in the budget is Locally Raised Revenue UGX 167,000,000/=, Urban Unconditional Grant (nonwage) UGX 17,400,000/=, Urban Unconditional Grant (wage) UGX 36,324,244/= and UGX 561,935,845/= other transfers from Central Government through Uganda Road Fund.

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Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	264,292	17,377	290,944
Locally Raised Revenues	232,384	9,400	232,384
Urban Unconditional Grant (Non-Wage)	5,760	1,440	5,760
Urban Unconditional Grant (Wage)	26,149	6,537	52,800
Development Revenues	3,000	1,000	3,000
Urban Discretionary Development Equalization Grant	3,000	0	3,000
Total Revenues shares	267,292	18,377	293,944
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,149	6,537	52,800
Non Wage	238,144	9,440	238,144
Development Expenditure			
Domestic Development	3,000	0	3,000
Donor Development	0	0	0
Total Expenditure	267,292	15,977	293,944

Narrative of Workplan Revenues and Expenditure

The departmental planned revenues for Financial Year 2019/2020 is UGX 293,944,000 compared to UGX 267,292,000 for the planned budget for FY 2018/2019. The planned budget for 2019-2020 is slightly higher than the current budget due to Salary increment for science staff. However, other revenues are expected to be maintained at the level of Financial Year 2018/19. The biggest proportion of planned expenditure is on Non-wage followed by wage and lastly domestic development.

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Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	136,290	21,785	162,353
Other Transfers from Central Government	0	0	26,444
Locally Raised Revenues	73,600	400	73,600
Urban Unconditional Grant (Non-Wage)	2,760	690	2,760
Urban Unconditional Grant (Wage)	36,814	9,204	36,814
Sector Conditional Grant (Non-Wage)	23,116	5,779	22,734
Development Revenues	310,543	0	284,099
Other Transfers from Central Government	310,543	0	284,099
Total Revenues shares	446,833	21,785	446,452
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,814	9,204	36,814
Non Wage	99,476	12,582	125,538
Development Expenditure			
Domestic Development	310,543	0	284,099
Donor Development	0	0	0
Total Expenditure	446,833	21,785	446,452

Narrative of Workplan Revenues and Expenditure

Budget for Community Based Services Department for FY 2019/2020 is UGX 446,452,072= as compared to UGX 446,833,420= for FY 2018/2019. Recurrent expenditure in this budget is UGX 162, 352,716= and development expenditure is UGX 284,099,356=.

The overall allocation in the budget is Locally Raised Revenue UGX 73,600,000=, wage UGX 36,814,488=, Sector Conditional Grant UGX 22,734,174= Urban Unconditional Grant UGX 2,760,000= and UGX 310,543,410= other transfers from Central Government.

The budgetary allocation to Community Based Services Department is approximately 5% of the Municipal budget of the FY 2019/2020.

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Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	91,334	23,853	91,334
Locally Raised Revenues	50,238	13,579	50,238
Urban Unconditional Grant (Non-Wage)	28,540	7,135	28,540
Urban Unconditional Grant (Wage)	12,557	3,139	12,557
Development Revenues	11,500	5,750	11,500
Urban Discretionary Development Equalization Grant	11,500	0	11,500
Total Revenues shares	102,834	29,603	102,834
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,557	314	12,557
Non Wage	78,778	20,714	78,778
Development Expenditure			
Domestic Development	11,500	5,750	11,500
Donor Development	0	0	0
Total Expenditure	102,834	26,778	102,834

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the department of Planning expects to receive a total of 102,834,000 shillings from various revenue sources as shown above. This is exactly the same as expected revenues for Financial Year 2018/19. The biggest expenditure proportion will be on Non-wage followed by wage and lastly domestic development.

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FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	34,145	8,667	34,145
Locally Raised Revenues	18,120	4,660	18,120
Urban Unconditional Grant (Non-Wage)	3,469	867	3,469
Urban Unconditional Grant (Wage)	12,557	3,139	12,557
Development Revenues	5,490	1,830	5,490
Urban Discretionary Development Equalization Grant	5,490	0	5,490
Total Revenues shares	39,635	10,497	39,635
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,557	3,139	12,557
Non Wage	21,589	5,527	21,589
Development Expenditure			
Domestic Development	5,490	1,830	5,490
Donor Development	0	0	0
Total Expenditure	39,635	10,497	39,635

Narrative of Workplan Revenues and Expenditure

The Municipal Audit department expects to receive and spend a total of 39,634,985 shillings in Financial Year 2019/20. The revenues sources are Urban Unconditional Grant (wage) 32%, Locally Raised revenue 46%, Urban Unconditional Grant (wage) 9% and Urban Discretionary Equalization Grant 13%. The department has no donor funding.

86% of the budget has been expended on recurrent department expenditures and 14% on development expenditures. The budget allocation to Internal Audit department is approximately 0.4% of the total Municipal budget.