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

Foreword

This budget framework paper presents an analysis of Jinja Municipal Council's performance for the first quarter of the fiscal year 2018/2019 and pre-budgetary proposals for FY 2019/2020. It is based on the guidelines provided by the ministry of Finance, planning and Economic development (MoFPED) and that of Ministry of local government (MoLG). It shows council's Potential, Opportunities, Constraints and Challenges (POCC) in its mandatory role of service delivery. It presents an evaluation of previous achievements, challenges and medium term strategies for financial and physical targets set against resources anticipated in the medium term. Our mission is to promote quality life of all residents through promotion of tourism, commercial rejuvenation and revitalization of the industrial sector with equitable access and enhanced service delivery in an attractive and sustainable environment. Our mission is being achieved through the departmental strategies identified. The Budget Framework Paper (BFP) , the Annual budget and the 5 year development plan together elaborate on the development dimensions of the Municipality and high light the poverty aspects in the Population, which is pertinent for the overall development of our Town. The budgetary analysis for FY 2019/2020 shows that Council anticipates having considerable achievements in the development budget which is evident in the several physical infrastructures to be constructed or improved upon. Central government grants both conditional and Unconditional will greatly contribute this achievement. Whereas local revenue has been maintained it is anticipated that there will be improvement and this is attributed to reforms in revenue mobilization strategies identified by the Local Revenue enhancement committee like having an updated database for revenue centres, introduction of TREP and E-logRev programs. The BFP also shows that Jinja Municipal Council has encountered a number of challenges during the implementation of the running budget like; general poverty among residents, high costs of service delivery and continued interference in the revenue centers. Despite the average performance in the budget there is still a deficit which leaves a number of targets unattained and accrued expenses like Utility bills, allowances, Vehicle, suppliers and building infrastructure maintenance/ service costs. This therefore calls for more government fiscal innovations to aid council in order to meet her obligations due to its uniqueness as an urban Council. I thank the budget desk that has compiled this document, sectoral committees, Council and all those that made contributions towards the budget conferences. I call upon all stakeholders to full support the implementation of the proposals in this budget Framework paper. "Kiira Bwe Bugaga"



Majid Batambuze Mayor Jinja Municipal Council

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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	7,087,109	1,713,471	8,446,047
Discretionary Government Transfers	1,998,950	529,668	1,998,696
Conditional Government Transfers	12,102,966	3,219,559	11,596,929
Other Government Transfers	1,579,805	399,072	1,679,805
Donor Funding	0	0	0
Grand Total	22,768,830	5,861,771	23,721,477

Revenue Performance in the First Quarter of 2018/19

The overall performance of local revenue for the 1st quarter 2018-2019 stood at 5,861,771 translating into 24% of the total budget of Ugx. 22,768,830 out of which Ugx. 4,005,261 was spent by sectors representing 17.6% of the annual budget. The ideal performance was supposed to be 25% ,however the following were some of the factors that resulted in under performance.; Park related fees were not realized because of the presidential pronouncements during campaigns and also the use of 2006/2007 rates in collecting property tax and yet they are the biggest revenue centres. In terms of Release Expenditure performance by the end of the quarter it translated into 68.3%% expenditure while 31% of the funds remained unspent mainly intended for capital projects. The total cumulative expenditure was less than the cumulative transfers or releases to sectors because most capital works had not started as most of them were pushed to subsequent quarter when more development resources are released.

Planned Revenues for FY 2019/20

The expenditure plans for FY 2019/20 will be as follows; out of the budget of UGX 20,546,161,000 shillings, 6.14% is allocated to administration this slightly lower than that FY 2018/19 due to decrease in Gratuity and Domestic Arrears Budgeting. 2.32% is allocated to Finance department. 3.52% is allocated to statutory bodies, 5.77% is allocated to production following the introduction of support to production extension services. Health is allocated 16.71% because of the need to upgrade Health facilities and salary enhancements. Education is allocated 50.35% since the department has the biggest number of staff and some funds were earmarked for construction of class rooms and toilets. Roads and Engineering is allocated 6.74% whereas water is allocated 2.97%. Natural resources has been allocated 0.95% following the recent climatic change concern and also the need to preserve the natural resources, community based services, planning, and internal audit were allocated 3.20%, 0.0.81%, and 0.54% respectively given the routine nature of their works.

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	4,397,931	599,934	5,094,335
Finance	1,050,452	82,886	1,230,868
Statutory Bodies	1,051,164	144,298	1,461,369
Production and Marketing	340,021	40,233	331,396

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Health	2,770,924	683,257	2,755,478
Education	8,431,386	2,197,028	8,398,137
Roads and Engineering	3,311,569	124,054	3,010,029
Natural Resources	535,824	47,864	472,662
Community Based Services	624,244	56,246	708,889
Planning	132,018	14,430	136,018
Internal Audit	123,296	15,032	122,296
Grand Total	22,768,830	4,005,261	23,721,477
<i>o/w: Wage:</i>	<i>9,357,752</i>	<i>2,315,883</i>	<i>9,357,752</i>
<i>Non-Wage Recurrent:</i>	<i>9,788,822</i>	<i>1,421,596</i>	<i>10,435,207</i>
<i>Domestic Devt:</i>	<i>3,622,255</i>	<i>267,782</i>	<i>3,928,517</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2018/19

The departmental allocation is for Administration Ugx 5,094,335 for both recurrent and development as well as for the Lower Local governments, Finance Ugx. 1,230,868, Statutory Ugx. 1,461,369, Production and marketing Ugx. 331,396, Health Ugx. 2,755,478, Education Ugx. 8,398,137, Roads and Engineering Ugx. 3,010,029, Natural resources Ugx. 472,662, Community development Ugx. 708,889, Planning Ugx. 136,018 and Audit Ugx. 122,296.

Planned Expenditures for The FY 2019/20

The departmental expenditure will be as follows: For Wage we shall spend Ugx. 9,357,752 and it has remained the same as that for FY 2018/2019. We anticipate to spend Ugx. 10,435,207 as non-wage and this is slightly higher than that of the FY 2018/2019 and this is due to a slight increase in the anticipated local revenue to be collected. For Domestic development we anticipate to spend Ugx. 3,928,517 and this is due to an increase in YLP and UWEP grant where we anticipate to receive more than in the FY 2018/2019

Medium Term Expenditure Plans

In the medium term expenditure the Municipality will strive to improve on the road infrastructure like Kate road rehabilitation phase ii, Rehabilitation of Cliff road, Installation of Solar street lights. We shall also provide social services like elevation of Kikaramoja Hc ii to HC iii, Construct toilet facilities for Schools.

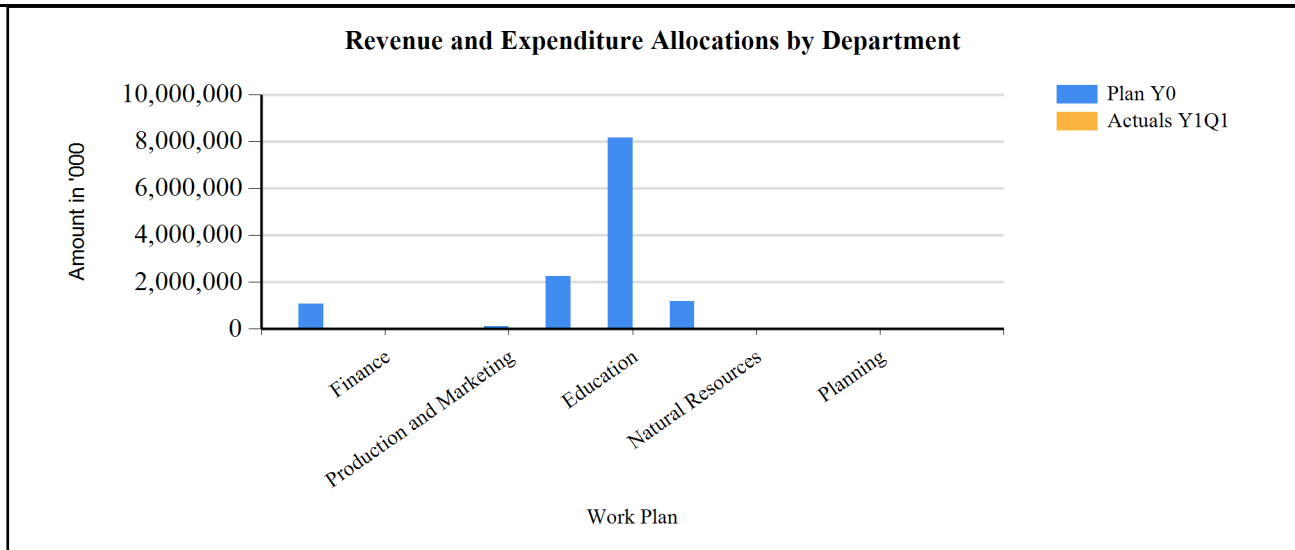
Challenges in Implementation

1.Reduction in anticipated revenue both local and government grants 2. The long and cumbersome procurement Process 3. Political interventions 4. The unwillingness of tax payers to pay 5. Inadequate capacity of the Contractors to complete the works on time.

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	7,087,109	1,713,471	8,446,047
Local Services Tax	210,000	18,539	230,000
Land Fees	1,000,000	902,603	2,227,616
Occupational Permits	205,100	0	300,000
Local Hotel Tax	163,000	39,131	179,300
Application Fees	15,000	0	16,500
Business licenses	907,000	41,399	983,625
Miscellaneous and unidentified taxes	651,754	297,097	0
Interest from private entities - Domestic	157,400	0	157,400
Royalties	164,000	0	170,000
Sale of (Produced) Government Properties/Assets	518,449	24,281	200,000
Rates – Produced assets- from private entities	25,000	0	25,000
Rates – Produced assets – from other govt. units	205,438	32,024	205,438
Park Fees	638,332	47,406	500,000
Refuse collection charges/Public convenience	114,035	2,063	124,435
Property related Duties/Fees	655,125	93,659	1,000,000
Advertisements/Bill Boards	153,650	47,267	170,000
Animal & Crop Husbandry related Levies	78,494	9,387	30,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	277	0	0
Educational/Instruction related levies	40,000	24,830	40,000
Inspection Fees	8,666	0	9,532
Market /Gate Charges	480,000	120,366	625,000

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Fees from appeals	2,000	0	2,200
Other Fees and Charges	50,000	13,420	200,000
Miscellaneous receipts/income	644,389	0	1,050,000
2a. Discretionary Government Transfers	1,998,950	529,668	1,998,696
Urban Unconditional Grant (Non-Wage)	346,846	86,711	346,592
Urban Unconditional Grant (Wage)	1,292,941	323,235	1,292,941
Urban Discretionary Development Equalization Grant	359,163	119,721	359,163
2b. Conditional Government Transfer	12,102,966	3,219,559	11,596,929
Sector Conditional Grant (Wage)	8,064,811	2,016,203	8,064,811
Sector Conditional Grant (Non-Wage)	1,671,805	544,823	1,670,733
Sector Development Grant	803,345	267,782	791,740
Pension for Local Governments	1,069,646	267,411	1,069,646
Gratuity for Local Governments	493,360	123,340	0
2c. Other Government Transfer	1,579,805	399,072	1,679,805
Support to PLE (UNEB)	3,000	0	3,000
Uganda Road Fund (URF)	1,476,805	360,584	1,476,805
Uganda Women Entrepreneurship Program(UWEP)	50,000	1,791	100,000
Youth Livelihood Programme (YLP)	50,000	36,697	100,000
3. Donor	0	0	0
No Data Found			
Total Revenues shares	22,768,830	5,861,771	23,721,477

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The overall performance of local revenue for the 1st quarter 2018-2019 stood at 5,861,771 translating into 24% of the total budget of Ugx. 22,768,830 out of which Ugx. 4,005,261 was spent by sectors representing 17.6% of the annual budget. The ideal performance was supposed to be 25% ,however the following were some of the factors that resulted in under performance.; Park related fees were not realized because of the presidential pronouncements during campaigns and also the use of 2006/2007 rates in collecting property tax and yet they are the biggest revenue centres. In terms of Release Expenditure performance by the end of the quarter it translated into 68.3%% expenditure while 31% of the funds remained unspent mainly intended for capital projects. The total cumulative expenditure was less than the cumulative transfers or releases to sectors because most capital works had not started as most of them were pushed to subsequent quarter when more development resources are released

Central Government Transfers

There was an overwhelming performance under Other government transfer of 25% was realized. Under Uganda road fund the roads and Engineering department received Ugx. 360,584 against the planned Ugx. 369,201,144 representing 24%. For community based services department it received Ugx. 36,697 as YLP against the planned of Ugx. 12,500 while UWEP the department received Ugx. 1,791 against the planned Ugx. 12,500 representing 4%. The performance is still low as a result of delays in the system for Uganda Road fund and for UWEP it was low because the Ministry of gender was yet to approve the groups to be given the grant

Donor Funding

Donor grant performance was 0% since the Municipality did not have any budget hence no out turn at the closure of the quarter under review

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ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

Jinja Municipal Council in FY 2019/2020 anticipates to collect Ugx. 8,446,047 as local revenue and this slightly higher than that of FY 2018/2019 by Ugx. 1,358,938. There is an increase in Park fees as a result of anticipated collection from taxis and buses after passing of the rates. we anticipate to collect more money for property rates by 152.6% due to new approved rates that we intend to collect, Land fees has been anticipated to a tune of 222% and this is due to the e-system that was introduced in the two divisions and for other centres there is a 10% anticipated increase.

Central Government Transfers

Central Government transfers will be the major source of revenue for the Municipality since it is contributing 64.4% o.f the overall budget out Of which discretionary government transfers stand at 8.4%, Conditional Government transfers 48.9%, other government transfers 7.08% of the total budget for the year. Generally there has been a decrease in the overall budget of 1.71%. This is due to a decrease in in Development grants under Engineering, Education, Health and production while wage IPFs ,Gratuity and salary arrears was were not realized. Many of the central government transfers have been maintained as seen above but most importantly we have not been allocated money for gratuity and also the reduced unconditional grant non-wage which is not enough to pay the rate for Councillors ex-gratia. we anticipate to receive Ugx. 200m for YLP and UWEP programs.

Donor Funding

Council does not anticipate to receive any donor funding

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	184,699	28,618	198,984
District Production Services	34,936	8,734	15,600
District Commercial Services	120,386	29,346	116,811
<i>Sub- Total of allocation Sector</i>	340,021	66,698	331,396
Sector :Works and Transport			
District, Urban and Community Access Roads	2,103,200	439,718	2,279,905
District Engineering Services	836,890	59,972	330,124
Municipal Services	351,479	52,448	400,000
<i>Sub- Total of allocation Sector</i>	3,291,569	552,138	3,010,029
Sector :Education			
Pre-Primary and Primary Education	3,588,727	886,132	3,612,950
Secondary Education	2,681,823	670,456	2,681,822
Skills Development	1,898,574	474,644	1,898,575
Education & Sports Management and Inspection	262,262	48,983	204,790
<i>Sub- Total of allocation Sector</i>	8,431,386	2,080,214	8,398,137
Sector :Health			
Primary Healthcare	685,367	171,342	619,111
Health Management and Supervision	2,065,557	492,977	1,995,795

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<i>Sub- Total of allocation Sector</i>	2,750,924	664,319	2,614,907
Sector :Water and Environment			
Natural Resources Management	530,824	109,731	450,662
<i>Sub- Total of allocation Sector</i>	530,824	109,731	450,662
Sector :Social Development			
Community Mobilisation and Empowerment	609,244	114,561	697,889
<i>Sub- Total of allocation Sector</i>	609,244	114,561	697,889
Sector :Public Sector Management			
District and Urban Administration	4,397,931	845,306	5,094,335
Local Statutory Bodies	1,051,164	228,443	1,461,369
Local Government Planning Services	129,018	28,297	124,018
<i>Sub- Total of allocation Sector</i>	5,578,113	1,102,046	6,679,722
Sector :Accountability			
Financial Management and Accountability(LG)	1,040,452	188,276	1,035,868
Internal Audit Services	119,296	28,824	114,296
<i>Sub- Total of allocation Sector</i>	1,159,749	217,100	1,150,164

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SECTION B : Workplan Summary

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	3,817,931	599,934	4,463,073
Multi-Sectoral Transfers to LLGs_NonWage	853,198	52,875	690,133
Locally Raised Revenues	797,918	18,516	2,011,825
Urban Unconditional Grant (Non-Wage)	100,692	20,283	192,397
Urban Unconditional Grant (Wage)	503,117	117,508	499,072
Pension for Local Governments	1,069,646	267,411	1,069,646
Gratuity for Local Governments	493,360	123,340	0
Development Revenues	580,000	0	631,263
Locally Raised Revenues	205,000	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	375,000	0	222,100
Urban Discretionary Development Equalization Grant	0	0	359,163
Total Revenues shares	4,397,931	599,934	5,094,335
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	503,117	117,508	499,072
Non Wage	3,314,814	415,677	3,964,001
Development Expenditure			
Domestic Development	580,000	0	631,263
Donor Development	0	0	0
Total Expenditure	4,397,931	533,185	5,094,335

Narrative of Workplan Revenues and Expenditure

In the FY 2019/20 the total amount of resources estimated for Administration is approx. 5.1 billion and will constitute approx. 21.5% of the annual Municipal budget. The department will register approximately 1.2% increase in its revenue when compared to the current financial year's estimates mainly because there is a 1% increase in local revenue to be collected hence having more money allocated to be transferred to LLG centre. Over 87.6% of expenditure will be on recurrent costs and of this the biggest proportion will be on staff salaries. The other balance of approximately 12.4% will be on development costs

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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	934,452	82,886	1,080,868
Multi-Sectoral Transfers to LLGs_NonWage	372,925	31,394	468,216
Locally Raised Revenues	356,276	5,917	403,356
Urban Unconditional Grant (Non-Wage)	30,000	750	30,000
Urban Unconditional Grant (Wage)	175,251	44,824	179,296
Development Revenues	116,000	0	150,000
Multi-Sectoral Transfers to LLGs_Gou	50,000	0	10,000
Locally Raised Revenues	66,000	0	140,000
Total Revenues shares	1,050,452	82,886	1,230,868
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	175,251	44,824	179,296
Non Wage	759,201	38,062	901,572
Development Expenditure			
Domestic Development	116,000	0	150,000
Donor Development	0	0	0
Total Expenditure	1,050,452	82,886	1,230,868

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020 the resources available to Finance will constitute approx. 5.2% of the overall Municipal budget. In comparison to the current FY's budget estimate, the department shall register an increase in its revenues by 1.2% mainly because of an increase in Multi-Sectoral Transfers to LLGs (Non-Wage) by 1.3%. as more funds was allocated by LLGs for recurrent activities. However, there shall be an decrease in Multi-Sectoral Transfers -Development to LLGs by 5% and Recurrent expenditures will constitute 87.8% of the overall budget while development only 12.2%

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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	1,051,164	144,298	1,461,369
Locally Raised Revenues	420,280	20,455	634,403
Multi-Sectoral Transfers to LLGs_NonWage	516,598	94,802	691,573
Urban Unconditional Grant (Non-Wage)	84,286	19,903	105,392
Urban Unconditional Grant (Wage)	30,000	9,138	30,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,051,164	144,298	1,461,369
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,000	9,138	30,000
Non Wage	1,021,164	135,160	1,431,369
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,051,164	144,298	1,461,369

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the amount of resources estimates for the department will constitute 6.2% of the annual Municipal budget estimate. When compared to the current FY, the sector will register an increase in its revenue estimates by 1.3% mainly resulting from an increase in Multi sectoral transfers to LLGs Non wage and GoU components by 7.2%. Recurrent expenditures will constitute 100% of the overall annual sector budget.

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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	312,685	33,788	312,110
Locally Raised Revenues	88,656	1,156	88,656
Multi-Sectoral Transfers to LLGs_NonWage	90,796	6,392	90,796
Urban Unconditional Grant (Wage)	28,276	0	28,276
Sector Conditional Grant (Wage)	48,529	12,132	48,529
Sector Conditional Grant (Non-Wage)	56,428	14,107	55,853
Development Revenues	27,336	6,445	19,285
Multi-Sectoral Transfers to LLGs_Gou	8,000	0	0
Sector Development Grant	19,336	0	19,285
Total Revenues shares	340,021	40,233	331,396
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,805	12,132	76,805
Non Wage	235,880	21,585	235,305
Development Expenditure			
Domestic Development	27,336	0	19,285
Donor Development	0	0	0
Total Expenditure	340,021	33,717	331,396

Narrative of Workplan Revenues and Expenditure

The Sector revenue for FY 2019/2020 is estimated at Ugx. 331,396 representing 1.4% of the Municipal annual estimate. the relative reduction in revenue estimate is attributed to relative reduction in the sector conditional grant(non-wage) and Sector Development grant representing 1% reduction.

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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	2,202,793	510,547	2,202,794
Locally Raised Revenues	86,428	2,366	86,428
Multi-Sectoral Transfers to LLGs_NonWage	395,814	78,043	395,814
Sector Conditional Grant (Wage)	1,644,744	411,186	1,644,744
Sector Conditional Grant (Non-Wage)	75,809	18,952	75,809
Development Revenues	568,131	172,710	552,683
Locally Raised Revenues	20,000	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	30,000	0	20,000
Sector Development Grant	518,131	0	512,683
Total Revenues shares	2,770,924	683,257	2,755,478
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,644,744	399,249	1,644,744
Non Wage	558,050	99,361	558,051
Development Expenditure			
Domestic Development	568,131	0	552,683
Donor Development	0	0	0
Total Expenditure	2,770,924	498,610	2,755,478

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, revenue and expenditure estimates of the Sector will constitute approximately 11.6% of the annual Municipal budget estimates. In comparison to the current FY's budget estimate, the department shall register a decline in its revenues by 1% mainly because of a fall in Sectoral development grant. Recurrent expenditures will constitute 80% of the overall budget while development will cost 20%

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*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	8,120,508	2,108,402	8,108,366
Locally Raised Revenues	125,842	2,246	125,842
Other Transfers from Central Government	3,000	0	3,000
Multi-Sectoral Transfers to LLGs_NonWage	68,330	700	56,330
Urban Unconditional Grant (Wage)	29,333	5,083	29,333
Sector Conditional Grant (Wage)	6,371,538	1,592,885	6,371,538
Sector Conditional Grant (Non-Wage)	1,522,465	507,488	1,522,323
Development Revenues	310,878	88,626	289,771
Multi-Sectoral Transfers to LLGs_Gou	45,000	0	30,000
Sector Development Grant	265,878	0	259,771
Total Revenues shares	8,431,386	2,197,028	8,398,137
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,400,871	1,566,567	6,400,871
Non Wage	1,719,637	504,806	1,707,495
Development Expenditure			
Domestic Development	310,878	0	289,771
Donor Development	0	0	0
Total Expenditure	8,431,386	2,071,373	8,398,137

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, revenue and expenditure estimates for Education department is 8.4 billion constituting 35.4% of the overall annual Municipal budget estimate. When this estimate is compared to that of the current FY, the sector will register approximately 1% decrease in its revenue estimates mainly resulting from decrease in estimates of Sectoral Development grant . However, it will also register a decline in estimates of Multi sectoral transfers Non wage, Sector conditional grant non wage and development by 1.5%, 1.0% and 3.5% respectively. 96.5% of the expenditures will recurrent in nature and only 3.5% of capital project

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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	1,433,659	124,054	1,005,181
Locally Raised Revenues	572,304	3,716	572,304
Multi-Sectoral Transfers to LLGs_NonWage	146,042	49,972	146,042
Other Transfers from Central Government	428,479	0	0
Urban Unconditional Grant (Wage)	286,835	70,366	286,835
Development Revenues	1,877,910	0	2,004,848
Locally Raised Revenues	245,025	0	400,000
Other Transfers from Central Government	1,048,326	0	1,476,805
Multi-Sectoral Transfers to LLGs_Gou	584,559	0	128,044
Total Revenues shares	3,311,569	124,054	3,010,029
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	286,835	70,366	286,835
Non Wage	1,146,824	53,688	718,346
Development Expenditure			
Domestic Development	1,877,910	0	2,004,848
Donor Development	0	0	0
Total Expenditure	3,311,569	124,054	3,010,029

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, the total revenues and expenditures for Roads and Engineering is projected to constitute 12.7% of the annual budget.

Its estimates shows a 1.1% decrease compared to the current FY and this is because of a decrease in Multi-sectoral transfers to LLGs-GOU. There is a 0.9% decrease in the Development grants.

Unconditional Grant (Wage) will also remain the same when compared to the current year.

Vote : 755 Jinja Municipal Council

FY 2019/20

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	422,824	47,864	404,995
Locally Raised Revenues	154,121	1,196	154,121
Multi-Sectoral Transfers to LLGs_NonWage	191,495	28,649	173,667
Urban Unconditional Grant (Wage)	77,207	18,019	77,207
Development Revenues	113,000	0	67,667
Multi-Sectoral Transfers to LLGs_Gou	20,000	0	17,667
Locally Raised Revenues	93,000	0	50,000
Total Revenues shares	535,824	47,864	472,662
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	77,207	18,019	77,207
Non Wage	345,617	29,839	327,788
Development Expenditure			
Domestic Development	113,000	0	67,667
Donor Development	0	0	0
Total Expenditure	535,824	47,858	472,662

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Natural Resources department revenue and expenditure estimates amounts to Ugx. 472,662 and will constitute 1.99% of the annual Municipal budget. The sector will register a 1.1% reduction in its estimates relative to the current FY budget. This is mainly resulting from decline in estimates of Multi sectoral transfers to LLG Nw and Gou by 1.1% and 1.13% respectively as many LLGs are not prioritizing funds to the sector when compared to the current FY. Estimates of the remaining fund sources will remain more or less that same as for the current FY

Vote : 755 Jinja Municipal Council

FY 2019/20

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	599,244	56,246	498,889
Locally Raised Revenues	141,514	3,587	141,514
Multi-Sectoral Transfers to LLGs_NonWage	256,166	28,792	256,166
Other Transfers from Central Government	100,000	0	0
Urban Unconditional Grant (Wage)	84,461	19,591	84,461
Sector Conditional Grant (Non-Wage)	17,103	4,276	16,748
Development Revenues	25,000	0	210,000
Multi-Sectoral Transfers to LLGs_Gou	25,000	0	10,000
Other Transfers from Central Government	0	0	200,000
Total Revenues shares	624,244	56,246	708,889
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	84,461	19,591	84,461
Non Wage	514,783	36,655	414,428
Development Expenditure			
Domestic Development	25,000	0	210,000
Donor Development	0	0	0
Total Expenditure	624,244	56,246	708,889

Narrative of Workplan Revenues and Expenditure

Community Based Services department expects to receive an estimate of Ugx. 708,889 in the FY 2019/20 constituting 3% of the overall Municipal budget. When compared to the current FY budget, the sector will have a 14% increase in its budget mainly resulting from an increase in estimates of Other government transfers (UWEP and YLP funds) by 2% Development expenditures will constitute 29.6% of the entire sector budget while recurrent will; be 70.4%

Vote : 755 Jinja Municipal Council

FY 2019/20

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	132,018	14,430	136,018
Locally Raised Revenues	54,113	3,889	54,113
Multi-Sectoral Transfers to LLGs_NonWage	24,850	1,505	28,850
Urban Unconditional Grant (Non-Wage)	13,824	3,456	13,824
Urban Unconditional Grant (Wage)	39,231	5,580	39,231
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	132,018	14,430	136,018
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,231	5,580	39,231
Non Wage	92,787	8,850	96,787
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	132,018	14,430	136,018

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020 the resources available to planning department will constitute approx. 0.6% of the overall budget. In comparison to the current FY's budget estimate, the department shall register a very slight increase in its revenues by 1% mainly because of an increased allocation for Multi-sect-oral transfers to Lower Local government. However, there shall be no change in the other sources like wage, and non- wage. Recurrent expenditures will constitute 100% of the departmental budget.

Vote : 755 Jinja Municipal Council

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	119,296	15,032	119,296
Locally Raised Revenues	63,087	2,216	63,087
Multi-Sectoral Transfers to LLGs_NonWage	12,000	2,000	12,000
Urban Unconditional Grant (Non-Wage)	4,979	1,245	4,979
Urban Unconditional Grant (Wage)	39,231	9,571	39,230
Development Revenues	4,000	0	3,000
Locally Raised Revenues	4,000	0	3,000
Total Revenues shares	123,296	15,032	122,296
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,231	9,571	39,230
Non Wage	80,066	5,461	80,066
Development Expenditure			
Domestic Development	4,000	0	3,000
Donor Development	0	0	0
Total Expenditure	123,296	15,032	122,296

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020 the resource envelope for Internal Audit is estimated to remain the same as the in the running FY at approximately shs 122,296 . Of this estimate, approximately 2.5% will be spent on development cost. The sector's revenue and expenditure will constitute approximately 0.5% of the overall Municipal budget estimates for 2019/2020