

Vote : 797 Kotido Municipal Council

FY 2019/20

Foreword

Under the decentralisation policy, administrative, planning, service delivery, decision making and judicial powers were transferred to Local Governments at various levels. Among the planning powers transferred to local Governments was the authority to plan, budget and raise revenues for delivery of decentralised functions. Kotido Municipal Council has formulated this Budget framework paper to guide the mobilisation of resources for service delivery in the financial year 2019/20. Guided by the Uganda vision 2040 and the NDP II, this plan highlights the major development objectives and priorities to be undertaken during the F/Y 2019/20 in order to improve the livelihoods of the community of Kotido Municipality. It is in line with the National development goals and development objectives as defined in the National Development plan and the vision 2040. The people of Kotido Municipality are grateful to the Central Government for the resources allocated to them. We are also thankful to the tax payers of our new and young Municipality for your commitment towards the development of our Town. I call upon everybody in this Municipality and beyond to embrace this budget framework paper 2019/20.

FOR GOD AND MY COUNTRY



MOHAMED ISMAIL LOMWAR MAYOR KOTIDO MC

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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	358,972	31,983	287,100
Discretionary Government Transfers	1,546,696	426,982	1,546,995
Conditional Government Transfers	3,042,300	832,303	2,844,793
Other Government Transfers	870,446	105,790	870,446
Donor Funding	0	0	0
Grand Total	5,818,414	1,397,058	5,549,334

Revenue Performance in the First Quarter of 2018/19

Kotido MC received US\$ 1,397,058,000 by end of the first Quarter of FY 2018/19. This represented 24% of the approved budget of US\$ 5,818,414,000. This included; Local Revenue- US\$ 31,983,000; Discretionary Government Transfers- US\$ 429,982,000; Conditional Government Transfers- US\$ 832,303,000; and Other Government Transfer- US\$ 105,790,000. The under revenue performance was due to less local revenue collected during the quarter and less Other Government Transfers received especially YLP and UWEP funds. Kotido MC generally spent US\$ 840,787,000 on: Wages- US\$ 469,045,000; N/Wage expenditure- US\$ 304,942,000; and Domestic development expenditures- US\$ 72,555,000.

Planned Revenues for FY 2019/20

Kotido MC expects to receive a total of US\$ 5,549,334,000 in FY 2019/20 of which US\$ 287,100,000 will be Local Revenue, US\$ 1,546,995,000 will be Discretionary Government Transfers, US\$ 2,844,793,000 will be Conditional Government Transfers and US\$ 870,446,000 will be Other Government Transfers. This shows a 4.6% decrease compared to the approved budget for FY 2018/19 which was US\$ 5,818,414,000. The decrease in expected revenues is due to a decline in expected local revenue which was unattainable, less expected Sector Conditional Grants Wage and N/Wage expected.

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	1,133,020	331,203	800,209
Finance	208,289	17,696	200,000
Statutory Bodies	176,241	41,559	180,000
Production and Marketing	136,579	34,355	133,875
Health	692,572	182,920	643,155
Education	2,169,337	607,709	2,193,725
Roads and Engineering	570,131	136,730	528,090
Natural Resources	46,583	3,546	156,700
Community Based Services	599,493	29,372	649,580

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Planning	48,425	5,462	33,000
Internal Audit	37,744	6,507	31,000
Grand Total	5,818,414	1,397,058	5,549,334
<i>o/w: Wage:</i>	<i>2,584,745</i>	<i>646,186</i>	<i>2,584,745</i>
<i>Non-Wage Reccurent:</i>	<i>2,461,491</i>	<i>484,712</i>	<i>2,198,325</i>
<i>Domestic Devt:</i>	<i>772,178</i>	<i>266,160</i>	<i>766,264</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2018/19

Paid Salaries, Quarterly reports prepared and submitted, Government programmes monitored and supervised, Annual budget for 2018/19 prepared and popularized, final accounts prepared and submitted to the office of the auditor general by 30th august, audit queries were responded to, monthly financial reports were prepared and submitted to council, accountable stationary was procured, and books of accounts were maintained up to date., New Councillors sworn in, One full Council held, One Executive meeting conducted, One LG PAC attended, Farmers sensitized on food security and management of animal diseases, Crop disease demonstrations held, Health quarterly review meetings done, Support supervision of HCs done, Refuse gang facilitated, Assorted sanitary equipment and instruments procured; Capitation grants transferred to UPE and USE schools, One Head Teacher meeting held, Municipal vehicles, Road workpaln prepared, Tree panting done in town, 52 YLP nad UWEP groups sensitized, youth and women projects appraised. Internal Assessment conducted, 3 TPC meetings held, Budget Conference attended, Final accounts audited.

Planned Expenditures for The FY 2019/20

Kotido MC intends to spend its expected (in '000s) US\$ 5,549,334 on: Administration- US\$ 800,209 (29% decline from US\$ 1,133,020 in FY 2018/19 due to less local revenue expected and less UDEG allocated); Finance- US\$ 200,000 (4% decline from US\$ 208,289 in FY 2018/19 due to less local revenue and UUG N/Wage); Statutory bodies- US\$ 180,00 (2% increase from US\$ 176,241 due to increased councillors); Production- US\$ 133,875 (2% decline from US\$ 136,579 in FY 2018/19 due to less local revenue allocated); Health- US\$ 643,155 (1.4% decline from US\$ 692,572 in FY 2018/19 due to less UDEG and local revenue allocated); Education- US\$ 2,193,725 (1% increase from US\$ 2,169,337 due to due to less UUG N/Wage and reduced SCG N/Wage); Roads- US\$ 528,090 (7% increase from US\$ 570,181 due to less local revenue UDEG); Natural Resources- US\$ 156,700 (236% increase from US\$ 46,583 due to increased wage allocation and DDEG funds); Community Based Services- US\$ 649,580 (8% increase from US\$ 599,493 in FY 2018/19 due to increased wage and UDEG allocated); Planning- US\$ 33,000 (32% decrease from US\$ 48,425 in FY 2018/19 due to less Urban Wage and local revenue allocated); and Internal Audit- US\$ 31,000 (18% decrease from US\$ 37,74 in FY 2018/19 due to less local revenue expected);

Medium Term Expenditure Plans

Kotido MC plans to: Staff paid salaries, Government programmes monitored, 100% Staff appraised, Build staff capacity, Collect Local Revenue, Prepare and submit Workplan and budgets, Prepare and submit annual and quarterly reports, Prepare final accounts, Complete existing projects, 6 Council meetings, 12 MEC Meetings, One staff house at Kotido PTC, Support health facilities, Supervise health services, Inspect Education Institutions, Routine road maintenance, Review structure plans, Property evaluation, Establish Municipal Nursery, Support 52 YLP and UWEP projects, Mainstream cross cutting issues, Enforce environmental compliance, Follow child abuse cases, 12 DTCP meetings, Conduct Budget conference, Do 47 Internal audits,

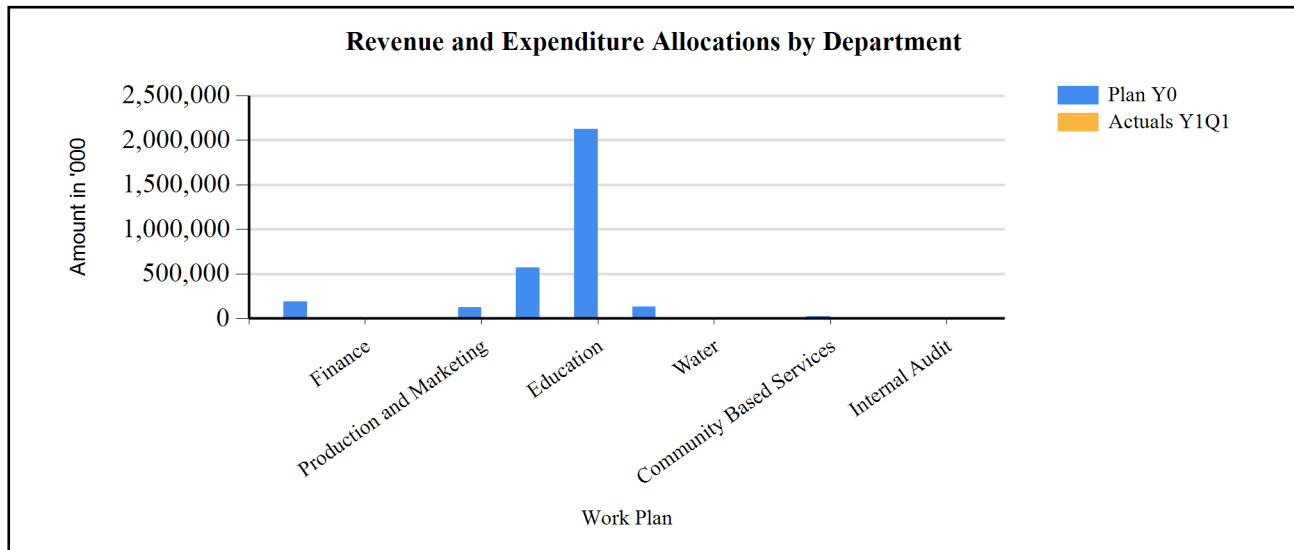
Challenges in Implementation

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Under staffing which is generally estimated at 17 % and 5% at head of department level, lack of adequate tools and equipment such as vehicles, office computers, road equipment, high costs of service delivery due to our location and distance from the centre, poor accessibility of the municipality by road, out dated physical development plan, limited local revenue base to support the increasing service delivery demands, harsh climatic conditions that doesnot support farming throughout the yearand high school dropout affecting the quality of the human resource.

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 Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	358,972	31,983	287,100
Local Services Tax	26,625	8,225	20,000
Other taxes on specific services	30,000	2,010	10,000
Local Hotel Tax	6,000	0	6,000
Business licenses	25,600	580	25,600
Other licenses	3,300	265	0
Rent & rates – produced assets – from private entities	42,401	0	0
Park Fees	30,000	300	30,000
Refuse collection charges/Public convenience	0	0	30,000
Property related Duties/Fees	5,300	1,940	5,300
Advertisements/Bill Boards	6,000	0	0
Animal & Crop Husbandry related Levies	96,000	15,000	96,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	400	125	400
Registration of Businesses	0	0	10,000

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Market /Gate Charges	28,800	0	28,800
Other Fees and Charges	8,000	3,538	0
Lock-up Fees	0	0	25,000
Miscellaneous receipts/income	50,546	0	0
2a. Discretionary Government Transfers	1,546,696	426,982	1,546,995
Urban Unconditional Grant (Non-Wage)	338,039	84,510	338,338
Urban Unconditional Grant (Wage)	724,956	181,239	724,956
Urban Discretionary Development Equalization Grant	483,700	161,233	483,700
2b. Conditional Government Transfer	3,042,300	832,303	2,844,793
Sector Conditional Grant (Wage)	1,859,788	464,947	1,859,788
Sector Conditional Grant (Non-Wage)	703,235	223,497	687,626
Sector Development Grant	288,478	96,159	282,564
Pension for Local Governments	14,814	3,704	14,814
Gratuity for Local Governments	175,984	43,996	0
2c. Other Government Transfer	870,446	105,790	870,446
Uganda Road Fund (URF)	388,090	97,022	388,090
Uganda Women Entrepreneurship Program(UWEP)	185,066	2,457	185,066
Youth Livelihood Programme (YLP)	297,291	6,311	297,291
3. Donor	0	0	0
No Data Found			
Total Revenues shares	5,818,414	1,397,058	5,549,334

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

Kotido MC collected a total of US\$ 31,983,000 as Local Revenue (9% of the approved amount for FY 2018/19 which was US\$ 358,972,000. This included; Local Service Tax- US\$ 8,225,000; Other taxes- US\$ 2,010,000; Business License- US\$ 580,000; Other Licenses- US\$ 265,000; Park rates- US\$ 300,000; Property rates- US\$ 1,940,000; Animal&Crop Husbandry related rates- US\$ 15,000,000; Registration - US\$ 125,000; and Other fees and charges- US\$ 3,538,000. There was less revenue collected due to high projections which were affected by the quarantine in some sub counties of the District and the no collection from many revenue resources.

Central Government Transfers

Kotido MC received US\$ 1,365,075,000 (25%) as Central Government Transfers and Other Government Transfers out of the approved budget for FY 2018/19 of US\$ 5,459,442,000. This included; UDEG- US\$ 161,233,000 (33% of US\$ 483,700,000), UUG (N/Wage)- US\$ 84,510,000 (25% of US\$ 338,039,000) UUG (Wage)- US\$ 181,239,000 (25% of US\$ 724,956,000), SCG (Wage)- US\$ 464,947,000 (25% of US\$ 1,859,788,000), SCG (N/Wage)- US\$ 223,497,000 (32% of US\$ 703,235,000), SDG- US\$ 96,159,000 (33% of US\$ 288,478,000), LG Pension- US\$ 3,704,000 (25% of US\$ 14,814), LG Gratuity- US\$ 43,996,000 (25% of US\$ 175,984,000), URF- US\$ 97,022,000 (25% of US\$ 388,090,000), UWEP- US\$ 2,457,000 (1% of US\$ 185,066,000) and YLP- US\$ 6,311,000 (2% of 297,291,000)

Donor Funding

Kotido MC does not have donors who contribute directly to the budget

ii) Planned Revenues for FY 2019/20

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Locally Raised Revenues

Kotido MC plans to collect Local Revenue of UShs. 287,100,000 in FY 2019/20. This will include; Local Service Tax- UShs. 20,000,000; Other taxes specific services- UShs. 10,000,000; Local Hotel Tax- UShs. 6,000,000; Business licenses- UShs. 25,600; Park fees- UShs. 30,000,000; Refuse collection- UShs. 30,000,000; Property rates- UShs. 5,300,000; Animal and Crop Husbandry related levies- 96,000,000; Registration- UShs. 400,000; Registration of Business- UShs. 10,000,000; Market charges- UShs. 28,800,000; and Lock-up fees- UShs. 25,000,000. The less revenue expected is due to high projections made for FY 2018/19 and yet less than a quarter of it was collected.

Central Government Transfers

Kotido MC expects to receive (in '000s) UShs. 5,261,948 as Central Government transfers inform of Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. These are detailed as; Urban Wage- UShs. 724,956; Urban N/Wage- UShs. 338,338; UDEG- UShs. 483,700; Sector Cond Wage- UShs. 1,859,788; Sector Cond N/Wage- UShs. 687,626; Sector Devt Grant- UShs. 282,564, LG Pension- UShs. 18,814; URF- UShs. 388,090; UWEP- UShs. 185,066; and 14,814. There is a decline in expected Central Government transfers due no LG Gratuity allocated and less Conditional Grant Wage expected.

Donor Funding

Kotido MC does not expect any donor funding for FY 2019/20

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	65,121	16,280	50,000
District Production Services	41,676	10,419	69,613
District Commercial Services	29,781	7,445	14,262
<i>Sub- Total of allocation Sector</i>	136,579	34,145	133,875
Sector :Works and Transport			
District, Urban and Community Access Roads	0	0	442,090
District Engineering Services	0	0	10,000
Municipal Services	570,131	142,533	76,000
<i>Sub- Total of allocation Sector</i>	570,131	142,533	528,090
Sector :Education			
Pre-Primary and Primary Education	1,129,300	282,325	710,000
Secondary Education	792,430	198,107	1,080,000
Skills Development	188,981	47,245	242,951
Education & Sports Management and Inspection	58,627	14,657	160,774
<i>Sub- Total of allocation Sector</i>	2,169,337	542,334	2,193,725
Sector :Health			
Primary Healthcare	147,756	36,939	635,053
Health Management and Supervision	544,817	136,204	8,102
<i>Sub- Total of allocation Sector</i>	692,572	173,143	643,155

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Sector :Water and Environment			
Natural Resources Management	46,583	11,646	156,700
<i>Sub- Total of allocation Sector</i>	46,583	11,646	156,700
Sector :Social Development			
Community Mobilisation and Empowerment	599,493	149,873	649,580
<i>Sub- Total of allocation Sector</i>	599,493	149,873	649,580
Sector :Public Sector Management			
District and Urban Administration	1,130,520	293,725	773,209
Local Statutory Bodies	176,241	44,060	180,000
Local Government Planning Services	48,425	12,106	33,000
<i>Sub- Total of allocation Sector</i>	1,355,186	349,892	986,209
Sector :Accountability			
Financial Management and Accountability(LG)	208,289	52,072	200,000
Internal Audit Services	37,744	9,436	31,000
<i>Sub- Total of allocation Sector</i>	246,033	61,508	231,000

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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	848,846	229,969	540,209
Locally Raised Revenues	142,654	4,177	117,100
Multi-Sectoral Transfers to LLGs_NonWage	117,409	21,934	89,000
Urban Unconditional Grant (Non-Wage)	47,106	25,810	52,338
Urban Unconditional Grant (Wage)	350,878	130,349	266,956
Pension for Local Governments	14,814	3,704	14,814
Gratuity for Local Governments	175,984	43,996	0
Development Revenues	284,174	101,233	260,000
Multi-Sectoral Transfers to LLGs_Gou	217,665	0	220,000
Urban Discretionary Development Equalization Grant	66,509	0	40,000
Total Revenues shares	1,133,020	331,203	800,209
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	350,878	21,338	266,956
Non Wage	497,968	56,413	273,253
Development Expenditure			
Domestic Development	284,174	72,555	260,000
Donor Development	0	0	0
Total Expenditure	1,133,020	150,306	800,209

Narrative of Workplan Revenues and Expenditure

Compared with the budget 2018/19 of shs 957m, the administration department has been allocated a total budget of shs. 800m. The reduction in allocation is as a result of a decrease in the estimated locally raised revenues, un conditional grant non wage and the development grant. Out of the total allocation, staff salaries has the highest allocation followed by the LLGs recurrent and development allocations. The allocated revenues will be spent on payment of pension and gratuity, staff salaries, payroll and procurement management, capacity building, coordination of activities, provision of guard services and procurement of office equipment.

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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	208,289	17,696	200,000
Locally Raised Revenues	46,354	2,500	30,000
Urban Unconditional Grant (Non-Wage)	30,976	7,674	40,000
Urban Unconditional Grant (Wage)	130,959	7,522	130,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	208,289	17,696	200,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	130,959	7,522	130,000
Non Wage	77,330	9,404	70,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	208,289	16,926	200,000

Narrative of Workplan Revenues and Expenditure

Compared with the approved budget for the F/y of shs 800m, the department has been allocated shs. 200m for wage and non wage. The reduction in allocation is as a result of an envisaged drop in local revenues and un conditional grant non wage. Out of the total revenues, non wage has been allocated the highest amount. followed by wage for new division staff. The allocated non wage grant will be used for IFMS operation costs, provision of accounting, budgeting, planning, reveue collection and expenditure managemnt.

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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	176,241	41,559	180,000
Locally Raised Revenues	61,805	20,000	40,000
Urban Unconditional Grant (Non-Wage)	71,956	17,989	95,000
Urban Unconditional Grant (Wage)	42,480	3,570	45,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	176,241	41,559	180,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,480	0	45,000
Non Wage	133,761	18,307	135,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	176,241	18,307	180,000

Narrative of Workplan Revenues and Expenditure

Compared with the F/y 2018/19 budget of shs 176m, the department has been allocated shs 180m. The slight increase in allocation to the department, is due to the enhanced allocation of wage and non wage grants for the increased number of councillors, mayor, deputy mayor and the division chairpersons following the concluded municipal elections.

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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	110,797	25,762	108,161
Locally Raised Revenues	9,271	380	4,000
Urban Unconditional Grant (Wage)	0	0	4,000
Sector Conditional Grant (Wage)	31,899	7,975	31,899
Sector Conditional Grant (Non-Wage)	69,627	17,407	68,262
Development Revenues	25,781	8,594	25,714
Sector Development Grant	25,781	0	25,714
Total Revenues shares	136,579	34,355	133,875
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	31,899	3,600	35,899
Non Wage	78,898	5,662	72,262
Development Expenditure			
Domestic Development	25,781	0	25,714
Donor Development	0	0	0
Total Expenditure	136,579	9,262	133,875

Narrative of Workplan Revenues and Expenditure

Compared with the F/y 2018/19 of shs 136m, the department has been allocated shs 133m for the year 2019/20 in form of conditional and un conditional grants. This allocation is less than the previous years allocation because of reduced local revenue allocation to the department. The funds will be spent majorly on provision of agricultural extension services where non wage has been allocated the highest amount.

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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	619,060	153,916	597,078
Locally Raised Revenues	30,903	1,946	10,000
Urban Unconditional Grant (Non-Wage)	21,079	0	20,000
Sector Conditional Grant (Wage)	529,976	132,494	529,976
Sector Conditional Grant (Non-Wage)	37,102	9,275	37,102
Development Revenues	73,513	29,004	46,077
Urban Discretionary Development Equalization Grant	67,500	0	40,000
Sector Development Grant	6,013	0	6,077
Total Revenues shares	692,572	182,920	643,155
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	529,976	132,494	529,976
Non Wage	89,083	10,912	67,102
Development Expenditure			
Domestic Development	73,513	0	46,077
Donor Development	0	0	0
Total Expenditure	692,572	143,406	643,155

Narrative of Workplan Revenues and Expenditure

Compared with the budget estimates for the F/y 2018/19 of shs 686m, the department has been allocated shs 637m for the f/y 2019/20. This allocation is less compared with the f/y 2018/19 due to a reduction in allocation of locally raised revenues, un conditional grant non wage. and the development grant under DDEG. Out of the allocated revenue to the department, wage recurrent has been allocated the highest amount in line with the staff in post.. The allocated development grant will be used to complete a twin staff house at Kotido health centre.

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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	1,912,653	522,148	1,882,951
Locally Raised Revenues	10,959	190	20,000
Urban Unconditional Grant (Non-Wage)	14,147	2,383	6,000
Urban Unconditional Grant (Wage)	17,373	4,343	0
Sector Conditional Grant (Wage)	1,297,913	324,478	1,297,913
Sector Conditional Grant (Non-Wage)	572,262	190,754	559,039
Development Revenues	256,684	85,561	310,774
Urban Discretionary Development Equalization Grant	0	0	60,000
Sector Development Grant	256,684	0	250,774
Total Revenues shares	2,169,337	607,709	2,193,725
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,315,286	281,229	1,297,913
Non Wage	597,368	179,894	585,039
Development Expenditure			
Domestic Development	256,684	0	310,774
Donor Development	0	0	0
Total Expenditure	2,169,337	461,123	2,193,725

Narrative of Workplan Revenues and Expenditure

Compared with the approved budget for the F/Y 2018/19 of shs 2.151bn, the department has been allocated shs 2.193bn for the f/y 2019/20. The increase is as a result of allcation of additional development grant and local revenues to cater for infrastructure and sports development activities within the municipality respectively. Out of the budget, wage and sector non wage programs have been allocated the highest amount in the budget for 2019/20 commessurate to the staff in post and the enrolment. The additional development grant is meant to improve school infrastructure/

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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	438,104	103,730	465,090
Locally Raised Revenues	9,271	560	23,000
Other Transfers from Central Government	388,090	88,255	388,090
Urban Unconditional Grant (Non-Wage)	5,659	1,415	6,000
Urban Unconditional Grant (Wage)	35,085	13,500	48,000
Development Revenues	132,026	33,000	63,000
Urban Discretionary Development Equalization Grant	132,026	0	63,000
Total Revenues shares	570,131	136,730	528,090
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	35,085	13,500	48,000
Non Wage	403,019	11,410	417,090
Development Expenditure			
Domestic Development	132,026	0	63,000
Donor Development	0	0	0
Total Expenditure	570,131	24,910	528,090

Narrative of Workplan Revenues and Expenditure

Compared with the budget allocations for the F/y 2018/19, the department has been allocated shs 528m from shs 570m. The reduction in allocation is as a result of allocation of less locally raised revenues due to an anticipated drop in overall local revenues and less development revenue due to competing priorities. Out of the total allocation to the department, non wage recurrent activities especially URF activities will take the highest amount followed by wage for staff salaries. Major priorities under the department include construction of bridges, gravelling roads, construction of solar powered street lights, and routine labour maintenance.

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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	46,583	3,546	101,000
Locally Raised Revenues	10,271	560	17,000
Urban Unconditional Grant (Non-Wage)	7,073	1,683	3,000
Urban Unconditional Grant (Wage)	29,239	1,303	81,000
Development Revenues	0	0	55,700
Urban Discretionary Development Equalization Grant	0	0	55,700
Total Revenues shares	46,583	3,546	156,700
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	29,239	1,303	81,000
Non Wage	17,344	1,020	20,000
Development Expenditure			
Domestic Development	0	0	55,700
Donor Development	0	0	0
Total Expenditure	46,583	2,323	156,700

Narrative of Workplan Revenues and Expenditure

Compared with the approved budget estimates for the f/y 2018/19 of shs 46m, the allocated estimates for 2019/20 has been increased to shs 156m. The increment is as a result of allocation of addition wage to cater for the new staff notably environment officer and physical planner and the development grant for infrastructure planning and property valuation aand tree nursery development. Out of the total budget allocated, Wage recurrent has the highest allocation compared to non wage and development.

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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	599,493	20,605	644,580
Locally Raised Revenues	10,271	350	10,000
Other Transfers from Central Government	482,356	8,767	482,356
Urban Unconditional Grant (Non-Wage)	5,659	1,379	9,000
Urban Unconditional Grant (Wage)	76,963	4,048	120,000
Sector Conditional Grant (Non-Wage)	24,244	6,061	23,224
Development Revenues	0	8,767	5,000
Urban Discretionary Development Equalization Grant	0	0	5,000
Total Revenues shares	599,493	29,372	649,580
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,963	4,048	120,000
Non Wage	522,530	8,125	524,580
Development Expenditure			
Domestic Development	0	0	5,000
Donor Development	0	0	0
Total Expenditure	599,493	12,173	649,580

Narrative of Workplan Revenues and Expenditure

Compared with the approved estimates of 2018/19, there is a proposed increase in allocation to the department from shs 599m to shs 649m. The increment is as a result of allocation of additional wage to cater for new staff salaries. Other sector grants such as UWEP and YLP except urban unconditional grant non wage have remained constant. Out of the allocation to the department, UWEP and YLP programs have been allocated the highest amount out of the departmental budget. Only shs 5m was allocated under development budget to procure office equipment notably a laptop computer. YLP and UWEP funds will be transferred to qualifying groups in divisions.

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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	48,425	5,462	33,000
Locally Raised Revenues	15,451	590	8,000
Urban Unconditional Grant (Non-Wage)	9,903	2,476	10,000
Urban Unconditional Grant (Wage)	23,071	2,396	15,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	48,425	5,462	33,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,071	2	15,000
Non Wage	25,354	3,066	18,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	48,425	3,068	33,000

Narrative of Workplan Revenues and Expenditure

The department has been allocated shs 33m of which shs 15m is wage, shs 18m as non wage. The proposed allocation for the financial year is less than that of 2018/19 because the department relies majorly on locally raised revenues that is envisaged to reduce affecting the non wage budget. The major expenditure areas will include coordination of the planning function, development planning, statistical data collection, and monitoring and evaluation.

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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	37,744	6,507	31,000
Locally Raised Revenues	11,763	730	8,000
Urban Unconditional Grant (Non-Wage)	7,073	1,768	8,000
Urban Unconditional Grant (Wage)	18,908	4,008	15,000
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	37,744	6,507	31,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,908	4,008	15,000
Non Wage	18,836	730	16,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	37,744	4,738	31,000

Narrative of Workplan Revenues and Expenditure

While compared with the budget estimates for f/y 2018/19, the department of audit has been allocated shs. 33m for both wage and non wage activities. There is a proposed reduction in allocation because of an envisaged drop in the budgeted locally raised revenues and the un conditional grant non wage. Out of the allocated revenues, wage recurrent has been allocated commensurate to staff in post. Major undertakings for the department shall include preparation of audit reports for the municipality and headquarters, spot audits and advising on internal controls..