

# Vote: 786 Mubende Municipal Council

# FY 2018/19

## Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

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

Signature :



Godfrey K. Kateeba TC - Mubende MC

(Accounting Officer)

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

Signature :

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

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

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### PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

#### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

#### PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	824,677	443,376	1,085,813
Discretionary Government Transfers	1,170,316	950,624	1,270,243
Conditional Government Transfers	4,473,715	3,175,692	5,502,396
Other Government Transfers	261,534	385,573	832,270
Donor Funding	0	0	0
Grand Total	6,730,242	4,955,264	8,690,722

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

By the end of the third quarter of the FY 2017/18, the Council had a cumulative receipt of UGX 4,955,264,000 out of the annual budget of UGX 6,730,242,000 representing an outturn of 74%. The Locally raised revenues performed relatively poor due to policy shift in the collection and management of parking fees from Taxis which was our major revenue source. Locally raised revenue performed at only 54% by the end of the third quarter. This may necessitate revising the budget downwards. However the Council received revenues from MAIIF for agriculture extension of about 96m above the budget and a supplementary budget passed to that effect. this boosted the central Government transfers above the target.

### Planned Revenues for next FY

During the Financial Year 2018/19, the council budget estimate is estimated at UGX 8,690,722,000 where locally raised revenue constitute 12.5% and the remaining portion is expected to come from central Government. The budget has increase by 29% above the last FY's budget. Central Government transfers increased due to increment in salaries of teachers and science staff, URF also increased its funding to the Municipal council to cater for a big area annexed from sub counties during the creation of the Municipality. Locally raised revenues are expected to increase due to funds expected to be received from URF due to compensation of the construction of Mubende -Kakumiro road.

### Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	817,613	580,441	1,033,430
Finance	336,937	176,390	336,169
Statutory Bodies	300,253	209,855	425,608
Production and Marketing	56,685	176,881	196,124
Health	294,224	236,145	877,540
Education	4,044,340	2,992,919	4,400,086
Roads and Engineering	309,890	195,520	752,406
Water	7,698	0	0
Natural Resources	169,411	69,398	177,508
Community Based Services	292,750	206,165	328,279

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Planning	80,957	81,276	129,829
Internal Audit	19,484	12,068	33,742
<b>Grand Total</b>	<b>6,730,242</b>	<b>4,937,058</b>	<b>8,690,722</b>
<i>o/w: Wage:</i>	3,505,588	2,629,191	3,761,644
<i>Non-Wage Recurrent:</i>	2,564,995	1,654,064	3,343,599
<i>Domestic Devt:</i>	659,659	653,803	1,585,478
<i>Donor Devt:</i>	0	0	0

**Expenditure Performance by end of March FY 2017/18**

During the last FY, the council had received funds from all sources as planned. However by the end of the first half of the year, UGX 4,937,058,000 had been received. Locally raised revenue had performed at only 54%. however the entire budget had performed at 74%. Expenditures were made on wages and other recurrent components like UPE, USE and Division and Municipal operational costs. The development component has just been spent in the last half of the FY, since the first half was for procurement preparation and launching of the projects.

**Planned Expenditures for the FY 2018/19**

During the FY 2018/19, the council is committed to improving its Governance and accountability role, Planning function, Infrastructure development and maintenance. The administration budget has increased due to recruitment of more staff in the department, taking on administrative role and management of council affairs, The Increment in Agricultural grant has increased the allocation to Production and marketing department to steer up Production and business development in the Municipality, the Health sector will carry out upgrading of Lwemikomaggo Health centre II to Level III by construction of Maternity ward. Roads and technical services department has got more funding from URF for road maintenance, Natural resources has been allocated funds to cater for land titling, Property valuation, and Physical planning committee meetings. The Planning unit has been allocated funds to cater for mid term review of the Development plan, Facilitation of preparation of PBS and other planning functions.

**Medium Term Expenditure Plans**

In the medium term, the council is expecting funds from the USMID project. these funds will be put in roads construction and rehabilitation, Markets and park construction, and Town drainage and physical planning.

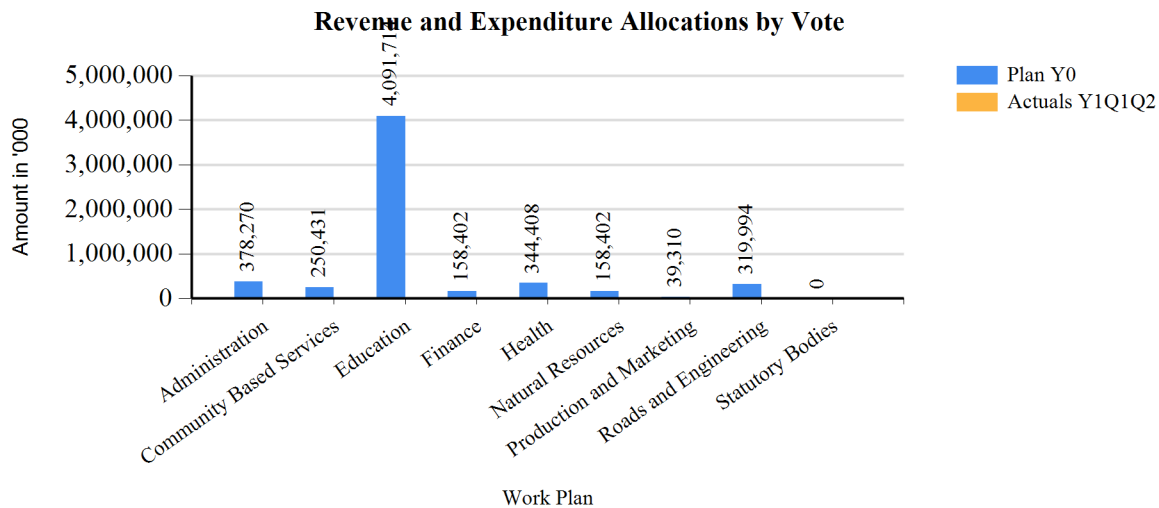
**Challenges in Implementation**

The Municipality is majorly constrained by limited transport facilities for staff to execute duties, Malfunctioning garbage trucks and few in numbers to serve the vast land of the Municipality, Office space to accommodate its human resource power.

**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 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>824,677</b>	<b>443,376</b>	<b>1,085,813</b>
Advance Recoveries	0	0	0
Advertisements/Bill Boards	13,080	9,775	14,602
Agency Fees	2,352	530	2,352
Animal & Crop Husbandry related Levies	69,974	26,741	45,238
Application Fees	0	0	1,000
Business licenses	116,451	88,680	208,413
Educational/Instruction related levies	13,090	4,338	19,975
Ground rent	33,679	28,867	50,000
Inspection Fees	5,090	1,290	4,418
Land Fees	51,361	44,098	50,551
Local Hotel Tax	21,588	9,622	19,118
Local Services Tax	50,315	35,823	58,140
Market /Gate Charges	49,405	28,157	55,643
Miscellaneous and unidentified taxes	0	3,436	0
Miscellaneous receipts/income	0	0	3,500
Other Fees and Charges	6,071	2,240	1,000
Other licenses	0	0	4,505
Other taxes on games of chance	0	0	1,500
Park Fees	282,775	60,335	91,026
Property related Duties/Fees	24,800	28,556	26,800
Refuse collection charges/Public convenience	840	2,979	10,242

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Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,110	1,302	1,985
Registration of Businesses	1,375	650	1,465
Rent & Rates - Non-Produced Assets – from other Govt units	80,320	65,958	0
Rent & rates – produced assets – from other govt. units	0	0	146,340
Sale of (Produced) Government Properties/Assets	0	0	6,000
Sale of non-produced Government Properties/assets	0	0	250,000
Street Parking fees	0	0	12,000
<b>2a. Discretionary Government Transfers</b>	<b>1,170,316</b>	<b>950,624</b>	<b>1,270,243</b>
Urban Discretionary Development Equalization Grant	291,548	291,548	248,488
Urban Unconditional Grant (Non-Wage)	372,192	279,144	443,455
Urban Unconditional Grant (Wage)	506,577	379,933	578,301
<b>2b. Conditional Government Transfer</b>	<b>4,473,715</b>	<b>3,175,692</b>	<b>5,502,396</b>
General Public Service Pension Arrears (Budgeting)	0	0	325,298
Gratuity for Local Governments	117,695	88,271	19,546
Pension for Local Governments	22,972	17,229	25,578
Salary arrears (Budgeting)	0	0	16,717
Sector Conditional Grant (Non-Wage)	1,230,361	717,257	1,103,466
Sector Conditional Grant (Wage)	2,999,011	2,249,258	3,183,344
Sector Development Grant	103,676	103,676	828,448
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>261,534</b>	<b>385,573</b>	<b>832,270</b>
Other	7,800	203,970	0
Support to PLE (UNEB)	8,000	3,207	8,000
Uganda Road Fund (URF)	0	0	578,536
Uganda Women Entrepreneurship Program(UWEP)	69,344	19,583	69,344
Youth Livelihood Programme (YLP)	176,390	158,813	176,390
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>6,730,242</b>	<b>4,955,264</b>	<b>8,690,722</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

By the end of the third Quarter, the council had cumulatively collected UGX 443,367,000 of the locally raised revenues out of the Total source budget of UGX 824,677,000 representing a performance of 54%. This is due to policy shift in the collection and management of Taxi parking fees across the country. During the coming FY 2018/19, the Council is expecting to raise a total of UGX 1,085,813,000 out of its local sources. The increment in budget is due to funds expected to come from UNRA amounting to UGX 250,000,000 that is meant for compensation of Mubende -Kakumiro road

**Central Government Transfers**

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By close of the third quarter, the council had cumulatively realized a total of UGX 4,011,888,000 out of the budgeted estimates of UGX 5,905,565,000 representing 67%.

## Donor Funding

No funds received

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

During the coming FY, the council is expecting to raise a total of UGX 1,085,813,000 from the Locally raised revenue. this makes 12.5% of the Municipal overall budget. Most of the revenue source are maintained at the current year's level except for Par fees which have been reduced due to Policy shift in the collection and Management of this revenue source. We expected receipts from UNRA for compensation of council properties destroyed during construction of Mubende-Kakumiro road amounting to UGX 250,000,000

### Central Government Transfers

During the Coming FY, the Central Government Grants have increased especially for education development, Health Development and wages to cater for salary enhancement. Generally the Government funding to Council amounts to UGX 7,604,909,000 representing 87.5%

## Donor Funding

So far the council has not yet identified potential donors to support our budget

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	0	0	31,304
District Production Services	52,958	8,416	151,435
District Commercial Services	3,727	369	13,385
<b><i>Sub- Total of allocation Sector</i></b>	<b>56,685</b>	<b>8,785</b>	<b>196,124</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	211,761	165,961	752,406
Municipal Services	98,129	29,559	0
<b><i>Sub- Total of allocation Sector</i></b>	<b>309,890</b>	<b>195,520</b>	<b>752,406</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	1,992,519	1,503,505	1,974,927
Secondary Education	1,381,339	907,444	1,393,229
Skills Development	583,503	441,151	676,638
Education & Sports Management and Inspection	86,979	43,713	355,292
<b><i>Sub- Total of allocation Sector</i></b>	<b>4,044,340</b>	<b>2,895,813</b>	<b>4,400,086</b>
<b>Sector: Health</b>			
Primary Healthcare	132,559	114,583	800,373
Health Management and Supervision	161,665	118,995	77,167



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<i>Sub- Total of allocation Sector</i>	<i>294,224</i>	<i>233,578</i>	<i>877,540</i>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	7,698	0	0
Natural Resources Management	169,411	30,786	177,508
<i>Sub- Total of allocation Sector</i>	<i>177,109</i>	<i>30,786</i>	<i>177,508</i>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	292,750	198,206	328,279
<i>Sub- Total of allocation Sector</i>	<i>292,750</i>	<i>198,206</i>	<i>328,279</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	817,613	441,743	1,033,430
Local Statutory Bodies	300,253	209,855	425,608
Local Government Planning Services	80,957	70,845	129,829
<i>Sub- Total of allocation Sector</i>	<i>1,198,822</i>	<i>722,442</i>	<i>1,588,867</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	336,937	176,390	336,169
Internal Audit Services	19,484	12,068	33,742
<i>Sub- Total of allocation Sector</i>	<i>356,421</i>	<i>188,458</i>	<i>369,910</i>

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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>792,856</b>	<b>532,533</b>	<b>1,009,065</b>
General Public Service Pension Arrears (Budgeting)	0	0	325,298
Gratuity for Local Governments	117,695	88,271	19,546
Locally Raised Revenues	166,904	64,008	106,855
Multi-Sectoral Transfers to LLGs_NonWage	173,471	129,165	129,666
Pension for Local Governments	22,972	17,229	25,578
Salary arrears (Budgeting)	0	0	16,717
Urban Unconditional Grant (Non-Wage)	38,918	29,188	63,729
Urban Unconditional Grant (Wage)	272,896	204,672	321,677
<b>Development Revenues</b>	<b>24,757</b>	<b>47,908</b>	<b>24,365</b>
Multi-Sectoral Transfers to LLGs_Gou	8,739	31,890	12,642
Urban Discretionary Development Equalization Grant	16,018	16,018	11,723
<b>Total Revenue Shares</b>	<b>817,613</b>	<b>580,441</b>	<b>1,033,430</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	272,896	204,672	321,677
Non Wage	519,960	210,553	687,388
<b>Development Expenditure</b>			
Domestic Development	24,757	26,518	24,365
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>817,613</b>	<b>441,743</b>	<b>1,033,430</b>

## Narrative of Workplan Revenues and Expenditure

The Department's has a total budget estimate for the FY 2018/19 amounting to UGX 1,033,430,000 above the last year's budget by 26.3%. The increase in revenue is due to more allocation of General public service pension arrears of UGX 325,298,000 which was not in the last year's budget. Generally the Departmental revenues are to cater for wages, Pension and gratuity, Division operations and general operation of the Department. Out of the total budget allocation Employee costs ( Wages, Pension, Gratuity and salary arrears) constitute 68.6%, Division cost is 14% and the department is having only 17.4% for its operations.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>318,634</b>	<b>166,797</b>	<b>275,423</b>
Locally Raised Revenues	57,668	20,577	40,059
Multi-Sectoral Transfers to LLGs_NonWage	134,380	62,682	119,454
Urban Unconditional Grant (Non-Wage)	65,798	37,946	56,955
Urban Unconditional Grant (Wage)	60,788	45,591	58,955
<b>Development Revenues</b>	<b>18,302</b>	<b>9,593</b>	<b>60,745</b>
Locally Raised Revenues	0	0	52,445
Multi-Sectoral Transfers to LLGs_Gou	18,302	9,593	8,300
<b>Total Revenue Shares</b>	<b>336,937</b>	<b>176,390</b>	<b>336,169</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	60,788	45,591	58,955
Non Wage	257,846	121,205	216,468
<b>Development Expenditure</b>			
Domestic Development	18,302	9,593	60,745
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>336,937</b>	<b>176,390</b>	<b>336,169</b>

**Narrative of Workplan Revenues and Expenditure**

The Department was allocated a total budget of UGX. 336,168,521/= out of which 81.93% is recurrent expenditures and 18.06% is development expenditures. Out of the recurrent expenditures, 78.59% is Non – Wage and 21.41% wage. Out of the recurrent expenditures, 14.54% is locally generated revenue, 20.68% is Unconditional Grant Non – Wage, 21.41% is Unconditional Grant Wage and 43.37% is Multi Sector Transfers to Lower Local Governments. The total development expenditures are UGX. 60,745,341/= out of which 86.34% is locally raised revenue and 13.66% is Multi Sector Transfers to Lower Local Governments. The expenditure are to be made on wages constituting to 17.5% and other funds are to strengthen revenue mobilisation and collection both at Municipal and Division

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>300,253</b>	<b>209,855</b>	<b>380,044</b>
Locally Raised Revenues	59,880	39,106	86,016
Multi-Sectoral Transfers to LLGs_NonWage	82,772	52,548	98,653
Urban Unconditional Grant (Non-Wage)	127,972	95,979	159,376
Urban Unconditional Grant (Wage)	29,628	22,221	36,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>45,564</b>
Locally Raised Revenues	0	0	45,564
<b>Total Revenue Shares</b>	<b>300,253</b>	<b>209,855</b>	<b>425,608</b>

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<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	29,952	22,221	36,000
Non Wage	270,301	187,634	344,044
<b>Development Expenditure</b>			
Domestic Development	0	0	45,564
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>300,253</b>	<b>209,855</b>	<b>425,608</b>

**Narrative of Workplan Revenues and Expenditure**

The Department was allocated a total budget of UGX 425,608,388 out of which UGX. 131,580,000/= are locally raised revenues, UGX 159,376,00 are Unconditional Grant non-Wage, UGX 36,000,00 is for wages and UGX 98,655,000 is for Division councils. Expenditure is basically on Councillors allowances both at Division and Municipal levels and General running of the councils

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>51,094</b>	<b>30,066</b>	<b>98,288</b>
Locally Raised Revenues	9,000	210	7,680
Multi-Sectoral Transfers to LLGs_NonWage	2,784	374	6,104
Sector Conditional Grant (Non-Wage)	14,310	10,732	59,504
Sector Conditional Grant (Wage)	25,000	18,750	25,000
<b>Development Revenues</b>	<b>5,591</b>	<b>146,815</b>	<b>97,836</b>
Other Transfers from Central Government	0	64,639	0
Sector Development Grant	0	0	19,336
Urban Discretionary Development Equalization Grant	5,591	82,176	78,500
<b>Total Revenue Shares</b>	<b>56,685</b>	<b>176,881</b>	<b>196,124</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,000	0	25,000
Non Wage	26,094	8,785	73,288
<b>Development Expenditure</b>			
Domestic Development	5,591	0	97,836
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>56,685</b>	<b>8,785</b>	<b>196,124</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 786 Mubende Municipal Council

# FY 2018/19

The Department is allocated a total budget of UGX. 196,124,162/= out of which 50% is recurrent expenditures and 50% is development expenditures. Out of the recurrent expenditures, 25% is Wage and 75% is Non-Wage. Out of the total recurrent expenditures, 25% is Sector Conditional Grant Wage, 61% is Sector Conditional Grant Non – Wage, 8% is locally raised revenues and 6% is Multi sector transfers to Lower Local Governments. The total development funds are 97835938/= out of which 80% are Urban Discretionary Development Equalization Grant and 20% are Sector Development Grant. During the FY 2018/18, the Department has allocated funds amounting to UGX 78,500,000 to complete the Municipal abattoir, Renovation and creation of chicken slaughter house at UGX19,000,000 and strengthen the Municipal Extension services through farmer training and visitings

## Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>285,818</b>	<b>232,145</b>	<b>354,648</b>
Locally Raised Revenues	24,201	4,670	18,240
Multi-Sectoral Transfers to LLGs_NonWage	75,611	87,971	103,688
Sector Conditional Grant (Non-Wage)	29,801	22,351	29,801
Sector Conditional Grant (Wage)	156,205	117,154	202,920
<b>Development Revenues</b>	<b>8,406</b>	<b>4,000</b>	<b>522,892</b>
Multi-Sectoral Transfers to LLGs_Gou	8,406	4,000	22,800
Sector Development Grant	0	0	500,092
<b>Total Revenue Shares</b>	<b>294,224</b>	<b>236,145</b>	<b>877,540</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	156,205	117,154	202,920
Non Wage	129,613	112,424	151,729
<b>Development Expenditure</b>			
Domestic Development	8,406	4,000	522,892
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>294,224</b>	<b>233,578</b>	<b>877,540</b>

## Narrative of Workplan Revenues and Expenditure

The department was allocated a total budget of UGX. 8777,5402,000 Out of which 59.36% was development and 40.64% was recurrent. Out of the recurrent expenditures, 57.22% was wage and 42.78% was non-wage. Out of the total recurrent expenditures, 57.22% is sector conditional grant wage, 8.40% is sector conditional grant non – wage, 5.14% is locally raised revenue and 29.24% is mulita sector transfers to lower local governments. The total development funds are UGX. 518092049/= out of which 96.53% are sector development grant and 3.47% are multi sector transfers to lower local governments. The expenditures are going to be made on upgrading of Lwemikomago Health CentreII to level III by construction of a Maternity Ward, Paying of Departmental staff salaries, Garbage collection and town cleaning across the Municipality and PHC for Health facilities.

## Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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## Vote: 786 Mubende Municipal Council

FY 2018/19

A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>3,892,164</b>	<b>2,825,736</b>	<b>4,028,229</b>
Locally Raised Revenues	11,000	5,853	27,260
Multi-Sectoral Transfers to LLGs_NonWage	6,556	1,040	9,479
Other Transfers from Central Government	8,000	3,207	8,000
Sector Conditional Grant (Non-Wage)	1,011,829	674,553	993,704
Sector Conditional Grant (Wage)	2,817,806	2,113,354	2,955,424
Urban Unconditional Grant (Wage)	36,972	27,729	34,362
<b>Development Revenues</b>	<b>152,176</b>	<b>167,183</b>	<b>371,858</b>
Multi-Sectoral Transfers to LLGs_Gou	48,500	63,507	62,838
Sector Development Grant	103,676	103,676	309,020
<b>Total Revenue Shares</b>	<b>4,044,340</b>	<b>2,992,919</b>	<b>4,400,086</b>
B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	2,854,778	2,141,083	2,989,786
Non Wage	1,037,386	684,653	1,038,443
<b>Development Expenditure</b>			
Domestic Development	152,176	70,077	371,858
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,044,340</b>	<b>2,895,813</b>	<b>4,400,086</b>

## Narrative of Workplan Revenues and Expenditure

The Department was allocated a total budget of UGX. 4,400,086,391/= out of which 91.5% was recurrent expenditures and 8.5% was development expenditures. Out of the development expenditures, 73.4% was Sector Unconditional Grant Wage, 24.7% is Sector Unconditional Grant Non – Wage, 0.7% is local revenue, 0.2 is Multi Sector Transfers to Lower Local Governments, 0.9 is wage to traditional staff and 0.2% is Other Government Transfers to the Department. Out of the total recurrent expenditures, 74% are Wages and 26% are non – wage. Out of the development expenditures, 83.1% are Sector Development Grant and 16.9% are Multi Sector Transfers to Lower Local Governments. Expenditure are to be made on wages which constitute 67%. Other recurrent expenditure is on USE, UPE, and Tertiary Institution capitation for all institutions supported by the Government. The Development Component will be spent of Construction of classroom block and procurement of a Double cabin vehicle for the department.

## Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>248,968</b>	<b>169,879</b>	<b>688,293</b>
Locally Raised Revenues	21,125	10,657	56,000
Multi-Sectoral Transfers to LLGs_NonWage	37,207	3,918	13,757
Other Transfers from Central Government	0	133,521	578,536
Sector Conditional Grant (Non-Wage)	161,592	0	0

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Urban Unconditional Grant (Wage)	29,044	21,783	40,000
<b>Development Revenues</b>	<b>60,922</b>	<b>25,641</b>	<b>64,113</b>
Locally Raised Revenues	0	0	27,000
Multi-Sectoral Transfers to LLGs_Gou	60,922	25,641	37,113
<b>Total Revenue Shares</b>	<b>309,890</b>	<b>195,520</b>	<b>752,406</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	29,044	21,783	40,000
Non Wage	219,924	148,096	648,293
<b>Development Expenditure</b>			
Domestic Development	60,922	25,641	64,113
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>309,890</b>	<b>195,520</b>	<b>752,406</b>

**Narrative of Workplan Revenues and Expenditure**

The department was allocated a total budget of UGX. 752,405,773/= Out of which 8.52% was development and 91.48% was recurrent. Out of the recurrent expenditures, 5.81% was wage and 94.19% was non-wage. Out of the total recurrent expenditures, 5.81% is sector conditional grant wage, 84.05% is other government transfers of road fund, 8.14% is locally raised revenue and 2.00% is multi sector transfers to lower local governments. The total development funds are UGX. 64,112,585/= out of which 42.11% are sector development grant and 57.89% are multi sector transfers to Lower Local Governments. The department's expenditure emphasis will be on Road maintenance, Road opening and Infrastructure improvement to make the town accessible.

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,698</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	7,698	0	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>7,698</b>	<b>0</b>	<b>0</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	7,698	0	0
<b>Development Expenditure</b>			
Domestic Development	0	0	0

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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>7,698</b>	<b>0</b>	<b>0</b>

**Narrative of Workplan Revenues and Expenditure**

N/A

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>54,916</b>	<b>28,398</b>	<b>87,302</b>
Locally Raised Revenues	16,000	6,390	56,000
Multi-Sectoral Transfers to LLGs_NonWage	10,652	810	3,037
Urban Unconditional Grant (Wage)	28,265	21,198	28,265
<b>Development Revenues</b>	<b>114,495</b>	<b>41,000</b>	<b>90,207</b>
Locally Raised Revenues	0	0	89,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,207
Urban Discretionary Development Equalization Grant	114,495	41,000	0
<b>Total Revenue Shares</b>	<b>169,411</b>	<b>69,398</b>	<b>177,508</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	28,265	21,198	28,265
Non Wage	26,652	7,200	59,037
<b>Development Expenditure</b>			
Domestic Development	114,495	2,388	90,207
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>169,411</b>	<b>30,786</b>	<b>177,508</b>

**Narrative of Workplan Revenues and Expenditure**

The Department was allocated a total budget of UGX 177,508,241 out of which UGX. 145,000,000/= are locally raised revenues, UGX. 28,265,000/= are Unconditional Grant Wage and 4,243,241/= are Multi Sector transfers to Lower Local Governments. 99% of the total budget are recurrent expenditures as less than 1% is for development and to be utilized under the Lower Local Governments. The department will emphasize the Property valuation across the Municipality at a cost of UGX 89,000,000, Land titling and Physical planning committee to ensure guided developments.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>44,016</b>	<b>28,577</b>	<b>66,826</b>



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Locally Raised Revenues	6,946	1,270	12,160
Multi-Sectoral Transfers to LLGs_NonWage	10,325	4,230	10,276
Other Transfers from Central Government	4,800	6,618	14,816
Sector Conditional Grant (Non-Wage)	12,828	9,621	20,456
Urban Unconditional Grant (Wage)	9,117	6,837	9,117
<b>Development Revenues</b>	<b>248,734</b>	<b>177,588</b>	<b>261,454</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	30,536
Other Transfers from Central Government	248,734	177,588	230,918
<b>Total Revenue Shares</b>	<b>292,750</b>	<b>206,165</b>	<b>328,279</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,117	6,837	9,117
Non Wage	34,899	16,780	57,709
<b>Development Expenditure</b>			
Domestic Development	248,734	174,588	261,454
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>292,750</b>	<b>198,206</b>	<b>328,279</b>

## Narrative of Workplan Revenues and Expenditure

The department was allocated a total budget of UGX. 328,279,417/= Out of which 80% was development and 20% was recurrent. Out of the recurrent expenditures, 14% was wage and 86% was non-wage. Out of the total recurrent expenditures, 31% is sector conditional grant non – wage, 22% is other government transfers, 18% is locally raised revenue and 15% is multi sector transfers to lower local governments. The total development funds are UGX. 261,453,795/= out of which 88% is other government transfers of Youth Livelihood Project (YLP) and Uganda Women Entrepreneurship Program (UWEP) and 12% are multi sector transfers to Lower Local Governments. The Department will transfer UWEP and YLP funds to benefiting groups, pay wages of staff and other recurrent expenditures. still also, CDD groups will be funded at Division level using 30% of funds remitted at the Division under UDDEG

## Workplan Title : Planning

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>56,882</b>	<b>47,201</b>	<b>83,384</b>
Locally Raised Revenues	7,600	10,240	29,700
Urban Unconditional Grant (Non-Wage)	20,698	15,524	25,100
Urban Unconditional Grant (Wage)	28,584	21,438	28,584
<b>Development Revenues</b>	<b>24,075</b>	<b>34,075</b>	<b>46,445</b>
Urban Discretionary Development Equalization Grant	24,075	34,075	46,445
<b>Total Revenue Shares</b>	<b>80,957</b>	<b>81,276</b>	<b>129,829</b>

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<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	28,584	21,438	28,584
Non Wage	28,298	25,763	54,800
<b>Development Expenditure</b>			
Domestic Development	24,075	23,644	46,445
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>80,957</b>	<b>70,845</b>	<b>129,829</b>

**Narrative of Workplan Revenues and Expenditure**

The Department's has a total budget estimate for the FY 2018/19 amounting to UGX 129,829,000 above the last year's budget by 67%. The increase in revenue is due to more activities like PBS which is web based and requires Internet connection throughout its operation. Also the unit will be carrying out the Mid Term review of the Municipal Development plan as well as retooling for the Entity.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>17,284</b>	<b>12,068</b>	<b>33,742</b>
Locally Raised Revenues	2,000	605	6,400
Urban Unconditional Grant (Non-Wage)	4,000	3,000	6,000
Urban Unconditional Grant (Wage)	11,284	8,463	21,342
<b>Development Revenues</b>	<b>2,200</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	2,200	0	0
<b>Total Revenue Shares</b>	<b>19,484</b>	<b>12,068</b>	<b>33,742</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,284	8,463	21,342
Non Wage	6,000	3,605	12,400
<b>Development Expenditure</b>			
Domestic Development	2,200	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>19,484</b>	<b>12,068</b>	<b>33,742</b>

**Narrative of Workplan Revenues and Expenditure**

The Department is allocated a total budget of UGX. 33,741,665/= which is all recurrent expenditures to be spent at the municipal headquarters. Out of the total budget expenditures, 63% is Wage and 37% is Non-Wage. Out of the Non – Wage expenditures, 19% is locally raised revenues, 18% is Unconditional Grant Non – Wage.