

Vote :757 Kabale Municipal Council**FY 2019/20****Terms and Conditions**

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

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

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

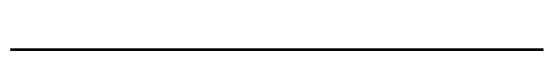
Signature :

Signature :



MONDAY B JOSEPH

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :757 Kabale Municipal Council**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :757 Kabale Municipal Council**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	2,544,944	1,143,099	9,547,089
Discretionary Government Transfers	1,305,302	1,030,666	8,175,566
Conditional Government Transfers	9,698,860	7,374,187	9,639,586
Other Government Transfers	1,313,087	2,039,396	1,102,164
External Financing	0	0	0
Grand Total	14,862,193	11,587,349	28,464,405

Revenue Performance by end of March of the Running FY

Kabale Municipal Council received shs 11,587,349,000,000 by end of third quarter which is 78% of the total budget, Local revenue performance was not good due to off peak season for local revenue collection, defaulting tax payers and downsize of property tax and taxi park levies due to policy changes in their management. Discretionary government transfers and conditional government transfers performed well but other government transfers over performed due to unspent balances from USMID funds of its batch one that has now ended .

Planned Revenues for next FY

Kabale Municipal Council anticipates to receive a total revenue of 28,464,405,000 shillings which is 192% of the previous financial years budget of which local revenue is shs 9,547,089,000 which is 33.5% of the total budget and shs 18,917,316,000 which is 66.5% of the budget are transfers from the central government mainly composed of wages amounting to shs 7,535,884,000, nonwage funds amounting to shs 2,318,337,000 and development funds amounting to shs 9,063,094,000. The increase

in budget was due to budgeted USMID AF that is serrated to commence in the FY 2019/20 and the high local revenue projections that were approved

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	3,297,504	2,410,218	3,082,430
Finance	445,157	247,854	439,375
Statutory Bodies	513,983	303,892	536,790
Production and Marketing	141,236	117,217	92,582
Health	942,103	674,179	1,024,877
Education	7,220,415	5,367,486	7,511,434
Roads and Engineering	1,722,278	1,986,459	15,035,349
Natural Resources	89,648	52,271	110,203
Community Based Services	355,351	142,392	293,991
Planning	76,824	28,487	87,510

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Internal Audit	57,694	44,186	60,303
Trade, Industry and Local Development	0	0	189,562
Grand Total	14,862,193	11,374,640	28,464,405
<i>o/w: Wage:</i>	<i>7,110,689</i>	<i>5,234,134</i>	<i>7,535,884</i>
<i>Non-Wage Recurrent:</i>	<i>6,890,749</i>	<i>5,085,458</i>	<i>11,865,426</i>
<i>Domestic Devt:</i>	<i>860,754</i>	<i>1,055,047</i>	<i>9,063,094</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2018/19

The overall expenditure of the municipal council by end of quarter two FY 2018/19 was shs 11,374,640,000 of which shs 5,234,134,000 was spent on wages, shs 5,085,458,000 was spent on nonwage activities and on domestic development council spent shs 1,055,047,000.

Comparing to the total received revenue of shs 11,587,349,000 its evident that alot of money was not utilized during quarter three FY

2018/19. The reason for the unspent balance was attributed to failure to attract contractors in time and delays in warranting processes on the local revenue payments.

Planned Expenditures for the FY 2019/20

The council budgeted expenditure is 28,464,405,000 Uganda shillings of which shs 7,535,884,000 is wage recurrent shs 11,865,426,000 is nonwage recurrent and shs 9,063,094,000 is the planned development expenditure. In terms of allocations the biggest allocation goes to works department due to USMID AF and URF then followed by Education department due to sector conditional grant for teachers' salaries and then administration because of transfers from the central government. The other departments that are least funded mainly depend on local revenues and this has been affected by policy changes that were made by Government on management of property tax and taxi parks.

Medium Term Expenditure Plans

The priorities for council in this financial year include the following; improving road network, Designing the physical master plan for the municipality, promotion of trade, local revenue collection enhancements, phase V completion of office block, beautification, provision of all other supporting services, street lighting, surveying and titling all council lands, provision of drugs and recruitment of staff. The council will concentrate on road opening and drainage, improving sanitation and hygiene, integrating all crosscutting issues in council programmes such as Gender mainstreaming, environment issues, HIV/AIDS, equity and physical planning, human resource development, promotion of prosperity for all, wealth creation, Local Economic Development and community development, intensify monitoring and evaluation of projects and ensure value for money and lastly enhance Public Private Partnerships (PPP) in service delivery.

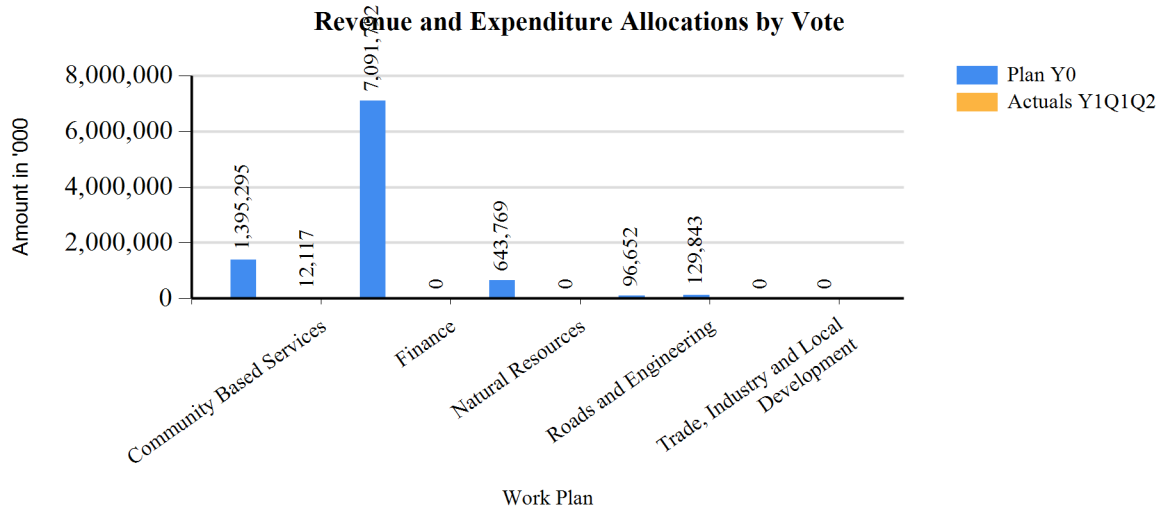
Challenges in Implementation

The major constraints in implementing the future plans include the following among others; low local revenue generation due to limited sources, declining central government transfers, low recruitment levels, poor drainage systems which have frequently affected roads and increased the cost of maintenance, high water table resulting into water contamination and that requires regular water testing and purification in most of the wells, the failure by the tenderers to pay and this has increased litigation costs.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2019/20



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	2,544,944	1,143,099	9,547,089
Advertisements/Bill Boards	29,500	10,566	31,217
Animal & Crop Husbandry related Levies	95,500	55,542	95,500
Application Fees	3,000	780	3,000
Business licenses	370,001	172,600	341,759
Inspection Fees	42,931	26,130	31,426
Land Fees	59,178	47,534	68,643
Liquor licenses	2,840	1,400	2,890
Local Hotel Tax	66,575	34,031	57,663
Local Services Tax	151,353	132,072	142,975
Market /Gate Charges	163,120	122,904	163,120
Miscellaneous receipts/income	370,438	13,567	128,992
Other Fees and Charges	0	0	116,000
Other licenses	36,850	45,360	42,280
Park Fees	330,400	158,430	369,600
Property related Duties/Fees	421,754	214,520	424,754
Refuse collection charges/Public convenience	7,200	2,200	5,040
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,100	6,557	7,100
Rent & Rates - Non-Produced Assets – from private entities	0	0	515,881
Rent & rates – produced assets – from private entities	130,761	58,654	0
Sale of non-produced Government Properties/assets	0	0	1,790,685

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Windfall Gains	256,443	40,252	5,208,565
2a. Discretionary Government Transfers	1,305,302	1,030,666	8,175,566
Urban Discretionary Development Equalization Grant	197,780	197,780	7,050,285
Urban Unconditional Grant (Non-Wage)	318,155	238,616	311,735
Urban Unconditional Grant (Wage)	789,367	594,269	813,546
2b. Conditional Government Transfer	9,698,860	7,374,187	9,639,586
Sector Conditional Grant (Wage)	6,321,323	4,755,456	6,722,339
Sector Conditional Grant (Non-Wage)	1,260,034	850,051	1,313,502
Sector Development Grant	262,975	262,975	92,129
Transitional Development Grant	400,000	400,000	0
General Public Service Pension Arrears (Budgeting)	59,234	59,234	0
Pension for Local Governments	384,936	288,702	451,257
Gratuity for Local Governments	1,010,359	757,769	1,060,359
2c. Other Government Transfer	1,313,087	880,018	1,102,164
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	129,995
Support to PLE (UNEB)	3,950	3,950	3,952
Uganda Road Fund (URF)	1,113,322	810,729	815,696
Uganda Women Entrepreneurship Program(UWEP)	66,000	59,934	0
Youth Livelihood Programme (YLP)	129,815	5,405	152,521
3. External Financing	0	0	0
N/A			
Total Revenues shares	14,862,193	10,427,970	28,464,405

Vote :757 Kabale Municipal Council**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

Kabale Municipal Council had generated shs 1,143,099,000 by end of quarter three corresponding to 44.9% of the total budget for local revenues. The poor performance of the local revenue was due to off peak season and defaulting tax payers and policy changes on management of taxi parks and property tax.

Central Government Transfers

Kabale Municipal Council received a cumulative release of shs 10,440,250,000 as transfers from the Government and this corresponds to 84.8% of the annual budget of Central government transfers and Other Government transfers. The over performance was due to salary enhancements of teachers and health staff and the accumulated unspent balances from USMID funds.

External Financing

No donor funding given to Kabale Municipal Council

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

The Municipal Council anticipates to generate shs 9,547,089,000 as local revenue which is 33.5% of the total budget. The revenue shall mainly come from sale of council owned plots, property tax, park fess, business licenses, market charges, trading licenses and rent & rates from assets. The deviation from the previous budget is due to high local revenue projections that were approved and other factors such as revised rates on revenue collections from some sources of revenue and centralized collection of certain revenue by URA and the resolution by council to sell some plots of land also contribute. The income generated from the sale of the plots is meant to construct health staff houses. In the financial year 2019/20 council will prioritize tax payer registration and assessment, provide a business friendly environment, business zoning and promote business security as a way of attracting more investments so as to enhance local revenue collections. The high increase in revenue relative to the previous financial years was due to approval of high local revenue projections by Parliament

Central Government Transfers

Kabale Municipal Council anticipates to receive shs 18,917,316,000 which corresponds to 66.5% of the budget of which Conditional Government transfers are shs 9,639,586,000. Discretionary Government transfers amounting to shs 8,175,566,000 whose main composition is USMID amounting to shs 6,881,794,000 and Other government transfers amounting to shs 1,102,164,000 whose main composition is URF, YLP and transfers to Commercial services. The deviation from the previous financial year budget is due to release of USMID AF, no general public service pension arrears and more to that no transitional development grant for beautification of the town expected to be received. To enhance revenue generation out of central government transfers, council has prioritized improved recovery of all funds disbursed to YLP and UWEP beneficiary groups and efficient utilization of all received funds.

External Financing

Not planned for

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	39,131	27,872	59,172
District Production Services	33,467	13,569	33,409
District Commercial Services	68,638	48,082	0

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<i>Sub- Total of allocation Sector</i>	141,236	89,522	92,582
Sector :Works and Transport			
District, Urban and Community Access Roads	1,553,867	1,683,315	14,820,246
District Engineering Services	168,411	44,625	215,103
<i>Sub- Total of allocation Sector</i>	1,722,278	1,727,940	15,035,349
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	189,562
<i>Sub- Total of allocation Sector</i>	0	0	189,562
Sector :Education			
Pre-Primary and Primary Education	2,568,478	1,901,584	2,433,517
Secondary Education	2,843,638	1,998,445	3,131,185
Skills Development	1,664,792	792,826	1,813,877
Education & Sports Management and Inspection	142,318	64,231	132,354
Special Needs Education	1,190	0	500
<i>Sub- Total of allocation Sector</i>	7,220,415	4,757,086	7,511,434
Sector :Health			
Primary Healthcare	293,538	174,233	329,032
Health Management and Supervision	648,565	466,374	695,846
<i>Sub- Total of allocation Sector</i>	942,103	640,607	1,024,877
Sector :Water and Environment			
Natural Resources Management	89,648	52,271	110,203
<i>Sub- Total of allocation Sector</i>	89,648	52,271	110,203
Sector :Social Development			
Community Mobilisation and Empowerment	355,351	68,773	293,991
<i>Sub- Total of allocation Sector</i>	355,351	68,773	293,991
Sector :Public Sector Management			
District and Urban Administration	3,297,504	2,010,218	3,082,430
Local Statutory Bodies	513,983	303,892	536,790
Local Government Planning Services	76,824	28,487	87,510
<i>Sub- Total of allocation Sector</i>	3,888,311	2,342,596	3,706,730
Sector :Accountability			
Financial Management and Accountability(LG)	445,157	247,854	439,375
Internal Audit Services	57,694	44,186	60,303
<i>Sub- Total of allocation Sector</i>	502,851	292,040	499,678

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

Vote :757 Kabale Municipal Council**FY 2019/20**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,897,504	1,815,925	2,652,884
General Public Service Pension Arrears (Budgeting)	59,234	59,234	0
Gratuity for Local Governments	1,010,359	757,769	1,060,359
Locally Raised Revenues	788,882	306,918	290,013
Multi-Sectoral Transfers to LLGs_NonWage	329,789	281,443	613,895
Pension for Local Governments	384,936	288,702	451,257
Urban Unconditional Grant (Non-Wage)	29,932	11,265	26,715
Urban Unconditional Grant (Wage)	294,371	110,593	210,644
Development Revenues	400,000	594,293	429,545
Transitional Development Grant	400,000	400,000	0
Urban Discretionary Development Equalization Grant	0	0	429,545
Total Revenues shares	3,297,504	2,410,218	3,082,430
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	294,371	110,593	210,644
Non Wage	2,603,132	1,705,332	2,442,240
Development Expenditure			
Domestic Development	400,000	194,293	429,545
External Financing	0	0	0
Total Expenditure	3,297,504	2,010,218	3,082,430

Narrative of Workplan Revenues and Expenditure

The departments expects to receive shs 3,082,430,000 which is 93.5% of the previous financial years budget. The decline in budget is due to no release of General public pension arrears, the transitional development grant whose IPFs were not communicated and the decline in local revenue allocations to the department as revenue is anticipated to fall due to some policy changes on management of certain revenue sources. it expects shs 613,895,000 from multi sectoral transfers to LLGs, shs 290,013,000 from local revenue, shs 26,715,000 from unconditional grant nonwage, shs 210,644,000 from unconditional grant wage, shs 451,257,000 from pension for local governments and shs 1,060,359,000 gratuity for local government and 429,545,000 is the USMID capacity building. On the side of expenditure it expects to spend shs 210,644,000 on wages and shs 2,442,240,000 on nonwage activities and shs 429,545,000 on capacity building for the entire council. The department will focus on the following priorities during the next financial year and these are; supervision of all departments, service delivery enhancement, proper storage of records, staff recruitment and property tax inspection and monitoring. To achieve these, the department shall do the following; intensify supervision at all levels, motivate staff and orient newly recruited staff, enforce accountability of funds utilized and regularly update the property tax register.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	445,157	247,854	439,375
Locally Raised Revenues	133,813	60,014	118,813
Multi-Sectoral Transfers to LLGs_NonWage	137,230	97,507	144,701
Urban Unconditional Grant (Non-Wage)	42,813	9,003	45,227
Urban Unconditional Grant (Wage)	131,301	81,330	130,635
Development Revenues	0	0	0
N/A			
Total Revenues shares	445,157	247,854	439,375
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,301	81,330	130,635
Non Wage	313,856	166,524	308,740
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	445,157	247,854	439,375

Narrative of Workplan Revenues and Expenditure

The department expects to receive revenue amounting to shs 439,375,000 which is 98.7% of the previous year budget. Shs 118,813,000 is expected from local revenues, shs 144,701,000 is multi sectoral transfers to LLGs, shs 45,227,000 is unconditional grant nonwage and shs 130,635,000 is unconditional grant wage. On the side of expenditure, it expects to spend shs 130,635,000 on wages and shs 308,740,000 on nonwage activities. The department planned for; local revenue mobilization and inspection, financial reports preparation, budget preparation and updating of data on own source revenues. To achieve these priorities, the department will provide capacity building to staff and recruit new staff to undertake specialized tasks.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	513,983	303,892	536,790
Locally Raised Revenues	167,111	88,953	176,931
Multi-Sectoral Transfers to LLGs_NonWage	171,711	92,834	188,106
Urban Unconditional Grant (Non-Wage)	116,976	80,305	115,983
Urban Unconditional Grant (Wage)	58,185	41,799	55,770
Development Revenues	0	0	0
N/A			
Total Revenues shares	513,983	303,892	536,790
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,185	41,799	55,770
Non Wage	455,798	262,093	481,020
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	513,983	303,892	536,790

Narrative of Workplan Revenues and Expenditure

The Department expects to raise and spend a total of Shs 536,790,000 which is 105% of the previous financial year out of which Shs 176,931,000 will be local revenues and the rest comprising of Shs 115,983,000 and 55,770,000 will be unconditional grant non wage and wage respectively and Shs 188,106,000 will go to Lower Local Governments. On the side of expenditure shs 55,770,000 will be spent on wages and shs 481,020,000 on nonwage activities. The current budget is 105% of the last year budget due to expected low local revenue collections as some revenues such as taxi parks and property tax their rates were revised downwards. The major priority of council in the coming financial year is to enact bye laws, improve governance and supervision of council programmes. To achieve this, council shall involve all stakeholders to participate in the formulation of bye laws and provide feedback reporting mechanism.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	121,900	97,881	73,296
Locally Raised Revenues	15,426	13,459	5,000
Sector Conditional Grant (Non-Wage)	52,317	39,237	42,216
Sector Conditional Grant (Wage)	25,000	18,983	25,000
Urban Unconditional Grant (Non-Wage)	774	1,447	1,080
Urban Unconditional Grant (Wage)	28,384	24,755	0
Development Revenues	19,336	19,336	19,285
Sector Development Grant	19,336	19,336	19,285
Total Revenues shares	141,236	117,217	92,582
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,384	43,738	25,000
Non Wage	68,516	39,295	48,296
Development Expenditure			
Domestic Development	19,336	6,490	19,285
External Financing	0	0	0
Total Expenditure	141,236	89,522	92,582

Narrative of Workplan Revenues and Expenditure

The department budget expects revenue of 92,582,000 shillings which is 65.5% of the previous year's revenue of which planned local revenue is 5,000,000 shillings, sector conditional grant non wage is 42,216,000 shillings, sector conditional grant wage is 25,000,000 shillings, urban unconditional grant non wage is 1,080,000 shillings, sector development grant of 19,285,000 shillings and the department expects to spend 25,000,000 shillings on wages and 48,296,000 shillings on non wage activities and 19,285,000 shillings on development activities. The decrease in budget in relation to the previous financial year was due to removal of commercial services from the department that has now formed trade and local development department. The departments key priority areas are; market construction, business promotion services and agricultural extension services. To achieve these priorities, the department will farm visits and demos, provide advisory services to farmers and provide improved seeds to farmers.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	918,051	650,128	1,019,362
Locally Raised Revenues	38,600	20,698	144,748
Multi-Sectoral Transfers to LLGs_NonWage	254,420	159,326	247,565
Sector Conditional Grant (Non-Wage)	62,349	46,761	64,885
Sector Conditional Grant (Wage)	557,369	418,613	557,369
Urban Unconditional Grant (Non-Wage)	5,313	4,730	4,795
Development Revenues	24,052	24,052	5,515
Sector Development Grant	24,052	24,052	5,515
Total Revenues shares	942,103	674,179	1,024,877
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	557,369	418,613	557,369
Non Wage	360,682	221,994	461,993
Development Expenditure			
Domestic Development	24,052	0	5,515
External Financing	0	0	0
Total Expenditure	942,103	640,607	1,024,877

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 1,024,877,000 shillings which is 109% of the previous year of which local revenue is 144,748,000 shillings, multi -sectoral transfers to LLGs 247,565,000 shillings, sector conditional grant non wage 64,885,000 shillings, sector conditional grant wage 557,369,000 shillings, urban unconditional grant nonwage is 4,795,000 shillings, sector development grant is 5,515,000 shillings and expects to spend 557,369,000 shillings on wages and 461,993,000 shillings on nonwage activities and 5,515,000 on development. The departmental priorities in the coming financial year are; improve health service delivery, promote sanitation and hygiene, delivery of medical supplies, construction of theater, immunization, HIV/AIDS counseling and sensitization, supervision of lower health facilities. Among the planned interventions to achieve the priorities, the departments shall recruit new staff, orient them and provide capacity building sessions to old staff, motivate staff and ensure that the old staff are retained.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,000,828	5,147,899	7,444,105
Locally Raised Revenues	41,920	26,441	30,420
Multi-Sectoral Transfers to LLGs_NonWage	15,340	5,331	11,840
Other Transfers from Central Government	3,950	3,950	3,952
Sector Conditional Grant (Non-Wage)	1,133,251	754,965	1,187,165
Sector Conditional Grant (Wage)	5,738,954	4,317,860	6,139,970
Urban Unconditional Grant (Non-Wage)	9,753	4,716	8,802
Urban Unconditional Grant (Wage)	57,660	34,637	61,957
Development Revenues	219,587	219,587	67,328
Sector Development Grant	219,587	219,587	67,328
Total Revenues shares	7,220,415	5,367,486	7,511,434
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,796,613	3,976,347	6,201,927
Non Wage	1,204,215	769,390	1,242,179
Development Expenditure			
Domestic Development	219,587	11,350	67,328
External Financing	0	0	0
Total Expenditure	7,220,415	4,757,086	7,511,434

Narrative of Workplan Revenues and Expenditure

The department plans to receive shs 7,511,434,000 which is 104% of the previous financial year budget of which local revenue is shs 30,420,000 other transfers from Central Government is shs 3,952,000 (UNEB) multi sectoral transfers to LLGs is shs 11,840,000 urban unconditional grant nonwage is shs 8,802,000 urban unconditional grant wage is shs 61,957,000 sector conditional grant wage is shs 6,139,970,000 sector conditional grant nonwage shs 1,187,165,000 and SFG is shs 67,328,000. On the side of expenditure the departments expects to spend shs 6,201,927,000 on wages, shs 1,242,179,000 on nonwage activities and shs 67,328,000 on development activities. The deviation from the targeted budget was caused by increase in salary allocations to tertiary institutions. In the coming financial year education department has prioritized intensive supervision of all education institutions, promoting co curricula activities , good learning environment and sanitation and purchase of a departmental vehicle. These shall be done in collaboration with other stakeholders such School management committees and Boards of Governors of schools.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,524,498	1,788,679	6,623,924
Locally Raised Revenues	189,468	21,538	5,578,743
Multi-Sectoral Transfers to LLGs_NonWage	118,995	9,529	63,948
Other Transfers from Central Government	1,113,322	1,656,670	815,696
Urban Unconditional Grant (Non-Wage)	8,613	4,629	7,773
Urban Unconditional Grant (Wage)	94,099	96,313	157,763
Development Revenues	197,780	197,780	8,411,425
Locally Raised Revenues	0	0	1,790,685
Multi-Sectoral Transfers to LLGs_Gou	197,780	197,780	275,375
Urban Discretionary Development Equalization Grant	0	0	6,345,365
Total Revenues shares	1,722,278	1,986,459	15,035,349
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,099	96,313	157,763
Non Wage	1,430,399	1,433,847	6,466,161
Development Expenditure			
Domestic Development	197,780	197,780	8,411,425
External Financing	0	0	0
Total Expenditure	1,722,278	1,727,940	15,035,349

Narrative of Workplan Revenues and Expenditure

The departmental revenue and expenditure is 15,035,349,000 which is 873% of the budget for FY 2018/19. The mega increment is due to USMID AF and Local revenue development fund arising out of sale of some council plots.. The departments expects shs 5,578,743,000 from local revenue recurrent, shs 815,696,000 from URF and shs 275,375,000 is DDEG for divisions, shs 7,773,000 from urban unconditional grant nonwage and shs 157,763,000 from unconditional grant wage, shs 6,345,365,000 is USMID AF capital development and shs 1,790,685,000 is local revenue development fund.. and planned to receive and make transfers to LLGs amounting to 63,948,000 shillings from local revenue. On the side of expenditure shs 157,763,000 shall be spent on wages, shs 6,466,161,000 on nonwage activities and shs 8,411,425,000 on Capital developments of the entire municipality. The department has prioritized the following activities; routine mechanized maintenance of roads, drainage improvement, patching of potholes on paved roads, surveying all roads, opening of roads and installation of culverts. and maintenance of machinery and plant. and construction of staff houses for health centres and upgrading HCII to HCIII. The department shall ensure that rightful service providers and contractors are secured in order to achieve the priorities stated above.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	89,648	52,271	110,203
Locally Raised Revenues	62,910	31,989	66,200
Multi-Sectoral Transfers to LLGs_NonWage	11,600	0	2,000
Urban Unconditional Grant (Non-Wage)	774	482	1,029
Urban Unconditional Grant (Wage)	14,364	19,800	40,974
Development Revenues	0	0	0
N/A			
Total Revenues shares	89,648	52,271	110,203
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,364	19,800	40,974
Non Wage	75,284	32,471	69,229
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	89,648	52,271	110,203

Narrative of Workplan Revenues and Expenditure

During the year 2019/2020 the department will receive Ug. Shs. 110,203,000 of which Ug. Shs. 40,974,000 will be for staff salaries while Ug. Shs. 69,229,000 will be used for the department's recurrent costs. The Lower Local Governments will spend Shs. 2,000,000 on Natural Resources during the year. The deviation from the previous budget is mainly caused by salary enhancements for staff. In the FY 2019/20 Natural resources has prioritized the following; garbage collection, solid waste treatment and disposal, maintenance of green belts, tree planting and afforestation and enforcing compliance to environmental regulations. The planned intervention to achieve the above is to conduct environmental screening of all projects and secondly conduct environmental awareness programmes.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	355,351	142,392	293,991
Locally Raised Revenues	31,920	19,539	30,420
Multi-Sectoral Transfers to LLGs_NonWage	54,382	9,594	36,160
Other Transfers from Central Government	195,815	65,339	152,521
Sector Conditional Grant (Non-Wage)	12,117	9,088	11,990
Urban Unconditional Grant (Non-Wage)	1,713	1,934	1,624
Urban Unconditional Grant (Wage)	59,403	36,898	61,277
Development Revenues	0	0	0
N/A			
Total Revenues shares	355,351	142,392	293,991
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,403	36,898	61,277
Non Wage	295,948	31,875	232,715
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	355,351	68,773	293,991

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 293,991,000 shillings which is approximately 82.7% of the previous years budget. This was due to re-centralization of UWEP funds. of which 36,160,000 shillings is multi- sectoral transfers to LLGs, 11,990,000 shillings is sector conditional non wage, 30,420.000 shillings from local revenue and 61,277,000 shillings is unconditional wage and 152,521,000 shillings is other transfers from government which is YLP and shs 1,624,000 is urban unconditional grant nonwage and onside of expenditure, the department expects to spend 61,277,000 on wages and 232,715,000 shillings on nonwage activities. The deviation from the previous years budget was due to downsize of local revenue sources at divisions level and re- centralization of UWEP. The planned outputs for the department are crosscutting issues on gender, poverty,environment and HIV/ AIDS mainstreamed, PWDs monitored, workplaces inspected, labour disputes settled, UWEP and YLP activities coordinated and National disability days celebrated. These shall be achieved through a participatory approach by involving all concerned stakeholders.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	76,824	28,487	87,510
Locally Raised Revenues	46,492	13,230	44,192
Urban Unconditional Grant (Non-Wage)	3,093	1,207	2,792
Urban Unconditional Grant (Wage)	27,239	14,050	40,526
Development Revenues	0	0	0
N/A			
Total Revenues shares	76,824	28,487	87,510
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,239	14,050	40,526
Non Wage	49,586	14,437	46,984
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	76,824	28,487	87,510

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 87,510,000 shillings which is approximately 114% of the previous financial year of 44,192,000 shillings is local revenue, 2,792,000 shillings is unconditional grant non wage and 40,526,000 shillings is unconditional wage and expects to spend 40,526,000 shillings on wages, 46,984,000 shillings on non wage activities. The deviation from the previous financial years' budget was due to salary enhancements for staff. The priorities of the department in the coming financial year are; data collection, project monitoring, conducting internal assessments, updating municipal profile and abstract and formulation of the five year development plan. These shall be achieved through conducting feasibility studies of all projects to be incorporated in the development plan and also by timely updating the municipal database

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	57,694	44,186	60,303
Locally Raised Revenues	29,400	22,616	32,300
Urban Unconditional Grant (Non-Wage)	3,933	3,065	3,330
Urban Unconditional Grant (Wage)	24,361	18,504	24,673
Development Revenues	0	0	0
N/A			
Total Revenues shares	57,694	44,186	60,303
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,361	18,504	24,673
Non Wage	33,333	25,681	35,630
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	57,694	44,186	60,303

Narrative of Workplan Revenues and Expenditure

The department expects 60,303,000 shillings which is 104.5% of last years allocation of which local revenue 32,300,000 shillings unconditional grant non wage 3,330,000 shillings and unconditional grant wage 24,673,000 and the department expects to spend 24,673,000 shillings on wages and 35,630,000 shillings on non wage activities. The slight increase in the budget has been caused by anticipated rise in local revenue collections that may come business growth. The department has prioritized the following; institutional audit and value for money assessment.

Vote :757 Kabale Municipal Council**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	59,567
Locally Raised Revenues	0	0	20,426
Sector Conditional Grant (Non-Wage)	0	0	7,245
Urban Unconditional Grant (Non-Wage)	0	0	2,569
Urban Unconditional Grant (Wage)	0	0	29,327
Development Revenues	0	0	129,995
Other Transfers from Central Government	0	0	129,995
Total Revenues shares	0	0	189,562
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	29,327
Non Wage	0	0	30,240
Development Expenditure			
Domestic Development	0	0	129,995
External Financing	0	0	0
Total Expenditure	0	0	189,562

Narrative of Workplan Revenues and Expenditure

The department budget expects revenue of 189,562,000 shillings. The department has been created out Production and Marketing. of which planned local revenue is 20,426,000 shillings, sector conditional grant non wage is 7,245,000 shillings, urban unconditional grant wage is 29,327,000 shillings, urban unconditional grant non wage is 2,569,000 shillings, transfers from MoLG 129,995,000 shillings and the department expects to spend 29,327,000 shillings on wages and 30,240,000 shillings on non wage activities. The departments key priority areas are; market construction, business promotion services and Local Economic Development geared towards attaining a middle income status Country. To achieve these priorities, the department will conduct trade shows, promote financial literacy, tourism and value addition and relocation of Central market vendors to other sites to pave way for market construction under MATIP.

Vote :757 Kabale Municipal Council

FY 2019/20
