

**Vote :760 Mbale 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](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 :

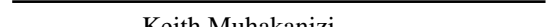
Signature :



BATANDA PAUL, TOWN CLERK, MBALE  
MUNICIPAL COUNCIL

(Accounting Officer)

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



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

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

**Vote :760 Mbale 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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**Vote :760 Mbale Municipal Council****FY 2019/20**

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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 :760 Mbale 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
<b>Locally Raised Revenues</b>	3,982,419	1,021,160	1,280,248
<b>Discretionary Government Transfers</b>	1,764,059	1,446,264	15,117,705
<b>Conditional Government Transfers</b>	14,502,442	10,910,156	14,628,405
<b>Other Government Transfers</b>	1,644,534	1,339,124	1,119,672
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>21,893,454</b>	<b>14,716,704</b>	<b>32,146,031</b>

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

Against the Municipal Council Budget of UGX 21,893,454,000 for FY 2018/19 ; UGX 14,716,704,000 was received by end of the third quarter representing 67% of the Annual budget. Out of the funds received Locally raised revenue was UGX 1,021,160,000 (26%) both by the Municipal council and 3 divisions, Discretionary Government transfers UGX 1,446,264,000 (82%), Conditional government transfers was at UGX 10,910,156,000 [75%] Other government transfers was at UGX 1,339,124,000 [81%]. The under performance at 67% in receipts by the end of third quarter was due to the Non realization of all the Central government transfers as planned in the Quarter especially the , General Public Service Pension Arrears[ Budgeting] , Salary arrears, Education sector non wage[ UPE/USE Capitation to include the School Inspection Grant for inspection and DEO Monitoring & Supervision. Local Revenue not tenable. The declining local revenue collection in the quarter at 26% was due to delay & changes in policy communication by His Excellency the President on taxi park fees management.

**Planned Revenues for next FY**

The Municipality Budget for FY 2019/20 expects UGX 32,146,031,000/= mainly from Conditional government transfers UGX 15,117,705,000/=[47%], Discretionary government transfers UGX 14,628,405,000/=[45.5%], Other government transfers UGX

1,119,672,000/=[ Urban Road Fund [URF], PLE/UNEB Administration & YLP grants from MGLSD] . It envisaged that locally raised revenue is projected to contribute 4 % of the total budget UGX 1,280,248,000/=.

**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	5,174,746	2,873,709	3,410,432
Finance	548,269	198,776	329,169
Statutory Bodies	464,864	310,619	346,561
Production and Marketing	314,051	198,083	144,626
Health	1,474,159	1,104,745	1,590,883
Education	11,250,611	8,265,263	11,405,419

**Vote :760 Mbale Municipal Council****FY 2019/20**

Roads and Engineering	1,770,609	1,185,974	13,926,427
Natural Resources	236,795	68,005	150,506
Community Based Services	503,030	441,041	597,476
Planning	37,239	17,943	46,176
Internal Audit	119,080	52,546	57,687
Trade, Industry and Local Development	0	0	140,669
<b>Grand Total</b>	<b>21,893,454</b>	<b>14,716,704</b>	<b>32,146,031</b>
<i>o/w: Wage:</i>	<i>10,336,796</i>	<i>7,776,116</i>	<i>10,760,700</i>
<i>Non-Wage Recurrent:</i>	<i>10,368,843</i>	<i>5,991,027</i>	<i>7,143,748</i>
<i>Domestic Devt:</i>	<i>1,187,815</i>	<i>949,561</i>	<i>14,241,582</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Expenditure Performance by end of March FY 2018/19**

The expenditure performance by the end of third Quarter FY 2018/19 was UGX 14,559,815,000 of which UGX 7,768,732,000(100%) of the annual budget was wages, UGX 5,991,027,000(100%) of the annual budget was nonwage recurrent and UGX 803,056,000(85%) was Domestic Development. Some departments did not spend 100% of the quarter funds like Production and Marketing spent 97% because they have got to recruit staff in department of which the Public Service Commission was yet to handle and give direction, Education spent 99% and Health spent 98% because of delays in initiating procurement process to secure Competent service providers.

**Planned Expenditures for the FY 2019/20**

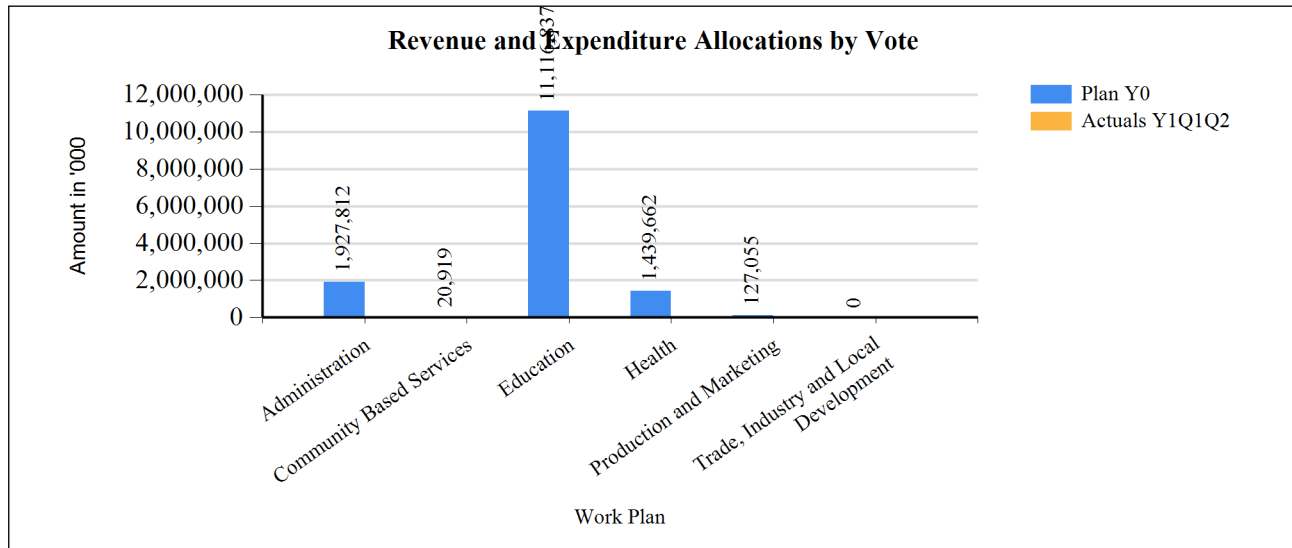
The planned expenditure in FY 2019/20 will be UGX 35, 237,696,000 where UGX 10,760,700,000 will be spent on staff wages for (Education staff, Health workers, Traditional workers etc] and this will be 30.2%, UGX 10,429,326,000 will be spent on Non Wage recurrent activities taking 21.4% of expenditure and UGX 14,390,453,000 will be spent on Development Activities taking 40.4%. Planned priority expenditure areas for FY 2019/20 will be Roads & Engineering %, followed by Education sector at % . Other priority areas for investment shall include Health, Public sector Management & Accountability.

**Medium Term Expenditure Plans**

Reconstruction of Urban Roads to Asphalt standard Concrete of Cathedral Avenue, Naboa Rd, Manafwa & Market place lane, Central Rd, North Rd, Pallisa, Routine Manual maintenance of Gangama, Masaba Avenue, Independence Avenue, Routine HC IV & Construction of Maternity ward at Busamaga HC III, Pest & Disease control Surveillance, Promotion & establishment of 4acre -model farms, Mobilize communities to benefit from development initiatives funded under OWC/YLP/Participatory Sum Upgrading Programme [PSUP III] Activities for improved livelihoods and economic growth & employment

**Challenges in Implementation**

Inadequate funding to deliver effective & efficient public service across sectors, High cost of routine mechanized road maintenance because most tarmac roads are dilapidated having reached terminal age some time back, Road unit not fully constituted. For example some key road equipment for tarmacking roads like Pneumatic roller, Water bowser, Mechanical broom, 7tonne Vibrating roller, Chippings spreader are yet to be by central government, Delayed rollout of Community Health Extension workers programme [CHEW], Rural urban Migration straining the meager resources available, High payment costs on litigation cases & court awards, Inadequate and late supply of Agricultural inputs, occasionally of poor Quality and unstable market for produce, Persistent outbreaks of crop and animal pests, diseases; FMD, LSD Fall Army Worm. Unfavorable enhanced pay structure across the civil service with unclear implementation modalities.

**Vote :760 Mbale Municipal Council****FY 2019/20****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 March for FY 2018/19	Approved Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>3,982,419</b>	<b>1,021,160</b>	<b>1,280,248</b>
Advertisements/Bill Boards	161,200	0	61,200
Agency Fees	3,500	11,245	3,500
Animal & Crop Husbandry related Levies	72,000	0	3,600
Application Fees	23,196	0	23,196
Business licenses	520,864	95,524	150,864
Ground rent	175,000	0	49,935
Inspection Fees	23,500	0	23,500
Land Fees	102,650	154,426	102,650
Local Hotel Tax	321,570	83,304	121,570
Local Services Tax	272,000	91,882	122,000
Market /Gate Charges	240,610	154,243	20,810
Miscellaneous receipts/income	106,000	10,078	1,000
Occupational Permits	8,500	0	1,500
Other Fees and Charges	40,902	25,944	29,710
Park Fees	938,688	184,940	147,920
Property related Duties/Fees	617,745	209,573	269,000
Refuse collection charges/Public convenience	8,544	0	8,544
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,400	0	5,400

**Vote :760 Mbale Municipal Council****FY 2019/20**

Registration of Businesses	30,600	0	30,600
Sale of (Produced) Government Properties/Assets	5,200	0	0
Sale of Land	1,000	0	0
Street Parking fees	303,750	0	103,750
<b>2a. Discretionary Government Transfers</b>	<b>1,764,059</b>	<b>1,446,264</b>	<b>15,117,705</b>
Urban Discretionary Development Equalization Grant	483,347	483,347	13,485,442
Urban Unconditional Grant (Non-Wage)	442,354	331,765	435,286
Urban Unconditional Grant (Wage)	838,358	631,152	1,196,977
<b>2b. Conditional Government Transfer</b>	<b>14,502,442</b>	<b>10,910,156</b>	<b>14,628,405</b>
Sector Conditional Grant (Wage)	9,498,438	7,144,964	9,563,723
Sector Conditional Grant (Non-Wage)	2,855,590	1,915,894	3,354,180
Sector Development Grant	350,444	350,444	134,903
General Public Service Pension Arrears (Budgeting)	597,167	597,167	173,827
Salary arrears (Budgeting)	4,339	4,339	21,489
Pension for Local Governments	672,388	504,291	806,206
Gratuity for Local Governments	524,076	393,057	574,076
<b>2c. Other Government Transfer</b>	<b>1,644,534</b>	<b>1,339,124</b>	<b>1,119,672</b>
Support to PLE (UNEB)	7,000	8,729	8,300
Uganda Road Fund (URF)	1,283,511	961,547	940,389
Uganda Women Entrepreneurship Program(UWEP)	127,851	95,359	0
Youth Livelihood Programme (YLP)	226,173	273,488	170,984
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>21,893,454</b>	<b>14,716,704</b>	<b>32,146,031</b>

**Vote :760 Mbale Municipal Council****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of third Quarter of FY 2018/19, the Municipality realized UGX 1,021,160,000/= from locally raised revenues representing 26% of the Annual budget both by the 3 Divisions and Municipal Council. The performance was not 100% as planned due to delay and operational changes in policy communication by His Excellency the President on Park fees Management for taxis and buses.

**Central Government Transfers**

By the end of third Quarter of FY 2018/19, the Municipality received had UGX 13,695,544,000/= from central government transfers representing 67% of the annual Budget. The receipts were at 67% because of the non realization of some Central Government Transfers such as Education sector nonwage UPE/USE- School Inspection Grant & DEO Monitoring component meant for Inspection Monitoring and support supervision.

**External Financing**

No External funding realized in the Quarter.

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

The expected locally raised revenue for FY 2019/20 for the Municipality is UGX 1,280,914,248,000/= from all local revenue sources such as park fees, Ground rent, Property related Duties/fees, Advertisement/ Billboards, Animal& Crop husbandry related levies, Market/Gate charges, Street parking fees,Registration of Businesses, Local Service Tax, Local Hotel Tax, Land fees, Business Licenses, Refuse collection charges/ Public convenience , Sale of Land & application fees.

**Central Government Transfers**

The Municipality expects UGX 30,865,783,000 /= from central government transfers i.e Conditional government transfers UGX 15,117,705,000/=, Other government transfers UGX 1,119,672,000/=, Discretionary government transfers UGX 14,628,405,000/=.

**External Financing**

No External funding expected FY 2019/20

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	93,265	52,420	91,140
District Production Services	45,622	28,337	53,485
District Commercial Services	175,164	111,074	0
<b>Sub- Total of allocation Sector</b>	<b>314,051</b>	<b>191,830</b>	<b>144,626</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,652,609	1,159,024	13,747,427
District Engineering Services	118,000	26,950	179,000
<b>Sub- Total of allocation Sector</b>	<b>1,770,609</b>	<b>1,185,974</b>	<b>13,926,427</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	140,669



**Vote :760 Mbale Municipal Council****FY 2019/20**

<i>Sub- Total of allocation Sector</i>	<b>0</b>	<b>0</b>	<b>140,669</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	4,658,466	3,447,916	4,127,414
Secondary Education	5,164,561	3,731,214	5,352,034
Skills Development	1,265,302	906,330	1,741,862
Education & Sports Management and Inspection	150,044	56,599	170,197
Special Needs Education	12,239	750	13,911
<i>Sub- Total of allocation Sector</i>	<b>11,250,611</b>	<b>8,142,809</b>	<b>11,405,419</b>
<b>Sector :Health</b>			
Primary Healthcare	93,660	63,628	148,990
Health Management and Supervision	1,380,498	1,017,065	1,441,893
<i>Sub- Total of allocation Sector</i>	<b>1,474,159</b>	<b>1,080,694</b>	<b>1,590,883</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	236,795	68,005	150,506
<i>Sub- Total of allocation Sector</i>	<b>236,795</b>	<b>68,005</b>	<b>150,506</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	503,030	441,041	597,476
<i>Sub- Total of allocation Sector</i>	<b>503,030</b>	<b>441,041</b>	<b>597,476</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	5,174,746	2,873,709	3,410,432
Local Statutory Bodies	464,864	310,619	346,561
Local Government Planning Services	37,239	17,943	46,176
<i>Sub- Total of allocation Sector</i>	<b>5,676,850</b>	<b>3,202,271</b>	<b>3,803,169</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	548,269	198,776	329,169
Internal Audit Services	119,080	51,415	57,687
<i>Sub- Total of allocation Sector</i>	<b>667,349</b>	<b>250,191</b>	<b>386,857</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,691,400</b>	<b>2,390,362</b>	<b>2,520,235</b>
General Public Service Pension Arrears (Budgeting)	597,167	597,167	173,827
Gratuity for Local Governments	524,076	393,057	574,076
Locally Raised Revenues	725,384	389,048	185,185

**Vote :760 Mbale Municipal Council****FY 2019/20**

Multi-Sectoral Transfers to LLGs_NonWage	1,860,385	277,875	130,348
Pension for Local Governments	672,388	504,291	806,206
Salary arrears (Budgeting)	4,339	4,339	21,489
Urban Unconditional Grant (Non-Wage)	46,891	29,007	29,403
Urban Unconditional Grant (Wage)	260,770	195,578	599,700
<b>Development Revenues</b>	<b>483,347</b>	<b>483,347</b>	<b>890,197</b>
Multi-Sectoral Transfers to LLGs_Gou	483,347	483,347	453,467
Urban Discretionary Development Equalization Grant	0	0	436,730
<b>Total Revenues shares</b>	<b>5,174,746</b>	<b>2,873,709</b>	<b>3,410,432</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	260,770	195,578	599,700
Non Wage	4,430,629	2,194,784	1,920,535
<b>Development Expenditure</b>			
Domestic Development	483,347	483,347	890,197
External Financing	0	0	0
<b>Total Expenditure</b>	<b>5,174,746</b>	<b>2,873,709</b>	<b>3,410,432</b>

**Narrative of Workplan Revenues and Expenditure**

The Administration department plans to receive and spend UGX 3,410,431.871 in F/Y 2019/20 from sources such as urban unconditional grant ( non wage), urban unconditional grant (wage), General Public service Pension arrears (Budgeting), Gratuity for Local Governments, Multi-sectoral transfers to 3 LLGs-division and Locally Raised Revenues. Out of the funds expected UGX 1,920,534.545 will be spent on recurrent activities which includes staff wages, UGX 890,197.313 will be domestic development including Multi-sectoral transfers to 3 divisions. There is a decrease in the sector budget allocations as compared to FY 2018/2019 because of a reduction in the revised ceiling of Locally raised revenues.

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>548,269</b>	<b>198,776</b>	<b>329,169</b>
Locally Raised Revenues	340,326	39,818	121,609
Urban Unconditional Grant (Non-Wage)	47,599	38,700	47,216
Urban Unconditional Grant (Wage)	160,344	120,258	160,345
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>548,269</b>	<b>198,776</b>	<b>329,169</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	160,344	120,258	160,345
Non Wage	387,925	78,519	168,825
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>548,269</b>	<b>198,776</b>	<b>329,169</b>

**Narrative of Workplan Revenues and Expenditure**

The Department plans to receive and spend UGX 329,169.489 in the FY 2019/20 and all this is recurrent revenues from the following sources: urban unconditional grant (wage), urban unconditional grant (non wage) and Locally raised revenues. All the funding will be spent on recurrent activities including staff wages. There is a decrease in the budget for F/Y 2019/20 compared to FY 2018/19 because of a reduction in the revised ceiling allocation of Locally Raised Revenue.

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>464,864</b>	<b>310,619</b>	<b>346,561</b>
Locally Raised Revenues	269,825	174,420	137,495
Urban Unconditional Grant (Non-Wage)	148,783	99,123	148,783
Urban Unconditional Grant (Wage)	46,256	37,075	60,284
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>464,864</b>	<b>310,619</b>	<b>346,561</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	46,256	37,075	60,284
Non Wage	418,608	273,544	286,278
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>464,864</b>	<b>310,619</b>	<b>346,561</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive and spend UGX 346,561.197 in FY 2019/20 from sources such as Urban unconditional grant(non wage). urban unconditional grant(wage) and locally raised revenue. The budget has a decrease as to FY 2018/19 because of reduced allocation of Locally raised revenue ceiling.

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>294,715</b>	<b>178,747</b>	<b>125,340</b>
Locally Raised Revenues	181,498	84,679	5,247
Sector Conditional Grant (Non-Wage)	59,184	44,388	46,196
Sector Conditional Grant (Wage)	48,534	36,853	68,400
Urban Unconditional Grant (Non-Wage)	5,498	12,827	5,498
<b>Development Revenues</b>	<b>19,336</b>	<b>19,336</b>	<b>19,285</b>
Sector Development Grant	19,336	19,336	19,285
<b>Total Revenues shares</b>	<b>314,051</b>	<b>198,083</b>	<b>144,626</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,534	30,600	68,400
Non Wage	246,181	141,894	56,940
<b>Development Expenditure</b>			
Domestic Development	19,336	19,336	19,285
External Financing	0	0	0
<b>Total Expenditure</b>	<b>314,051</b>	<b>191,830</b>	<b>144,626</b>

**Narrative of Workplan Revenues and Expenditure**

Department of Production and Marketing plans to receive and spend UGX 144,625.83 in the FY 2019/2020 from sources as; sector conditional grant wage, sector conditional grant (non wage), and urban unconditional grant (non-wage).

The budget shows a reduction compared that of 2018/2019 UGX 314,051,000, because they separated commercial services from production leading to reduction in sector conditional grant (non wage), locally raised revenue and sector development grant.

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,450,107</b>	<b>1,080,694</b>	<b>1,588,036</b>
Locally Raised Revenues	31,197	1,436	7,870
Sector Conditional Grant (Non-Wage)	69,608	52,206	146,143
Sector Conditional Grant (Wage)	1,346,003	1,010,917	1,430,723
Urban Unconditional Grant (Non-Wage)	3,299	16,135	3,299
<b>Development Revenues</b>	<b>24,052</b>	<b>24,052</b>	<b>2,847</b>
Sector Development Grant	24,052	24,052	2,847
<b>Total Revenues shares</b>	<b>1,474,159</b>	<b>1,104,745</b>	<b>1,590,883</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,346,003	1,010,917	1,430,723
Non Wage	104,104	69,776	157,312
<b>Development Expenditure</b>			
Domestic Development	24,052	0	2,847
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,474,159</b>	<b>1,080,694</b>	<b>1,590,883</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2019/20 the health department expects to realize and spend a total of UGX 1,590,882.668 from sector conditional grant (wage), Sector conditional (non wage), urban unconditional grant (non wage) , locally raised revenue and sector development grant. There is an increase in the sector budget of FY 2019/20 as compared to FY 2018/19 because of more realization of funds from sources such as sector conditional grant (non wage) and sector conditional (wage).

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>10,943,555</b>	<b>7,958,206</b>	<b>11,292,649</b>
Locally Raised Revenues	81,552	16,032	39,051
Other Transfers from Central Government	7,000	8,729	8,300
Sector Conditional Grant (Non-Wage)	2,705,879	1,803,611	3,133,463
Sector Conditional Grant (Wage)	8,103,901	6,097,194	8,064,600
Urban Unconditional Grant (Non-Wage)	12,096	7,795	12,096
Urban Unconditional Grant (Wage)	33,127	24,845	35,139
<b>Development Revenues</b>	<b>307,057</b>	<b>307,057</b>	<b>112,771</b>
Sector Development Grant	307,057	307,057	112,771
<b>Total Revenues shares</b>	<b>11,250,611</b>	<b>8,265,263</b>	<b>11,405,419</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	8,137,028	6,122,039	8,099,739
Non Wage	2,806,527	1,836,167	3,192,910
<b>Development Expenditure</b>			
Domestic Development	307,057	184,603	112,771
External Financing	0	0	0
<b>Total Expenditure</b>	<b>11,250,611</b>	<b>8,142,809</b>	<b>11,405,419</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2019/20 the sector plans to receive and spend a total of UGX 11,405,419.195 from the following sources Locally Raised Revenues , sector conditional grant (wage) , urban unconditional grant(non wage), Government development funds and other transfers from central government-UNEB/PLE administration. Of these funds UGX 3,192,909.532 will cater for recurrent activities including staff wages, while UGX 112,771,000 will be for development activities including classroom construction and Retention. There is an increase in the expected Budget of FY 2019/20 compared to FY 2018/19 due to an increased allocation of both non wage (capitation).

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,770,609</b>	<b>1,185,974</b>	<b>1,174,574</b>
Locally Raised Revenues	303,476	88,762	50,845
Other Transfers from Central Government	1,283,511	957,547	940,389
Urban Unconditional Grant (Non-Wage)	13,196	11,844	12,913
Urban Unconditional Grant (Wage)	170,427	127,820	170,427
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>12,751,853</b>
Locally Raised Revenues	0	0	156,609
Urban Discretionary Development Equalization Grant	0	0	12,595,244
<b>Total Revenues shares</b>	<b>1,770,609</b>	<b>1,185,974</b>	<b>13,926,427</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	170,427	127,820	170,427
Non Wage	1,600,183	1,058,154	1,004,147
<b>Development Expenditure</b>			
Domestic Development	0	0	12,751,853
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,770,609</b>	<b>1,185,974</b>	<b>13,926,427</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2019/20 , the Road and Engineering sector expects to receive and spend UGX 13,926,426.749 from the following sources such as locally raised revenues, sector conditional grant (nonwage) , urban unconditional grant (non wage), urban unconditional grant (wage). Of which UGX 1,004,146.996 will be recurrent revenue. There is an increase in the sector budget FY 2019/20 as compared to FY 2018/19 because of realization of USMID AAF additional funding.



**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>236,795</b>	<b>68,005</b>	<b>150,506</b>
Locally Raised Revenues	180,696	26,943	92,077
Urban Unconditional Grant (Non-Wage)	3,299	1,462	3,228
Urban Unconditional Grant (Wage)	52,800	39,600	55,200
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>236,795</b>	<b>68,005</b>	<b>150,506</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	52,800	39,600	55,200
Non Wage	183,995	28,405	95,306
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>236,795</b>	<b>68,005</b>	<b>150,506</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2019/20 , the department expects to receive and spend UGX 150,505.543. The funds are expected to come from locally raised revenue , urban conditional grant(wage) and urban conditional grant (non wage). This funds are expected to be spent on recurrent activities like staff wages and also to improve the environmental conditions in the Municipality. The budget has decreased compared to that of FY 2018/19 because of reduced revised ceiling of locally raised revenue allocations.

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>149,006</b>	<b>325,271</b>	<b>132,847</b>
Locally Raised Revenues	64,825	7,071	34,897
Other Transfers from Central Government	0	0	14,688
Sector Conditional Grant (Non-Wage)	20,919	15,689	20,236
Urban Unconditional Grant (Non-Wage)	10,997	6,235	10,761
Urban Unconditional Grant (Wage)	52,265	39,199	52,265
<b>Development Revenues</b>	<b>354,023</b>	<b>115,770</b>	<b>464,629</b>
Locally Raised Revenues	0	0	308,333
Other Transfers from Central Government	354,023	115,770	156,296
<b>Total Revenues shares</b>	<b>503,030</b>	<b>441,041</b>	<b>597,476</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	52,265	39,199	52,265
Non Wage	96,741	286,072	80,582
<b>Development Expenditure</b>			
Domestic Development	354,023	115,770	464,629
External Financing	0	0	0
<b>Total Expenditure</b>	<b>503,030</b>	<b>441,041</b>	<b>597,476</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2019/20 , the department anticipates to receive and spend UGX 597,475.560 from the following sources such as sector conditional grant (non wage) , locally raised revenue, urban unconditional grant(wage) and government development grant. These funds will be spent on recurrent activities including staff wage and domestic development activities of Youth livelihoods. There is an increase in the expected budget compared to the FY 2018/19 because of more of Locally Raised Revenue to support PSUP III activities.

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>37,239</b>	<b>17,943</b>	<b>46,176</b>
Locally Raised Revenues	20,696	5,358	10,546
Urban Unconditional Grant (Non-Wage)	3,338	2,682	22,055
Urban Unconditional Grant (Wage)	13,205	9,904	13,575
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>37,239</b>	<b>17,943</b>	<b>46,176</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,205	9,904	13,575
Non Wage	24,035	8,040	32,602
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>37,239</b>	<b>17,943</b>	<b>46,176</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2019/20 department plans to receive & spend UGX 46,176,000 from the following sources Urban unconditional grant [wage], Urban unconditional grant [non wage] and locally raised revenues. The expected budget is slightly higher compared to FY 2018/19 because of more allocations of funding from the nonwage component to cater for development planning activities.

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>119,080</b>	<b>52,546</b>	<b>57,687</b>
Locally Raised Revenues	55,318	9,288	28,188
Urban Unconditional Grant (Non-Wage)	14,598	6,385	6,457
Urban Unconditional Grant (Wage)	49,165	36,874	23,042
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>119,080</b>	<b>52,546</b>	<b>57,687</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	49,165	35,742	23,042
Non Wage	69,916	15,673	34,645
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>119,080</b>	<b>51,415</b>	<b>57,687</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2019/20 the department plans to receive and spend UGX 57,687.082 from sources such as locally raised revenues, urban unconditional grant (wage) and urban unconditional grant(non wage) all recurrent revenue. The budget has decreased as compared to FY 2018/19 because the structure does not allow many people in the sector department.

**Vote :760 Mbale Municipal Council****FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>140,669</b>
Locally Raised Revenues	0	0	102,296
Sector Conditional Grant (Non-Wage)	0	0	8,143
Urban Unconditional Grant (Non-Wage)	0	0	3,228
Urban Unconditional Grant (Wage)	0	0	27,001
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>140,669</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	27,001
Non Wage	0	0	113,668
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>140,669</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2019/2020 the department plans to receive and spend a total of UGX 140,669.282 from the following sources ,sector conditional grant (non wage) , Locally raised revenues and urban unconditional grant (non wage). Of this funds all is recurrent revenue UGX 140,669.282 of which it will cater for recurrent activities. And being a new department that has just be put in place we do not have anything to compare it with.

**Vote :760 Mbale Municipal Council**

**FY 2019/20**

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