

Vote :786 Mubende 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 :



Godfrey K. kateeba. Town Clerk Mubende MC

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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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 :786 Mubende 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	1,085,813	510,705	321,533
Discretionary Government Transfers	1,270,243	1,016,448	13,473,862
Conditional Government Transfers	5,502,396	4,349,906	5,370,785
Other Government Transfers	832,270	756,459	554,976
External Financing	0	0	0
Grand Total	8,690,722	6,633,518	19,721,156

Revenue Performance by end of March of the Running FY

During the past three quarters of the FY, the Council Received a Total of UGX 6,633,518,000 out of the annual Budget of UGX 8,690,722,000 representing a performance of 76.3%. Generally the Central Government Transfers performed on target, except the other government transfers were funds meant for UWEP were not yet received by the end of the reporting period. The Locally raised Revenues performed poorly at only 47%. This was due to funds expected to be got from UNRA in compensation of council properties in the construction of Mubende-Kakumiro road. These funds are much but not yet realized. all those contributed to the low performance

Planned Revenues for next FY

For the FY 2019/20, the council is estimating to raise a total revenue of UGX 19,721,156,000 which is far above the past year's budget and more than doubled with a percentage increase of 127%. This increase is due to funds expected to be realized from USMID program of UGX 11.9bn to construct the Municipal Taxi Park. However some grants like UWEP from MoGLSD have been removed from the budget due to policy changes and other lines reduced. But the overall budget movement is an upward movement.

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	1,033,430	918,796	653,063
Finance	336,169	266,166	380,323
Statutory Bodies	425,608	244,192	262,228
Production and Marketing	196,124	196,307	127,125
Health	877,540	767,691	811,174
Education	4,400,086	3,257,063	4,568,909
Roads and Engineering	752,406	543,537	589,055
Natural Resources	177,508	45,062	140,320
Community Based Services	328,279	300,710	273,468
Planning	129,829	70,918	192,776
Internal Audit	33,742	23,076	37,682

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Trade, Industry and Local Development	0	0	11,685,035
Grand Total	8,690,722	6,633,518	19,721,156
<i>o/w: Wage:</i>	<i>3,761,644</i>	<i>2,830,350</i>	<i>4,043,939</i>
<i>Non-Wage Recurrent:</i>	<i>3,343,599</i>	<i>2,376,775</i>	<i>2,475,901</i>
<i>Domestic Devt:</i>	<i>1,585,478</i>	<i>1,426,393</i>	<i>13,201,316</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2018/19

During the First half of the current FY, the Council Cumulatively received a total of UGX 4,150,123,000. The Revenue received was disbursed to the Departments 100%, but only 83% of the funds were spent. Most of the Development grants remained unspent because the Procurement process was still going on. Those under health the Process of procuring of Contractors in done by the Ministry of Health and the project execution started in third Quarter, and those under other departments, the Municipal contract Committee has finalized but works were still going on by the end of quarter two. The expenditure on salaries were 100% made.

Planned Expenditures for the FY 2019/20

During the coming FY, the Council is expecting to raise a total of UGX 20,291,812,000 which has more than doubled the current year's budget. This budget increment is for funds expected to come from USMID for both development and recurrent. The money has been put in trade industry and local economic development department to construct the municipal taxi park. The institutional development component has increased budgets of Administration, Finance, Planning, and Engineering. Generally other grant lines have almost remained the same, except the UWEP grant from MOGLSD that have been removed from the budget.

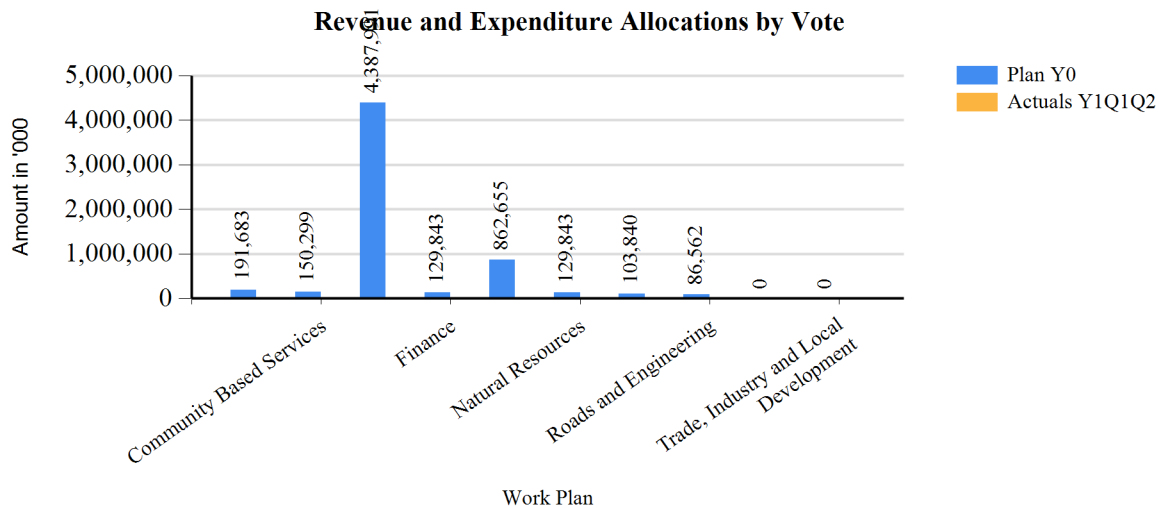
Medium Term Expenditure Plans

During the Medium term, the Council is planning to improve on Road network, Intensify solid waste management for a clean and beautiful city, Improve the Municipal economy and service delivery through strengthening mechanism for quality service delivery and infrastructure construction that support economic growth and income generation especially Market constructions.

Challenges in Implementation

1. Staffing levels: The Municipality is still faced with a major staffing problem especially in service delivery areas like Health where its at only 35% staffing, and other critical areas like in school inspection section. 2. Transport system. The council has no vehicles to support field operations. The garbage Vehicles are also very few to meet the Demands. 3. Low locally raised revenue generated. The council has not been able to carry out property valuation for over ten years this has greatly affected amount of Local revenue collected.

G1: Graph on the revenue and expenditure allocations by Department

Vote :786 Mubende Municipal Council**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	1,085,813	510,705	321,533
Advertisements/Bill Boards	14,602	14,079	14,602
Agency Fees	2,352	1,250	2,352
Animal & Crop Husbandry related Levies	45,238	21,375	45,238
Application Fees	1,000	1,250	1,000
Business licenses	208,413	166,618	208,413
Educational/Instruction related levies	19,975	28,155	19,975
Ground rent	50,000	17,513	50,000
Inspection Fees	4,418	1,056	4,418
Land Fees	50,551	33,247	50,551
Local Hotel Tax	19,118	8,942	19,118
Local Services Tax	58,140	55,096	58,140
Market /Gate Charges	55,643	26,035	55,643
Miscellaneous receipts/income	3,500	2,181	3,500
Other Fees and Charges	1,000	500	1,000
Other licenses	4,505	2,470	4,505
Other taxes on games of chance	1,500	0	1,500
Park Fees	91,026	22,082	91,026
Property related Duties/Fees	26,800	7,717	26,800
Refuse collection charges/Public convenience	10,242	7,013	10,242
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,985	105	1,985

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Registration of Businesses	1,465	1,235	1,465
Rent & rates – produced assets – from other govt. units	146,340	84,287	146,340
Sale of (Produced) Government Properties/Assets	6,000	0	6,000
Sale of non-produced Government Properties/assets	250,000	0	250,000
Street Parking fees	12,000	8,500	12,000
2a. Discretionary Government Transfers	1,270,243	1,016,448	13,473,862
Urban Discretionary Development Equalization Grant	248,488	248,488	12,424,102
Urban Unconditional Grant (Non-Wage)	443,455	332,591	447,280
Urban Unconditional Grant (Wage)	578,301	435,370	602,480
2b. Conditional Government Transfer	5,502,396	4,349,906	5,370,785
Sector Conditional Grant (Wage)	3,183,344	2,394,981	3,441,460
Sector Conditional Grant (Non-Wage)	1,103,466	744,225	1,372,144
Sector Development Grant	828,448	828,448	416,284
General Public Service Pension Arrears (Budgeting)	325,298	325,298	0
Salary arrears (Budgeting)	16,717	16,717	11,730
Pension for Local Governments	25,578	25,578	59,621
Gratuity for Local Governments	19,546	14,659	69,546
2c. Other Government Transfer	832,270	756,459	554,976
Support to PLE (UNEB)	8,000	5,571	6,000
Uganda Road Fund (URF)	578,536	480,380	377,948
Uganda Women Entrepreneurship Program(UWEP)	69,344	91,945	0
Youth Livelihood Programme (YLP)	176,390	178,563	171,028
3. External Financing	0	0	0
N/A			
Total Revenues shares	8,690,722	6,633,518	19,721,156

Vote :786 Mubende Municipal Council**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of the third Quarter, Council had collected a total of UGX 510,705,000 out of the Annual budget of UGX 1,085,813,000 representing a percent of 47%. This was below the target and the contributing factors are the council expected to receive funds from UNRA amounting to UGX 250,000,000 but these funds are not yet received. Other revenue source were abolished like registration of birth, its now only NIRA to issue the birth certificate. The aggregate effect of those factors resulted into a low collection.

Central Government Transfers

By the end of the third quarter of the FY, a total of UGX 6,122,813,000 was received from the central Government agencies from both consolidated fund and other transfers from line ministries. This was 70.5% of the annual budget. The discretionary development grant performed at 80% above the budget due to Urban Discretionary development Grant that was received at 100% by the end of the third Quarter. Conditional grants were received also above the target at 79% of the annual budget due to the Development component. However the transfers from other government institutions performed at only 90% due to Road funds which were received in excess of the budget to emergency works.

External Financing

No donor funding was planned

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

During the c FY 2019/20, the Council is expecting to raise a total of UGX 321,533,000 below the past years budget of UGX 8,069,428,000. This sharp down fall is not explained since the parliament has appropriated less figure than what the council expected to raise.

Central Government Transfers

During the FY 2019/20, the Central Government Grants are estimated at UGX 19,399,623,000 for both conditional and discretionary grants and other government transfers. This constitute 98.4% of the Municipal budget.

The Central Government transfers have increased compared to the past FY by, more than 155%. This is due to funds expected from USMID program worth 11.9bn. However other normal grants have reduced, like SFG, Development Grant, PHC Development Grant and also UWEP funds have been removed and taken back to the centre.

External Financing

The council has not yet identified any donor to support the budget

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	31,304	23,820	20,115
District Production Services	151,435	111,323	107,009
District Commercial Services	13,385	9,218	0
<i>Sub- Total of allocation Sector</i>	196,124	144,361	127,125
Sector :Works and Transport			
District, Urban and Community Access Roads	752,406	530,243	553,888

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Municipal Services	0	0	35,167
<i>Sub- Total of allocation Sector</i>	752,406	530,243	589,055
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	11,685,035
<i>Sub- Total of allocation Sector</i>	0	0	11,685,035
Sector :Education			
Pre-Primary and Primary Education	1,974,927	1,389,477	2,030,030
Secondary Education	1,393,229	1,000,746	1,704,206
Skills Development	676,638	490,937	676,638
Education & Sports Management and Inspection	355,292	221,360	158,035
<i>Sub- Total of allocation Sector</i>	4,400,086	3,102,520	4,568,909
Sector :Health			
Primary Healthcare	800,373	199,438	435,428
Health Management and Supervision	77,167	71,589	375,746
<i>Sub- Total of allocation Sector</i>	877,540	271,027	811,174
Sector :Water and Environment			
Natural Resources Management	177,508	45,062	140,320
<i>Sub- Total of allocation Sector</i>	177,508	45,062	140,320
Sector :Social Development			
Community Mobilisation and Empowerment	328,279	125,810	273,468
<i>Sub- Total of allocation Sector</i>	328,279	125,810	273,468
Sector :Public Sector Management			
District and Urban Administration	1,033,430	918,796	653,063
Local Statutory Bodies	425,608	238,069	262,228
Local Government Planning Services	129,829	70,918	192,776
<i>Sub- Total of allocation Sector</i>	1,588,867	1,227,783	1,108,067
Sector :Accountability			
Financial Management and Accountability(LG)	336,169	265,792	380,323
Internal Audit Services	33,742	16,404	37,682
<i>Sub- Total of allocation Sector</i>	369,910	282,195	418,005

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

<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	1,009,065	840,365	497,991

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General Public Service Pension Arrears (Budgeting)	325,298	325,298	0
Gratuity for Local Governments	19,546	14,659	69,546
Locally Raised Revenues	106,855	60,835	11,285
Multi-Sectoral Transfers to LLGs_NonWage	129,666	114,138	36,817
Pension for Local Governments	25,578	25,578	59,621
Salary arrears (Budgeting)	16,717	16,717	11,730
Urban Unconditional Grant (Non-Wage)	63,729	46,337	61,090
Urban Unconditional Grant (Wage)	321,677	236,803	247,902
Development Revenues	24,365	78,430	155,071
Multi-Sectoral Transfers to LLGs_Gou	12,642	78,430	19,224
Urban Discretionary Development Equalization Grant	11,723	0	135,847
Total Revenues shares	1,033,430	918,796	653,063
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	321,677	236,803	247,902
Non Wage	687,388	603,563	250,089
Development Expenditure			
Domestic Development	24,365	78,430	155,071
External Financing	0	0	0
Total Expenditure	1,033,430	918,796	653,063

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the Department is expecting a total of UGX 653,063,000 below the previous FY. This is because of the sharp reduction in Locally raised revenue as per the appropriation by Parliament.

The department is planning to pay wages and salaries of all the departmental staff contributing to 38% of the Department allocation. Also pension and gratuity plus salary arrears constitute 21.6%. This means that Personnel costs constitute 59% of the Department Budget. Other funds are for Divisions under Multi-sectoral transfers constituting 8.6%

Vote :786 Mubende 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	275,423	180,573	161,718
Locally Raised Revenues	40,059	25,664	5,000
Multi-Sectoral Transfers to LLGs_NonWage	119,454	67,886	25,336
Urban Unconditional Grant (Non-Wage)	56,955	42,806	54,400
Urban Unconditional Grant (Wage)	58,955	44,216	76,982
Development Revenues	60,745	85,593	218,606
Locally Raised Revenues	52,445	85,593	88,340
Multi-Sectoral Transfers to LLGs_Gou	8,300	0	8,266
Urban Discretionary Development Equalization Grant	0	0	122,000
Total Revenues shares	336,169	266,166	380,323
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,955	44,216	76,982
Non Wage	216,468	135,982	84,736
Development Expenditure			
Domestic Development	60,745	85,593	218,606
External Financing	0	0	0
Total Expenditure	336,169	265,792	380,323

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the department of Finance is expecting to raise a total of UGX 380,323,000 above the previous year's budget. However much of the funds reflected are meant for Divisions which is a statutory 30% transfer back to Division. Also the Department has received funds to strengthen revenue mobilisation and administration. from USMID worth UGX 50,000,000. Similarly the department has also been affected by the Parliamentary decision of the entity Local Revenue.

Vote :786 Mubende 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	380,044	244,192	262,228
Locally Raised Revenues	86,016	33,467	70,000
Multi-Sectoral Transfers to LLGs_NonWage	98,653	64,394	11,500
Urban Unconditional Grant (Non-Wage)	159,376	119,332	144,176
Urban Unconditional Grant (Wage)	36,000	27,000	36,552
Development Revenues	45,564	0	0
Locally Raised Revenues	45,564	0	0
Total Revenues shares	425,608	244,192	262,228
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,000	27,000	36,552
Non Wage	344,044	211,069	225,676
Development Expenditure			
Domestic Development	45,564	0	0
External Financing	0	0	0
Total Expenditure	425,608	238,069	262,228

Narrative of Workplan Revenues and Expenditure

The department was allocated a total budget of UGX. 262,228,000 representing a decline of around 20% as compared to the previous financial years budget of 425,608,000. The decline is attributed to non - allocation of development funds to the department as it was in the previous financial year. All allocation to the department are recurrent and representing 13% as political leaders salaries, 40% as locally raised revenues and 47% as unconditional grant non - wage. Locally raised revenues to the department increased by 23%, unconditional grant wage increased slightly as unconditional grant non - wage reduced. All expenditures to the department are recurrent.

Vote :786 Mubende 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	98,288	69,569	64,904
Locally Raised Revenues	7,680	5,958	4,000
Multi-Sectoral Transfers to LLGs_NonWage	6,104	0	0
Sector Conditional Grant (Non-Wage)	59,504	44,628	33,624
Sector Conditional Grant (Wage)	25,000	18,983	25,000
Urban Unconditional Grant (Non-Wage)	0	0	2,280
Development Revenues	97,836	126,738	62,221
Sector Development Grant	19,336	19,336	19,285
Urban Discretionary Development Equalization Grant	78,500	107,402	42,935
Total Revenues shares	196,124	196,307	127,125
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	18,983	25,000
Non Wage	73,288	47,964	39,904
Development Expenditure			
Domestic Development	97,836	77,414	62,221
External Financing	0	0	0
Total Expenditure	196,124	144,361	127,125

Narrative of Workplan Revenues and Expenditure

The department was allocated total budget of UGX. 127,125,000 representing 33% decline compared to the previous financial years budget of UGX. 1906,124,000. The reduction in the budget is attributed to decline in a number of revenue sources to the department, namely. 1. Urban Discretionary development Grant at 45%, Sector Conditional Grant non - wage at 43% and local revenue allocations to the department are 48%. Expenditures to the department are at 48% for recurrent expenditures and 52 for development and out of the recurrent, 39% is wage and 61% is non wage.

Vote :786 Mubende 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	354,648	260,699	429,761
Locally Raised Revenues	18,240	7,649	5,000
Multi-Sectoral Transfers to LLGs_NonWage	103,688	78,296	34,546
Sector Conditional Grant (Non-Wage)	29,801	22,351	85,387
Sector Conditional Grant (Wage)	202,920	152,403	301,549
Urban Unconditional Grant (Non-Wage)	0	0	3,280
Development Revenues	522,892	506,992	381,413
Locally Raised Revenues	0	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	22,800	6,900	42,386
Sector Development Grant	500,092	500,092	279,027
Urban Discretionary Development Equalization Grant	0	0	20,000
Total Revenues shares	877,540	767,691	811,174
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	202,920	152,403	301,549
Non Wage	151,729	102,334	128,212
Development Expenditure			
Domestic Development	522,892	16,290	381,413
External Financing	0	0	0
Total Expenditure	877,540	271,027	811,174

Narrative of Workplan Revenues and Expenditure

The department is allocated a total budget of UGX. 811,174,000 representing a 7.6% decrease compared to the previous financial budget of UGX. 877,540,000. Local revenue increased by 141%, Sector Conditional Grant Non - wage by 187% and sector conditional grant wage by 47%. Sector development grant reduced to 279,027,000 representing a 44% decline in the revenue source. Expenditures for recurrent are 56% and 44% for development as 69% of the total recurrent budget is wage and 21% are non - wage.

Vote :786 Mubende 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	4,028,229	2,934,347	4,397,768
Locally Raised Revenues	27,260	15,265	10,000
Multi-Sectoral Transfers to LLGs_NonWage	9,479	2,241	0
Other Transfers from Central Government	8,000	5,571	6,000
Sector Conditional Grant (Non-Wage)	993,704	661,904	1,222,525
Sector Conditional Grant (Wage)	2,955,424	2,223,595	3,114,911
Urban Unconditional Grant (Non-Wage)	0	0	7,360
Urban Unconditional Grant (Wage)	34,362	25,771	36,972
Development Revenues	371,858	322,715	171,141
Multi-Sectoral Transfers to LLGs_Gou	62,838	13,696	53,169
Sector Development Grant	309,020	309,020	117,972
Total Revenues shares	4,400,086	3,257,063	4,568,909
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,989,786	2,249,366	3,151,883
Non Wage	1,038,443	684,981	1,245,885
Development Expenditure			
Domestic Development	371,858	168,173	171,141
External Financing	0	0	0
Total Expenditure	4,400,086	3,102,520	4,568,909

Narrative of Workplan Revenues and Expenditure

The department was allocated a total budget of UGX. 4,568,9090,000 which represents a 5% increase in the budget compared to the previous financial years budget of UGX. 4,400,086,000. The increase in the budget is attributed to allocation of unconditional grant non - wage to the department and increase in the revenues to the department. Local revenue increased by 25%, Sector conditional grant non - wage increased by 23%, sector conditional grant wage increased by 5% and wage also increased by 8%. Other government transfers reduced by 25% and sector development grant also reduced by 61%. Expenditures are both recurrent and development representing 97% and 3% respectively. Out of the recurrent expenditures, 71% is wage and 29% is non - wage.

Vote :786 Mubende 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	688,293	531,045	433,688
Locally Raised Revenues	56,000	9,452	5,000
Multi-Sectoral Transfers to LLGs_NonWage	13,757	6,758	0
Other Transfers from Central Government	578,536	480,380	377,948
Urban Unconditional Grant (Non-Wage)	0	0	4,800
Urban Unconditional Grant (Wage)	40,000	34,455	45,940
Development Revenues	64,113	12,492	155,367
Locally Raised Revenues	27,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	37,113	12,492	43,367
Urban Discretionary Development Equalization Grant	0	0	112,000
Total Revenues shares	752,406	543,537	589,055
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,000	34,455	45,940
Non Wage	648,293	483,296	387,748
Development Expenditure			
Domestic Development	64,113	12,492	155,367
External Financing	0	0	0
Total Expenditure	752,406	530,243	589,055

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the department is expecting to raise a total of UGX 589,055,000. This is below the previous year's budget due to locally raised revenue that has been drastically cut by parliament. Also the Road Funs grant has reduced from UGX 578,536,000 to UGX 377,948,000.

Expenditure will be made on routine road maintainance, staff salaries and procurement of specialised equipments under USMID.

Vote :786 Mubende 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	87,302	43,362	68,614
Locally Raised Revenues	56,000	18,398	5,000
Multi-Sectoral Transfers to LLGs_NonWage	3,037	3,765	5,414
Urban Unconditional Grant (Non-Wage)	0	0	5,400
Urban Unconditional Grant (Wage)	28,265	21,199	52,800
Development Revenues	90,207	1,700	71,706
Locally Raised Revenues	89,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,207	1,700	5,706
Urban Discretionary Development Equalization Grant	0	0	66,000
Total Revenues shares	177,508	45,062	140,320
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,265	21,199	52,800
Non Wage	59,037	22,163	15,814
Development Expenditure			
Domestic Development	90,207	1,700	71,706
External Financing	0	0	0
Total Expenditure	177,508	45,062	140,320

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the Department is expecting a total of UGX 140,320,000 which is below the previous year's budget because of local revenue reduction.

The department will make expenditure on wages, physical planning activities which include detailing of some areas and holding of physical planning committee. Also titling of the council land will be done.

Vote :786 Mubende 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	66,826	38,545	87,613
Locally Raised Revenues	12,160	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	10,276	8,022	1,000
Other Transfers from Central Government	14,816	8,344	14,692
Sector Conditional Grant (Non-Wage)	20,456	15,342	21,955
Urban Unconditional Grant (Non-Wage)	0	0	5,680
Urban Unconditional Grant (Wage)	9,117	6,838	39,286
Development Revenues	261,454	262,164	185,855
Multi-Sectoral Transfers to LLGs_Gou	30,536	0	29,519
Other Transfers from Central Government	230,918	262,164	156,336
Total Revenues shares	328,279	300,710	273,468
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,117	6,838	39,286
Non Wage	57,709	31,707	48,327
Development Expenditure			
Domestic Development	261,454	87,265	185,855
External Financing	0	0	0
Total Expenditure	328,279	125,810	273,468

Narrative of Workplan Revenues and Expenditure

For the FY, the department is expecting to raise a total of UGX273,468,000. This is Lower than the previous year's budget because Local revenue has been cut and UWEP funds removed from the budget.

Expenditure will be made on youth groups, Community Mobilisation, CDD projects and support to elderly

Vote :786 Mubende 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	83,384	41,350	49,361
Locally Raised Revenues	29,700	2,183	5,000
Urban Unconditional Grant (Non-Wage)	25,100	17,730	15,777
Urban Unconditional Grant (Wage)	28,584	21,438	28,584
Development Revenues	46,445	29,568	143,416
Urban Discretionary Development Equalization Grant	46,445	29,568	143,416
Total Revenues shares	129,829	70,918	192,776
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,584	21,438	28,584
Non Wage	54,800	19,913	20,777
Development Expenditure			
Domestic Development	46,445	29,568	143,416
External Financing	0	0	0
Total Expenditure	129,829	70,918	192,776

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the unit is expectint a total budget of UGX 192,776,000. This Increase is due to USMID funds allocated in the department to procure computers, CCTV Camera, Prepare MDPIII and General transport of the staff during USMID meetings.

Vote :786 Mubende 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	33,742	23,076	37,682
Locally Raised Revenues	6,400	926	8,000
Urban Unconditional Grant (Non-Wage)	6,000	4,500	6,640
Urban Unconditional Grant (Wage)	21,342	17,650	23,042
Development Revenues	0	0	0
N/A			
Total Revenues shares	33,742	23,076	37,682
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,342	10,978	23,042
Non Wage	12,400	5,426	14,640
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	33,742	16,404	37,682

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the department is expecting a total of UGX 37,682,000 which is above the previous year's budget. This is due to an increase in wage and local revenue allocation to the department.

The department will spent on conducting quarterly internal audits of the entity

Vote :786 Mubende 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	28,514
Locally Raised Revenues	0	0	4,000
Sector Conditional Grant (Non-Wage)	0	0	8,654
Urban Unconditional Grant (Non-Wage)	0	0	1,440
Urban Unconditional Grant (Wage)	0	0	14,420
Development Revenues	0	0	11,656,521
Urban Discretionary Development Equalization Grant	0	0	11,656,521
Total Revenues shares	0	0	11,685,035
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	14,420
Non Wage	0	0	14,094
Development Expenditure			
Domestic Development	0	0	11,656,521
External Financing	0	0	0
Total Expenditure	0	0	11,685,035

Narrative of Workplan Revenues and Expenditure

For the FY 2019/20, the department is expecting to receive a total of UGX 11,685,035,000. This is a new department and UGX 11,656,521,000 has been allocated to the department from USMID to support the construction of the Main Taxi park

Vote :786 Mubende Municipal Council

FY 2019/20
