

# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Foreword

Preparation of the Budget Frame Work Paper (BFP) manifest compliance to the legal requirement by Municipal Council as provided for in the Local Government Act, cap 243 Section 35(3). Regulation 17 and 18 of the Local Government Finance Accounting Regulation (LGFAR) and section 9 of the Public Finance Management Act 2015, further more mandates the Municipal Council and the Vote Accounting Officer to prepare the Budgets and Plans for the Municipality.

Kabale Municipal Council has prepared this BFP highlighting medium term strategies for achieving development objectives focusing on National priorities as anticipated in the upcoming Third National Development Plan strategic direction as well as being mindful of local needs for the people while keeping in mind the critical cross cutting issues such as population and urbanization, HIV and AIDS, Environment and climatic change, Gender and Equity concerns of access, participation and location so that even the very disadvantaged like Women, Children, Elderly, Youths and persons with disabilities are catered for in the general programming of the Municipality projects and programs in the bid to gain stride on the Municipal vision of People of Kabale Municipality which is a " beautiful tourism city with prosperous people by 2040" enjoying improved standards of living with equal opportunities and benefits.

This has been developed as per the guideline from Ministry of Finance Planning and Economic Development, National Planning Authority and the Municipal Development plan and is aligned to the draft NDPIII and Local Government Objectives. The theme for this BFP and the mid-term is guided by the draft Third national development plan (NDPIII) and remains industrialization for job creation and shared prosperity as under the NPDIII and MDPIII. This BFP will therefore be encored on the medium-term growth and development objectives of the Third National Development Plan which aims at consolidating the cumulative development gains from NPDs I and II with a fundamental focus on increasing household incomes for both the elderly, youth, women and disabled.

The priorities for this council in the medium term included the following; construction of council hall, Improving Council road network and drainage, developing the cultural village and transforming Kabale town into a touristic town and provision of all supporting services, completion of the construction of theatre at Kamukira HCIV in southern division and provision of drugs and staff, improving sanitation and hygiene within the municipality especially solid waste management, Promotion of the wealth creation programme, Local Economic Development and Community Development, Intensify monitoring and evaluation of projects and ensure value for money, enhance Public Private Partnerships (PPP) in service delivery. Kabale Municipal Council hopes that it would attain its VISION if the above areas are implemented in a coordinated manner, On behalf of the councilors and the entire administration of Kabale Municipal Council, I would like to thank all those worked very hard in producing this document especially Planning Unit.



Byamugisha Sentaro-MAYOR KABALE MUCIPALITY

06/01/2020

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## 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 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	9,547,089	300,361	2,051,611
Discretionary Government Transfers	8,175,566	373,112	1,376,774
Conditional Government Transfers	9,639,586	2,516,504	8,577,035
Other Government Transfers	1,102,164	7,888,180	1,124,075
External Funding	0	0	0
<b>Grand Total</b>	<b>28,464,405</b>	<b>11,078,157</b>	<b>13,129,494</b>

### Revenue Performance in the First Quarter of 2019/20

By end of Q1, Kabale Municipal Council had received shs 11,078,157,000 which is 39% of the annual budget of shs 28,464,405,000. Local revenue performed poorly at 3% of the annual budget due to defaulting tax payers and downsize of certain revenues such as property tax and taxi park fees due a directive that was received from Central Government. Discretionary government transfers performed at 5% of annual budget due to direct release of USMID funds to Council by MoLHUD not through Ministry of Finance as earlier planned and thus the release was captured in Other Government transfers. Conditional Central government transfers performed well at 26%. Other Government transfers performed at 716% due to direct release of USMID funds to Council by Ministry of Lands and full installment release of market relocation funds by Ministry of Local Government. No donor funded budgeted for and received.

### Planned Revenues for FY 2020/21

Kabale Municipal Council expects to receive and spend UGX 13,129,494,000 in the FY 2020/2021. This will be expected from Locally Raised Revenues, Conditional Government Transfers, Discretionary Government Transfers and Other Transfers from Central Government. Out of this total budget, Central Government Transfers (Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers) will constitute 84.4% while Locally Raised Revenue will constitute 15.6%

Kabale Municipality expects budget decrease of 53.9% from last FY budget of UGX 28,464,405,000 due To Locally Raised Revenue that reduce by 78.5% to UGX 2,051,611,000 due to over appropriation by Parliament in the FY 2019/2020 and Conditional Government Transfers that reduced by 27.1% to UGX 11,077,883,000 as a result of non-allocation of Community Agricultural Infrastructure Improvement Programme (CAIIP) and Gratuity for Local Governments and a decline in Urban Discretionary Development Equalization Grant.

### Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	3,082,430	548,140	1,406,385
Finance	439,375	55,446	428,025

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Statutory Bodies	536,790	46,177	508,218
Production and Marketing	92,582	23,334	92,370
Health	1,024,877	198,858	903,830
Education	7,511,434	1,967,699	7,510,114
Roads and Engineering	15,035,349	337,710	1,676,308
Natural Resources	110,203	13,135	108,413
Community Based Services	293,991	33,074	293,459
Planning	87,510	9,409	85,510
Internal Audit	60,303	9,128	57,003
Trade, Industry and Local Development	189,562	139,508	59,858
<b>Grand Total</b>	<b>28,464,405</b>	<b>3,381,617</b>	<b>13,129,494</b>
<i>o/w: Wage:</i>	<i>7,535,884</i>	<i>1,834,987</i>	<i>7,535,884</i>
<i>Non-Wage Recurrent:</i>	<i>11,865,426</i>	<i>1,294,134</i>	<i>5,250,052</i>
<i>Domestic Devt:</i>	<i>9,063,094</i>	<i>252,496</i>	<i>343,558</i>
<i>Ext. Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

## Expenditure Performance in the First Quarter FY 2019/20

By end Q1 the total release to departments was shs 3,381,617,000 which is 12% of the annual budget and they utilized shs 2,723,454,000 at an absorption capacity of 81% of which shs 1,542,106,000 was spent on wages at an absorption capacity off 84%. shs 1,064,463,000 spent on nonwages at absorption capacity of 82% and shs 116,885,000 on development activities at absorption capacity of 46%. The departments with poorest absorption capacity was Trade and Local Development at 24% due to ongoing market construction procurement processes, followed by Production and Marketing at 27% due to late release of sector grants and delays in procurement processes, followed by Community Based services at 35% due to poor recovery of YLP funds and delays to disburse funds to new groups. it was followed by Works at 43% due to procurement delays. However, even departments with good absorption capacities had poor budget releases to them due to poor performance of the local revenue collections and under staffing in some departments.

## Planned Expenditures for The FY 2020/21

The Council budgeted expenditure is 13,129,494,000 Uganda shillings of which 7,535,884,000 shillings is wage recurrent, 5,250,052,000 shillings is non wage recurrent and 343,558,000 shillings is development expenditure. The wage bill has stabilized because the municipality has not received additional wage to carry out extra recruitment. In terms of allocations the biggest allocation goes to education department due salary enhancement made on teachers' salaries followed by Works due to planned development priorities, then Administration department due to increase in gratuity payments as many people are expected to retire within the financial year then work department due to increased funding on URF although compared to the previous financial year works has the lowest allocation due to USMID funds that were not budgeted for due to lack of communication from the MoLHUD, water sector was not funded because the activities in this sector are mandate of NWSC. Internal Audit was least funded as it mainly depends on local funding which has been down sized by the government due to policy changes in its management.

## Medium Term Expenditure Plans

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The medium term expenditure plans for 2020/2021 will be towards the theme of Industrialization, productivity for Job Creation and inclusive growth .This is in line with the theme for the third Development plan of Sustainable Modernization for inclusive growth, employment and sustainable wealth creation. In the FY 2020/2021, Kabale Municipal Council will continue to prioritize investments aimed towards; increasing production and productivity, increasing access to critical farm inputs by all farmers, improving agricultural markets and value addition of the priority commodities, Improving the quality of education in both Government and private schools and Increase on the retention and completion rates especially for the Girl Child, improving the physical and social infrastructure in the Municipality, improving social services. , Promotion of good health for all. Prevention of malnutrition and promote the nutrition of children and women in reproductive age and other vulnerable groups. Completion of council hall, Improving Council road network and drainage, developing the cultural village and transforming Kabale town into a touristic town and provision of all supporting services and completion of the construction of theatre at Kamukira HCIV in southern division.

## Challenges in Implementation

The major constraints in implementing future plans include the following among others; political resistance on expansion of the municipality to city status delayed communication of USMID funds to be incorporated in the budget, low local revenue generation, declining central government transfers, low recruitment levels, poor drainage, illegal structures, low level of community participation and involvement in government programmes, high water table resulting into water contamination and requires regular testing and purification, failure by tenderers to remit funds leading to increased litigation costs.

## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>9,547,089</b>	<b>300,361</b>	<b>2,051,611</b>
Local Services Tax	142,975	41,700	126,414
Land Fees	68,643	5,605	52,285
Local Hotel Tax	57,663	10,025	59,493
Application Fees	3,000	120	12,600
Business licenses	341,759	13,565	307,395
Liquor licenses	2,890	600	2,690
Other licenses	42,280	6,196	42,550
Rent & Rates - Non-Produced Assets – from private entities	515,881	10,303	0
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	130,937
Sale of non-produced Government Properties/assets	1,790,685	0	0
Park Fees	369,600	16,700	303,000
Refuse collection charges/Public convenience	5,040	1,200	4,800
Property related Duties/Fees	424,754	109,635	439,598
Advertisements/Bill Boards	31,217	14,768	29,660
Animal & Crop Husbandry related Levies	95,500	11,800	60,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,100	3,970	7,250
Inspection Fees	31,426	11,000	35,540
Market /Gate Charges	163,120	16,101	149,250

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Other Fees and Charges	116,000	0	0
Windfall Gains	5,208,565	0	0
Miscellaneous receipts/income	128,992	27,074	288,148
<b>2a. Discretionary Government Transfers</b>	<b>8,175,566</b>	<b>373,112</b>	<b>1,376,774</b>
Urban Unconditional Grant (Non-Wage)	311,735	77,934	310,207
Urban Unconditional Grant (Wage)	813,546	203,386	813,546
Urban Discretionary Development Equalization Grant	7,050,285	91,792	253,021
<b>2b. Conditional Government Transfer</b>	<b>9,639,586</b>	<b>2,516,504</b>	<b>8,577,035</b>
Sector Conditional Grant (Wage)	6,722,339	1,680,585	6,722,339
Sector Conditional Grant (Non-Wage)	1,313,502	427,306	1,312,903
Sector Development Grant	92,129	30,710	90,536
Pension for Local Governments	451,257	112,814	451,257
Gratuity for Local Governments	1,060,359	265,090	0
<b>2c. Other Government Transfer</b>	<b>1,102,164</b>	<b>7,888,180</b>	<b>1,124,075</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	129,995	129,995	0
Support to PLE (UNEB)	3,952	0	3,952
Uganda Road Fund (URF)	815,696	209,422	967,602
Youth Livelihood Programme (YLP)	152,521	18,660	152,521
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>28,464,405</b>	<b>11,078,157</b>	<b>13,129,494</b>

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

By end Q1 FY 2019/2020 Kabale Municipal Council had collected shs 300,360,661 representing 3% of the total planned local revenue of 9,547,089,000 shillings. The revenues that performed fairly well is local service tax, local hotel tax, other licenses, registration, inspection fees, advertisements, miscellaneous expenses and property tax. The rest performed poorly and this was attributed to defaulting tax payers and laxity of staff to collect revenues especially at division. No revenue realized from the sale of properties due to ongoing procurement process and no revenue realized from other fees and charges.

**Central Government Transfers**

Kabale Municipal Council has an annual budget of shs 17,815,152,298 and had planned to realize shs 4,449,475,449 from central government transfers by end of quarter one but ended up realizing shs 2,889,616,183 which is 65% of quarterly planned revenue and 16.2% of the annual planned revenue from central government. All planned revenues were received. The deviation between quarterly planned revenue and actual revenue received from Central Government was due to; USMID funds were released by MoLHUD directly to Kabale MC not through Ministry of Finance, Sector conditional grant nonwage and Sector development are released in thirds and Increased funding on the part of Urban Unconditional grant wage to Council

**Donor Funding**

No donor funding budgeted for and received.

ii) Planned Revenues for FY 2020/21

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## Locally Raised Revenues

Kabale Municipal Council anticipates to generate 2,051,611,000 Uganda shillings. The main sources include; local service tax and rent & rates from assets contributing a bigger percentage of the local revenue budget. The decline in projected local revenue collections is due to removal of one off budget of sale of Council plots that no longer holds in the financial year 2020/21.

## Central Government Transfers

Kabale Municipal Council Projects to collect and spend 11,078,884,000 shillings from central government which accounts to 84.4% for the entire budget for the financial year 2020/2021. There has been a drastic decline of 41.4% in the projected funding from the central government compared to last financial year. This decline in Central Government Transfers is as a result of a decrease in Urban Discretionary Development Grant and non-allocation of both Community Agricultural Infrastructure Improvement Programme (CAIIP) and Gratuity for Local Governments. Conditional Government Transfers reduced by 11.02% from 9,639,586,000 shillings and Discretionary Government Transfers reduced by 83.2% to 1,376,774,000 shillings.

## Donor Funding

Kabale Municipal Council has no External Financing.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	59,172	14,793	56,922
District Production Services	33,409	9,959	35,448
<b><i>Sub- Total of allocation Sector</i></b>	<b>92,582</b>	<b>24,753</b>	<b>92,370</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	14,820,246	3,624,641	1,413,417
District Engineering Services	215,103	53,776	179,211
Municipal Services	0	0	83,681
<b><i>Sub- Total of allocation Sector</i></b>	<b>15,035,349</b>	<b>3,678,416</b>	<b>1,676,308</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	189,562	47,390	59,858
<b><i>Sub- Total of allocation Sector</i></b>	<b>189,562</b>	<b>47,390</b>	<b>59,858</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	2,433,517	607,391	2,427,972
Secondary Education	3,131,185	782,796	3,131,185
Skills Development	1,813,877	453,469	1,813,877
Education & Sports Management and Inspection	130,354	30,429	135,080
Special Needs Education	500	125	2,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>7,509,434</b>	<b>1,874,210</b>	<b>7,510,114</b>
<b>Sector :Health</b>			
Primary Healthcare	329,032	60,712	74,632
Health Management and Supervision	695,846	173,961	829,198
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,024,877</b>	<b>234,674</b>	<b>903,830</b>

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<b>Sector :Water and Environment</b>			
Natural Resources Management	110,203	27,051	108,413
<i>Sub- Total of allocation Sector</i>	<b>110,203</b>	<b>27,051</b>	<b>108,413</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	290,791	66,513	293,459
<i>Sub- Total of allocation Sector</i>	<b>290,791</b>	<b>66,513</b>	<b>293,459</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,082,430	681,016	1,406,385
Local Statutory Bodies	536,790	103,253	508,218
Local Government Planning Services	87,510	21,878	85,510
<i>Sub- Total of allocation Sector</i>	<b>3,706,730</b>	<b>806,146</b>	<b>2,000,113</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	436,875	83,710	428,025
Internal Audit Services	60,303	15,076	57,003
<i>Sub- Total of allocation Sector</i>	<b>497,178</b>	<b>98,786</b>	<b>485,028</b>

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## SECTION B : Workplan Summary

### Workplan: Administration

#### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,652,884</b>	<b>548,140</b>	<b>1,406,385</b>
Multi-Sectoral Transfers to LLGs_NonWage	613,895	63,882	0
Locally Raised Revenues	290,013	45,204	628,813
Urban Unconditional Grant (Non-Wage)	26,715	24,485	115,671
Urban Unconditional Grant (Wage)	210,644	36,664	210,644
Pension for Local Governments	451,257	112,814	451,257
Gratuity for Local Governments	1,060,359	265,090	0
<b>Development Revenues</b>	<b>429,545</b>	<b>0</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	429,545	0	0
<b>Total Revenues shares</b>	<b>3,082,430</b>	<b>548,140</b>	<b>1,406,385</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	210,644	36,664	210,644
Non Wage	2,442,240	511,476	1,195,741
<b>Development Expenditure</b>			
Domestic Development	429,545	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,082,430</b>	<b>548,140</b>	<b>1,406,385</b>

### Narrative of Workplan Revenues and Expenditure

Administration and Human Resources anticipates receiving and spending a total of 1,406,385,000 Shillings in the financial year 2020/2021 which is 10.7 % of the total projected Municipal budget worth 13,129,494,000 shillings. There has been a 54.4% decrease in revenue allocations to the department as compared to the last year allocations due to non-allocation of Urban Discretionary Development Equalization Grant and Gratuity for Local Governments.

The department will spend 210,644,000 shillings (2.024%) on wage, 1,195,741,000 shillings (97.976%) will be spent on non-wage activities like payment subscription fees, Data Capture, induction and orientation of new staff, payment for pensioners, paying allowances for contract staff, allowances to security, payment of bills and utilities, conducting Board of survey, monitoring of government programmes.



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## Workplan: Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>439,375</b>	<b>55,446</b>	<b>428,025</b>
Locally Raised Revenues	118,813	7,271	256,299
Multi-Sectoral Transfers to LLGs_NonWage	144,701	10,041	0
Urban Unconditional Grant (Non-Wage)	45,227	9,533	41,091
Urban Unconditional Grant (Wage)	130,635	28,601	130,635
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>439,375</b>	<b>55,446</b>	<b>428,025</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	130,635	28,601	130,635
Non Wage	308,740	26,845	297,390
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>439,375</b>	<b>55,446</b>	<b>428,025</b>

## Narrative of Workplan Revenues and Expenditure

Finance Department anticipates receiving and spending a total of 428,025,000 Shillings in the financial year 2020/2021 which is 3.4% of the total projected Municipal budget worth 13,129,494,000 shillings. There has been a 2.6% decrease in revenue allocations to the department as compared to the last year allocations due to a decrease in Urban Unconditional Grant (Non-Wage) from 45,227,000 shillings to 41,091,000 shillings and a 2.7% reduction in both Multi-Sectoral Transfers to LLGs\_NonWage and locally raised Revenues to 256,299,000 shillings.

The department will spent 130,635,000 shillings (30.5%) on wage, 297,390,000 shillings (69.5%) will be spent on non-wage activities like monthly inspection of books of accounts, handling appeals against trading license, payment of subscription fees, sensitization of market vendors on HIV/AIDS and assessment and sensitization of tax payers on property tax.

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## Workplan: Statutory Bodies

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>536,790</b>	<b>46,177</b>	<b>508,218</b>
Multi-Sectoral Transfers to LLGs_NonWage	188,106	16,082	0
Locally Raised Revenues	176,931	9,645	334,896
Urban Unconditional Grant (Non-Wage)	115,983	6,680	117,552
Urban Unconditional Grant (Wage)	55,770	13,771	55,770
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>536,790</b>	<b>46,177</b>	<b>508,218</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	55,770	13,771	55,770
Non Wage	481,020	32,407	452,448
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>536,790</b>	<b>46,177</b>	<b>508,218</b>

## Narrative of Workplan Revenues and Expenditure

The Department anticipates receiving and spending a total of 508,218,000 Shillings in the financial year 2020/2021 which is 3.9% of the total projected Municipal budget worth 13,129,494,000 shillings. There has been a 5.3% decrease in revenue allocations to the department as compared to the last year allocations due to a decrease in both Multi-Sectoral Transfers to LLGs\_NonWage and locally raised Revenues by 8.3% from 365,037,000 shillings.

The department will spend 55,770,000 shillings (10.97%) on wage, 452,448,000 shillings (89.03%) will be spent on non-wage activities mainly arranging for council and committee meetings, facilitation of Sergeant At Arms, payment of councilors Ex-Gratia and Honoraria, organizing contracts committee meetings, conducting market surveys and preparation of procurement plans for the FY 2020/21

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## Workplan: Production and Marketing

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>73,296</b>	<b>16,906</b>	<b>73,085</b>
Locally Raised Revenues	5,000	0	5,000
Urban Unconditional Grant (Non-Wage)	1,080	102	1,380
Urban Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Sector Conditional Grant (Non-Wage)	42,216	10,554	41,705
<b>Development Revenues</b>	<b>19,285</b>	<b>6,428</b>	<b>19,285</b>
Sector Development Grant	19,285	0	19,285
<b>Total Revenues shares</b>	<b>92,582</b>	<b>23,334</b>	<b>92,370</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,000	6,248	25,000
Non Wage	48,296	102	48,085
<b>Development Expenditure</b>			
Domestic Development	19,285	0	19,285
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>92,582</b>	<b>6,350</b>	<b>92,370</b>

### Narrative of Workplan Revenues and Expenditure

Production and Marketing department anticipates receiving and spending a total of 92,370,000 Shillings in the financial year 2020/2021 representing 0.7 % of the total projected Municipal budget worth 13,129,494,000 shillings. There has been 0.23% decrease in revenue allocations to the department as compared to the last year allocations due to a 2.2% reduction in Sector Conditional Grant (Non-Wage) from 42,216,000 shillings.

The department will spend 25,000,000 shillings on wage, 48,085,000 shillings will be spent on non-wage activities of monitoring butcheries and pork joints, crop pests and diseases surveillance and quality assurance, training of farmers on new agricultural practices, collecting and analyzing data from farmers profile, exposure visits for model farmers and organizing plant clinic shows and training and while 19,285,000 shillings will be spent on Domestic Development

# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Workplan: Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,019,362</b>	<b>197,019</b>	<b>898,315</b>
Locally Raised Revenues	144,748	270	271,266
Multi-Sectoral Transfers to LLGs_NonWage	247,565	40,346	0
Urban Unconditional Grant (Non-Wage)	4,795	840	4,795
Sector Conditional Grant (Wage)	557,369	139,342	557,369
Sector Conditional Grant (Non-Wage)	64,885	16,221	64,885
<b>Development Revenues</b>	<b>5,515</b>	<b>1,838</b>	<b>5,515</b>
Locally Raised Revenues	0	0	0
Sector Development Grant	5,515	0	5,515
<b>Total Revenues shares</b>	<b>1,024,877</b>	<b>198,858</b>	<b>903,830</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	557,369	139,340	557,369
Non Wage	461,993	54,220	340,946
<b>Development Expenditure</b>			
Domestic Development	5,515	0	5,515
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,024,877</b>	<b>193,561</b>	<b>903,830</b>

## Narrative of Workplan Revenues and Expenditure

Health department anticipates receiving and spending a total of 903,830,000 Shillings in the financial year 2020/2021 which is 6.9 % of the total projected Municipal budget worth 13,129,494,000 shillings. There has been 11.8% decrease in revenue allocations to the department as compared to the last year allocations due to a 30.9% decrease in both local revenue allocation and Multi-Sectoral Transfers to LLGs\_NonWage to 271,266,000 shillings.

The department will spend 557,369,000 shillings on wage, 340,946,000 shillings will be spent on non-wage activities of inspection of public places, VHT orientation on preventable diseases, inspection of homes for hygiene and sanitation, quarterly supervision, coordination of Municipality health services, generator maintenance, medicine and logistics coordination and attending workshops and training and while 5,515,000 shillings will be spent on Domestic Development in upgrading of Rutooma HCII to HCIII.

# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Workplan: Education

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,444,105</b>	<b>1,945,256</b>	<b>7,444,379</b>
Locally Raised Revenues	30,420	2,462	43,534
Other Transfers from Central Government	3,952	0	3,952
Multi-Sectoral Transfers to LLGs_NonWage	11,840	300	0
Urban Unconditional Grant (Non-Wage)	8,802	1,400	7,802
Urban Unconditional Grant (Wage)	61,957	10,380	61,957
Sector Conditional Grant (Wage)	6,139,970	1,534,992	6,139,970
Sector Conditional Grant (Non-Wage)	1,187,165	395,722	1,187,165
<b>Development Revenues</b>	<b>67,328</b>	<b>22,443</b>	<b>65,735</b>
Sector Development Grant	67,328	0	65,735
<b>Total Revenues shares</b>	<b>7,511,434</b>	<b>1,967,699</b>	<b>7,510,114</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,201,927	1,252,495	6,201,927
Non Wage	1,242,179	399,552	1,242,452
<b>Development Expenditure</b>			
Domestic Development	67,328	0	65,735
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>7,511,434</b>	<b>1,652,047</b>	<b>7,510,114</b>

### Narrative of Workplan Revenues and Expenditure

Education department anticipates receiving and spending a total of 7,510,114,000 Shillings in the financial year 2020/2021 which is 57.2 % of the total projected Municipal budget worth 13,129,494,000 shillings. There has been 0.017% decrease in revenue allocations to the department as compared to the last year allocations due to a decline in Urban Unconditional Grant (Non-Wage) by 11.4% to 7,802,000 shillings and a reduction in Sector Development Grant from 67,328,000 shillings to 65,735,000 shillings. Out of the total department budget, 82.6 % (6,201,927,000 shillings) will be spent on wage, 16.5% (1,242,452,000 shillings) will be spent on non-wage activities of monitoring of government programme in all institution, mobilization, preparation and monitoring of Mock PLE and other examinations, procurement of fuel and lubricants and carrying out motorcycle maintenance while 0.88% (65,735,000 shillings) will be spent on Domestic Development.

# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Workplan: Roads and Engineering

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>6,623,924</b>	<b>245,918</b>	<b>1,423,287</b>
Locally Raised Revenues	5,578,743	270	289,149
Other Transfers from Central Government	815,696	209,422	967,602
Multi-Sectoral Transfers to LLGs_NonWage	63,948	4,410	0
Urban Unconditional Grant (Non-Wage)	7,773	1,245	8,773
Urban Unconditional Grant (Wage)	157,763	30,572	157,763
<b>Development Revenues</b>	<b>8,411,425</b>	<b>91,792</b>	<b>253,021</b>
Multi-Sectoral Transfers to LLGs_Gou	275,375	0	0
Locally Raised Revenues	1,790,685	0	0
Urban Discretionary Development Equalization Grant	6,345,365	0	253,021
<b>Total Revenues shares</b>	<b>15,035,349</b>	<b>337,710</b>	<b>1,676,308</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	157,763	30,572	157,763
Non Wage	6,466,161	23,488	1,265,524
<b>Development Expenditure</b>			
Domestic Development	8,411,425	91,792	253,021
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>15,035,349</b>	<b>145,851</b>	<b>1,676,308</b>

### Narrative of Workplan Revenues and Expenditure

The Department anticipates receiving and spending a total of 1,676,308,000 Shillings in the financial year 2020/2021 which is 12.8% of the total projected Municipal budget worth 13,129,494,000 shillings. There has been 88.9% decrease in revenue allocations to the department as compared to the last year allocations due Urban Discretionary Development Equalization Grant which reduced by 6,092,344,000 shillings to 253,021,000 shillings and a drastic decrease in Locally Raised Revenues allocation both in recurrent expenditure and Development expenditure.

The department will spend 157,763,000 shillings (9.4%) on wage, 1,265,524,000 shillings (75.5%) will be spent on non-wage activities mainly Routine manual and mechanized maintenance of roads like 1.28km Keshari Road, 1.4km Kirwa Road, upgrading of Rushoroza Road and maintenance of Municipality Vehicles and Equipment and 253,021,000 shillings on Domestic development.

# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Workplan: Natural Resources

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>110,203</b>	<b>13,135</b>	<b>108,413</b>
Locally Raised Revenues	66,200	6,433	65,910
Multi-Sectoral Transfers to LLGs_NonWage	2,000	0	0
Urban Unconditional Grant (Non-Wage)	1,029	102	1,529
Urban Unconditional Grant (Wage)	40,974	6,600	40,974
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>110,203</b>	<b>13,135</b>	<b>108,413</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	40,974	6,600	40,974
Non Wage	69,229	6,535	67,439
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>110,203</b>	<b>13,135</b>	<b>108,413</b>

### Narrative of Workplan Revenues and Expenditure

The department anticipates receiving and spending a total of 108,413,000 Shillings in the financial year 2020/2021 which is 0.83 % of the total projected Municipal budget worth 13,129,494,000 shillings. There has been a decline in revenue allocations to the department of 1.62% as compared to the last year allocations due to a decline in local revenue (Non-Wage) . Out of the total department budget, 40,974,000 shillings will be spent on wage and 67,439,000 shillings will be spent on non-wage activities like garbage collection, tree planting, solid waste management, town beautification and maintenance of green belts.

# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Workplan: Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>293,991</b>	<b>33,074</b>	<b>293,459</b>
Locally Raised Revenues	30,420	430	65,126
Other Transfers from Central Government	152,521	18,660	152,521
Multi-Sectoral Transfers to LLGs_NonWage	36,160	2,055	0
Urban Unconditional Grant (Non-Wage)	1,624	290	2,624
Urban Unconditional Grant (Wage)	61,277	8,642	61,277
Sector Conditional Grant (Non-Wage)	11,990	2,997	11,911
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>293,991</b>	<b>33,074</b>	<b>293,459</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	61,277	8,642	61,277
Non Wage	232,715	2,775	232,182
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>293,991</b>	<b>11,417</b>	<b>293,459</b>

### Narrative of Workplan Revenues and Expenditure

The department anticipates receiving and spending a total of 293,459,000 Shillings in the financial year 2020/2021 which is 2.24 % of the total projected Municipal budget worth 13,129,494,000 shillings. There has been a decline in revenue allocations to the department of 0.18% as compared to the last year allocations due to a decline in Sector Conditional Grant (Non-Wage) by 79,000 shillings to 11,911,000 shillings and Locally Raised Revenues in Multi-Sectoral Transfers to LLGs\_NonWage. Out of the total department budget, 61,277,000 shillings will be spent on wage and 232,182,000 shillings will be spent on non-wage activities like holding quarterly Municipal OVC coordination meetings, collecting social development data such as CSOs, FAL learners, training of PWDs beneficiary Groups and monitoring UWEP and YLP projects in the Municipality.



# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Workplan: Planning

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>87,510</b>	<b>9,409</b>	<b>85,510</b>
Locally Raised Revenues	44,192	2,070	42,192
Urban Unconditional Grant (Non-Wage)	2,792	435	2,792
Urban Unconditional Grant (Wage)	40,526	6,904	40,526
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>87,510</b>	<b>9,409</b>	<b>85,510</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,526	6,904	40,526
Non Wage	46,984	2,505	44,984
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>87,510</b>	<b>9,409</b>	<b>85,510</b>

### Narrative of Workplan Revenues and Expenditure

The Department anticipates receiving and spending a total of 85,510,000 Shillings in the financial year 2020/2021 which is 0.65% of the total projected Municipal budget worth 13,129,494,000 shillings. There has been a 2.3% decrease in revenue allocations to the department as compared to the last year allocations due to a decreases in Locally Raised Revenues allocation from 44,192,000 shillings to 42,192,000 shillings.

The department will spend 40,526,000 shillings (47.4%) on wage and 44,984,000 shillings (52.6%) will be spent on non-wage activities mainly organizing monthly MTPC, compiling quarterly PBS report, compiling Draft Budget Estimates and Approved Budget Estimates, presiding over Division Budget conference and Municipal Budget conference and working on Municipal 5 Year Development Plan.

# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Workplan: Internal Audit

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>60,303</b>	<b>9,128</b>	<b>57,003</b>
Locally Raised Revenues	32,300	2,070	29,000
Urban Unconditional Grant (Non-Wage)	3,330	890	3,330
Urban Unconditional Grant (Wage)	24,673	6,167	24,673
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>60,303</b>	<b>9,128</b>	<b>57,003</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	24,673	6,167	24,673
Non Wage	35,630	2,960	32,330
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>60,303</b>	<b>9,128</b>	<b>57,003</b>

### Narrative of Workplan Revenues and Expenditure

The department anticipates receiving and spending a total of 57,003,000 Shillings in the financial year 2020/2021 which is 0.4 % of the total projected Municipal budget worth 13,129,494,000 shillings. There has been a decline in revenue allocations to the department of 5.5% as compared to the last year allocations due to a decline in Locally Raised Revenue allocation by 10.2% to 29,000,000 shillings. Out of the total department budget, 24,673,000 shillings will be spent on wage and 32,330,000 shillings will be spent on non-wage activities like preparation of quarterly internal Audit reports, auditing primary and secondary schools, auditing payroll and pension, submission of prepared quarterly internal audit report and attending workshops and seminars.

# Vote : 757 Kabale Municipal Council

# FY 2020/21

## Workplan: Trade, Industry and Local Development

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>59,567</b>	<b>9,513</b>	<b>59,858</b>
Locally Raised Revenues	20,426	750	20,426
Other Transfers from Central Government	0	0	0
Urban Unconditional Grant (Non-Wage)	2,569	850	2,869
Urban Unconditional Grant (Wage)	29,327	6,102	29,327
Sector Conditional Grant (Non-Wage)	7,245	1,811	7,236
<b>Development Revenues</b>	<b>129,995</b>	<b>129,995</b>	<b>0</b>
Other Transfers from Central Government	129,995	0	0
<b>Total Revenues shares</b>	<b>189,562</b>	<b>139,508</b>	<b>59,858</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	29,327	6,102	29,327
Non Wage	30,240	1,600	30,531
<b>Development Expenditure</b>			
Domestic Development	129,995	25,093	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>189,562</b>	<b>32,795</b>	<b>59,858</b>

### Narrative of Workplan Revenues and Expenditure

The Department anticipates receiving and spending a total of 59,858,000 Shillings in the financial year 2020/2021 which is 0.5% of the total projected Municipal budget worth 13,129,494,000 shillings. There has been a 68.4% decrease in revenue allocations to the department as compared to the last year allocations due to non-allocation of Community Agricultural Infrastructure Improvement Programme (CAIIP)

The department will spend 29,327,000 shillings on wage and 30,531,000 shillings will be spent on non-wage activities mainly auditing and supervision of SACCOs, assisting SACCOs in registration, conducting consultative meetings with market vendors on financial literacy and profiling Agro-Tourism sites.