

# Vote : 780 Makindye Ssabagabo Municipal Council

**FY 2020/21**

## Foreword

The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. The Local Government Planning cycle also requires every Higher Local Government to prepare a Budget Framework Paper on an annual basis and submit it to the Ministry of Finance, Planning and Economic Development with a copy to the Office of The Prime Minister, the National Planning Authority, Local Governments Finance Commission and the Ministry of Local Government by 15th November. It is in accordance with these requirements that this Budget Framework Paper has been prepared.

The Municipality vision is to deliver a well-planned clean and prosperous Municipality by 2030 for sustainable development. The Municipality mission is to provide effective, efficient and quality services to the community, through a well coordinated delivery of services focusing on National priorities and significant local needs in order to accelerate sustainable development in the Municipality.

This Budget Framework Paper has been formulated through a consultative process. The views that have been used to generate this Budget Framework Paper were obtained from the Draft Municipal Development Plan for the period 2020/2021 to 2024/2025, the Municipal Planning/ Budget Conference held on 08th October, 2019, submissions from Divisions and views from the Municipal Executive Committee. The Budget Framework Paper was approved by the Municipal Executive Committee on 26th November 2019.

The theme for FY2020/21 remains the same in the Medium Term as guided by the 3rd National Development Plan being formulated, i.e. Industrialization for Job Creation and shared Prosperity. Attaining a lower middle income status by 2020 remains the central focus of Government. Therefore, the focus of the Municipality during the FY 2020/2021 shall be; enhancing Agriculture and agro-industrialization, improving road infrastructure, Human capital development, promoting local economic Development, enhancing local revenue collection and enhancing Quality of public service delivery.

I call upon the people of Makindye Ssabagabo Municipality, the central Government, Development Partners, Civil Society Organisations and all stakeholders to contribute towards the realisation of the interventions proposed in this framework.



Lumbuye Gerald Nsubuga, His Worship, the Mayor

13/01/2020

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### SECTION A: Overview of Revenues and Expenditures

#### Revenue Performance and Plans by Source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	1,717,105	501,110	8,340,000
Discretionary Government Transfers	2,033,089	562,364	2,062,065
Conditional Government Transfers	7,713,926	2,282,275	4,570,762
Other Government Transfers	890,099	159,204	1,593,285
External Funding	183,200	0	0
<b>Grand Total</b>	<b>12,537,419</b>	<b>3,504,953</b>	<b>16,566,113</b>

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

The total revenue out turn for Makindye Ssabagabo Municipal Council for Financial Year 2019/2020 as at 30th September, 2019 stood at 3,504,953,000/= including Multi sectoral transfers to Lower Local Governments representing 28% of the annual budget. The total revenue when split per source as compared to the annual budget per source, was as follows: Local Revenue 29%, Discretionary Government Transfers 28%, Conditional Government Transfers 30%, Other Government Transfers 18%, and External Transfers 0% of the budgetary revenue per category. Of the Local revenue, the Municipality received a cash limit of 512 Million from MFPED for both recurrent and Development component of the approved budget Estimates.

#### Planned Revenues for FY 2020/21

The projected total resource envelope for the Municipality for FY 2020/2021 including multi sectoral transfers to Lower Local Governments stands at Ushs 16, 566,113,000/= The projected total revenue for the Municipality has increased by 32% compared to FY 2019/20 which had a resource envelope of 12,537,419,000/=. However, the projections are likely to increase further when the planning figures for FY 2020/2021 for the transitional development grant and those for payment of pension arrears and gratuity for local Governments have been released by the Ministry of Finance, Planning and Economic Development. The Municipality Resource Envelope for FY 2020/2021 is expected to be realised from the following sources: Local Revenue 50.3%, central Government Transfers 49.7% and External Financing 0%.

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

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	1,311,283	373,484	2,393,755
Finance	454,750	133,237	1,640,733
Statutory Bodies	340,915	82,678	1,023,749
Production and Marketing	187,064	41,277	324,858
Health	1,552,751	319,473	1,490,743
Education	3,482,867	914,316	3,575,877

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Roads and Engineering	4,403,149	1,267,767	3,231,032
Natural Resources	132,305	26,200	1,709,365
Community Based Services	516,729	36,496	480,010
Planning	82,282	21,444	398,182
Internal Audit	44,475	7,344	132,317
Trade, Industry and Local Development	28,848	5,451	165,491
<b>Grand Total</b>	<b>12,537,419</b>	<b>3,229,167</b>	<b>16,566,113</b>
<i>o/w: Wage:</i>	<i>3,494,289</i>	<i>873,572</i>	<i>3,494,289</i>
<i>Non-Wage Recurrent:</i>	<i>3,647,996</i>	<i>905,617</i>	<i>9,497,782</i>
<i>Domestic Devt:</i>	<i>5,211,935</i>	<i>1,449,978</i>	<i>3,574,041</i>
<i>Ext. Financing:</i>	<i>183,200</i>	<i>0</i>	<i>0</i>

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

Regarding expenditure, total expenditure by the end of the quarter stood at ushs 2,242,008,000 including expenditure under multi sectoral transfers to Lower Local Governments representing 69% of the releases that had been made to the departments. When decomposed by revenue category, total expenditure as a percentage of the releases that were made during the quarter under review stood as follows: wage: 117%, non-wage recurrent: 84%, domestic development: 32% and External Financing: 0%. The low funds absorption for the non-wage recurrent was mainly because payments for the Local Purchase Orders issued during the quarter were still being processed and the low funds absorption for domestic development was mainly because the procurement process for development projects was still ongoing which affected departments with development projects especially roads and engineering.

### Planned Expenditures for The FY 2020/21

The total expenditure projection for the FY 2020/2021 for the Municipality (including expenditure under Multi sectoral Transfers to Lower Local Governments) stands at 16,566,113,000. When decomposed by expenditure category, the share of expenditure as a percentage of the total budget is as follows: wage: 21%, non-wage recurrent: 57%, domestic development: 22% and external Financing: 0%. The projected total expenditure for the Municipality has increased by 32% compared to FY 2019/20 due to the increase in all other revenue sources apart from Conditional Government Transfers which reduced from 7,713,926,000/= to 4,570,762,000/=

Focus will be on tarmacking feeder roads, improvement of water coverage in the Municipality, Education sector through construction of Classrooms and latrines and promotion of Girl's-child and Special needs education. Improving service delivery in the Health Sector. Improving productivity through Operation Wealth Creation (OWC). Empowering of Women in leadership, Children protection, HIV/AIDS and Gender issues, Research and Innovation.

### Medium Term Expenditure Plans

The Municipal Council shall pursue effective Local Economic Development (LED) in collaboration with the Private sector in order to achieve the objectives and targets in the Five-year Municipal Development Plan for 2020/21-2024/25. We shall also formulate the Local Economic Strategy in order to guide Sustainable Production, Productivity and Value Addition, Increase the Stock and Quality of Strategic Infrastructure such as km of tarmac roads, Markets etc. Enhance Human Capital Development, and Strengthen Mechanisms for Quality, Effective and Efficient Service Delivery .

The projected resource envelope for the medium term is expected to be expended to the Municipal sectors as follows : Administration 14.4%, Finance 9.9%, Statutory Bodies 6.2%, Production and marketing 2%, Health 9%, Education and Sports 21.6%, Roads and Engineering 19.5%, Natural Resources 10.3%, Community Based Services 2.9%, Planning 2.4%, Internal Audit 0.8% and Trade, Industry and Local Development 0.99%.

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### Challenges in Implementation

Inadequate means of transport at the Municipality and Lower Local Governments which constrains timely delivery of planned activities. Inadequate discretionary revenue: There are acute funding gaps for recurrent costs especially in departments that do not receive conditional grants from the central Government. High population growth rate: The Municipality has got a high population growth rate which lowers service delivery indicators in view of the funding constraints.

Other challenges that face the Municipality: Lack of Computerized Tax Registration, Tax evasion is the most pressing because it makes realization of the budget impossible, and challenges of timely implementation of the customized structure, illegal Landing site these have been created along the lake shores thus hampering data and revenue collections as well as enforcement, Environmental degradation and encroachment of Wetlands

### 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>1,717,105</b>	<b>501,110</b>	<b>8,340,000</b>
Local Services Tax	162,311	47,368	506,985
Occupational Permits	7,294	0	105,002
Local Hotel Tax	88,828	25,923	250,096
Business licenses	375,672	111,137	89,192
Other licenses	5,150	2,300	1,122,204
Park Fees	18,654	410	52,520
Refuse collection charges/Public convenience	15,983	0	45,000
Property related Duties/Fees	619,577	180,814	5,015,237
Advertisements/Bill Boards	55,652	16,241	156,687
Educational/Instruction related levies	24,862	20,529	24,862
Inspection Fees	290,476	84,771	0
Market /Gate Charges	24,415	4,415	15,040
Other Fees and Charges	22,056	6,437	939,789
Court fines and Penalties - private	3,552	0	10,000
Miscellaneous receipts/income	2,623	765	7,386
<b>2a. Discretionary Government Transfers</b>	<b>2,033,089</b>	<b>562,364</b>	<b>2,062,065</b>
Urban Unconditional Grant (Non-Wage)	787,977	196,994	803,067
Urban Unconditional Grant (Wage)	596,005	149,001	596,005
Urban Discretionary Development Equalization Grant	649,106	216,369	662,993
<b>2b. Conditional Government Transfer</b>	<b>7,713,926</b>	<b>2,282,275</b>	<b>4,570,762</b>
Sector Conditional Grant (Wage)	2,898,284	724,571	2,898,284
Sector Conditional Grant (Non-Wage)	950,185	282,938	953,522
Sector Development Grant	700,828	233,609	701,048
Transitional Development Grant	3,000,000	1,000,000	0
Pension for Local Governments	17,908	4,477	17,908
Gratuity for Local Governments	146,720	36,680	0

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<b>2c. Other Government Transfer</b>	<b>890,099</b>	<b>159,204</b>	<b>1,593,285</b>
Support to PLE (UNEB)	20,000	0	25,000
Uganda Road Fund (URF)	620,099	159,204	1,526,985
Youth Livelihood Programme (YLP)	250,000	0	41,300
<b>3. External Financing</b>	<b>183,200</b>	<b>0</b>	<b>0</b>
Mildmay International	40,000	0	0
Jhpiego Corporation	143,200	0	0
<b>Total Revenues shares</b>	<b>12,537,419</b>	<b>3,504,953</b>	<b>16,566,113</b>

i) Revenue Performance by September FY 2019/20

### Locally Raised Revenues

By the end of the 1st quarter, the Municipality had received Local Revenue amounting to Ushs 501,110,000 representing 29% of the annual Local Revenue projection for the Vote. Although the performance was at 29%, sources like Local Service Tax, Local Hotel Tax, Other fees (Public Health), Property Rates, Business Licenses Bill boards and Inspection fees performed well above the standard of 25% by close of Q1 FY 2019/2020. Whereas sources like Market Gate charges had average performance and sources like Occupational Permit and Refuse Collection Charges had 0% hence leading to poor general locally raised revenue performance. The Vote received an advance Cash limit of 512million locally raised revenue from the MoFPED for both recurrent and development components of the Approved Budget Estimates.

### Central Government Transfers

By the end of the 1st quarter the performance of Central Government Transfers was good. The Municipality had realised 29% of the 1st Quarter projected release from central Government Transfers i.e. slightly above the projection for the Quarter of 25%. This good performance was attributed to more release of Development components of Urban DDEG 33%, Development Grant (Education and Health) 33%, Transitional Development Grant 33% and Sector Conditional Grant non-wage 30%.

### Donor Funding

N/A

ii) Planned Revenues for FY 2020/21

### Locally Raised Revenues

The projected Local Revenue for the Municipality during the FY 2020/21 including local revenue for Lower Local Governments stands at 8,340,000,000 representing 50.3% of the total budget. This local revenue is expected to be realized from the following sources: Local Service Tax: 6.1%, Occupational Permits: 1.3%, Local Hotel Tax: 3.0%; Business Licenses:1.1%, Other Licenses: 13.5%, property related duties/fees: 60% and many other sources. The projected local revenue for FY 2020/21 is far much higher as compared to 1,717,105,000 for FY 2019/2020.

During the FY 2020/21 the forecasted Local Revenue will be realized by putting more effort on the local revenue mobilization to address hindering factor by implementing the establish ordinances. Major sources to target include; Property related duties/Fees, Other licenses, Registration, Inspection and Advertisements among others

### Central Government Transfers

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The projected Central Government Transfers for the Municipality during the FY 2020/21 including multi sectoral transfers to Lower Local Governments stands at 8,226,113,000 representing 49.7% of the total budget. Out of this income, 25% will be Discretionary Government transfers; 55.6% will be conditional Government transfers while 19.3% will constitute other Government Transfers.

The projected Central Government Transfers for FY 2020/2021 has decreased from 10,637,114,000 for FY 2019/2020 to 8,226,113,000 for FY 2020/2021 which is 22.6% decrease. This is mainly because the indicative Planning figures for Transitional Development Grant are not yet issued by the Ministry of Finance, Planning and Economic Development.

### Donor Funding

N/A

### 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	68,944	18,705	51,905
District Production Services	117,720	25,064	272,953
<i>Sub- Total of allocation Sector</i>	<b>186,664</b>	<b>43,770</b>	<b>324,858</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	4,100,849	1,234,323	2,938,991
Municipal Services	302,300	81,585	292,041
<i>Sub- Total of allocation Sector</i>	<b>4,403,149</b>	<b>1,315,908</b>	<b>3,231,032</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	28,348	7,842	165,491
<i>Sub- Total of allocation Sector</i>	<b>28,348</b>	<b>7,842</b>	<b>165,491</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	1,884,800	441,391	1,888,829
Secondary Education	1,419,532	354,883	1,419,532
Education & Sports Management and Inspection	178,536	50,715	267,516
<i>Sub- Total of allocation Sector</i>	<b>3,482,867</b>	<b>846,990</b>	<b>3,575,877</b>
<b>Sector :Health</b>			
Primary Healthcare	1,490,629	280,335	1,355,558
Health Management and Supervision	62,122	5,893	135,185
<i>Sub- Total of allocation Sector</i>	<b>1,552,751</b>	<b>286,228</b>	<b>1,490,743</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	130,105	76,368	1,709,365
<i>Sub- Total of allocation Sector</i>	<b>130,105</b>	<b>76,368</b>	<b>1,709,365</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	512,629	46,857	480,010
<i>Sub- Total of allocation Sector</i>	<b>512,629</b>	<b>46,857</b>	<b>480,010</b>

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<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,310,783	429,062	2,393,755
Local Statutory Bodies	340,915	71,259	1,023,749
Local Government Planning Services	82,282	21,571	398,182
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,733,980</b>	<b>521,892</b>	<b>3,815,686</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	450,746	96,483	1,640,733
Internal Audit Services	44,475	13,966	132,317
<b><i>Sub- Total of allocation Sector</i></b>	<b>495,221</b>	<b>110,449</b>	<b>1,773,049</b>

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### SECTION B : Workplan Summary

#### Workplan: Administration

#### 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>926,162</b>	<b>251,272</b>	<b>2,325,569</b>
Locally Raised Revenues	149,480	64,403	1,808,761
Multi-Sectoral Transfers to LLGs_NonWage	236,718	39,482	0
Urban Unconditional Grant (Non-Wage)	142,537	48,031	279,503
Urban Unconditional Grant (Wage)	232,798	58,199	219,397
Pension for Local Governments	17,908	4,477	17,908
Gratuity for Local Governments	146,720	36,680	0
<b>Development Revenues</b>	<b>385,121</b>	<b>122,211</b>	<b>68,186</b>
Multi-Sectoral Transfers to LLGs_Gou	33,389	0	0
Locally Raised Revenues	280,000	0	0
Urban Discretionary Development Equalization Grant	71,732	0	68,186
<b>Total Revenues shares</b>	<b>1,311,283</b>	<b>373,484</b>	<b>2,393,755</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	232,798	84,195	219,397
Non Wage	693,364	232,553	2,106,172
<b>Development Expenditure</b>			
Domestic Development	385,121	207,934	68,186
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,311,283</b>	<b>524,682</b>	<b>2,393,755</b>

#### Narrative of Workplan Revenues and Expenditure

A total of Shs 1.535billion is projected for the FY 2020/21. The projections will mainly be from Multi-sectoral Transfers and Locally Raised Revenue and Urban Discretionary Development Equalization Grant to fund vote function areas like Capacity Building Grant, Administration Management and Enforcement, Records Management and Payroll Management, Division support supervision and Procurement services within the Municipal Council. Pension and gratuity will also be funded from this. Management envisions increased locally revenues compared to the previous years due to the introduction of the improved collection systems (logrev) which has been tested in other entities.



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### Workplan: Finance

#### 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>454,750</b>	<b>133,237</b>	<b>1,638,257</b>
Locally Raised Revenues	154,760	69,575	1,387,453
Multi-Sectoral Transfers to LLGs_NonWage	118,026	18,172	0
Urban Unconditional Grant (Non-Wage)	98,788	24,697	167,756
Urban Unconditional Grant (Wage)	83,176	20,794	83,048
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>2,476</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Locally Raised Revenues	0	0	0
<b>Total Revenues shares</b>	<b>454,750</b>	<b>133,237</b>	<b>1,640,733</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	83,176	18,951	83,048
Non Wage	367,570	103,586	1,555,209
<b>Development Expenditure</b>			
Domestic Development	0	0	2,476
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>450,746</b>	<b>122,537</b>	<b>1,640,733</b>

#### Narrative of Workplan Revenues and Expenditure

The department at HLG level is allocated UGX 1.6 billion. Where UGX 83m is wage, 167,756 m is unconditional grant Non wage, UGX 295.7m is local revenue development and UGX 1.0 B is local revenue non wage.

The distribution was as follows;- Administration UGX 216.5m, Revenue management UGX 725.2m, Budgeting UGX 24m, Expenditure UGX 17m, Accounting 43.9m and IFMs costs UGX 30m.

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### Workplan: Statutory Bodies

#### 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>340,915</b>	<b>82,678</b>	<b>1,023,749</b>
Locally Raised Revenues	108,500	38,544	839,870
Multi-Sectoral Transfers to LLGs_NonWage	59,880	1,000	0
Urban Unconditional Grant (Non-Wage)	111,879	27,970	114,879
Urban Unconditional Grant (Wage)	60,656	15,164	69,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>340,915</b>	<b>82,678</b>	<b>1,023,749</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	60,656	11,511	69,000
Non Wage	280,259	65,540	954,749
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>340,915</b>	<b>77,051</b>	<b>1,023,749</b>

### Narrative of Workplan Revenues and Expenditure

The sector budget forecasts for the FY 2020/2021 are estimated at Shs. 1,023.749million. The increase in revenue estimates is attributed by Locally Raised Revenue which experienced budget cuts in the previous Approved Budget Estimates for FY 2019/2020 from Ministry of Finance, Planning and Economic Development during the Financial Year. The sector will be funded by Shs. 839.870million as Locally Raised Revenue, Shs.114.879million as Urban Non-Wage component, Shs. 69million as Wage component.

The expenditure plans will be through District Service Commission outputs at 36million, Municipal Contracts Committee outputs at 5.2million and Political Oversight under Municipal Council's outputs and office of Mayor Emolument at 524,679million and Council administration at 97.6million and 361.270million as Multisectoral allocation from LLGs (Division).

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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>167,779</b>	<b>34,849</b>	<b>205,572</b>
Locally Raised Revenues	9,346	0	52,258
Multi-Sectoral Transfers to LLGs_NonWage	21,437	600	0
Urban Unconditional Grant (Non-Wage)	4,000	1,000	19,590
Urban Unconditional Grant (Wage)	10,000	2,500	9,585
Sector Conditional Grant (Wage)	57,625	14,406	57,625
Sector Conditional Grant (Non-Wage)	65,371	16,343	66,514
<b>Development Revenues</b>	<b>19,285</b>	<b>6,428</b>	<b>119,285</b>
Locally Raised Revenues	0	0	100,000
Sector Development Grant	19,285	0	19,285
<b>Total Revenues shares</b>	<b>187,064</b>	<b>41,277</b>	<b>324,858</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	67,625	20,217	67,210
Non Wage	100,154	16,245	138,363
<b>Development Expenditure</b>			
Domestic Development	19,285	0	119,285
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>187,064</b>	<b>36,462</b>	<b>324,858</b>

#### Narrative of Workplan Revenues and Expenditure

The proposed departmental budget for FY 2020/2021 amounts to UGX324,858,000. Out of which include Sector conditional wage 57,624,760, the Urban wage of UGX9,585,000, non-wage of UGX19,590,000, Locally Raised Revenue of UGX52,258,000, Sector conditional grant capital development of 19,285,386 million and Locally raised revenue capital development of 100,000,000 million.

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### Workplan: Health

#### 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>855,030</b>	<b>202,966</b>	<b>1,141,222</b>
Locally Raised Revenues	7,391	0	321,446
Multi-Sectoral Transfers to LLGs_NonWage	59,775	6,000	0
Urban Unconditional Grant (Non-Wage)	4,000	1,000	35,912
Sector Conditional Grant (Wage)	514,762	128,690	514,762
Sector Conditional Grant (Non-Wage)	269,103	67,276	269,103
<b>Development Revenues</b>	<b>697,721</b>	<b>116,507</b>	<b>349,521</b>
Locally Raised Revenues	130,000	0	0
External Financing	183,200	0	0
Multi-Sectoral Transfers to LLGs_Gou	35,000	0	0
Sector Development Grant	349,521	0	349,521
<b>Total Revenues shares</b>	<b>1,552,751</b>	<b>319,473</b>	<b>1,490,743</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	514,762	256,058	514,762
Non Wage	340,268	71,467	626,460
<b>Development Expenditure</b>			
Domestic Development	514,521	5,817	349,521
Donor Development	183,200	0	0
<b>Total Expenditure</b>	<b>1,552,751</b>	<b>333,341</b>	<b>1,490,743</b>

### Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/2021 is a total of Shs. 1,490,743,000/= of which 321,446,000/= is local revenue, 35,912,000/= is urban unconditional grant , 514,762,000/= is sector conditional grant (Wage), 269,103,000/= is sector conditional grant (Non Wage) and 349,521,000/= for sector development grant

The expenditure will be 514,762,000/= for wage, 626,460,000/= Non Wage for Domestic development.

Compared to the previous year's IPFs the overall revenue allocation decreased from Shs. 1,552,751,000/= to Shs. 1,490,743,000/=

# Vote : 780 Makindye Ssabagabo Municipal Council

## FY 2020/21

### Workplan: Education

#### 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>2,981,358</b>	<b>803,642</b>	<b>3,074,102</b>
Locally Raised Revenues	47,657	31,853	135,040
Multi-Sectoral Transfers to LLGs_NonWage	8,110	0	0
Other Transfers from Central Government	20,000	0	25,000
Urban Unconditional Grant (Non-Wage)	8,000	2,000	21,500
Urban Unconditional Grant (Wage)	27,000	6,750	22,000
Sector Conditional Grant (Wage)	2,325,897	581,474	2,325,897
Sector Conditional Grant (Non-Wage)	544,694	181,565	544,665
<b>Development Revenues</b>	<b>501,509</b>	<b>110,674</b>	<b>501,775</b>
Multi-Sectoral Transfers to LLGs_Gou	169,487	0	0
Sector Development Grant	332,022	0	332,242
<b>Total Revenues shares</b>	<b>3,482,867</b>	<b>914,316</b>	<b>3,575,877</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,352,897	591,566	2,347,897
Non Wage	628,461	209,117	726,205
<b>Development Expenditure</b>			
Domestic Development	501,509	20,674	501,775
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,482,867</b>	<b>821,357</b>	<b>3,575,877</b>

#### Narrative of Workplan Revenues and Expenditure

The sector approved budget estimates for FY 2020/2021 has changed in regard to the current FY 2019/ 2020 from 3,482.9million to 3,575.8million. This is attributed to more allocations from LLG's (Divisions) through Urban DDEG and locally raised revenue at municipal level to facilitate department activities.

The budget will focus on monitoring and supervision of education facilities to enhance effectiveness and efficiency, paying staff salaries and capitation grants, improving the monitoring and inspection function, promotion of co curricular interventions, building capacity competence for both teachers and school management committees, improving the teaching and learning environment, decrease pupil to classroom ratios through construction and rehabilitation of classroom blocks and education management services.

# Vote : 780 Makindye Ssabagabo Municipal Council

## FY 2020/21

### Workplan: Roads and Engineering

#### 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>711,460</b>	<b>176,204</b>	<b>2,221,032</b>
Locally Raised Revenues	8,000	0	599,736
Multi-Sectoral Transfers to LLGs_NonWage	15,360	0	0
Other Transfers from Central Government	620,099	159,204	1,526,985
Urban Unconditional Grant (Non-Wage)	20,000	5,000	36,311
Urban Unconditional Grant (Wage)	48,000	12,000	58,000
<b>Development Revenues</b>	<b>3,691,690</b>	<b>1,091,563</b>	<b>1,010,000</b>
Locally Raised Revenues	411,000	0	1,010,000
Multi-Sectoral Transfers to LLGs_Gou	6,000	0	0
Urban Discretionary Development Equalization Grant	274,690	0	0
Transitional Development Grant	3,000,000	0	0
<b>Total Revenues shares</b>	<b>4,403,149</b>	<b>1,267,767</b>	<b>3,231,032</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,000	11,131	58,000
Non Wage	663,460	5,000	2,163,032
<b>Development Expenditure</b>			
Domestic Development	3,691,690	225,050	1,010,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,403,149</b>	<b>241,180</b>	<b>3,231,032</b>

### Narrative of Workplan Revenues and Expenditure

The revenue expected by the department in FY 2020/21 is Shs 3,231million from local and central government transfers covering the Municipal headquarters and LLGs. There is an increase in allocation compared with previous FY 2019/2020 in Uganda Road Fund (URF) and Multisectoral transfers for LLGs (Division). These will be spent on wage i.e. Shs 58million, Shs.2,163million of non-wage will be spent on recurrent activities and Shs. 1,010million on development activities.

Compared to the previous year's IPFs there has been 26.7% decrease in the IPFs. The decrease is as a result of a no communication from MoFPED on the Transitional Development Grant allocation for FY 2020/2021 at the time of compiling the Budget Framework Paper for FY 2020/2021.

The expenditure plans will be achieved through upgrading to bitumen standards of 2km of selected roads, periodic maintenance through construction of Drainage channel bridge, labour based maintenance through road gangs on selected roads, procure culverts for installation on low lying areas of selected roads, Procure a refurbished Grader, and general office expenses.

# Vote : 780 Makindye Ssabagabo 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>130,540</b>	<b>26,200</b>	<b>318,633</b>
Locally Raised Revenues	75,000	16,450	267,218
Multi-Sectoral Transfers to LLGs_NonWage	16,540	0	0
Urban Unconditional Grant (Non-Wage)	12,000	3,000	23,815
Urban Unconditional Grant (Wage)	27,000	6,750	27,600
<b><i>Development Revenues</i></b>	<b>1,765</b>	<b>0</b>	<b>1,390,732</b>
Locally Raised Revenues	0	0	1,100,000
Multi-Sectoral Transfers to LLGs_Gou	1,765	0	0
Urban Discretionary Development Equalization Grant	0	0	290,732
<b>Total Revenues shares</b>	<b>132,305</b>	<b>26,200</b>	<b>1,709,365</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	27,000	6,191	27,600
Non Wage	103,540	16,446	291,033
<b><i>Development Expenditure</i></b>			
Domestic Development	1,765	0	1,390,732
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>132,305</b>	<b>22,637</b>	<b>1,709,365</b>

### Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 1,709,365,000 from both local and central government transfers. Shs. 27,600,000 will be spent on wage, Shs. 23,815,000 to be spent on non wage recurrent and Shs. 1390732,000 on development activities. The department budget has been allocated to development expenditures while less has allocated to recurrent expenditures.

# Vote : 780 Makindye Ssabagabo 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>426,468</b>	<b>36,496</b>	<b>384,726</b>
Locally Raised Revenues	12,174	2,000	179,922
Other Transfers from Central Government	250,000	0	41,300
Multi-Sectoral Transfers to LLGs_NonWage	43,681	4,343	0
Urban Unconditional Grant (Non-Wage)	4,000	1,000	44,880
Urban Unconditional Grant (Wage)	57,801	14,450	57,801
Sector Conditional Grant (Non-Wage)	58,812	14,703	60,823
<b>Development Revenues</b>	<b>90,261</b>	<b>0</b>	<b>95,284</b>
Multi-Sectoral Transfers to LLGs_Gou	90,261	0	0
<b>Total Revenues shares</b>	<b>516,729</b>	<b>36,496</b>	<b>480,010</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	57,801	11,672	57,801
Non Wage	368,667	22,041	326,925
<b>Development Expenditure</b>			
Domestic Development	90,261	0	95,284
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>516,729</b>	<b>33,713</b>	<b>480,010</b>

### Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 480,010,000 from both local and central government transfers Shs 57,801,000 will be spent on wage while Shs 326,925,000 to be spent on non wage recurrent activities and Shs 95,284,000 to be spent on development activities.



# Vote : 780 Makindye Ssabagabo Municipal Council

## FY 2020/21

### Workplan: Planning

#### 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>74,500</b>	<b>18,850</b>	<b>361,400</b>
Locally Raised Revenues	9,100	2,500	300,000
Urban Unconditional Grant (Non-Wage)	39,000	9,750	35,000
Urban Unconditional Grant (Wage)	26,400	6,600	26,400
<b>Development Revenues</b>	<b>7,782</b>	<b>2,594</b>	<b>36,782</b>
Urban Discretionary Development Equalization Grant	7,782	0	36,782
<b>Total Revenues shares</b>	<b>82,282</b>	<b>21,444</b>	<b>398,182</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,400	5,805	26,400
Non Wage	48,100	9,749	335,000
<b>Development Expenditure</b>			
Domestic Development	7,782	2,594	36,782
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>82,282</b>	<b>18,147</b>	<b>398,182</b>

#### Narrative of Workplan Revenues and Expenditure

The department projections for FY 2020/2021 is UGX 398.1 millions. Where UGX 26.4m is wage, UGX 35 millions is unconditional grant Non wage, UGX 300 millions is local revenue non wage and UGX 25.8 millions is Urban Discretionary Development Equalisation Grant.

The distribution is as follows;- Management of District planning office UGX 26.4 millions, District Planning UGX 40 millions, Statistical data collection UGX 20 Millions, Demographical Data Collection,UGX 6 millions, Development Planning UGX 40 millions, Project Formulation UGX 150 millions, Management Information System UGX 25 millions, Operational Planning UGX 50 millions, Monitoring and Evaluation of sector plans UGX 15 millions, Administrative Capital UGX 25.8 millions.

# Vote : 780 Makindye Ssabagabo Municipal Council

**FY 2020/21**

*Workplan: Internal Audit*

## 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>44,475</b>	<b>7,344</b>	<b>132,317</b>
Locally Raised Revenues	15,100	0	100,000
Urban Unconditional Grant (Non-Wage)	15,800	3,950	18,742
Urban Unconditional Grant (Wage)	13,575	3,394	13,575
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>44,475</b>	<b>7,344</b>	<b>132,317</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	13,575	3,015	13,575
Non Wage	30,900	3,946	118,742
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>44,475</b>	<b>6,961</b>	<b>132,317</b>

## Narrative of Workplan Revenues and Expenditure

Allocation of 132,316,508 shillings was made comprising of 13,574,508 as wage, 18,742,000 as unconditional and 100,000,000 locally raised revenue

# Vote : 780 Makindye Ssabagabo 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>28,848</b>	<b>5,451</b>	<b>165,491</b>
Locally Raised Revenues	3,658	0	138,295
Multi-Sectoral Transfers to LLGs_NonWage	3,385	0	0
Urban Unconditional Grant (Non-Wage)	0	0	5,179
Urban Unconditional Grant (Wage)	9,600	2,400	9,600
Sector Conditional Grant (Non-Wage)	12,205	3,051	12,417
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>28,848</b>	<b>5,451</b>	<b>165,491</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,600	888	9,600
Non Wage	19,248	3,051	155,891
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>28,848</b>	<b>3,939</b>	<b>165,491</b>

### Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 165,491,000 from both local and central government transfers. Shs 9,600,000 will be spent on wage while Shs 155,891,000 to be spent on non wage recurrent activities and shs 0 to be spent on development activities.