

# Vote: 757 Kabale Municipal Council

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## Structure of Performance Contract

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### Terms and Conditions

#### Executive Summary

**A: Revenue Performance and Plans FY 2015/16**

**B: Summary of Department Performance and Plans by Workplan**

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## Terms and Conditions

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Pursuant to the Public Finance Management Act 2015, Part VII – Accounting and Audit, Section 45 (Subsection 3): an Accounting Officer, shall enter into an Annual Budget Performance Contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the workplan of the Vote for a Financial Year.

In line with Section 15 of the Public Finance Management Act 2015, the Permanent Secretary/Secretary to the Treasury commits to provide funds in accordance with the Annual Cashflow plan based on the procurement plans, workplans and recruitment plans of the Vote.

The Accounting Officer for Vote 757 Kabale Municipal Council undertakes to achieve the Performance targets and deliver the outputs in this Performance Contract subject to the availability of Budgeted resources.

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

The Accounting Officer undertakes to prepare and submit quarterly reports to the Ministry of Finance, Planning and Economic Development and to the Council as required by the Local Government Act, cap.243 on the monitorable outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines.

The Accounting Officer will submit performance reports on or before the last working day of the first month after the close of each quarter and to the Council by the 20th day of the next month, and understands that Budgets and Performance Reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to Budget information and that this information will also be accessible from the Budget Hotline (0800 229 229). The Accounting Officer undertakes to respond to queries raised by the Public on the Budget Website or the Budget Hotline.

The Accounting Officer commits to adhering to the responsibilities laid out in the appointment letter from the Permanent Secretary/Secretary to the Treasury for FY 2015/16 and understands that failure to comply with these requirements will result in the appointment being revoked.

Name and Signature:

Name and Signature:

**Town Clerk/Accounting Officer, Kabale Municipal Council**

**Permanent Secretary / Secretary to Treasury**

Date:

Date:

cc. The LCV Chairperson (District)/ The Mayor (Municipality)

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## Executive Summary

### Revenue Performance and Plans

US\$ 000's	2014/15		2015/16
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	2,612,185	1,124,329	2,770,344
2a. Discretionary Government Transfers	874,570	562,642	882,081
2b. Conditional Government Transfers	8,926,122	4,035,684	8,797,867
2c. Other Government Transfers	5,446,234	2,857,552	4,935,503
3. Local Development Grant	140,063	119,390	160,063
4. Donor Funding	219,117	219,117	0
<b>Total Revenues</b>	<b>18,218,291</b>	<b>8,918,714</b>	<b>17,545,858</b>

### Planned Revenues for 2015/16

Kabale municipal council anticipates receiving 16,998,614,000 in financial year 2015/16 which is 93.3% the previous financial year budget estimates. This decrease has been largely due to decrease in wage allocations. 2,360,060,000 shilling is particularly from local revenue which is 90% of last year's estimates; The decrease in expected local revenue is due to exclusion of the of land for sale under IGG investigation. The other government transfers include discretionary government transfers to t

### Expenditure Performance and Plans

US\$ 000's	2014/15		2015/16
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,083,533	828,440	2,164,851
2 Finance	372,303	256,707	462,783
3 Statutory Bodies	431,194	282,373	579,463
4 Production and Marketing	2,366,508	44,682	76,562
5 Health	703,071	420,133	628,969
6 Education	5,969,372	3,550,037	5,353,426
7a Roads and Engineering	5,454,858	714,631	7,558,537
7b Water	24,357	14,254	24,357
8 Natural Resources	107,044	66,301	89,307
9 Community Based Services	416,687	258,246	263,644
10 Planning	238,454	143,492	277,046
11 Internal Audit	50,910	42,691	66,911
<b>Grand Total</b>	<b>18,218,292</b>	<b>6,621,987</b>	<b>17,545,858</b>
Wage Rec't:	6,129,242	3,592,081	5,575,050
Non Wage Rec't:	4,346,636	2,226,773	4,099,827
Domestic Dev't	7,523,296	624,435	7,870,981
Donor Dev't	219,117	178,699	0

### Planned Expenditures for 2015/16

Kabale municipal council expects to spend 16,998,614,000 of which 5,352,280,000 to be spent in education sector, 7,428,799,000 to be spent in Roads and Engineering and this is due to USIMID programme expected to be implemented in this sector and 1,759,560,000 to be spent in Administration. The department allocations relatively remained constant from the last year's allocations. Community based services decreased greatly due gradual phasing out of the TSUPU Project which used to under this sec

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## A. Revenue Performance and Plans

### (i) Conditional and Discretionary Transfers to the Local Government

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
<b>Agriculture</b>	<b>19,570</b>	<b>6,585</b>	<b>23,682</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>19,570</b>	<b>6,585</b>	<b>23,682</b>
o\w Conditional Grant to Agric. Ext Salaries	19,570	6,585	23,682
<b>Education</b>	<b>5,846,071</b>	<b>3,542,840</b>	<b>5,210,545</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>4,990,162</b>	<b>2,882,330</b>	<b>4,471,497</b>
o\w Conditional Grant to Tertiary Salaries	665,686	130,292	412,135
o\w Conditional Grant to Primary Salaries	2,189,372	1,407,052	1,999,893
o\w Conditional Grant to Secondary Salaries	2,135,103	1,344,985	2,059,469
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>645,257</b>	<b>480,691</b>	<b>532,311</b>
o\w Conditional Grant to Primary Education	103,561	74,280	104,713
o\w Conditional Grant to Secondary Education	315,179	236,535	274,938
o\w Conditional transfers to School Inspection Grant	15,251	11,425	18,459
o\w Conditional Transfers for Non Wage Technical Institutes	211,267	158,451	134,200
<b>121470 Development Grant</b>	<b>210,652</b>	<b>179,819</b>	<b>206,737</b>
o\w Conditional Grant to SFG	210,652	179,819	206,737
<b>Health</b>	<b>530,576</b>	<b>373,937</b>	<b>439,498</b>
<b>121466 Sector Conditional Grant (Wage)</b>	<b>427,734</b>	<b>290,653</b>	<b>382,731</b>
o\w Conditional Grant to PHC Salaries	427,734	290,653	382,731
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>43,482</b>	<b>32,612</b>	<b>44,349</b>
o\w Conditional Grant to PHC- Non wage	43,482	32,612	44,349
<b>121470 Development Grant</b>	<b>59,360</b>	<b>50,672</b>	<b>12,419</b>
o\w Conditional Grant to PHC - development	59,360	50,672	12,419
<b>Social Development</b>	<b>22,354</b>	<b>16,767</b>	<b>22,958</b>
<b>121467 Sector Conditional Grant (Non-Wage)</b>	<b>22,354</b>	<b>16,767</b>	<b>22,958</b>
o\w Conditional Grant to Community Devt Assistants Non Wage	682	513	682
o\w Conditional transfers to Special Grant for PWDs	5,128	3,846	5,128
o\w Conditional Grant to Women Youth and Disability Grant	2,456	1,842	2,456
o\w Conditional Grant to Public Libraries	11,396	8,547	12,000
o\w Conditional Grant to Functional Adult Lit	2,692	2,019	2,692
<b>Support Services</b>	<b>96,093</b>	<b>73,092</b>	<b>237,070</b>
<b>121469 Support Services Conditional Grant (Non-Wage)</b>	<b>96,093</b>	<b>73,092</b>	<b>237,070</b>
o\w Conditional Grant to PAF monitoring	18,242	13,683	17,981
o\w Pension for Teachers	0	0	5,749
o\w Pension and Gratuity for Local Governments	0	0	134,685
o\w Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	5,212	3,909	5,212
o\w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	72,639	55,500	73,442
<b>District Discretionary</b>	<b>179,001</b>	<b>141,854</b>	<b>199,001</b>
<b>121426 District Discretionary Development Grant</b>	<b>140,063</b>	<b>119,390</b>	<b>160,063</b>

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## A. Revenue Performance and Plans

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
o\w LGMSD (Former LGDP)	140,063	119,390	160,063
<b>121451 District Unconditional Grant (Wage)</b>	<b>38,938</b>	<b>22,464</b>	<b>38,938</b>
o\w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	38,938	22,464	38,938
<b>Urban Discretionary</b>	<b>3,247,089</b>	<b>562,642</b>	<b>3,707,258</b>
<b>121402 Urban Unconditional Grant (Non-Wage)</b>	<b>221,733</b>	<b>166,299</b>	<b>219,767</b>
o\w Urban Unconditional Grant - Non Wage	221,733	166,299	219,767
<b>121450 Urban Unconditional Grant (Wage)</b>	<b>652,837</b>	<b>396,343</b>	<b>662,314</b>
o\w Transfer of Urban Unconditional Grant - Wage	652,837	396,343	662,314
<b>121465 Urban Discretionary Development Grant</b>	<b>2,372,519</b>	<b>0</b>	<b>2,825,177</b>
o\w Uganda Support to Municipal Infrastructure Development (USMID)	2,372,519	0	2,825,177
<b>Total Revenues</b>	<b>9,940,755</b>	<b>4,717,717</b>	<b>9,840,011</b>
	<i>o\w Wage</i>	6,129,242	5,579,161
	<i>o\w Non Wage</i>	1,028,920	1,056,454
	<i>o\w Development</i>	2,782,594	3,204,396

## (ii) Other Local Government Revenues

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>2,612,185</b>	<b>1,124,329</b>	<b>2,770,344</b>
o\w Local Hotel Tax	48,300	40,580	47,200
o\w Advertisements/Billboards	23,625	4,890	17,200
o\w Other licences	42,042	4,770	39,312
o\w Other Fees and Charges	71,800	54,372	437,000
o\w Occupational Permits	6,000	806	12,000
o\w Miscellaneous	563,521	128,766	314,457
o\w Park Fees	534,389	216,030	560,000
o\w Local Service Tax	38,850	44,296	50,400
o\w Property related Duties/Fees	256,919	34,574	270,000
o\w Liquor licences	3,150	1,750	3,000
o\w Land Fees	52,562	74,069	60,915
o\w Inspection Fees	51,200	51,151	46,000
o\w Business licences	235,454	134,051	235,454
o\w Application Fees	3,650	3,310	6,000
o\w Animal & Crop Husbandry related levies	66,000	46,096	60,000
o\w Market/Gate Charges	111,000	79,519	128,400
o\w Refuse collection charges/Public convenience	21,294	6,380	21,148
o\w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,305	2,654	3,000
o\w Rent & Rates from other Gov't Units	91,540	47,000	134,000
o\w Unspent balances – Locally Raised Revenues	44,118	88,450	29,503
o\w Royalties	8,500	0	12,900
o\w Sale of non-produced government Properties/assets	199,805	20,125	58,454

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## A. Revenue Performance and Plans

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
o\w Public Health Licences	22,000	950	14,000
o\w Tax Tribunal - Court Charges and Fees	112,161	39,740	210,000
<b>2c. Other Government Transfers</b>	<b>5,446,234</b>	<b>2,857,552</b>	<b>4,935,503</b>
o\w mechanical imprest	85,000	42,500	85,000
o\w USMID Grant		0	3,628,604
o\w Unspent balances – Other Government Transfers	1,872,696	1,895,696	
o\w Unspent balances – Conditional Grants	5,231	5,231	136,661
o\w UNEB funds	2,855	2,872	2,855
o\w Other Transfers from Central Government unspent balance	101,861	101,861	
o\w MATIP	2,299,200	0	100
o\w Roads maintainance Grant	979,391	716,481	978,391
o\w Other Transfers from Central Government		0	
o\w Youth Livelihood Programme	100,000	92,910	100,000
o\w SFG FUNDS		0	3,893
<b>4. Donor Funding</b>	<b>219,117</b>	<b>219,117</b>	
o\w Unspent balances - donor(TSUPU Project)	179,117	179,117	
o\w VIVO Energy Uganda	40,000	40,000	
<b>Total Revenues</b>	<b>8,277,536</b>	<b>4,200,998</b>	<b>7,705,847</b>
<b>Grand Total</b>	<b>18,218,291</b>	<b>8,918,714</b>	<b>17,545,858</b>

### Planned Revenues for 2015/16

#### (i) Locally Raised Revenues

Kabale Municipal council anticipates 2,360,060,000 Uganda shilling as local raised revenue and expenditure corresponding to 16% of the budget. Land fees is budgeted at 60,915,000 shillings, Animals & Crop husbandry related is budgeted 60,000,000 shillings, application fees is budgeted at 6,000,000, Business licenses is budgeted at 235,454,000 shillings, advertisements/billboards is budgeted at 17,200,000 shillings, inspection fees is budgeted at 46,000,000 shillings, Liquor licenses is budget

#### (ii) Central Government Transfers

The Central Government transfers include the Discretionary Government Transfers, conditional grant transfers, other government transfers and Local Development Grant. The Discretionary Government Transfers included Transfers of Urban Unconditional Grant –wage budgeted at 662,314,000 shillings and Urban Unconditional Grant non–wage budgeted, at 219,767,000 shillings. The conditional government transfers are budgeted at 8,797,867,000 shillings. Uganda Road Fund budgeted at 1,166,346,000 shilling

#### (iii) Donor Funding

No donor funding so far expected by of todate

# Vote: 757 Kabale Municipal Council

## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>1,291,393</b>	<b>535,355</b>	<b>921,790</b>
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>105,189</i>	<i>89,112</i>	<i>105,189</i>
o/w Urban Unconditional Grant - Non Wage	105,189	89,112	105,189
<i>Urban Unconditional Grant (Wage)</i>	<i>190,459</i>	<i>85,799</i>	<i>199,936</i>
o/w Transfer of Urban Unconditional Grant - Wage	190,459	85,799	199,936
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>5,915</i>	<i>4,436</i>	
o/w Conditional Grant to PAF monitoring	5,915	4,436	
<i>Other Revenues</i>	<i>989,830</i>	<i>356,008</i>	<i>616,664</i>
o/w Unspent balances – Locally Raised Revenues	407	102	8,834
o/w Multi-Sectoral Transfers to LLGs	503,644	182,411	314,772
o/w Locally Raised Revenues	485,780	173,495	293,058
<b>Development Revenues</b>	<b>792,139</b>	<b>348,891</b>	<b>1,243,062</b>
<i>District Discretionary Development Grant</i>	<i>9,810</i>	<i>8,361</i>	<i>10,520</i>
o/w LGMSD (Former LGDP)	9,810	8,361	10,520
<i>Urban Discretionary Development Grant</i>	<i>438,000</i>	<i>0</i>	<i>438,554</i>
o/w Uganda Support to Municipal Infrastructure Development (USMID)	438,000	0	438,554
<i>Other Revenues</i>	<i>344,330</i>	<i>340,530</i>	<i>793,988</i>
o/w Unspent balances – Other Government Transfers	340,329	340,329	
o/w Unspent balances – Conditional Grants	1	1	389,916
o/w Locally Raised Revenues	4,000	200	404,072
<b>Total Revenues</b>	<b>2,083,533</b>	<b>884,246</b>	<b>2,164,851</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>1,291,393</i>	<i>527,968</i>	<i>921,790</i>
Wage	190,459	85,799	199,936
Non Wage	1,100,934	442,169	721,853
<i>Development Expenditure</i>	<i>792,139</i>	<i>300,472</i>	<i>1,243,062</i>
Domestic Development	792,139	300,472	1,243,062
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,083,533</b>	<b>828,440</b>	<b>2,164,851</b>

#### Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental revenue and expenditure is 1,759,560,000, which was 16% decrease compared to last financial year's departmental allocation. This decrease was due to multi-sectoral transfers to LLGs which decreased by 31%, and the decrease of 23% due to the removal of 30% from the the departmental budget of local revenue. On side of expenditure there was same decrease due to above reasons

#### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

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## Workplan 1a: Administration

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1381 District and Urban Administration</b>			
Function Cost (UShs '000)	2,083,533	828,440	2,164,851
Cost of Workplan (UShs '000):	2,083,533	828,440	2,164,851

### Planned Outputs for 2015/16

Council projects monitored and inspected. consultations with various other Offices made, Staff trained, Staff receive salaries in time, Best performing staff rewarded and motivated, office premises kept clean and safe, Records properly managed and Municipal website designed. Procurement of the vehicle and complete computer set and its accessories

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	372,303	258,298	462,783
Urban Unconditional Grant (Wage)	159,464	99,510	159,464
o/w Transfer of Urban Unconditional Grant - Wage	159,464	99,510	159,464
Other Revenues	212,840	158,788	303,319
o/w Unspent balances – Locally Raised Revenues	7,833	7,833	4,117
o/w Multi-Sectoral Transfers to LLGs	85,745	61,257	103,940
o/w Locally Raised Revenues	119,262	89,698	195,262
<b>Total Revenues</b>	<b>372,303</b>	<b>258,298</b>	<b>462,783</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	372,303	256,707	462,783
Wage	159,464	99,510	159,464
Non Wage	212,840	157,197	303,319
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>372,303</b>	<b>256,707</b>	<b>462,783</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department anticipates to receive and spend 462,928,000 shillings of which 159,464,000 shillings is for salaries, 103,940,000 is multi-sectoral transfers to LLGs locally raised revenue and 200,074,000 locally raised revenue for the departmental activities. There is a notable increase in the locally raised allocation to cater for creation of the database for all local revenue sources.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

# Vote: 757 Kabale Municipal Council

## Workplan 2: Finance

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1481 Financial Management and Accountability(LG)</b>			
Date for presenting draft Budget and Annual workplan to the Council	15-03-2014	15-03-2014	15-03-2015
Date for submitting annual LG final accounts to Auditor General	30-09-2015	30-09-2015	30/09/2016
Date for submitting the Annual Performance Report	29-07-2015	29-07-2015	29/07/2016
Value of LG service tax collection	46125000	7068625	50400000
Value of Hotel Tax Collected	40200000	5839500	23600000
Value of Other Local Revenue Collections	1592401200	208729027	2222724233
Date of Approval of the Annual Workplan to the Council	31-05-2014	31-05-2014	15-03-2015
<b>Function Cost (UShs '000)</b>	<b>372,303</b>	<b>256,707</b>	<b>462,783</b>
<b>Cost of Workplan (UShs '000):</b>	<b>372,303</b>	<b>256,707</b>	<b>462,783</b>

### Planned Outputs for 2015/16

Council projects monitored and inspected. consultations with various other Offices made, Staff trained, Staff receive salaries in time, Best performing staff rewarded and motivated, office premises kept clean and safe, Records properly managed and Municipal website designed.

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>431,194</b>	<b>290,691</b>	<b>579,463</b>
<b>Urban Unconditional Grant (Non-Wage)</b>	<b>19,900</b>	<b>14,925</b>	<b>19,900</b>
o/w Urban Unconditional Grant - Non Wage	19,900	14,925	19,900
<b>Urban Unconditional Grant (Wage)</b>	<b>18,916</b>	<b>12,404</b>	<b>18,916</b>
o/w Transfer of Urban Unconditional Grant - Wage	18,916	12,404	18,916
<b>District Unconditional Grant (Wage)</b>	<b>38,938</b>	<b>22,464</b>	<b>38,938</b>
o/w Conditional transfers to Salary and Gratuity for LG elected Political	38,938	22,464	38,938
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>77,851</b>	<b>59,409</b>	<b>219,089</b>
o/w Pension for Teachers			5,749
o/w Pension and Gratuity for Local Governments			134,685
o/w Conditional transfers to Councillors allowances and Ex- Gratia for L	72,639	55,500	73,442
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	5,212	3,909	5,212
<b>Other Revenues</b>	<b>275,589</b>	<b>181,488</b>	<b>282,621</b>
o/w Unspent balances – Locally Raised Revenues	50	62	1,376
o/w Multi-Sectoral Transfers to LLGs	131,338	83,907	131,338
o/w Locally Raised Revenues	144,201	97,519	149,906



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## Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>Total Revenues</b>	<b>431,194</b>	<b>290,691</b>	<b>579,463</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	431,194	282,373	579,463
Wage	57,853	34,868	57,853
Non Wage	373,341	247,504	521,609
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>431,194</b>	<b>282,373</b>	<b>579,463</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The department budget has increased due decentralization of pensions and gratuity. Of this big portion this departmental budget will be from local revenue while the rest will constitute government grants. This local revenue will comprise of Shs 169,805,991 of the Centre while Shs 131,338,414 will comprise of the Multisectoral transfers to the 3 Divisions of Kabale Municipal Council. Only Shs 57,853,418 will be wage component of the total budget.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1382 Local Statutory Bodies</b>			
<i>Function Cost (UShs '000)</i>	431,194	282,373	579,463
<b>Cost of Workplan (UShs '000):</b>	<b>431,194</b>	<b>282,373</b>	<b>579,463</b>

### Planned Outputs for 2015/16

During the Financial year, the department will hold Council and its committee meetings to a tune of 48 meetings. It will compile workplans, budgets, quarterly reports and mentor the sister lower level staff in Council operations. It will also coordinate the political monitoring of projects and facilitate the staff and political leadership to attend workshops and meetings. The Procurement and Disposal Unit will run adverts in the first quarter to procure contractors and service providers to enable

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	67,308	44,944	74,262
<i>Urban Unconditional Grant (Wage)</i>	22,219	16,659	22,219
o/w Transfer of Urban Unconditional Grant - Wage	22,219	16,659	22,219
<i>Sector Conditional Grant (Wage)</i>	19,570	6,585	23,682
o/w Conditional Grant to Agric. Ext Salaries	19,570	6,585	23,682
<i>Other Revenues</i>	25,518	21,700	28,362
o/w Unspent balances – Locally Raised Revenues	511	511	554

# Vote: 757 Kabale Municipal Council

## Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Locally Raised Revenues	25,007	21,189	27,807
<b>Development Revenues</b>	<b>2,299,200</b>	<b>0</b>	<b>2,300</b>
<b>Other Revenues</b>	<b>2,299,200</b>	<b>0</b>	<b>2,300</b>
o/w Other Transfers from Central Government	2,299,200	0	100
o/w Locally Raised Revenues		0	2,200
<b>Total Revenues</b>	<b>2,366,508</b>	<b>44,944</b>	<b>76,562</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>67,308</b>	<b>44,682</b>	<b>74,262</b>
Wage	41,790	23,244	41,790
Non Wage	25,518	21,438	32,473
<b>Development Expenditure</b>	<b>2,299,200</b>	<b>0</b>	<b>2,300</b>
Domestic Development	2,299,200	0	2,300
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,366,508</b>	<b>44,682</b>	<b>76,562</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental revenue and expenditure is 76,008,000 which was big decrease compared to last financial year's departmental allocation. This decrease was due to the exclusion of the MATIP funds from the department.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0181 Agricultural Advisory Services</b>			
No. of technologies distributed by farmer type	14	14	0
<b>Function Cost (UShs '000)</b>	<b>3,120</b>	<b>0</b>	<b>19,840</b>
<b>Function: 0182 District Production Services</b>			
No. of livestock vaccinated		0	180
<b>Function Cost (UShs '000)</b>	<b>47,686</b>	<b>25,392</b>	<b>32,819</b>
<b>Function: 0183 District Commercial Services</b>			

# Vote: 757 Kabale Municipal Council

## Workplan 4: Production and Marketing

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of opportunities identified for industrial development		0	1
No of cooperative groups supervised	7	8	7
No. of cooperative groups mobilised for registration	3	2	3
No. of cooperatives assisted in registration	2	2	2
No. of tourism promotion activities mainstreamed in district development plans	3	3	2
A report on the nature of value addition support existing and needed		no	no
No. of Tourism Action Plans and regulations developed		0	1
No. of market information reports disseminated	52	41	52
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	74	74	74
No. and name of new tourism sites identified	4	3	1
No of awareness radio shows participated in	0	0	4
No. of trade sensitisation meetings organised at the district/Municipal Council	1	2	1
No of businesses inspected for compliance to the law	1000	953	1120
No of businesses issued with trade licenses	1000	1156	1120
No of businesses assisted in business registration process	900	708	50
No. of enterprises linked to UNBS for product quality and standards	1000	911	234
<b>Function Cost (US\$ '000)</b>	<b>2,315,702</b>	<b>19,290</b>	<b>23,903</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>2,366,508</b>	<b>44,682</b>	<b>76,562</b>

### Planned Outputs for 2015/16

commercial businesses enumerated, cooperatives and SACCOs inspected, Market producer prices provided, Value for money achieved, fair trade promoted, guidance and advice to investors provided.

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>640,512</b>	<b>417,819</b>	<b>616,550</b>
<b>Sector Conditional Grant (Wage)</b>	<b>427,734</b>	<b>290,653</b>	<b>382,731</b>
o/w Conditional Grant to PHC Salaries	427,734	290,653	382,731
<b>Sector Conditional Grant (Non-Wage)</b>	<b>43,482</b>	<b>32,612</b>	<b>44,349</b>
o/w Conditional Grant to PHC- Non wage	43,482	32,612	44,349
<b>Other Revenues</b>	<b>169,296</b>	<b>94,554</b>	<b>189,471</b>
o/w Unspent balances – Locally Raised Revenues		0	4,508
o/w Multi-Sectoral Transfers to LLGs	129,296	72,892	141,963
o/w Locally Raised Revenues	40,000	21,662	43,000
<b>Development Revenues</b>	<b>62,559</b>	<b>53,870</b>	<b>12,419</b>

# Vote: 757 Kabale Municipal Council

## Workplan 5: Health

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>Development Grant</b>	<b>59,360</b>	<b>50,672</b>	<b>12,419</b>
o/w Conditional Grant to PHC - development	59,360	50,672	12,419
<b>Other Revenues</b>	<b>3,198</b>	<b>3,198</b>	
o/w Unspent balances – Conditional Grants	3,198	3,198	
<b>Total Revenues</b>	<b>703,071</b>	<b>471,689</b>	<b>628,969</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>640,512</b>	<b>416,935</b>	<b>616,550</b>
Wage	427,734	290,652	382,731
Non Wage	212,778	126,283	233,819
<b>Development Expenditure</b>	<b>62,559</b>	<b>3,198</b>	<b>12,419</b>
Domestic Development	62,559	3,198	12,419
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>703,071</b>	<b>420,133</b>	<b>628,969</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

During the Financial year 2015/16 the Department will receive 624,461,000, of which 382,731,000 would be for salaries, 141,963,000 for transfers to Lower Local Councils, 99,767,000 for financing the Departmental activities. The revenue and expenditure allocation decreased by 4.5% due to decrease in PHC salaries and PHC Development which decrease by over 500%.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0881 Primary Healthcare</b>			
Number of trained health workers in health centers	52	55	39
No. of trained health related training sessions held.	120	144	208
Number of outpatients that visited the Govt. health facilities.	6500	52954	44840
Number of inpatients that visited the Govt. health facilities.	3500	2705	0
No of maternity wards constructed	1	0	1
No. and proportion of deliveries conducted in the Govt. health facilities	360	206	130
%age of approved posts filled with qualified health workers	81	94	81
No. of children immunized with Pentavalent vaccine	2500	4519	1728
Value of essential medicines and health supplies delivered to health facilities by NMS	11200000	64612939	11200000
<b>Function Cost (UShs '000)</b>	<b>703,070</b>	<b>420,133</b>	<b>628,969</b>
<b>Cost of Workplan (UShs '000):</b>	<b>703,070</b>	<b>420,133</b>	<b>628,969</b>

### Planned Outputs for 2015/16

Improved health service delivery, promotion of sanitation and hygiene, deliveries of medical supplies, operating theatres in place,

## Workplan 6: Education

# Vote: 757 Kabale Municipal Council

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>5,758,078</b>	<b>3,433,134</b>	<b>5,142,796</b>
<b>Urban Unconditional Grant (Wage)</b>	<b>51,499</b>	<b>38,356</b>	<b>60,698</b>
o\w Transfer of Urban Unconditional Grant - Wage	51,499	38,356	60,698
<b>Sector Conditional Grant (Wage)</b>	<b>4,990,162</b>	<b>2,882,330</b>	<b>4,471,497</b>
o\w Conditional Grant to Tertiary Salaries	665,686	130,292	412,135
o\w Conditional Grant to Secondary Salaries	2,135,103	1,344,985	2,059,469
o\w Conditional Grant to Primary Salaries	2,189,372	1,407,052	1,999,893
<b>Sector Conditional Grant (Non-Wage)</b>	<b>645,257</b>	<b>480,691</b>	<b>532,311</b>
o\w Conditional transfers to School Inspection Grant	15,251	11,425	18,459
o\w Conditional Transfers for Non Wage Technical Institutes	211,267	158,451	134,200
o\w Conditional Grant to Secondary Education	315,179	236,535	274,938
o\w Conditional Grant to Primary Education	103,561	74,280	104,713
<b>Other Revenues</b>	<b>71,160</b>	<b>31,758</b>	<b>78,291</b>
o\w Unspent balances – Locally Raised Revenues		0	1,146
o\w Other Transfers from Central Government	2,855	2,872	2,855
o\w Multi-Sectoral Transfers to LLGs	17,510	1,949	18,496
o\w Locally Raised Revenues	50,795	26,937	55,794
<b>Development Revenues</b>	<b>211,295</b>	<b>202,941</b>	<b>210,630</b>
<b>Development Grant</b>	<b>210,652</b>	<b>179,819</b>	<b>206,737</b>
o\w Conditional Grant to SFG	210,652	179,819	206,737
<b>Other Revenues</b>	<b>643</b>	<b>23,122</b>	<b>3,893</b>
o\w Unspent balances – Conditional Grants	643	23,122	3,893
<b>Total Revenues</b>	<b>5,969,372</b>	<b>3,636,075</b>	<b>5,353,426</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>5,758,078</b>	<b>3,433,017</b>	<b>5,142,796</b>
Wage	5,041,661	2,920,683	4,532,195
Non Wage	716,417	512,335	610,601
<b>Development Expenditure</b>	<b>211,295</b>	<b>117,019</b>	<b>210,630</b>
Domestic Development	211,295	117,019	210,630
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,969,372</b>	<b>3,550,037</b>	<b>5,353,426</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental revenue and expenditure is 5,352,280,000 which was a slight decrease of last financial year's departmental allocation. The decrease was due to reduction of the wage component. The rest of the revenues remained static. On side of expenditure there was no change in both recurrent and domestic development with exception of changes noted above.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

# Vote: 757 Kabale Municipal Council

## Workplan 6: Education

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of teachers paid salaries	338	341	338
No. of qualified primary teachers	338	341	338
No. of pupils enrolled in UPE	10138	10163	10138
No. of student drop-outs	46	25	0
No. of Students passing in grade one	317	596	350
No. of pupils sitting PLE	1060	1565	1500
No. of latrine stances constructed	10	8	9
<b>Function Cost (US\$ '000)</b>	<b>2,531,162</b>	<b>1,606,469</b>	<b>2,336,587</b>
<b>Function: 0782 Secondary Education</b>			
No. of teaching and non teaching staff paid	185	235	185
No. of students passing O level	1760	1639	1600
No. of students sitting O level	876	1798	1876
No. of students enrolled in USE	1977	1553	1977
<b>Function Cost (US\$ '000)</b>	<b>2,451,358</b>	<b>1,581,520</b>	<b>2,334,407</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	25	35	25
No. of students in tertiary education	196	220	216
<b>Function Cost (US\$ '000)</b>	<b>876,953</b>	<b>288,742</b>	<b>546,335</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	43	43	43
No. of secondary schools inspected in quarter	21	21	22
No. of tertiary institutions inspected in quarter	1	2	1
No. of inspection reports provided to Council	9	8	9
<b>Function Cost (US\$ '000)</b>	<b>109,291</b>	<b>73,305</b>	<b>134,213</b>
<b>Function: 0785 Special Needs Education</b>			
No. of SNE facilities operational	2	2	2
No. of children accessing SNE facilities	44	47	44
<b>Function Cost (US\$ '000)</b>	<b>608</b>	<b>0</b>	<b>1,884</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>5,969,372</b>	<b>3,550,037</b>	<b>5,353,426</b>

### Planned Outputs for 2015/16

Schools Inspected, Teachers accomodation provided, Salaries paid, children with special needs assessed and placed, School management committees inaugurated and trained, sporting activities organised.

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>1,415,467</b>	<b>954,600</b>	<b>1,319,741</b>

# Vote: 757 Kabale Municipal Council

## Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>Urban Unconditional Grant (Non-Wage)</b>	<b>9,662</b>	<b>4,831</b>	<b>9,662</b>
o/w Urban Unconditional Grant - Non Wage	9,662	4,831	9,662
<b>Urban Unconditional Grant (Wage)</b>	<b>75,290</b>	<b>42,293</b>	<b>75,290</b>
o/w Transfer of Urban Unconditional Grant - Wage	75,290	42,293	75,290
<b>Other Revenues</b>	<b>1,330,515</b>	<b>907,476</b>	<b>1,234,789</b>
o/w Unspent balances – UnConditional Grants		17	
o/w Unspent balances – Other Government Transfers	101,861	101,861	
o/w Unspent balances – Locally Raised Revenues		0	28
o/w Other Transfers from Central Government	1,064,391	758,981	1,063,391
o/w Multi-Sectoral Transfers to LLGs	48,947	3,683	48,947
o/w Locally Raised Revenues	115,316	42,933	122,424
<b>Development Revenues</b>	<b>4,039,391</b>	<b>1,704,283</b>	<b>6,238,796</b>
<b>Urban Discretionary Development Grant</b>	<b>1,934,519</b>	<b>0</b>	<b>2,386,623</b>
o/w Uganda Support to Municipal Infrastructure Development (USMID)	1,934,519	0	2,386,623
<b>Other Revenues</b>	<b>2,104,872</b>	<b>1,704,283</b>	<b>3,852,173</b>
o/w Unspent balances – Other Government Transfers	1,532,367	1,532,367	
o/w Unspent balances – Locally Raised Revenues	35,037	35,037	
o/w Unspent balances – Conditional Grants		0	3,373,118
o/w Multi-Sectoral Transfers to LLGs	220,797	45,522	220,797
o/w Locally Raised Revenues	276,670	51,356	258,258
o/w Donor Funding	40,000	40,000	
<b>Total Revenues</b>	<b>5,454,858</b>	<b>2,658,882</b>	<b>7,558,537</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>1,415,467</b>	<b>596,356</b>	<b>1,319,741</b>
Wage	75,290	42,293	75,290
Non Wage	1,340,177	554,063	1,244,452
<b>Development Expenditure</b>	<b>4,039,391</b>	<b>118,275</b>	<b>6,238,796</b>
Domestic Development	3,999,391	118,275	6,238,796
Donor Development	40,000	0	0
<b>Total Expenditure</b>	<b>5,454,858</b>	<b>714,631</b>	<b>7,558,537</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental revenue and expenditure is 7,428,799,000 which reflects 36,2% increase compared to last financial year's departmental allocation. This is due to unspent balance under USMID from FY 2014/15 which was carried forward to last FY's allocation. Other revenues and expenditures almost remain the same.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

**Function: 0481 District, Urban and Community Access Roads**

# Vote: 757 Kabale Municipal Council

## Workplan 7a: Roads and Engineering

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Length in Km of urban roads resealed	2	1	2
Length in Km of Urban paved roads routinely maintained	8	3	6
Length in Km of urban unpaved roads rehabilitated	5	2	2
Length in Km of Urban unpaved roads routinely maintained	5	1	7
Length in Km of Urban unpaved roads periodically maintained	3	1	15
No. of bottlenecks cleared on community Access Roads	10	0	1
<b>Function Cost (US\$ '000)</b>	<b>5,035,119</b>	<b>615,453</b>	<b>7,231,995</b>
<b>Function: 0482 District Engineering Services</b>			
No of streetlights installed	15	0	7
No. of Public Buildings Constructed	1	1	1
<b>Function Cost (US\$ '000)</b>	<b>419,739</b>	<b>99,178</b>	<b>326,543</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>5,454,858</b>	<b>714,631</b>	<b>7,558,537</b>

### Planned Outputs for 2015/16

A section of Kabale Municipal Council office block shall be completed leading to creation of more office space, under the road fund and through road gang road maintenance shall be 100% which shall lead to good mortorable roads and reduced vehicle break downs, 1.6 km of urban roads will be paved, 1 km of road will be opened, 1 bridge will be rehabilitated, 10km of road will undergo routine mechanised/periodic maintenance; drainage along roads in Northern Division will be improved by installation

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>24,357</b>	<b>14,254</b>	<b>24,357</b>
<b>Urban Unconditional Grant (Wage)</b>	<b>14,357</b>	<b>11,924</b>	<b>14,357</b>
o/w Transfer of Urban Unconditional Grant - Wage	14,357	11,924	14,357
<b>Other Revenues</b>	<b>10,000</b>	<b>2,330</b>	<b>10,000</b>
o/w Locally Raised Revenues	10,000	2,330	10,000
<b>Total Revenues</b>	<b>24,357</b>	<b>14,254</b>	<b>24,357</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>24,357</b>	<b>14,254</b>	<b>24,357</b>
Wage	14,357	11,924	14,357
Non Wage	10,000	2,330	10,000
<b>Development Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>24,357</b>	<b>14,254</b>	<b>24,357</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental revenue and expenditure is 24,357,000 which is the same as the budget for last financial year's



## Vote: 757 Kabale Municipal Council

### Workplan 7b: Water

departmental allocation. This is as a result of limited revenue and small allocations to water sector.

#### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0982 Urban Water Supply and Sanitation</b>			
Collection efficiency (% of revenue from water bills collected)	0	88	0
Length of pipe network extended (m)	0	100	
No. of new connections made to existing schemes	1	1	11
<b>Function Cost (UShs '000)</b>	<b>24,357</b>	<b>14,254</b>	<b>24,357</b>
<b>Cost of Workplan (UShs '000):</b>	<b>24,357</b>	<b>14,254</b>	<b>24,357</b>

#### Planned Outputs for 2015/16

Maintenance of 10 water sources and repairing 1 water source

### Workplan 8: Natural Resources

#### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>87,044</b>	<b>61,724</b>	<b>89,307</b>
<b>Urban Unconditional Grant (Wage)</b>	<b>18,764</b>	<b>13,728</b>	<b>18,764</b>
o/w Transfer of Urban Unconditional Grant - Wage	18,764	13,728	18,764
<b>Other Revenues</b>	<b>68,280</b>	<b>47,996</b>	<b>70,544</b>
o/w Unspent balances – Locally Raised Revenues		0	2,264
o/w Locally Raised Revenues	68,280	47,996	68,280
<b>Development Revenues</b>	<b>20,000</b>	<b>4,600</b>	
<b>Other Revenues</b>	<b>20,000</b>	<b>4,600</b>	
o/w Locally Raised Revenues	20,000	4,600	
<b>Total Revenues</b>	<b>107,044</b>	<b>66,324</b>	<b>89,307</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>87,044</b>	<b>61,701</b>	<b>89,307</b>
Wage	18,764	13,728	18,764
Non Wage	68,280	47,973	70,544
<b>Development Expenditure</b>	<b>20,000</b>	<b>4,600</b>	<b>0</b>
Domestic Development	20,000	4,600	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>107,044</b>	<b>66,301</b>	<b>89,307</b>

#### Department Revenue and Expenditure Allocations Plans for 2015/16

in the FY 2015/2016 the department will receive Ug.Shs 91,151,000 of which Ug.Shs. 18,763,767 or 21.5% is a wage budget and Shs. 72,387,233,000 or 79.4% is for recurrent expenses. The funds will be utilized on core areas such as office running, operation of the waste composting project, tree planting and afforestation, monitoring environmental compliance, land management activities and environmental mainstreaming in general.

# Vote: 757 Kabale Municipal Council

## Workplan 8: Natural Resources

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0983 Natural Resources Management</b>			
Area (Ha) of trees established (planted and surviving)	5	2	3
Number of people (Men and Women) participating in tree planting days	150	212	125
No. of community women and men trained in ENR monitoring	50	0	280
No. of monitoring and compliance surveys undertaken	20	16	20
No. of new land disputes settled within FY	35	28	12
<b>Function Cost (US\$ '000)</b>	<b>107,044</b>	<b>66,301</b>	<b>89,307</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>107,044</b>	<b>66,301</b>	<b>89,307</b>

### Planned Outputs for 2015/16

It is expected that the operations of the waste composting project will continue to improve handling bigger volumes of waste per year. Over 8000 mt of waste are expected to be disposed of with the compost end product being marketed to improve agricultural production. Markets for plastics will also be explored so that extra revenue is generated from the waste management activities. Tree planting will be intensified with products from tree nursery that Kabale Municipal Council has established. En

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>236,570</b>	<b>179,886</b>	<b>257,556</b>
<b>Urban Unconditional Grant (Wage)</b>	<b>50,440</b>	<b>40,130</b>	<b>41,241</b>
o/w Transfer of Urban Unconditional Grant - Wage	50,440	40,130	41,241
<b>Sector Conditional Grant (Non-Wage)</b>	<b>22,354</b>	<b>16,767</b>	<b>22,958</b>
o/w Conditional Grant to Public Libraries	11,396	8,547	12,000
o/w Conditional Grant to Functional Adult Lit	2,692	2,019	2,692
o/w Conditional Grant to Women Youth and Disability Grant	2,456	1,842	2,456
o/w Conditional transfers to Special Grant for PWDs	5,128	3,846	5,128
o/w Conditional Grant to Community Devt Assistants Non Wage	682	513	682
<b>Other Revenues</b>	<b>163,775</b>	<b>122,989</b>	<b>193,356</b>
o/w Locally Raised Revenues	33,436	25,954	51,338
o/w Multi-Sectoral Transfers to LLGs	30,059	3,845	41,338
o/w Unspent balances – Locally Raised Revenues	280	280	680
o/w Other Transfers from Central Government	100,000	92,910	100,000
<b>Development Revenues</b>	<b>359,234</b>	<b>358,234</b>	<b>6,088</b>
<b>Urban Unconditional Grant (Non-Wage)</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>
o/w Urban Unconditional Grant - Non Wage	1,000	0	1,000
<b>Other Revenues</b>	<b>358,234</b>	<b>358,234</b>	<b>5,088</b>
o/w Locally Raised Revenues	0	0	4,000
o/w Unspent balances - donor	179,117	179,117	

# Vote: 757 Kabale Municipal Council

## Workplan 9: Community Based Services

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Unspent balances - donor	179,117	0	
o/w Unspent balances - donor		179,117	
o/w Unspent balances – Conditional Grants		0	1,088
<b>Total Revenues</b>	<b>595,804</b>	<b>538,120</b>	<b>263,644</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	236,570	79,547	257,556
Wage	50,440	40,129	41,241
Non Wage	186,130	39,418	216,314
<i>Development Expenditure</i>	180,117	178,699	6,088
Domestic Development	1,000	0	6,088
Donor Development	179,117	178,699	0
<b>Total Expenditure</b>	<b>416,687</b>	<b>258,246</b>	<b>263,644</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental revenue and expenditure is 63% of last financial year's departmental allocation. This decrease was due to TSUPU grant reduction as it was gradually being phased out and transfer of the CCD grant from community based services to planning unit. The rest of the revenues remained static or slightly deviate by small margins. On side of expenditure there was a decrease in capital development expenditure.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of Youth councils supported	4	4	1
No. of assisted aids supplied to disabled and elderly community	12	8	12
No. of women councils supported	4	4	1
No. of Active Community Development Workers	6	6	6
No. FAL Learners Trained	48	52	48
No. of children cases ( Juveniles) handled and settled	10	9	10
<b>Function Cost (UShs '000)</b>	<b>416,687</b>	<b>258,246</b>	<b>263,644</b>
<b>Cost of Workplan (UShs '000):</b>	<b>416,687</b>	<b>258,246</b>	<b>263,644</b>

### Planned Outputs for 2015/16

The department expects deliver the following outputs; activities coordinated, community mobilized and sensitized, community development activities monitored, motivated instructors, Knowledge well disseminated, FAL class monitored, Gender issue embraced, work places registered and inspected, sensitized employers, labour disputes settled, celebrations for women, youth held, PWDS supported and monitored, PWDS supported to move and Discretionary activity held .

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved	Outturn by end	Approved

# Vote: 757 Kabale Municipal Council

## Workplan 10: Planning

	Approved Budget	Actual by March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<b>Recurrent Revenues</b>	<b>100,742</b>	<b>63,732</b>	<b>119,360</b>
<b>Urban Unconditional Grant (Non-Wage)</b>	<b>10,437</b>	<b>7,828</b>	<b>10,437</b>
o/w Urban Unconditional Grant - Non Wage	10,437	7,828	10,437
<b>Urban Unconditional Grant (Wage)</b>	<b>27,668</b>	<b>10,447</b>	<b>27,668</b>
o/w Transfer of Urban Unconditional Grant - Wage	27,668	10,447	27,668
<b>Support Services Conditional Grant (Non-Wage)</b>	<b>12,327</b>	<b>9,160</b>	<b>17,981</b>
o/w Conditional Grant to PAF monitoring	12,327	9,160	17,981
<b>Other Revenues</b>	<b>50,310</b>	<b>36,298</b>	<b>63,275</b>
o/w Unspent balances – Locally Raised Revenues		0	3,295
o/w Locally Raised Revenues	50,310	36,298	59,980
<b>Development Revenues</b>	<b>137,712</b>	<b>121,427</b>	<b>157,686</b>
<b>District Discretionary Development Grant</b>	<b>60,648</b>	<b>57,269</b>	<b>69,998</b>
o/w LGMSD (Former LGDP)	60,648	57,269	69,998
<b>Other Revenues</b>	<b>77,064</b>	<b>64,158</b>	<b>87,687</b>
o/w Unspent balances – Conditional Grants	1,334	1,334	1,143
o/w Multi-Sectoral Transfers to LLGs	69,660	59,324	79,545
o/w Locally Raised Revenues	6,070	3,500	7,000
<b>Total Revenues</b>	<b>238,454</b>	<b>185,159</b>	<b>277,046</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<b>Recurrent Expenditure</b>	<b>100,742</b>	<b>62,621</b>	<b>119,360</b>
Wage	27,668	10,447	27,668
Non Wage	73,074	52,174	91,692
<b>Development Expenditure</b>	<b>137,712</b>	<b>80,870</b>	<b>157,686</b>
Domestic Development	137,712	80,870	157,686
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>238,454</b>	<b>143,492</b>	<b>277,046</b>

### Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental revenue and expenditure is 275,196,000 which was 15.4% increase compared to last financial year's departmental allocation. This increase was due to increase of allocation of of LGMD and Local revenue funds for co-funding .

#### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383 Local Government Planning Services</b>			
No of minutes of Council meetings with relevant resolutions	12	9	12
No of qualified staff in the Unit	1	1	1
No of Minutes of TPC meetings	12	9	12
<b>Function Cost (US\$ '000)</b>	<b>238,454</b>	<b>143,492</b>	<b>277,046</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>238,454</b>	<b>143,492</b>	<b>277,046</b>

#### Planned Outputs for 2015/16

The department anticipates to deliver the following outputs among others; internal assessment report, assessment report

## Vote: 757 Kabale Municipal Council

### Workplan 10: Planning

on work plans implementation, the set of data for planning purposes, budget frame work paper , the contract performance contract form B, the quarterly reports based on the Output Budgeting Tool (OBT) and procured computer accessories, assessment report on the implementation of the five- year development plan, mentoring report for LLGs on planning and budgeting preparations and

### Workplan 11: Internal Audit

#### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	50,910	42,691	66,911
<i>Urban Unconditional Grant (Non-Wage)</i>	9,000	6,530	7,034
o/w Urban Unconditional Grant - Non Wage	9,000	6,530	7,034
<i>Urban Unconditional Grant (Wage)</i>	23,762	18,803	23,762
o/w Transfer of Urban Unconditional Grant - Wage	23,762	18,803	23,762
<i>Other Revenues</i>	18,148	17,358	36,114
o/w Locally Raised Revenues	18,148	17,358	36,114
<b>Total Revenues</b>	<b>50,910</b>	<b>42,691</b>	<b>66,911</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	50,910	42,691	66,911
Wage	23,762	18,803	23,762
Non Wage	27,148	23,888	43,149
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>50,910</b>	<b>42,691</b>	<b>66,911</b>

#### Department Revenue and Expenditure Allocations Plans for 2015/16

In the financial year 2015/2016, the department anticipated to receive and spend 63,911,000 shillings of which 23,762,000 was unconditional grant wage (salaries) and 40,148, 000 was from locally raised revenue and unconditional grant non-wage. The department anticipated to spend 23,762,000 on salaries, 4,980,000 as monthly allowances, and 35,169,000 on operations of the internal audit activities.

#### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits	8	6	8
Date of submitting Quaterly Internal Audit Reports	15-08-2015	15-4-2015	15-08-2015
<i>Function Cost (UShs '000)</i>	50,910	42,691	66,911
<b>Cost of Workplan (UShs '000):</b>	<b>50,910</b>	<b>42,691</b>	<b>66,911</b>

#### Planned Outputs for 2015/16

In financial year 2015/16 expected quarterly internal reports for the entire municipality; inclusive of primay schools, 4 health centres and 3 divisions and the departments, sections and units prepared and physical performance include

# **Vote: 757** Kabale Municipal Council

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## ***Workplan 11: Internal Audit***

audit reports and monitoring reports.