
Vote : 757 Kabale Municipal Council**FY 2019/20**

Foreword

Kabale Municipal Council has formulated this Budget Framework Paper 2019/20 through a participatory process involving all stakeholders in accordance with the principles of participatory budgeting and planning. On behalf of the council, technical staff and all residents of Kabale Municipality, I thank the government for its efforts to transform Uganda into a middle income economy. Under decentralized policy, all local governments are empowered to manage financial resources and make their own plans in accordance with the priorities and aspirations of the people. This document is therefore intended to help the council rationalize scarce resources to development and recurrent expenditures within the short term and medium term thus serving as the basis for prioritizing projects in the Development plan and Annual Budget. The compilation of this document was guided by the National Development Plan and several other sector policy guidelines that have been availed from time to time. Due consideration was also given to the wishes and aspirations of the residents enshrined in the vision which states as follows; " A BEAUTIFUL TOURISM CITY WITH PROSPEROUS PEOPLE BY 2040". A Budget Conference was held on 30/10/2018 whereby the views of stakeholders were gathered, documented, analyzed and prioritized by LCIV executive committee. These have formed the basis of producing this document which sets out priorities of this council for the next financial year. The priorities for this council in the medium term include the following; provision of enough office space, improving municipal council road network and the drainage, beautification, provision of all other supporting services, street lighting, completion of health units and provision of drugs and staff. The council will also concentrate on opening of roads and drainage, improving sanitation and hygiene within the municipality especially solid waste management, integrating all cross cutting issues in our programmes such as gender mainstreaming, environmental issues, HIV/AIDS, equity and physical planning. Human resource development and information, promotion of the programme of prosperity for all, wealth creation, Local Economic Development and community development will be emphasized. In order to promote service delivery, we shall intensify monitoring and evaluation of projects and ensuring the value for money and enhancing Public Private Partnerships (PPP) in service delivery. Kabale Municipal Council hopes that it would attain her VISION if the above areas are implemented in a coordinated manner. On behalf of all councilors and entire administration of Kabale Municipal Council, I would like to thank all those who worked hard to produce this Budget Framework Paper.

**MR BYAMUGISHA SENTARO- MAYOR**

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	2,544,944	318,420	2,012,733
Discretionary Government Transfers	1,305,302	342,807	1,305,238
Conditional Government Transfers	9,698,860	2,559,592	8,222,768
Other Government Transfers	1,313,087	331,839	1,313,089
Donor Funding	0	0	0
Grand Total	14,862,193	3,552,659	12,853,829

Revenue Performance in the First Quarter of 2018/19

Kabale Municipal Council received shs 3,552,659,000 corresponding to 23.9% of the annual budget. Local revenue performance was not good due to off peak season for local revenue collection, defaulting tax payers and downsize of property tax and taxi park levies due to policy changes in their management. Discretionary government transfers and conditional government transfers performed well but other government transfers performed poorly due to low recovery of YLP funds as most groups could not easily be traced.

Planned Revenues for FY 2019/20

Kabale Municipal Council anticipates to receive a total revenue of 12,853,829,000 shillings which is 86.5% of the previous financial years budget of which local revenue is shs 2,012,733,000 which is 15.7% of the total budget and shs 10,841,096,000 which is 84.3% of the budget are transfers from the central government mainly composed of wages amounting to shs 7,110,689,000, nonwage funds amounting to shs 3,275,564,000 and development funds amounting to shs 454,843,000. The decline in budget was due to lack of a provision in the PBS where to budget USMID funds and secondary no IPFs of Gratuity communicated by MoFPED.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	3,297,504	620,207	1,333,332
Finance	445,157	64,595	455,223
Statutory Bodies	513,983	63,443	484,751
Production and Marketing	141,236	34,759	154,869
Health	942,103	233,911	942,205
Education	7,220,415	1,905,900	7,195,757
Roads and Engineering	1,722,278	376,101	1,726,610
Natural Resources	89,648	6,600	96,740
Community Based Services	355,351	80,389	320,167

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Planning	76,824	3,430	87,812
Internal Audit	57,694	6,988	56,363
Grand Total	14,862,193	3,396,324	12,853,829
<i>o/w: Wage:</i>	<i>7,110,689</i>	<i>1,743,375</i>	<i>7,110,689</i>
<i>Non-Wage Reccurent:</i>	<i>6,890,749</i>	<i>1,366,030</i>	<i>5,288,297</i>
<i>Domestic Devt:</i>	<i>860,754</i>	<i>286,918</i>	<i>454,843</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2018/19

The overall expenditure of the municipal council in quarter one FY 2018/19 was shs 3,396,324,000 of which shs 1,743,375,000 was spent on wages, shs 1,366,030,000 was spent on nonwage activities and on domestic development council spent shs 286,918,000. Comparing to the total received revenue of shs 3,552,659,000 its evident that alot of money was not utilized during quarter one FY 2018/19. The reason for the unspent balance of shs 156,335,000 was attributed to failure to attract contractors in time and delays in warranting processes on the local revenue payments.

Planned Expenditures for The FY 2019/20

The council budgeted expenditure is 12,853,829,000 Uganda shillings of which shs 7,110,689,000 is wage recurrent shs 5,288,297,000 is nonwage recurrent and shs 454,843,000 is the planned development expenditure. In terms of allocations the biggest allocation goes to education department due to conditional grant for teachers' salaries then followed by the roads sector because of the DDEG component and URF and then administration because of transfers from the central government. The other departments that are least funded mainly depend on local revenues and this has been affected by policy changes that were made by Government on management of property tax and taxi parks.

Medium Term Expenditure Plans

The priorities for council in this financial year include the following; improving road network, Designing the physical master plan for the municipality, promotion of trade, local revenue collection enhancements, phase V completion of office block, beautification, provision of all other supporting services, street lighting, completion of structures at Kamukira HCIV, surveying and titling all council lands, provision of drugs and recruitment of staff. The council will concentrate on road opening and drainage, improving sanitation and hygiene, integrating all crosscutting issues in council programmes such as Gender mainstreaming, environment issues, HIV/AIDS, equity and physical planning, human resource development, promotion of prosperity for all, wealth creation, Local Economic Development and community development, intensify monitoring and evaluation of projects and ensure value for money and lastly enhance Public Private Partnerships (PPP) in service delivery.

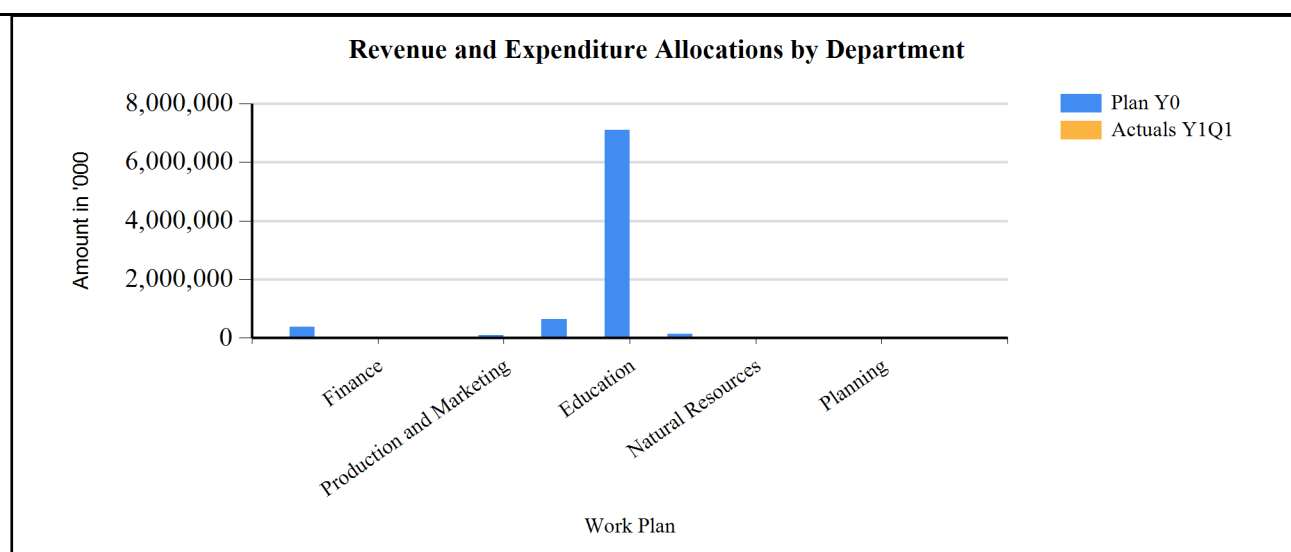
Challenges in Implementation

The major constraints in implementing the future plans include the following among others; low local revenue generation due to limited sources, declining central government transfers, low recruitment levels, poor drainage systems which have frequently affected roads and increased the cost of maintenance, high water table resulting into water contamination and that requires regular water testing and purification in most of the wells, the failure by the tenderers to pay and this has increased litigation costs.

G1: Graph on the Revenue and Expenditure Allocations by Department

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Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	2,544,944	318,420	2,012,733
Local Services Tax	151,353	25,475	142,975
Land Fees	59,178	16,910	40,643
Local Hotel Tax	66,575	11,317	57,663
Application Fees	3,000	200	3,000
Business licenses	370,001	27,340	334,672
Liquor licenses	2,840	200	2,890
Other licenses	36,850	16,766	42,280
Rent & Rates - Non-Produced Assets – from private entities	0	0	134,861
Rent & rates – produced assets – from private entities	130,761	11,525	0
Park Fees	330,400	72,880	369,600
Refuse collection charges/Public convenience	7,200	0	5,040
Property related Duties/Fees	421,754	53,074	421,754
Advertisements/Bill Boards	29,500	3,850	31,217
Animal & Crop Husbandry related Levies	95,500	24,950	95,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,100	1,604	7,100
Inspection Fees	42,931	10,760	31,426
Market /Gate Charges	163,120	38,744	163,120
Windfall Gains	256,443	0	0
Miscellaneous receipts/income	370,438	2,826	128,992
2a. Discretionary Government Transfers	1,305,302	342,807	1,305,238

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Urban Unconditional Grant (Non-Wage)	318,155	79,539	318,092
Urban Unconditional Grant (Wage)	789,367	197,342	789,367
Urban Discretionary Development Equalization Grant	197,780	65,927	197,780
2b. Conditional Government Transfer	9,698,860	2,559,592	8,222,768
Sector Conditional Grant (Wage)	6,321,323	1,580,331	6,321,323
Sector Conditional Grant (Non-Wage)	1,260,034	409,446	1,259,447
Sector Development Grant	262,975	87,658	257,063
Transitional Development Grant	400,000	133,333	0
General Public Service Pension Arrears (Budgeting)	59,234	0	0
Pension for Local Governments	384,936	96,234	384,936
Gratuity for Local Governments	1,010,359	252,590	0
2c. Other Government Transfer	1,313,087	331,839	1,313,089
Support to PLE (UNEB)	3,950	0	3,952
Uganda Road Fund (URF)	1,113,322	271,834	1,113,322
Uganda Women Entrepreneurship Program(UWEP)	66,000	57,301	66,000
Youth Livelihood Programme (YLP)	129,815	2,704	129,815
3. Donor	0	0	0
No Data Found			
Total Revenues shares	14,862,193	3,552,659	12,853,829

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

Kabale Municipal Council had generated shs 318,420,000 by end of quarter one corresponding to 13% of the total budget for local revenues. The poor performance of the local revenue was due to off peak season and defaulting tax payers and policy changes on management of taxi parks and property tax.

Central Government Transfers

Kabale Municipal Council received shs 3,234,238,000 as transfers from the Government and this corresponds to 26.3% of the annual budget. The over performance was due to salary enhancements of teachers and health staff.

Donor Funding

No donor funding given to Kabale Municipal Council

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

The Municipal Council anticipates to generate shs 2,012,733,000 as local revenue which is 15.7% of the total budget. The revenue shall mainly come from property tax, park fess, business licenses, market charges, trading licenses and rent & rates from assets. The deviation from the previous budget is due to revised rates on revenue collections from some sources of revenue and centralized collection of certain revenue by URA. In the financial year 2019/20 council will prioritize tax payer registration and assessment, provide a business friendly environment, business zoning and promote business security as a way of attracting more investments so as to enhance local revenue collections.

Central Government Transfers

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Kabale Municipal Council anticipates to receive shs 10,841,096,000 which corresponds to 84.3% of the budget of which Conditional Government transfers are shs 8,222,768,000 mainly composed of sector conditional grant wage to health and education amounting to shs 6,321,323,000. Discretionary Government transfers amounting to shs 1,305,238,000 and Other government transfers amounting to shs 1,313,089,000 whose main composition is the URF, YLP and UWEP funds. The deviation from the previous financial year budget is due to lack of IPFs of Gratuity for local governments, General public service pension arrears and more to that no transitional development grant for beautification of the town expected to be received. To enhance revenue generation out of central government transfers, council has prioritized improved recovery of all funds disbursed to YLP and UWEP beneficiary groups and efficient utilization of all received funds.

Donor Funding

Not planned for

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	39,131	9,783	60,576
District Production Services	33,467	8,367	32,083
District Commercial Services	68,638	17,159	62,209
<i>Sub- Total of allocation Sector</i>	141,236	35,309	154,869
Sector :Works and Transport			
District, Urban and Community Access Roads	1,553,867	358,995	1,518,908
District Engineering Services	168,411	42,103	207,703
<i>Sub- Total of allocation Sector</i>	1,722,278	401,097	1,726,610
Sector :Education			
Pre-Primary and Primary Education	2,568,478	642,119	2,562,365
Secondary Education	2,843,638	710,909	2,869,265
Skills Development	1,664,792	416,197	1,658,288
Education & Sports Management and Inspection	141,818	31,744	104,939
Special Needs Education	1,190	298	900
<i>Sub- Total of allocation Sector</i>	7,219,915	1,801,268	7,195,757
Sector :Health			
Primary Healthcare	293,538	78,545	304,888
Health Management and Supervision	648,565	163,889	637,317
<i>Sub- Total of allocation Sector</i>	942,103	242,434	942,205
Sector :Water and Environment			
Natural Resources Management	89,648	19,512	96,740
<i>Sub- Total of allocation Sector</i>	89,648	19,512	96,740
Sector :Social Development			
Community Mobilisation and Empowerment	353,351	77,741	319,367
<i>Sub- Total of allocation Sector</i>	353,351	77,741	319,367

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Sector :Public Sector Management			
District and Urban Administration	3,297,504	826,611	1,333,332
Local Statutory Bodies	513,983	116,873	479,751
Local Government Planning Services	76,824	19,206	87,812
<i>Sub- Total of allocation Sector</i>	3,888,311	962,690	1,900,895
Sector :Accountability			
Financial Management and Accountability(LG)	445,157	106,119	455,223
Internal Audit Services	57,694	14,424	56,363
<i>Sub- Total of allocation Sector</i>	502,851	120,542	511,585

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,897,504	486,873	1,333,332
Multi-Sectoral Transfers to LLGs_NonWage	329,789	84,682	426,248
Locally Raised Revenues	788,882	12,471	280,000
Urban Unconditional Grant (Non-Wage)	29,932	4,032	27,980
Urban Unconditional Grant (Wage)	294,371	36,864	214,168
General Public Service Pension Arrears (Budgeting)	59,234	0	0
Pension for Local Governments	384,936	96,234	384,936
Gratuity for Local Governments	1,010,359	252,590	0
Development Revenues	400,000	133,333	0
Transitional Development Grant	400,000	0	0
Total Revenues shares	3,297,504	620,207	1,333,332
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	294,371	36,864	214,168
Non Wage	2,603,132	450,009	1,119,164
Development Expenditure			
Domestic Development	400,000	0	0
Donor Development	0	0	0
Total Expenditure	3,297,504	486,873	1,333,332

Narrative of Workplan Revenues and Expenditure

The departments expects to receive shs 1,333,332,000 which is 40.4% of the previous financial years budget. The decline in budget is due to no release of Gratuity funds and USMID capacity building grant and the transitional development grant whose IPFs were not communicated, it expects shs 426,248,000 from multi sectoral transfers to LLGs, shs 280,000,000 from local revenue, shs 27,980,000 from unconditional grant nonwage, shs 214,168,000 from unconditional grant wage, shs 384,936,000 from pension for local governments and no development revenue expected. On the side of expenditure it expects to spend shs 214,168,000 on wages and shs 1,119,164,000 on nonwage activities. The department will focus on the following priorities during the next financial year and these are; supervision of all departments, service delivery enhancement, proper storage of records, staff recruitment and property tax inspection and monitoring. To achieve these, the department shall do the following; intensify supervision at all levels, motivate staff and orient newly recruited staff, enforce accountability of funds utilized and regularly update the property tax register.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	445,157	64,595	455,223
Locally Raised Revenues	133,813	6,120	109,813
Multi-Sectoral Transfers to LLGs_NonWage	137,230	29,137	148,269
Urban Unconditional Grant (Non-Wage)	42,813	2,228	41,841
Urban Unconditional Grant (Wage)	131,301	27,110	155,300
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	445,157	64,595	455,223
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	131,301	27,110	155,300
Non Wage	313,856	37,485	299,923
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	445,157	64,595	455,223

Narrative of Workplan Revenues and Expenditure

The department expects to receive revenue amounting to shs 455,223,000 which is 102.3% of the previous year budget. The slight increase in the budget is caused by expected salary enhancement and recruitment of new staff. Shs 109,813,000 is expected from local revenues, shs 148,269,000 is multi sectoral transfers to LLGs, shs 41,841,000 is unconditional grant nonwage and shs 155,300,000 is unconditional grant wage. On the side of expenditure, it expects to spend shs 155,300,000 on wages and shs 299,923,000 on nonwage activities. The department planned for; local revenue mobilization and inspection, financial reports preparation, budget preparation and updating of data on own source revenues. To achieve these priorities, the department will provide capacity building to staff and recruit new staff to undertake specialized tasks.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	513,983	63,443	484,751
Multi-Sectoral Transfers to LLGs_NonWage	171,711	31,305	154,461
Locally Raised Revenues	167,111	0	158,192
Urban Unconditional Grant (Non-Wage)	116,976	18,210	116,329
Urban Unconditional Grant (Wage)	58,185	13,928	55,770
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	513,983	63,443	484,751
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,185	13,928	55,770
Non Wage	455,798	49,515	428,981
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	513,983	63,443	484,751

Narrative of Workplan Revenues and Expenditure

The Department expects to raise and spend a total of Shs 484,751,000 out of which Shs 158,192,000 will be local revenues and the rest comprising of Shs 116,329,000 and 55,770,000 will be unconditional grant non wage and wage respectively and Shs 154,461,000 will go to Lower Local Governments. The current budget is 94.3% of the last year budget due to expected low local revenue collections as some revenues such as taxi parks and property tax their rates were revised downwards.

The major priority of council in the coming financial year is to enact bye laws, improve governance and supervision of council programmes. To achieve this, council shall involve all stakeholders to participate in the formulation of bye laws and provide feedback reporting mechanism.

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	121,900	28,314	135,583
Locally Raised Revenues	15,426	0	25,426
Urban Unconditional Grant (Non-Wage)	774	462	4,044
Urban Unconditional Grant (Wage)	28,384	8,523	29,327
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Sector Conditional Grant (Non-Wage)	52,317	13,079	51,787
Development Revenues	19,336	6,445	19,285
Sector Development Grant	19,336	0	19,285
Total Revenues shares	141,236	34,759	154,869
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,384	14,773	54,327
Non Wage	68,516	462	81,256
Development Expenditure			
Domestic Development	19,336	0	19,285
Donor Development	0	0	0
Total Expenditure	141,236	15,235	154,869

Narrative of Workplan Revenues and Expenditure

The department budget expects revenue of 154,869,000 shillings which is 9.7% increase of the previous year's revenue of which planned local revenue is 25,426,000 shillings, sector conditional grant non wage is 51,787,000 shillings, sector conditional grant wage is 25,000,000 shillings, urban unconditional grant wage is 29,327,000 shillings, urban unconditional grant non wage is 4,044,000 shillings, sector development grant of 19,285,000 shillings and the department expects to spend 54,327,000 shillings on wages and 81,256,000 shillings on non wage activities and 19,285,000 shillings on development activities. The increase in budget was caused by salary enhancements for staff and the increase in the number of extension activities to be undertaken. The departments key priority areas are; market construction, business promotion services and agricultural extension services. To achieve these priorities, the department will conduct trade shows, provide advisory services to farmers and provide improved seeds to farmers.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	918,051	225,893	917,899
Locally Raised Revenues	38,600	0	30,600
Multi-Sectoral Transfers to LLGs_NonWage	254,420	70,514	262,269
Urban Unconditional Grant (Non-Wage)	5,313	450	5,313
Sector Conditional Grant (Wage)	557,369	139,342	557,369
Sector Conditional Grant (Non-Wage)	62,349	15,587	62,349
Development Revenues	24,052	8,017	24,306
Sector Development Grant	24,052	0	24,306
Total Revenues shares	942,103	233,911	942,205
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	557,369	139,342	557,369
Non Wage	360,682	81,791	360,531
Development Expenditure			
Domestic Development	24,052	0	24,306
Donor Development	0	0	0
Total Expenditure	942,103	221,133	942,205

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 942,205,000 shillings which is the same as that of the previous year of which local revenue is 30,600,000 shillings, multi -sectoral transfers to LLGs 262,269,000 shillings, sector conditional grant non wage 62,349,000 shillings, sector conditional grant wage 557,369,000 shillings, urban unconditional grant nonwage is 5,313,000 shillings, sector development grant is 24,306,000 shillings and expects to spend 557,369,000 shillings on wages and 360,531,000 shillings on nonwage activities and 24,306,000 on development. The departments priorities in the coming financial year are; improve health service delivery, promote sanitation and hygiene, delivery of medical supplies, construction of theater, immunization, HIV/AIDS counseling and sensitization, supervision of lower health facilities. Among the planned interventions to achieve the priorities, the departments shall recruit new staff, orient them and provide capacity building sessions to old staff, motivate staff and ensure that the old staff are retained.

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Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,000,828	1,832,705	6,982,285
Locally Raised Revenues	41,920	5,735	30,420
Other Transfers from Central Government	3,950	0	3,952
Multi-Sectoral Transfers to LLGs_NonWage	15,340	0	14,540
Urban Unconditional Grant (Non-Wage)	9,753	1,700	9,753
Urban Unconditional Grant (Wage)	57,660	12,781	51,125
Sector Conditional Grant (Wage)	5,738,954	1,434,738	5,738,954
Sector Conditional Grant (Non-Wage)	1,133,251	377,750	1,133,541
Development Revenues	219,587	73,196	213,471
Sector Development Grant	219,587	0	213,471
Total Revenues shares	7,220,415	1,905,900	7,195,757
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,796,613	1,250,782	5,790,079
Non Wage	1,204,215	375,431	1,192,206
Development Expenditure			
Domestic Development	219,587	0	213,471
Donor Development	0	0	0
Total Expenditure	7,220,415	1,626,213	7,195,757

Narrative of Workplan Revenues and Expenditure

The department plans to receive shs 7,195,757,000 which is 0.3% decline from the previous financial year of which local revenue is shs 30,420,000 other transfers from Central Government is shs 3,952,000 multi sectoral transfers to LLGs is 14,540,000 urban unconditional grant nonwage is shs 9,753,000 urban unconditional grant wage is shs 51,125,000 sector conditional grant wage is shs 5,738,954,000 sector conditional grant nonwage shs 1,133,541,000 and SFG is shs 213,471,000. On the side of expenditure the departments expects to spend shs 5,790,079,000 on wages, shs 1,192,206,000 on nonwage activities and shs 213,471,000 on development activities. The deviation from the targeted budget was caused by downsize of local revenue sources. In the coming financial year education department has prioritized intensive supervision of all education institutions, promoting co curricula activities , good learning environment and sanitation and purchase of a departmental vehicle. These shall be done in collaboration with other stakeholders such School management committees and Boards of Governors of schools.

Vote : 757 Kabale Municipal Council

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,524,498	310,175	1,528,831
Locally Raised Revenues	189,468	0	226,178
Other Transfers from Central Government	1,113,322	271,834	1,113,322
Multi-Sectoral Transfers to LLGs_NonWage	118,995	1,762	42,700
Urban Unconditional Grant (Non-Wage)	8,613	2,074	8,613
Urban Unconditional Grant (Wage)	94,099	34,504	138,017
Development Revenues	197,780	65,927	197,780
Multi-Sectoral Transfers to LLGs_Gou	197,780	0	197,780
Total Revenues shares	1,722,278	376,101	1,726,610
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,099	34,504	138,017
Non Wage	1,430,399	33,321	1,390,814
Development Expenditure			
Domestic Development	197,780	47,960	197,780
Donor Development	0	0	0
Total Expenditure	1,722,278	115,785	1,726,610

Narrative of Workplan Revenues and Expenditure

The departmental revenue and expenditure is 1,726,610,000 which is 100.3% of the budget for FY 2018/19. The slight increment is due to salary enhancements for staff. The departments expects shs 226,178,000 from local revenue, shs 1,113,322,000 from URF and shs 197,780,000 is DDEG for divisions, shs 8,613,000 from urban unconditional grant nonwage and shs 138,017,000 from unconditional grant wage. and planned to receive and make transfers to LLGs amounting to 42,700,000 shillings from local revenue. On the side of expenditure shs 138,017,000 shall be spent on wages, shs 1,390,814,000 on nonwage activities and shs 197,780,000 on DDEG for divisions. The unspent balance on USMID was not planned for as the system didn't gave a provision for its budgeting. The department has prioritized the following activities; routine mechanized maintenance of roads, drainage improvement, patching of potholes on paved roads, surveying all roads, opening of roads and installation of culverts. and maintenance of machinery and plant. The department shall ensure that rightful service providers and contractors are secured in order to achieve the priorities stated above.

Vote : 757 Kabale Municipal Council

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	89,648	6,600	96,740
Locally Raised Revenues	62,910	0	66,200
Multi-Sectoral Transfers to LLGs_NonWage	11,600	0	3,000
Urban Unconditional Grant (Non-Wage)	774	0	1,140
Urban Unconditional Grant (Wage)	14,364	6,600	26,400
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	89,648	6,600	96,740
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,364	6,600	26,400
Non Wage	75,284	0	70,340
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	89,648	6,600	96,740

Narrative of Workplan Revenues and Expenditure

During the year 2019/2020 the department will receive Ug. Shs. 96,740,000 of which Ug.Shs. 26,400,000 will be for staff salaries while Ug. Shs. 67,340,000 will be used for the department's recurrent costs. The Lower Local Governments will spend Shs. 3000,000 on Natural Resources during the year. The deviation from the previous budget is mainly caused by salary enhancements for staff. In the FY 2019/20 Natural resources has prioritized the following; garbage collection, solid waste treatment and disposal, maintenance of green belts, tree planting and afforestation and enforcing compliance to environmental regulations. The planned intervention to achieve the above is to conduct environmental screening of all projects and secondly conduct environmental awareness programmes.

Vote : 757 Kabale Municipal Council

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	355,351	80,389	320,167
Locally Raised Revenues	31,920	920	30,420
Other Transfers from Central Government	195,815	60,005	195,815
Multi-Sectoral Transfers to LLGs_NonWage	54,382	2,499	26,300
Urban Unconditional Grant (Non-Wage)	1,713	420	1,800
Urban Unconditional Grant (Wage)	59,403	13,515	54,061
Sector Conditional Grant (Non-Wage)	12,117	3,029	11,771
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	355,351	80,389	320,167
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	59,403	13,515	54,061
Non Wage	295,948	3,879	266,106
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	355,351	17,394	320,167

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 320,167,000 shillings which is approximately 90% of the previous years revenue of which 26,300,000 shillings is multi- sectoral transfers to LLGs, 11,771,000 shillings is sector conditional non wage, 30,420.000 shillings from local revenue and 54,061,000 shillings is unconditional wage and 195,815,000 shillings is other transfers from government mainly YLP and UWEP and onside of expenditure, the department expects to spend 54,061,000 on wages and 266,106,000 shillings on nonwage activities. The deviation from the previous years budget was due to downsize of local revenue sources at divisions level. The planned outputs for the department are crosscutting issues on gender, poverty, environment and HIV/ AIDS mainstreamed, PWDs monitored, workplaces inspected, labour disputes settled, UWEP and YLP activities coordinated and National disability days celebrated. These shall be achieved through a participatory approach by involving all concerned stakeholders.

Vote : 757 Kabale Municipal Council

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	76,824	3,430	87,812
Locally Raised Revenues	46,492	0	44,192
Urban Unconditional Grant (Non-Wage)	3,093	380	3,093
Urban Unconditional Grant (Wage)	27,239	3,050	40,526
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	76,824	3,430	87,812
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,239	3,050	40,526
Non Wage	49,586	380	47,286
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	76,824	3,430	87,812

Narrative of Workplan Revenues and Expenditure

The department expects revenue of 87,812,000 shillings which is approximately 114% of the previous financial year of 44,192,000 shillings is local revenue, 3,093,000 shillings is unconditional grant non wage and 40,526,000 shillings is unconditional wage and expects to spend 40,526,000 shillings on wages, 47,286,000 shillings on non wage activities. The deviation from the previous financial years' budget was due to salary enhancements for staff. The priorities of the department in the coming financial year are; data collection, project monitoring, conducting internal assessments, updating municipal profile and abstract and formulation of the five year development plan. These shall be achieved through conducting feasibility studies of all projects to be incorporated in the development plan and also by timely updating the municipal database

Vote : 757 Kabale Municipal Council

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	57,694	6,988	56,363
Locally Raised Revenues	29,400	0	28,000
Urban Unconditional Grant (Non-Wage)	3,933	820	3,690
Urban Unconditional Grant (Wage)	24,361	6,168	24,673
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	57,694	6,988	56,363
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,361	6,168	24,673
Non Wage	33,333	820	31,690
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	57,694	6,988	56,363

Narrative of Workplan Revenues and Expenditure

The department expects 56,363,000 shillings which is 97.7% of last years allocation of which local revenue 28,000,000 shillings unconditional grant non wage 3,690,000 shillings and unconditional grant wage 24,673,000 and the department expects to spend 24,673,000 shillings on wages and 31,690,000 shillings on non wage activities. The slight decline in the budget has been caused by downsize of local revenue sources such as taxi parks and property tax since the sector heavily depends on local revenue. The department has prioritized the following; institutional audit and value for money assessment.