

**Vote :761 Mbarara Municipal Council****FY 2019/20****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

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

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](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). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



Barabanawe Francis

Town Clerk

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

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**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

**PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability**

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

**PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs**

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via

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monitoring, inspection, audit and feedback processes.

**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

**Vote :761 Mbarara Municipal Council****FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>Locally Raised Revenues</b>	7,591,248	3,224,934	2,100,055
<b>Discretionary Government Transfers</b>	2,459,467	2,052,741	22,878,910
<b>Conditional Government Transfers</b>	16,117,793	12,341,267	17,409,528
<b>Other Government Transfers</b>	1,622,487	12,560,285	1,319,532
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>27,790,994</b>	<b>30,179,228</b>	<b>43,708,026</b>

**Revenue Performance by end of March of the Running FY**

The Municipality, by close of the third quarter had collected a total of Shs. 30,179,228,000. This was 108.6% of the planned expenditure. This was more than the expected 75% as this includes USMID unspent balance from the previous FY which had remained on the account and had not been budgeted for before appropriation by parliament. Local revenue had performed poorly at 42.5% due to the suspension of collection of fees from Taxi/bus parking fees. Discretionary government transfers had performed at 83.5% as all development grants are released in the first three quarters. Conditional government transfers were near to normal at 76.6%.

In Local revenue, Local service tax, land fees, advertisements and registration of businesses had performed above normal (More than 50%). Property tax and trading licences performed poorly at less than 20% as most payers do pay in the 2nd half of the FY. We hope to improve in the third and fourth quarters. A total of Shs. 29,897,244,000 of the collected funds had been disbursed to the departments.

**Planned Revenues for next FY**

The locally raised revenue expected is Shs. 2,100,055,000 compared to Shs. 7,591,249,000 budgeted in the current FY. This is due to inappropriate appropriation of local revenue by parliament. The bulk of this revenue is from property tax, Local service tax, street parking fees, trading licences and market fees. This is 9.9% less than the current year because of the change in policy where Taxi and Bus park parking fees will be collected by URA and shared by the LG of origin and destination. The property tax rolls for all Divisions which came into force in the Financial year 2017/18 will form the biggest source of local revenue as the payers get used to the tax. Since this is the main source of revenue for the Municipality, we putting all our energy towards the collection of this tax and trade licences.

The Municipality is expected to receive a total of Shs. 41,608,770,000 from central government as per the just received indicative planning figures from the central government. This is more than the current estimate of Shs. 20,199,746,000(104% increment) due to inclusion of gratuity, Salary arrears and USMID AF which had been included in the coming FY 2019/20. However, the central government has not provided funds for PHC and road fund in relation to the expanded Municipality. Salaries for tertiary still remain very low compared to the number of teachers/tutors on the payroll.

**Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	2,806,623	2,107,106	2,928,053

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Finance	1,160,676	538,718	408,491
Statutory Bodies	1,142,052	688,948	432,408
Production and Marketing	299,891	176,753	160,322
Health	2,856,137	2,084,544	1,871,679
Education	14,117,203	10,656,285	14,530,440
Roads and Engineering	4,277,496	13,042,383	22,764,174
Natural Resources	8,319	4,065	1,296
Community Based Services	987,936	526,438	460,818
Planning	72,319	37,663	46,048
Internal Audit	62,344	34,341	52,690
Trade, Industry and Local Development	0	0	51,607
<b>Grand Total</b>	<b>27,790,994</b>	<b>29,897,244</b>	<b>43,708,026</b>
<i>o/w: Wage:</i>	<i>12,717,094</i>	<i>9,567,224</i>	<i>13,684,383</i>
<i>Non-Wage Recurrent:</i>	<i>10,422,603</i>	<i>6,372,586</i>	<i>6,911,584</i>
<i>Domestic Devt:</i>	<i>4,651,298</i>	<i>13,957,434</i>	<i>23,112,059</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Expenditure Performance by end of March FY 2018/19**

By the end of the third quarter 2018/19 a total of Shs. 29,897,244,000 of the collected funds had been disbursed to the departments. Departments that are highly funded by government transfers had higher percentages. The department with the highest amount was roads and engineering funded at 325% because of USMID which had not been budgeted. Finance had the lowest allocation. Out of the allocated funds, the departments had spent a total of Shs. 28,135,728,000 which is 101% of the budget. All departments except Health had spent more than 75% of the funds released to them.

Of the funds spent, Wage consumed Shs. 9,529,663,000(100%), Non wage recurrent consumed 5,756,241,000(90%) and Development consumed Shs. 12,862,823,000(92%). All expenditures was as per the approved budget.

At the close of the quarter, there were funds that had not been spent by the department that total to Shs. 2,043,500,000 due to different reasons that include delayed procurement, late transfer of funds and reserving funds to accumulate to do a viable project at once.

**Planned Expenditures for the FY 2019/20**

The Local Government intends to spend the revenue via departments as follows, Administration sector will spent 8.7% of the 2019/2020 Municipality revenue forecast. Other sectors will spend as follows: Finance 2.9%, Statutory Bodies 2.3%, Production and Marketing 0.4%, Health 5.9%, Education 29.2%, Roads and Engineering 47.5%, Natural Resources 0.02%, Community Based Services 1.8%, Planning 0.15%, Internal Audit 0.13% and Trade, Industry and Local development 1.04%. This allocation is attributed to inter-governmental transfer reforms using the Online Transfer Information Management System (OTIMS) and Discretionary powers given to LGs especially on Urban Discretionary Development Equalization Grant (UDDEG)/USMID AF. Overall, Roads and Engineering has the highest (47.5%) allocation followed by Education Department (29.2%) allocation followed by Administration (8.7%). This is attributed to high salaries for teaching staff and Payment of Pension. Overall the revenue forecast will have 27% (12,941,913,000) spent on wage recurrent, 22.8% (10,950,434,000) spent on non-wage recurrent activities and 50.3% (24,128,389,000) will be spent on Development (domestic).

**Medium Term Expenditure Plans**

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## FY 2019/20

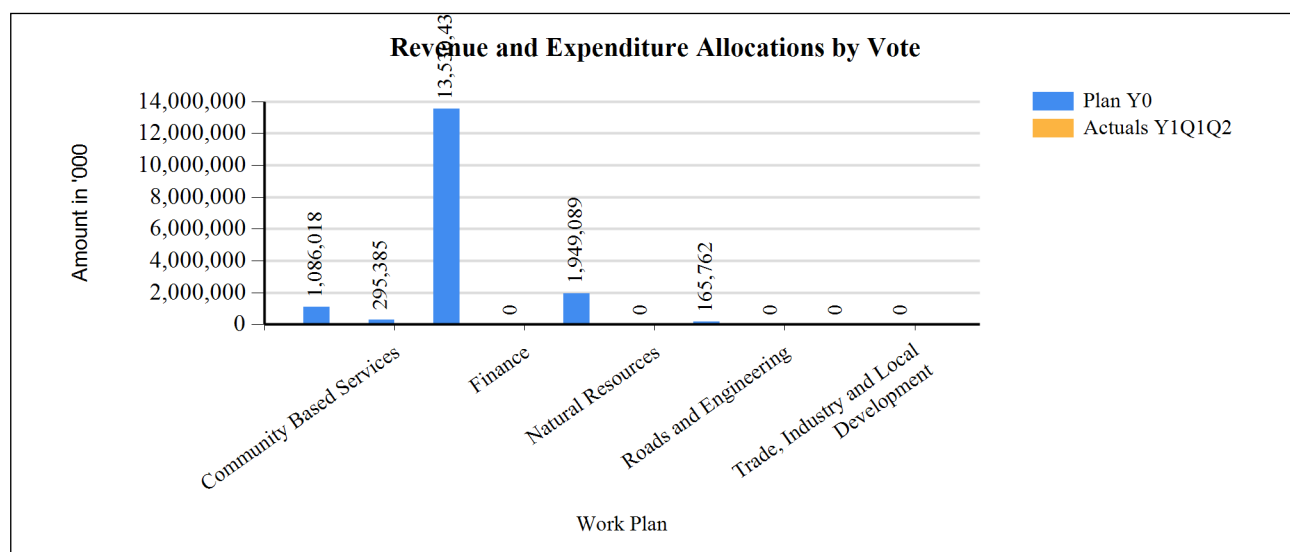
In the medium term, expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the Communities. Strategies will include lowering school drop out rates, improve passing rates, provide a better learning environment by constructing more classrooms and latrines and also providing school desks. We shall also aim at reducing child mortality rates and generally reduce disease incidences. This will be done by constructing and renovating health centres to make them fully operational and also improve the road network throughout the Municipality. This will ease transportation for both human and goods.

### Challenges in Implementation

Central Government has for the last four years since the Municipality was expanded both in size and population not provided an equivalent funding. The most affected sector is roads where the funding was Shs 1.3bn when we had 120km of roads and is now Shs. 1.1bn when the distance is now 600km. Another affected sector is health where funding still go to the mother District and supervision is very difficult both administratively and financially. Inadequate supply of medicines and other health supplies, standard kit for Health Centre II is insufficient for Urban areas. The people are not getting the services they expected from the urban

the collections of the fees. Low staffing rates in the Municipality with some sections like Economic planning, Physical Planning and Environment being manned by one person.

### G1: Graph on the revenue and expenditure allocations by Department



### Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>7,591,248</b>	<b>3,224,934</b>	<b>2,100,055</b>
Advertisements/Bill Boards	60,131	41,725	35,093
Agency Fees	9,248	0	0
Animal & Crop Husbandry related Levies	28,328	3,247	4,833
Business licenses	1,054,750	406,376	238,933
Inspection Fees	149,592	87,010	36,705
Land Fees	140,399	92,258	35,125

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Local Hotel Tax	100,741	63,503	27,482
Local Services Tax	437,057	500,919	125,110
Market /Gate Charges	723,244	371,888	179,325
Other Fees and Charges	197,327	84,225	19,644
Park Fees	1,300,200	471,936	129,644
Property related Duties/Fees	3,217,287	935,688	1,259,236
Registration (e.g. Births, Deaths, Marriages, etc.) fees	22,270	18,839	4,050
Registration of Businesses	12,000	8,645	4,875
Unspent balances – Locally Raised Revenues	138,674	138,674	0
<b>2a. Discretionary Government Transfers</b>	<b>2,459,467</b>	<b>2,052,741</b>	<b>22,878,910</b>
Urban Discretionary Development Equalization Grant	822,161	822,161	21,232,363
Urban Unconditional Grant (Non-Wage)	722,372	541,779	707,435
Urban Unconditional Grant (Wage)	914,934	688,802	939,113
<b>2b. Conditional Government Transfer</b>	<b>16,117,793</b>	<b>12,341,267</b>	<b>17,409,528</b>
Sector Conditional Grant (Wage)	11,802,160	8,878,422	12,745,270
Sector Conditional Grant (Non-Wage)	2,155,748	1,453,539	2,320,128
Sector Development Grant	962,547	962,547	240,460
Transitional Development Grant	371,005	371,005	350,000
General Public Service Pension Arrears (Budgeting)	0	0	627,392
Salary arrears (Budgeting)	15,184	15,184	71,730
Pension for Local Governments	374,390	333,001	567,789
Gratuity for Local Governments	436,759	327,569	486,759
<b>2c. Other Government Transfer</b>	<b>1,622,487</b>	<b>1,146,601</b>	<b>1,319,532</b>
Support to PLE (UNEB)	12,000	14,525	15,000
Uganda Road Fund (URF)	1,258,532	1,018,978	1,258,532
Uganda Wildlife Authority (UWA)	0	0	30,000
Uganda Women Entrepreneurship Program(UWEP)	99,314	27,637	0
Youth Livelihood Programme (YLP)	252,641	85,460	16,000
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>27,790,994</b>	<b>18,765,544</b>	<b>43,708,026</b>

**Vote :761 Mbarara Municipal Council****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

Generally local revenue collection was poor by the end of the quarter. A total of shs. 3,224,934,000 had been collected. Taxi/Bus parking was affected by the suspension of collections from the operators. Street parking was also affected by the rehabilitation of town centre roads in the first and second quarter. Trade licences collection has improved in the 3rd quarter but more collections are expected in the fourth quarter of the FY. Property collections is still performing poorly due to political interference at the lower levels. Markets are also affected by rehabilitation of Central market.

**Central Government Transfers**

By the end of the quarter, Central government transfers had performed well. Discretionary transfers had performed at 83% because UDDEG was at 100% and unconditional at 75%. Conditional transfers was at 77%, this was as a result of Sector development and transitional grants performed at 100% and others at 76.5%. Other Government transfers was at 774% because of USMID unspent funds not captured in the system(PBS) during budgeting. Out of this support to PLE was at 121%, UWEF and YLP is still very low at 28 % and 34% respectively. Road fund was at 81% as this included emergency fund of Sh. 100m

**External Financing**

No external financing to this local government

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

The municipality will collect revenue from the usual sources; advertisements Shs. 35,093,000, slaughter fees at Shs 4,833,000, Business licences at shs. 238,933,000, Inspections fees at shs. 36,705,000, land fees at shs. 35,125,000, local hotel tax at shs. 27,482,000, Local service tax at shs. 125,110,000, market/gate charges at Shs. 179,325,000, Other fees and charges at Shs. 19,644,000, park fees at Shs. 129,644,000, property related duties/fees at shs. 1,259,236,000, registration of death/birth/marriages at shs. 4,050,000, registration of business at shs.4,875,000. These figures have been cut to fit within the figure appropriated by parliament.

**Central Government Transfers**

The Municipality is expected to receive a total of Shs. 41,570,624,000 from central government as per the just received indicative planning figures from the central government. This is more than the current estimate of Shs. 20,199,746,000(104% increment) due to inclusion of gratuity, Salary arrears and USMID AF which had been included in the coming FY 2019/20. However, the central government has not provided funds for PHC and road fund in relation to the expanded Municipality. Salaries for tertiary still remain very low compared to the number of teachers/tutors on the payroll.

**External Financing**

No external financing to this local government

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	211,865	118,949	160,322
District Commercial Services	88,025	43,003	0
<b>Sub- Total of allocation Sector</b>	<b>299,891</b>	<b>161,952</b>	<b>160,322</b>
<b>Sector :Works and Transport</b>			



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District, Urban and Community Access Roads	3,234,490	12,075,161	22,129,214
District Engineering Services	730,089	294,346	454,960
Municipal Services	312,917	0	180,000
<b>Sub- Total of allocation Sector</b>	<b>4,277,496</b>	<b>12,369,507</b>	<b>22,764,174</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	51,607
<b>Sub- Total of allocation Sector</b>	<b>0</b>	<b>0</b>	<b>51,607</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,447,720	4,698,840	6,253,440
Secondary Education	5,565,156	4,009,766	6,243,735
Skills Development	1,739,124	1,358,062	1,839,854
Education & Sports Management and Inspection	365,204	143,950	181,621
Special Needs Education	0	0	11,791
<b>Sub- Total of allocation Sector</b>	<b>14,117,203</b>	<b>10,210,617</b>	<b>14,530,440</b>
<b>Sector :Health</b>			
Primary Healthcare	2,856,137	1,552,433	1,871,679
<b>Sub- Total of allocation Sector</b>	<b>2,856,137</b>	<b>1,552,433</b>	<b>1,871,679</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	8,319	4,065	1,296
<b>Sub- Total of allocation Sector</b>	<b>8,319</b>	<b>4,065</b>	<b>1,296</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	987,936	516,542	460,818
<b>Sub- Total of allocation Sector</b>	<b>987,936</b>	<b>516,542</b>	<b>460,818</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,806,623	2,098,701	2,928,053
Local Statutory Bodies	1,142,052	641,228	432,408
Local Government Planning Services	72,319	32,685	46,048
<b>Sub- Total of allocation Sector</b>	<b>4,020,993</b>	<b>2,772,614</b>	<b>3,406,508</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	1,160,676	529,769	408,491
Internal Audit Services	62,344	31,228	52,690
<b>Sub- Total of allocation Sector</b>	<b>1,223,020</b>	<b>560,997</b>	<b>461,181</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>2,773,180</b>	<b>2,090,663</b>	<b>2,461,292</b>
General Public Service Pension Arrears (Budgeting)	0	0	627,392
Gratuity for Local Governments	436,759	327,569	486,759
Locally Raised Revenues	444,262	110,894	149,510
Multi-Sectoral Transfers to LLGs_NonWage	1,171,312	1,052,958	209,246
Pension for Local Governments	374,390	333,001	567,789
Salary arrears (Budgeting)	15,184	15,184	71,730
Urban Unconditional Grant (Non-Wage)	52,504	39,378	45,918
Urban Unconditional Grant (Wage)	278,770	211,679	302,949
<b>Development Revenues</b>	<b>33,443</b>	<b>16,443</b>	<b>466,760</b>
Locally Raised Revenues	17,000	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	16,443	16,443	17,215
Urban Discretionary Development Equalization Grant	0	0	429,545
<b>Total Revenues shares</b>	<b>2,806,623</b>	<b>2,107,106</b>	<b>2,928,053</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	278,770	211,679	302,949
Non Wage	2,494,410	1,870,579	2,158,343
<b>Development Expenditure</b>			
Domestic Development	33,443	16,443	466,760
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,806,623</b>	<b>2,098,701</b>	<b>2,928,053</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 2,928,053,000 which is more than Shs. 2,806,623,000 allocated in the current FY. This is because the salary arrears and gratuity arrears have been communicated in the central government transfers. Also included is Capacity building grant under USMID AF. Of these funds allocated, Shs. 302,949,000 will go to payment of wages, Shs. 2,158,343,000 will be non wage recurrent and Shs. 466,760,000 will be for development.

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,160,676</b>	<b>538,718</b>	<b>408,491</b>
Locally Raised Revenues	593,759	127,146	168,440
Multi-Sectoral Transfers to LLGs_NonWage	359,858	256,278	34,045
Urban Unconditional Grant (Non-Wage)	63,968	47,976	62,915
Urban Unconditional Grant (Wage)	143,091	107,318	143,091
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>1,160,676</b>	<b>538,718</b>	<b>408,491</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	143,091	107,318	143,091
Non Wage	1,017,585	422,451	265,400
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,160,676</b>	<b>529,769</b>	<b>408,491</b>

**Narrative of Workplan Revenues and Expenditure**

Finance department will receive a total of Shs. 408,491,000 compared to Shs. 1,160,676,000 a decrease of 65%. This is due to a cut on local revenue collections communicated from parliament. Out of this revenue wage will be Shs. 143,091,000, Non wage recurrent of Shs. 265,400,000 and no funds have been provided to Development due to the same reasons. Out of the recurrent funds Shs. 374,446,000 is for the Municipality and 34,045.000 is for the division.

These funds will be spent on payment of staff salary and allowances, recurrent non wage will be used for Property supplementary valuation, Procurement of Computers, Revenue data collection and management System, Coordination with Central Government, Maintenance of IFMS, Computers and Generator, Maintenance of Photocopier, Coordination with the bank, Procurement of Printed and Assorted stationery, Processing of staff salaries and council payments, Processing of Financial statements, Revenue mobilization, collection and recording and Project and revenue monitoring

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,140,252</b>	<b>688,948</b>	<b>432,408</b>
Locally Raised Revenues	331,928	153,071	100,582
Multi-Sectoral Transfers to LLGs_NonWage	493,377	299,667	17,536
Urban Unconditional Grant (Non-Wage)	225,471	169,103	224,813
Urban Unconditional Grant (Wage)	89,476	67,107	89,476
<b>Development Revenues</b>	<b>1,800</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	1,800	0	0
<b>Total Revenues shares</b>	<b>1,142,052</b>	<b>688,948</b>	<b>432,408</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	89,476	52,565	89,476
Non Wage	1,050,776	588,663	342,932
<b>Development Expenditure</b>			
Domestic Development	1,800	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,142,052</b>	<b>641,228</b>	<b>432,408</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 432,408,000 of which Shs. 414,872,000 is for the Municipality and Shs 17,536,000 is for the Divisions. Shs. 224,813,000 non wage recurrent and Shs. 89,476,000 is Wage. There is no development provision.

The received revenue will be spent on wage Shs. 89,476,000 and the balance of Shs. 342,932,000 will go to non wage recurrent expenditure. This is far less than the current budget of Shs. 1,142,052,000 due to reduced local revenue collection as appropriated by parliament.

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>228,790</b>	<b>138,081</b>	<b>121,752</b>
Locally Raised Revenues	60,622	17,419	10,836
Multi-Sectoral Transfers to LLGs_NonWage	10,840	2,170	1,198
Sector Conditional Grant (Non-Wage)	73,825	55,369	56,454
Sector Conditional Grant (Wage)	53,265	40,445	53,265
Urban Unconditional Grant (Non-Wage)	10,322	7,742	0
Urban Unconditional Grant (Wage)	19,916	14,937	0
<b>Development Revenues</b>	<b>71,100</b>	<b>38,672</b>	<b>38,571</b>
Locally Raised Revenues	32,428	0	0
Sector Development Grant	38,672	38,672	38,571
<b>Total Revenues shares</b>	<b>299,891</b>	<b>176,753</b>	<b>160,322</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	73,181	53,707	53,265
Non Wage	155,610	69,573	68,487
<b>Development Expenditure</b>			
Domestic Development	71,100	38,672	38,571
External Financing	0	0	0
<b>Total Expenditure</b>	<b>299,891</b>	<b>161,952</b>	<b>160,322</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive 160,322,000 from both local revenue and government transfers. Of the funds Shs. 53,265,000 will go to the payment of salaries, Shs. 68,487,000 will be non wage recurrent and Shs. 38,571,000 to development. Out of the non wage component Shs. 1,198,000 will be spent by the Divisions

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,166,230</b>	<b>1,430,575</b>	<b>1,631,532</b>
Locally Raised Revenues	186,543	49,894	66,636
Multi-Sectoral Transfers to LLGs_NonWage	635,168	371,000	36,785
Sector Conditional Grant (Non-Wage)	72,977	54,733	159,285
Sector Conditional Grant (Wage)	1,228,139	922,396	1,326,768
Urban Unconditional Grant (Non-Wage)	43,403	32,552	42,058
<b>Development Revenues</b>	<b>689,908</b>	<b>653,970</b>	<b>240,147</b>
Locally Raised Revenues	28,680	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	143,097	135,839	156,583
Sector Development Grant	518,131	518,131	53,564
<b>Total Revenues shares</b>	<b>2,856,137</b>	<b>2,084,544</b>	<b>1,871,679</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,228,139	910,589	1,326,768
Non Wage	938,090	497,706	304,763
<b>Development Expenditure</b>			
Domestic Development	689,908	144,139	240,147
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,856,137</b>	<b>1,552,433</b>	<b>1,871,679</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total revenue of Shs. 1,871,679,000 in the coming FY compared to Shs. 2,856,137,000 a reduction of 34.5%. Out of the total revenue Shs. 759,440,000 will be spent by the Divisions. This is as a result of expected reduction if taxi and bus parking fees due to change in policy. This was also to the unrealistic appropriation of local revenue by parliament. Recurrent revenue and expenditure will reduce while the development revenue and expenditure will increase. Wage will consume Shs. 1,326,768,000, non wage will be Shs. 304,763,000 and development will be Shs. 240,147,000. The available revenue will be used to pay staff salary and allowances, garbage management, maintenance of HC buildings, procurement of medical equipment and construction of Kyarwabuganda HC III buildings.

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>12,811,442</b>	<b>9,358,823</b>	<b>13,568,727</b>
Locally Raised Revenues	128,896	41,434	38,224
Multi-Sectoral Transfers to LLGs_NonWage	94,443	9,045	10,191
Other Transfers from Central Government	12,000	14,525	15,000
Sector Conditional Grant (Non-Wage)	1,973,245	1,316,662	2,058,713
Sector Conditional Grant (Wage)	10,520,757	7,915,582	11,365,238
Urban Unconditional Grant (Non-Wage)	23,830	17,873	23,091
Urban Unconditional Grant (Wage)	58,270	43,703	58,270
<b>Development Revenues</b>	<b>1,305,761</b>	<b>1,297,462</b>	<b>961,713</b>
Locally Raised Revenues	100,879	92,580	100,000
Multi-Sectoral Transfers to LLGs_Gou	428,133	428,133	363,386
Sector Development Grant	405,744	405,744	148,326
Transitional Development Grant	371,005	371,005	350,000
<b>Total Revenues shares</b>	<b>14,117,203</b>	<b>10,656,285</b>	<b>14,530,440</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,579,027	7,959,284	11,423,508
Non Wage	2,232,415	1,387,772	2,145,220
<b>Development Expenditure</b>			
Domestic Development	1,305,761	863,561	961,713
External Financing	0	0	0
<b>Total Expenditure</b>	<b>14,117,203</b>	<b>10,210,617</b>	<b>14,530,440</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :761 Mbarara Municipal Council****FY 2019/20**

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The Department will receive a total of Shs. 14,530,440,000 in the FY 2019/20 compared to Shs. 14,117,203,000 a slight increase of 2.9%. This is due to reduction in sector conditional grant as USE is being phased from private schools by the government. Wage conditional grant will increase as secondary teacher's salary will be enhanced. The funds received will be spent on wage Shs. 11,423,508,000, Non wage recurrent Shs. 2,145,220,000 and Development Shs. 961,713,000. The department will do a 3rd phase of classrooms at Karama PS, build 3 classroom blocks in three schools of Nyabuhama, Bugashe and Biharwe Moslem. 2 classroom block will also be constructed at Rwakishakizi PS, complete 3 others at Nyabugando PS and lined pit latrine at Biharwe mixed P/school. provision of furniture in two schools, provide exams at primary seven and primary six entry, top up on UNEB exams, co-curricular activities ie MDD, Games and Scouting, inspection and monitoring of schools, sensitizing communities and enforcing minimum standards in private schools. A total of Shs. 497,115,000 will be spent by the Divisions especially in construction of Primary Schools infrastructure.



**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,985,289</b>	<b>1,337,274</b>	<b>1,616,023</b>
Locally Raised Revenues	413,939	147,639	113,485
Multi-Sectoral Transfers to LLGs_NonWage	92,468	5,394	24,331
Other Transfers from Central Government	1,258,532	1,018,978	1,258,532
Urban Unconditional Grant (Non-Wage)	21,748	16,311	21,074
Urban Unconditional Grant (Wage)	198,602	148,952	198,602
<b>Development Revenues</b>	<b>2,292,207</b>	<b>11,705,108</b>	<b>21,148,151</b>
Locally Raised Revenues	1,069,100	29,363	479,618
Multi-Sectoral Transfers to LLGs_Gou	1,223,107	262,061	659,618
Urban Discretionary Development Equalization Grant	0	0	20,008,915
<b>Total Revenues shares</b>	<b>4,277,496</b>	<b>13,042,383</b>	<b>22,764,174</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	198,602	140,816	198,602
Non Wage	1,786,687	674,462	1,417,421
<b>Development Expenditure</b>			
Domestic Development	2,292,207	11,554,229	21,148,151
External Financing	0	0	0
<b>Total Expenditure</b>	<b>4,277,496</b>	<b>12,369,507</b>	<b>22,764,174</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2019/20 the department will receive a total of Shs. 22,764,174,000 compared to Shs. 4,277,496,000 in the current FY 2018/19 showing an increase of 440% brought about by allocation from USMID-AF. This will mainly go to the tarmacking of Major Victor Bwana road and Kyamugorani road. The Divisions will have a share of Shs. 24,331,000 on recurrent and Shs. 629,618,000 on Development. The funds will be used for payment of staff salary, manual and mechanical maintenance of paved and unpaved roads, opening of new roads, maintenance of council buildings, vehicles and road equipment maintenance, installation and maintenance of street lights, town beautification and environmental management throughout the municipality.

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>8,319</b>	<b>4,065</b>	<b>1,296</b>
Multi-Sectoral Transfers to LLGs_NonWage	8,319	4,065	1,296
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>8,319</b>	<b>4,065</b>	<b>1,296</b>
N/A			

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 1,296,000 all from local revenue. This is far lower than the allocation for the current FY 2018/19 of Shs. 8,319,000. This is due to reduction in Local revenue expected as there will be no collection of parking fees from buses and taxis. All these funds will be mobilized and spent by the Divisions. All expenditures will be on non wage recurrent.

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>730,856</b>	<b>280,659</b>	<b>204,101</b>
Locally Raised Revenues	88,061	20,941	28,015
Multi-Sectoral Transfers to LLGs_NonWage	147,136	38,843	17,346
Other Transfers from Central Government	351,955	113,097	16,000
Sector Conditional Grant (Non-Wage)	35,700	26,775	35,467
Urban Unconditional Grant (Non-Wage)	23,601	17,701	22,869
Urban Unconditional Grant (Wage)	84,403	63,302	84,403
<b>Development Revenues</b>	<b>257,079</b>	<b>245,779</b>	<b>256,717</b>
Locally Raised Revenues	11,300	0	0
Multi-Sectoral Transfers to LLGs_Gou	245,779	245,779	256,717
<b>Total Revenues shares</b>	<b>987,936</b>	<b>526,438</b>	<b>460,818</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	84,403	63,302	84,403
Non Wage	646,453	207,460	119,698
<b>Development Expenditure</b>			
Domestic Development	257,079	245,779	256,717
External Financing	0	0	0
<b>Total Expenditure</b>	<b>987,936</b>	<b>516,542</b>	<b>460,818</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2019/2020, the department expects to get a total of Shs. 460,818,000 of which Shs. 274,063,000 is for the Divisions. Shs. 28,015,000 from locally raised revenue, to get Shs 16,000,000 from other transfers from Central government for YLP, 35,260,000 as sector conditional grant (non wage), Shs 22,869,000 as Urban unconditional grant non wage) and shs 84,403,000 as Urban unconditional grant (wage)

For development revenues the Municipal level has no allocation, the Divisions has Shs. 256,717,000 from Urban Discretionary Development grant.

The funds received will be spent on Wage Shs. 84,403,000, non wage Shs. 119,698,000 and Development Shs 246,717,000

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>72,319</b>	<b>37,663</b>	<b>46,048</b>
Locally Raised Revenues	40,893	14,094	15,222
Urban Unconditional Grant (Non-Wage)	17,851	13,388	17,251
Urban Unconditional Grant (Wage)	13,575	10,181	13,575
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>72,319</b>	<b>37,663</b>	<b>46,048</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,575	10,181	13,575
Non Wage	58,744	22,504	32,473
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>72,319</b>	<b>32,685</b>	<b>46,048</b>

**Narrative of Workplan Revenues and Expenditure**

The department is expected to receive a resource envelop of UGX. 46,048,000 on special prioritization of key activities under the department all of which is recurrent expenditure out of which Shs. 13,575,000 is wage and Shs. 32,473,000 is recurrent non wage expenditure . The allocations for F/Y 2019/20 will be from locally raised revenue which will be UGX. 15,222,000 and government transfers will be 30,826,000. Outputs will be in form of data and reports to guide planning in all departments including collection, compilation, analysis, reporting and appropriate utilization. TPC will be facilitated for better Planning and follow up. At least a TPC meeting will be held every month and quarterly monitoring of projects done.

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>62,344</b>	<b>34,341</b>	<b>52,690</b>
Locally Raised Revenues	21,716	3,870	12,428
Urban Unconditional Grant (Non-Wage)	11,797	8,848	11,431
Urban Unconditional Grant (Wage)	28,831	21,623	28,831
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>62,344</b>	<b>34,341</b>	<b>52,690</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	28,831	20,222	28,831
Non Wage	33,513	11,006	23,859
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>62,344</b>	<b>31,228</b>	<b>52,690</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit will receive a total of Shs. 52,690,000 from both the central government transfers and local revenue. This is far less than the amount allocated to the department in the current FY 2018/19 of Shs. 62,344,000. This is due to the reduction in local revenue and Urban unconditional grant non wage. Out of this local revenue is only Shs. 12,428,000 and the rest government transfers. These funds will be spent on wages Shs. 28,831,000 and non wage recurrent Shs. 23,859,293. There will not be development expenditure.

**Vote :761 Mbarara Municipal Council****FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>51,607</b>
Locally Raised Revenues	0	0	11,319
Multi-Sectoral Transfers to LLGs_NonWage	0	0	161
Sector Conditional Grant (Non-Wage)	0	0	10,208
Urban Unconditional Grant (Non-Wage)	0	0	10,002
Urban Unconditional Grant (Wage)	0	0	19,916
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>51,607</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	19,916
Non Wage	0	0	31,691
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>51,607</b>

**Narrative of Workplan Revenues and Expenditure**

The department has planned to receive and pay salaries worth Shs. 19,916,000 while Shs. 31,691,000 will be spent on recurrent expenditure and no funds will be on capital. Shs 161,000 will be spent at the Division level. The total departmental budget is Shs. 51,607,000=

Under recurrent expenditure activities including data collection on business performance and periodical investment reports will be produced . trade sensitization meetings will be organized and SME workshops to be organized by the Department. This is a newly created department separated from Production and marketing.

**Vote :761 Mbarara Municipal Council**

**FY 2019/20**

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