

Vote :775 Ntungamo 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) 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).

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

Signature :



Tandeka Festo

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :775 Ntungamo Municipal Council**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 monitoring, inspection, audit and feedback processes.

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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 :775 Ntungamo 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
Locally Raised Revenues	901,287	403,562	584,277
Discretionary Government Transfers	901,222	700,409	5,075,186
Conditional Government Transfers	2,804,772	2,312,219	2,470,395
Other Government Transfers	836,189	793,171	906,779
External Financing	0	0	0
Grand Total	5,443,471	4,209,361	9,036,636

Revenue Performance by end of March of the Running FY

The Municipal Council planned to receive UGX 1,443,825,189 in quarter three, but received UGX 1,508,592,000 indicating 104% performance. Other Government Transfers performed at 95% because of more release of YLP and UWEP funds than planned by the Central Government, also conditional Government Transfers (82%) and Discretionary Government Transfers (78%) over performed due to the development grants that are all released by end of third quarter. But Locally Raised Revenue performed at 45% cumulatively, this indicates a poor performance because of no collections from taxi park and bus park whose collections were scrapped by Government.

Planned Revenues for next FY

Ntungamo Municipal Council planned a total budget of Ugx 9,036,636,000 as compared to Ugx 5,443,471,000 for last FY indicating 66% increment which is majorly due to increased Urban Discretionary Development Equalization Grant that raised from the expected USMID programme. Out of the total budget, Ugx 584,277,000 will be locally raised Revenue, Ugx 5,075,186,000 will be

Discretionary Government Transfers, Ugx 2,470,395,000 will be Conditional Government Transfers, Ugx 906,779,000 will be Other Government Transfers.

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	1,060,981	813,379	1,408,975
Finance	292,714	175,694	244,358
Statutory Bodies	342,619	200,449	264,899
Production and Marketing	139,364	102,825	107,131
Health	1,085,838	915,791	635,202
Education	1,342,938	1,027,637	1,360,721
Roads and Engineering	807,425	556,735	4,595,581
Natural Resources	39,645	30,306	67,400
Community Based Services	229,512	323,340	257,945

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Planning	64,197	38,923	47,428
Internal Audit	38,239	24,282	38,239
Trade, Industry and Local Development	0	0	8,758
Grand Total	5,443,471	4,209,361	9,036,636
<i>o/w: Wage:</i>	<i>1,865,819</i>	<i>1,403,752</i>	<i>2,011,559</i>
<i>Non-Wage Recurrent:</i>	<i>2,509,858</i>	<i>1,809,054</i>	<i>2,407,897</i>
<i>Domestic Devt:</i>	<i>1,067,794</i>	<i>996,555</i>	<i>4,617,180</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2018/19

Out of the funds received, the Municipal Council cumulatively disbursed UGX 4,209,361,000 (77%) to departments and departments cumulatively spent UGX 3,037,456,000 (72%) leaving unspent balance of UGX 1,171,905,000 on various votes especially for projects which are not yet completed.

Planned Expenditures for the FY 2019/20

Out of the approved total budget of Ugx 9,036,636,000, Ntungamo MC plans to majorly spend all of it in different departments as follows; Administration - payment of staff salaries, pension and gratuity, monitoring and supervision of government programmes and staff, payment of creditors, staff capacity building, construction of headquarters office block and installing streetlights along Ntungamo town. Finance -mobilization of local Revenue and preparation of financial reports and accounts, Statutory bodies - formulation of council policies and monitoring of government programmes, Production and Marketing- Sensitization of farmers and business people and purchasing a motor cycle, Health - construction of OPD at Ruhoko Health Centre II, provision of health care services, promotion of sanitation and monitoring of health service delivery, Education - monitoring and inspection of schools, construction of class room blocks at Ntungamo ps and Maato ps, Roads and Engineering - Tarmacking Bigyega and Kajinya-Tindibakira roads and routine maintenance of Municipal roads, Natural resources - strengthening wetland restoration, planting of trees and implementing physical planning standards, Community Based Services - provision of support to YLP, UWEP ,FAL and PWDs, Planning - preparation of work plans, budget reports and formulation of new development plan, Internal Audit - Preparation of Internal audit reports and Trade-monitoring and inspection of businesses and cooperatives

Medium Term Expenditure Plans

Ntungamo MC plans to construct class room blocks at Ntungamo ps and Maato ps, tarmacking Bigyega and Kajinya-Tindibakira roads, maintain other urban roads, completion of class room block at Kikoni ps, installation of street lights along the streets of Ntungamo MC, improve sanitation, conduct regular monitoring and supervision of government programmes, schools and health centres to improve general service delivery of its people, provision of support to YLP, UWEP, FAL, and PWDs to enhance income generating activities which in turn contribute to Social Economic development. Also internal cash controls will be ensured to promote proper accountability and transparency.

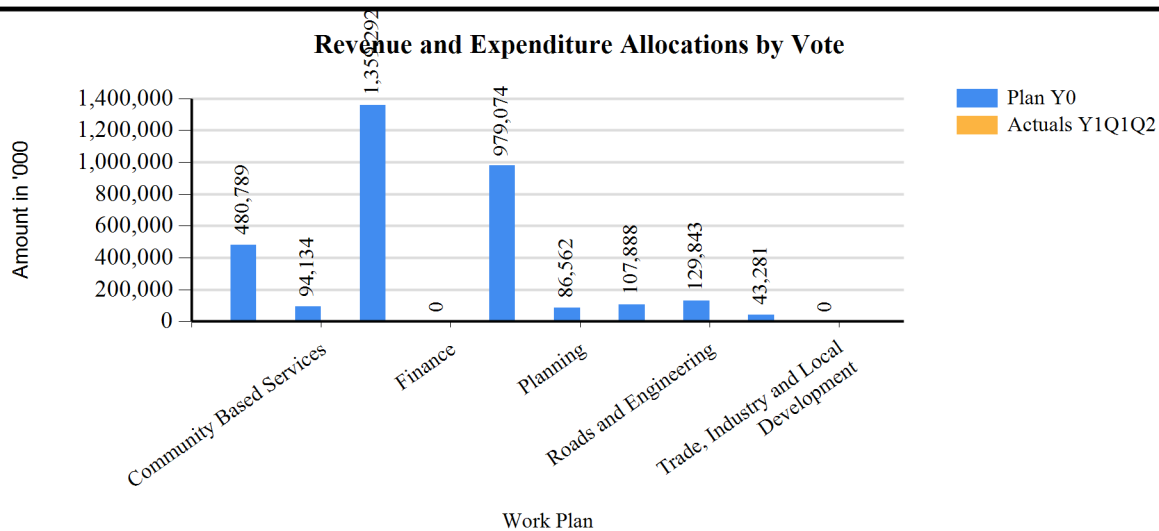
Challenges in Implementation

The major challenges and constraints the the Municipal faces include; unfilled staff positions due to insufficient wage bill, budget cuts from the Central government transfers which leave some priorities not implemented, Climate change, pests and diseases which reduce agriculture productivity in turn reduces locally raised revenue, lack of means of transport which hinders some critical field activities, insufficient re fresher training of staff and high labour turn over caused by low staff remuneration.

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 March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	901,287	371,297	584,277
Advertisements/Bill Boards	9,125	2,042	5,079
Animal & Crop Husbandry related Levies	18,000	12,632	6,624
Application Fees	4,228	3,905	2,060
Business licenses	141,578	59,996	137,017
Ground rent	18,000	8,400	7,773
Inspection Fees	15,932	15,975	8,563
Interest from private entities - Domestic	0	0	351
Local Hotel Tax	17,019	8,842	9,143
Local Services Tax	46,392	27,387	21,827
Lock-up Fees	17,618	265	42,392
Market /Gate Charges	199,206	104,075	185,615
Miscellaneous receipts/income	2,000	987	0
Occupational Permits	400	1,200	801
Other Fees and Charges	0	0	12,696
Other fines and Penalties - private	1,800	702	886
Park Fees	244,170	97,654	0
Property related Duties/Fees	10,711	5,925	5,911
Refuse collection charges/Public convenience	3,380	1,378	2,161
Rent & rates – produced assets – from private entities	150,807	19,793	133,722
Street Parking fees	0	0	1,656

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Windfall Gains	920	139	0
2a. Discretionary Government Transfers	901,222	700,409	5,075,186
Urban Discretionary Development Equalization Grant	91,705	91,705	4,244,719
Urban Unconditional Grant (Non-Wage)	258,790	194,092	255,561
Urban Unconditional Grant (Wage)	550,727	414,611	574,906
2b. Conditional Government Transfer	2,804,772	2,312,219	2,470,395
Sector Conditional Grant (Wage)	1,315,092	989,141	1,436,653
Sector Conditional Grant (Non-Wage)	347,322	239,280	427,608
Sector Development Grant	704,850	704,850	106,196
Transitional Development Grant	200,000	200,000	200,000
General Public Service Pension Arrears (Budgeting)	3,269	3,269	187
Pension for Local Governments	73,679	55,259	89,191
Gratuity for Local Governments	160,560	120,420	210,560
2c. Other Government Transfer	836,189	793,171	906,779
Support to PLE (UNEB)	0	0	1,863
Uganda Road Fund (URF)	685,649	499,987	685,649
Uganda Women Entrepreneurship Program(UWEP)	55,490	80,026	0
Youth Livelihood Programme (YLP)	95,050	213,157	209,523
Support to Production Extension Services	0	0	9,744
3. External Financing	0	0	0
N/A			
Total Revenues shares	5,443,471	4,177,095	9,036,636

Vote :775 Ntungamo Municipal Council**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The Municipal Council expected to collect Ugx 225,333,097 in quarter three but collected Ugx 122,763,617 reflecting 55% performance. The under performance was mainly caused by less collection from Animal and crop husbandry related levies and rent & rates produced assets from private entities and no revenue collected from park fees due to the new policy on collection of park fees.

Central Government Transfers

The Municipal Council expected to receive Ugx 1,360,867,750 in quarter three but received Ugx 1,508,592,000 reflecting 111%. The over performance was due to Central Government releasing more funds of YLP and UWEP than planned.

External Financing

There is no external financing

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

The Municipal Council expects to receive Ugx 584,277,000 as Locally raised revenue compared to Ugx 901,287,000 for last Financial years 2018/19 which has decreased by 35% due to the removal of collection of revenue from park fees and reduction of the total expected local revenue by parliament.

Central Government Transfers

The Municipal approved UGX 8,452,359,000 to be received from Central Government compared to Ugx 4,542,184,000 for last Financial year 2018/19 indicating an increase of 86% resulting from additional of Urban Discretionary Development Equalization Grant that was brought about by USMID programme which the Municipal is expecting.

External Financing

There is no external financing

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 March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	106,215	68,703	83,446
District Production Services	25,660	5,297	23,685
District Commercial Services	7,488	2,549	0
<i>Sub- Total of allocation Sector</i>	139,364	76,550	107,131
Sector :Works and Transport			
District, Urban and Community Access Roads	807,425	460,784	3,288,488
Municipal Services	0	0	1,307,093
<i>Sub- Total of allocation Sector</i>	807,425	460,784	4,595,581
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	8,758
<i>Sub- Total of allocation Sector</i>	0	0	8,758

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Sector :Education			
Pre-Primary and Primary Education	810,771	452,539	721,116
Secondary Education	480,488	332,527	586,165
Education & Sports Management and Inspection	51,679	27,184	53,441
Sub- Total of allocation Sector	1,342,938	812,250	1,360,721
Sector :Health			
Primary Healthcare	637,578	71,233	84,225
Health Management and Supervision	448,260	333,841	550,977
Sub- Total of allocation Sector	1,085,838	405,074	635,202
Sector :Water and Environment			
Natural Resources Management	39,645	30,255	67,400
Sub- Total of allocation Sector	39,645	30,255	67,400
Sector :Social Development			
Community Mobilisation and Empowerment	229,512	81,857	257,945
Sub- Total of allocation Sector	229,512	81,857	257,945
Sector :Public Sector Management			
District and Urban Administration	1,060,981	776,273	1,408,975
Local Statutory Bodies	342,619	200,449	264,899
Local Government Planning Services	64,197	20,348	47,428
Sub- Total of allocation Sector	1,467,796	997,070	1,721,302
Sector :Accountability			
Financial Management and Accountability(LG)	292,714	166,060	244,358
Internal Audit Services	38,239	22,821	38,239
Sub- Total of allocation Sector	330,953	188,881	282,597

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

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	854,437	604,330	772,730
General Public Service Pension Arrears (Budgeting)	3,269	3,269	187
Gratuity for Local Governments	160,560	120,420	210,560
Locally Raised Revenues	111,930	83,303	101,588
Multi-Sectoral Transfers to LLGs_NonWage	218,181	119,073	142,560

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Multi-Sectoral Transfers to LLGs_Wage	109,317	81,928	103,776
Pension for Local Governments	73,679	55,259	89,191
Urban Unconditional Grant (Non-Wage)	27,673	25,431	30,776
Urban Unconditional Grant (Wage)	149,828	115,647	94,092
Development Revenues	206,543	209,049	636,245
Multi-Sectoral Transfers to LLGs_Gou	1,500	4,006	5,656
Transitional Development Grant	200,000	200,000	200,000
Urban Discretionary Development Equalization Grant	5,044	5,044	430,589
Total Revenues shares	1,060,981	813,379	1,408,975

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	259,145	190,246	197,868
Non Wage	595,292	382,492	574,862

Development Expenditure

Domestic Development	206,543	203,536	636,245
External Financing	0	0	0
Total Expenditure	1,060,981	776,273	1,408,975

Narrative of Workplan Revenues and Expenditure

The department approved a budget of UGX 1,408,975,000 which has increased by 33% due to increased allocation of Urban Discretionary Development Equalization Grant meant for capacity building arising from USMID programme, Gratuity for Local Governments, Pension for Local Governments, Urban Unconditional Grant (Non?Wage) and Divisions allocating more in the Development Budget. However there is a reduction in locally raised revenue allocated to the department by both headquarters and Divisions because of removal of taxi park and bus park collection fees by the government and allocation of less General Public Service Pension Arrears (Budgeting) by the Central Government. The department will spend on salaries, travel inland, monitoring and supervision, on construction of Headquarter offices, retooling and capacity building of staff.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Finance**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	290,214	175,694	243,328
Locally Raised Revenues	48,706	21,924	43,039
Multi-Sectoral Transfers to LLGs_NonWage	98,992	49,297	26,860
Multi-Sectoral Transfers to LLGs_Wage	50,537	32,353	55,411
Other Transfers from Central Government	0	0	9,744
Urban Unconditional Grant (Non-Wage)	35,389	29,678	42,417
Urban Unconditional Grant (Wage)	56,590	42,442	65,857
Development Revenues	2,500	0	1,030
Multi-Sectoral Transfers to LLGs_Gou	2,500	0	1,030
Total Revenues shares	292,714	175,694	244,358
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	107,127	72,918	121,268
Non Wage	183,088	93,142	122,060
Development Expenditure			
Domestic Development	2,500	0	1,030
External Financing	0	0	0
Total Expenditure	292,714	166,060	244,358

Narrative of Workplan Revenues and Expenditure

The department's approved budget for 2019/2020 is UGX 244,358,000 as compared to UGX 292,714,000 for the financial year 2018/2019 which reflects 17% decrease that was brought about by less locally raised revenue allocated to the department. But there is more allocation of Urban Unconditional Grant (Non-Wage) to the department because of increased activities concerning local revenue sources assessment. The department's focus will be on payment of salaries and revenue mobilization. The increase in department's allocation is due to addition of funds on revenue mobilization which needs more attention.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Statutory Bodies**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	341,364	200,449	264,899
Locally Raised Revenues	90,281	33,083	90,281
Multi-Sectoral Transfers to LLGs_NonWage	110,665	55,443	27,551
Multi-Sectoral Transfers to LLGs_Wage	11,232	5,616	14,882
Urban Unconditional Grant (Non-Wage)	97,694	74,265	97,694
Urban Unconditional Grant (Wage)	31,491	32,042	34,491
Development Revenues	1,255	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,255	0	0
Total Revenues shares	342,619	200,449	264,899
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,723	37,658	49,373
Non Wage	298,641	162,790	215,526
Development Expenditure			
Domestic Development	1,255	0	0
External Financing	0	0	0
Total Expenditure	342,619	200,449	264,899

Narrative of Workplan Revenues and Expenditure

The department's approved Budget is UGX 264,899,000 indicating 23% reduction in comparison to the budget for last year due to the decrease in the funds allocated by the Divisions. The allocated funds will be majorly used to facilitate passing of council policies, monitoring and evaluation of government projects, supervision of government projects, attending workshops and seminars.

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Workplan Title : Production and Marketing

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	100,509	75,477	87,846
Locally Raised Revenues	0	0	3,000
Multi-Sectoral Transfers to LLGs_NonWage	11,957	5,122	5,470
Sector Conditional Grant (Non-Wage)	49,187	36,890	40,010
Sector Conditional Grant (Wage)	39,365	29,890	39,365
Development Revenues	38,855	27,347	19,285
Locally Raised Revenues	5,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	14,519	8,011	0
Sector Development Grant	19,336	19,336	19,285
Total Revenues shares	139,364	102,825	107,131
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,365	26,623	39,365
Non Wage	61,144	41,916	48,481
Development Expenditure			
Domestic Development	38,855	8,011	19,285
External Financing	0	0	0
Total Expenditure	139,364	76,550	107,131

Narrative of Workplan Revenues and Expenditure

The department approved budget is Ugx 107,131,000 for the F/Y 2019/2020. 39,365,000 for wage, 48,481,000 for Non Wage and 19,285,000 for sector development grant. This shows an decrease of 23% in budget for the department as compared to that for last FY due to Divisions allocating less funds to the department as compared to last FY.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Health**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	579,733	409,686	625,789
Locally Raised Revenues	25,600	6,794	25,600
Multi-Sectoral Transfers to LLGs_NonWage	76,079	47,707	26,002
Sector Conditional Grant (Non-Wage)	37,078	27,808	39,666
Sector Conditional Grant (Wage)	435,892	327,377	534,521
Urban Unconditional Grant (Non-Wage)	5,084	0	0
Development Revenues	506,105	506,105	9,413
Sector Development Grant	506,105	506,105	9,413
Total Revenues shares	1,085,838	915,791	635,202
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	435,892	327,377	534,521
Non Wage	143,841	77,697	91,268
Development Expenditure			
Domestic Development	506,105	0	9,413
External Financing	0	0	0
Total Expenditure	1,085,838	405,074	635,202

Narrative of Workplan Revenues and Expenditure

The department approved budget is UGX 635,202,000 which has decreased by 42% in comparison with last financial year due to reduction in the Sector Development Grant by Central Government, reduction in the funds allocated by the Divisions to the department and also due to no Urban Unconditional Grant (Non Wage) allocated to the department. The department will focus on payment of salaries that will take 84% of the total department budget, upgrade of Ruhoko HC II to HC III, doing Sanitation activities, procuring Stationary and monitoring of Health Centres.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Education**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,136,709	821,442	1,240,107
Locally Raised Revenues	12,520	10,123	17,752
Multi-Sectoral Transfers to LLGs_NonWage	4,200	0	2,500
Other Transfers from Central Government	0	0	1,863
Sector Conditional Grant (Non-Wage)	253,486	168,903	333,823
Sector Conditional Grant (Wage)	839,836	631,874	862,768
Urban Unconditional Grant (Non-Wage)	5,582	0	0
Urban Unconditional Grant (Wage)	21,086	10,543	21,402
Development Revenues	206,229	206,195	120,613
Multi-Sectoral Transfers to LLGs_Gou	0	0	5,617
Sector Development Grant	179,409	179,409	77,497
Urban Discretionary Development Equalization Grant	26,820	26,786	37,499
Total Revenues shares	1,342,938	1,027,637	1,360,721
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	860,922	635,170	884,169
Non Wage	275,788	177,081	355,938
Development Expenditure			
Domestic Development	206,229	0	120,613
External Financing	0	0	0
Total Expenditure	1,342,938	812,250	1,360,721

Narrative of Workplan Revenues and Expenditure

The department's approved Budget for 2019/2020 is UGX 1,360,721,000 indicating an increase of UGX 1% due to central government budget increase on Other Government Transfers, Sector Conditional Grant (Non-Wage), Sector Conditional Grant (Wage) and also allocation of Urban Unconditional Grant (Wage) and Locally Raised Revenues to the department were increased. However there has been a reduction on sector Development Grant by Central Government meant for construction of staff house at Ruhoko primary School and Rukindo Primary School. The Department will focus on payment of staff salaries, facilitation of schools through UPE and USE and monitoring and inspection of schools.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Roads and Engineering**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	733,552	528,988	773,562
Locally Raised Revenues	17,170	6,808	17,170
Multi-Sectoral Transfers to LLGs_NonWage	5,543	3,407	1,960
Other Transfers from Central Government	685,649	499,987	685,649
Urban Unconditional Grant (Non-Wage)	2,204	1,547	2,204
Urban Unconditional Grant (Wage)	22,986	17,239	66,579
Development Revenues	73,873	27,747	3,822,019
Multi-Sectoral Transfers to LLGs_Gou	73,873	27,747	94,925
Urban Discretionary Development Equalization Grant	0	0	3,727,093
Total Revenues shares	807,425	556,735	4,595,581
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,986	17,239	66,579
Non Wage	710,566	415,797	706,983
Development Expenditure			
Domestic Development	73,873	27,747	3,822,019
External Financing	0	0	0
Total Expenditure	807,425	460,784	4,595,581

Narrative of Workplan Revenues and Expenditure

The department's approved budget for 2019/20 is UGX 4,595,581,000 which has increased by 469% because of more allocation of Urban Discretionary Development Equalization Grant as a result of USMID programme, increase in the Urban Unconditional Grant wage and more local revenue allocated to the department by Divisions. The department will mainly focus on maintenance of existing municipal roads and continue tarmacking Bigyega and Kajinya- Tindibakira roads and payment of road gangs.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Natural Resources**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	39,645	30,306	67,400
Locally Raised Revenues	9,400	1,453	11,400
Urban Unconditional Grant (Non-Wage)	2,000	1,530	2,000
Urban Unconditional Grant (Wage)	28,245	27,322	54,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	39,645	30,306	67,400
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,245	27,322	54,000
Non Wage	11,400	2,933	13,400
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	39,645	30,255	67,400

Narrative of Workplan Revenues and Expenditure

The department approved budget is Ugx 67,400,000 for the F/Y 2019/20. 54,000,000 is for urban unconditional grant wage, 2,000,000 is for urban unconditional grant non wage and 11,400,000 from local revenue. The department will majorly spend on salaries, wetland restoration and infrastructure planning.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Community Based Services**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	217,232	321,803	257,945
Locally Raised Revenues	9,247	178	10,247
Multi-Sectoral Transfers to LLGs_NonWage	16,891	2,109	4,841
Multi-Sectoral Transfers to LLGs_Wage	15,480	9,043	10,480
Other Transfers from Central Government	150,540	293,183	209,523
Sector Conditional Grant (Non-Wage)	7,572	5,679	7,351
Urban Unconditional Grant (Non-Wage)	2,000	0	0
Urban Unconditional Grant (Wage)	15,503	11,610	15,503
Development Revenues	12,280	1,538	0
Multi-Sectoral Transfers to LLGs_Gou	12,280	1,538	0
Total Revenues shares	229,512	323,340	257,945
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,982	17,243	25,983
Non Wage	186,250	63,076	231,962
Development Expenditure			
Domestic Development	12,280	1,538	0
External Financing	0	0	0
Total Expenditure	229,512	81,857	257,945

Narrative of Workplan Revenues and Expenditure

The department approved budget of Ugx 257,945,000 for F/Y 2019/2020. Ugx 15,502,560 for wage, Ugx 7,350,776 for sector conditional non wage, Ugx 209,523,000 other transfers from central government, Ugx 15,321,000 for Divisions and Ugx 10,247,000 from local revenue. The department will focus majorly on facilitation of YLP groups, formulation of CBS, YLP and UWEP funds recovery.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Planning**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	44,043	20,349	38,853
Locally Raised Revenues	14,320	4,440	10,320
Multi-Sectoral Transfers to LLGs_NonWage	7,477	0	3,287
Urban Unconditional Grant (Non-Wage)	8,671	5,728	11,671
Urban Unconditional Grant (Wage)	13,575	10,181	13,575
Development Revenues	20,154	18,574	8,574
Multi-Sectoral Transfers to LLGs_Gou	1,580	0	0
Urban Discretionary Development Equalization Grant	18,574	18,574	8,574
Total Revenues shares	64,197	38,923	47,428
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,575	10,181	13,575
Non Wage	30,468	10,168	25,279
Development Expenditure			
Domestic Development	20,154	0	8,574
External Financing	0	0	0
Total Expenditure	64,197	20,348	47,428

Narrative of Workplan Revenues and Expenditure

The department approved a budget of UGX 47,428,000 compared to UGX 64,197,000 for the last financial year. The reduction was due to removal of construction of a gate at 10 million which was from Urban Discretionary Development Equalization Grant and less funds allocated to the department by Divisions.

The department will focus on planning and budgeting, preparation of budget performance reports, preparation of TPC minutes and monitoring and evaluation of projects.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Internal Audit**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	38,239	24,282	38,239
Locally Raised Revenues	9,820	2,876	9,820
Urban Unconditional Grant (Non-Wage)	3,560	2,762	3,560
Urban Unconditional Grant (Wage)	24,859	18,644	24,859
Development Revenues	0	0	0
N/A			
Total Revenues shares	38,239	24,282	38,239
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,859	18,644	24,859
Non Wage	13,380	4,177	13,380
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	38,239	22,821	38,239

Narrative of Workplan Revenues and Expenditure

The department approved budget of Ugx 38,239,000 for F/Y 2019/2020. 24,859,000 for wage, 3,560,000 for urban unconditional grant, 9,820,000 from local revenue. This shows no substantial increase in the IPFs compared to last FY. The department will majorly spend on preparation of Audit reports and carrying out audits within the Municipal Council.

Vote :775 Ntungamo Municipal Council**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	8,758
Locally Raised Revenues	0	0	2,000
Sector Conditional Grant (Non-Wage)	0	0	6,758
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	8,758
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	0	0	8,758
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	8,758

Narrative of Workplan Revenues and Expenditure

The department approved budget is Ugx 8,758,000 for the F/Y 2019/2020. 6,758,000 for sector conditional grant and 2,000,000 from local revenue. The department will mainly focus on monitoring and sensitization of the business community and cooperatives.

Vote :775 Ntungamo Municipal Council

FY 2019/20
