

Vote :755 Jinja Municipal Council

FY 2020/21

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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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 :



Ambrose Ocen , Town Clerk, Jinja Municipal Council

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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FY 2020/21**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 :755 Jinja Municipal Council**FY 2020/21****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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	5,151,438	4,803,731	8,486,153
Discretionary Government Transfers	12,517,022	1,621,460	13,122,656
Conditional Government Transfers	13,356,285	10,517,770	13,420,019
Other Government Transfers	1,085,009	792,976	1,335,347
External Financing	0	0	0
Grand Total	32,109,754	17,735,938	36,364,175

Revenue Performance by end of March of the Running FY

In terms of receipts, by end of 3rd Quarter FY 2019/20 the Municipal had realized a total of UShs.17,735,938 which translated into 55.24% budget outturn in regard to the approved Annual budget of Ushs.32.10bn. This was 19.8 percentage points off the expected 75% mark in receipts a situation attributed to the low receipts from the discretionary government transfer which posted Ugx. 1,621,460 out of Ugx.12,517,022 representing 13% budget outturn. To break it further, Local revenue, Other Government Transfers, and Conditional Government transfers averaged at (4,803,731)93.2%, (792,976) 73.1% and (10,517,770) 78.7% respectively which was a good indicator in terms of 3rd Quarter budget performance.

Planned Revenues for next FY

The total resource envelope for the coming fiscal year 2020/21 has been projected at Ushs. 36.34bn up from Ushs.32.1bn appropriated by the year ending June 2020. This shows a 13.25% increase in resource as received in the preparation of the Approved Performance contract and Approved Budget Estimates. The increase is attributed to increase in Unconditional grant wage and non-wage, Sector conditional grant non-wage under Education. Of the expected resource envelope, LRR shall account for (8.4bn) 23.3%, Central and Other Government Transfers shall account for 76.7% (Ushs.27.8bn)

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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	6,154,699	4,913,888	6,265,390
Finance	678,345	343,172	1,004,618
Statutory Bodies	637,852	413,262	1,180,539
Production and Marketing	117,754	113,513	174,125
Health	1,998,311	1,527,763	2,856,410
Education	8,734,185	6,707,412	9,381,991
Roads and Engineering	12,732,251	1,213,812	13,800,104
Natural Resources	297,940	89,288	413,440
Community Based Services	375,895	287,770	677,910
Planning	139,881	68,086	248,525
Internal Audit	106,611	37,640	124,632

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Trade, Industry and Local Development	136,031	39,352	236,491
Grand Total	32,109,754	15,754,957	36,364,175
<i>o/w: Wage:</i>	<i>9,928,862</i>	<i>7,815,311</i>	<i>10,387,602</i>
<i>Non-Wage Recurrent:</i>	<i>9,996,790</i>	<i>7,124,924</i>	<i>13,298,642</i>
<i>Domestic Devt:</i>	<i>12,184,102</i>	<i>814,723</i>	<i>12,677,931</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

A total of Ushs.17.7bn was released to the respective departments of which Ushs. 15.75bn was expended representing 87.4% absorption of receipts by close of the quarter. The remaining 12.57% of the unspent balances was in Roads and Engineering under Uganda Road Fund and Unconditional grant non-wage. To break it down further, apart from Administration Department which received up to 79.84% in terms of budget outturn by close of the Quarter, the rest of the departments' i.e Production and Marketing, Community Based Services, Health, and Education were below the expected 3rd mark of 75%. The department which had the least budget outturn by end of 3rd Quarter were Planning, Roads and Engineering, Natural resources, Audit, Trade and Industry ,and this was attributed to delays to upload on the IFMS and low local revenue cash limits.

Planned Expenditures for the FY 2020/21

The resource envelope for FY 2020/21 is estimated at Ushs.36.36bn and is appropriated as follows: - Of the expected resource envelope, the Education department will utilize Ushs.9.3bn (25.8%) mainly for UPE, USE and Infrastructural development with the development objective of improving the Primary and Secondary education outcomes. Health is expected to absorb Ushs.2.8bn (7.9%) mainly to implement Prevention strategies for HIV and AIDS, and scaling up the uptake of Family Planning services among Men, Women, and Active Youths. Roads and Engineering and Administration will average at Ushs 13.6bn and Ushs. 6.2bn respectively and this will translate into improved quality and stock of our roads and improved service delivery.

Medium Term Expenditure Plans

Increasing food security for poor households, labor productivity and production volumes for agro-enterprises mainly for high value crops and livestock to boost nutritional value and household incomes. -Support local tourism growth and certify our accommodation facilities. -Increase forest and wetland cover which is declining at an alarming rate, reduce climate change vulnerability by investing in adaptation and adoption measures. -Step up technical monitoring and supervision of MSMEs. -Increase the stock and quality of roads to at least bitumen standard, implement low cost seal for roads leading to production zones. -Improve the quality of urban life, ensure planned settlements which are inclusive and resilient to urban environment ecosystems.-Improve health, education outcomes and completion rates especially the boy, girl child and children with disabilities, and under 5. -Promote the uptake of family planning services among Men, Mothers, sexually active youths and ensuring the girl child stays longer in school. - sanitation and hygiene for all, menstrual hygiene management in schools targeting 40:1 pupil stance ratio. Promote sports, MDD and talent growth for ALL children. -Increase access to social protection schemes, continuously mobilize communities, mindset change for youths, O&M of assets, and lastly enhance use data for evidence based planning and budgeting

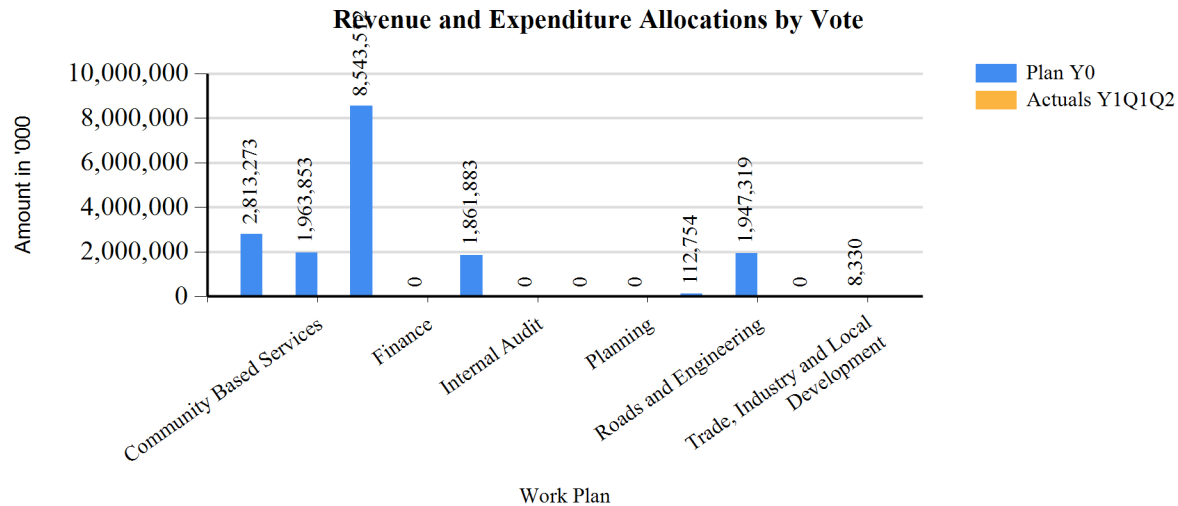
Challenges in Implementation

The major constraints affecting implementation of future plans include among others: Land grabbing of Schools and public land which hampers development, Inadequate funding to conduct detailed Physical Planning of our urban areas and enforcement of Building Control Act 2013; - Increasing cost of provision of decentralized services which is not in tandem with the current resource outlays of Ushs.14bn provided by the Centre. Our annual funding gap is estimated at Ushs.10bn for new investments and operation and maintenance of the existing assets. - Increasing population growth rate (3.2% p.a), which has put immense pressure on our existing social infrastructure.- Funding Environment and Climate Change interventions in Jinja is less than 2% against the required 20% to mitigate the imminent impacts.- Increasing Debt on utilities like streetlights bills which causes insecurity in the town due to darkness Limited skilling centres for our youths (boys, girls and children with disabilities) especially those who fail to progress from Senior four (4) to High School and BT/VET

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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	5,151,438	4,803,731	8,486,153
Advertisements/Bill Boards	170,000	99,099	170,000
Animal & Crop Husbandry related Levies	30,000	10,663	30,000
Application Fees	13,500	43,574	16,500
Business licenses	620,353	410,620	983,625
Educational/Instruction related levies	40,000	21,250	30,000
Fees from appeals	5,000	0	0
Inspection Fees	9,537	2,384	9,537
Interest from private entities - Domestic	157,400	173,165	0
Land Fees	816,094	870,519	2,227,616
Local Hotel Tax	300,000	98,057	179,300
Local Services Tax	230,000	249,773	240,000
Market /Gate Charges	454,980	288,253	625,000
Miscellaneous receipts/income	500,000	949,819	1,050,000
Occupational Permits	100,000	45,491	300,000
Other Fees and Charges	200,000	37,127	200,000
Park Fees	500,000	467,929	500,000
Property related Duties/Fees	500,000	771,020	1,200,000
Rates – Produced assets – from other govt. units	100,000	39,350	230,000
Rates – Produced assets- from private entities	40,000	9,121	0
Refuse collection charges/Public convenience	124,575	16,689	124,575

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Royalties	170,000	119,670	170,000
Sale of (Produced) Government Properties/Assets	70,000	80,158	200,000
2a. Discretionary Government Transfers	12,517,022	1,621,460	13,122,656
Urban Discretionary Development Equalization Grant	10,860,721	371,462	11,420,426
Urban Unconditional Grant (Non-Wage)	339,180	254,385	369,565
Urban Unconditional Grant (Wage)	1,317,120	995,613	1,332,665
2b. Conditional Government Transfer	13,356,285	10,517,770	13,420,019
Sector Conditional Grant (Wage)	8,611,742	6,822,471	9,054,937
Sector Conditional Grant (Non-Wage)	1,798,700	1,214,092	1,971,156
Sector Development Grant	132,570	132,570	181,864
General Public Service Pension Arrears (Budgeting)	823,088	823,088	0
Salary arrears (Budgeting)	131,645	131,645	0
Pension for Local Governments	1,315,181	986,386	1,461,875
Gratuity for Local Governments	543,360	407,520	750,187
2c. Other Government Transfer	1,085,009	792,976	1,335,347
Support to PLE (UNEB)	3,000	4,900	4,991
Uganda Road Fund (URF)	1,082,009	788,076	1,314,361
Uganda Women Entrepreneurship Program(UWEP)	0	0	3,995
Youth Livelihood Programme (YLP)	0	0	12,000
3. External Financing	0	0	0
N/A			
Total Revenues shares	32,109,754	17,735,938	36,364,175

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i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

The overall budget performance on LRR by end of third Quarter stood at Ugx. 4,803,731 out of the budgeted Ugx. 5,151,438 representing 93.2% performance. The ideal performance should have been 75% however the following factors are some of the reasons for the good performance; was registered in sources like land fees and Ground rent because intensive mobilization of land owners including absentee landlords and improved functionality of the district land board. The poor performance of some sources like appeals fees because there were no appeals registered

Central Government Transfers

In general terms revenue performance of the central government transfers was good despite the delayed actual receipt of funds. There was a good performance in all the revenue categories. Discretionary was Ugx. 1,621,460 out of the budgeted Ugx. 12,517,022 representing 13%, Conditional grants performance was at Ugx. 10,517,770 out of the budgeted Ugx. 13,356,285 representing 78.7% while other government transfers were at Ugx. 792,976 out of Ugx. 1,085,009 representing 73.1%. The total performance was Ugx. 12,932,207 out of the budgeted Ugx. 26,958,316 representing 47.97%. The performance was below the 75% mark and this was due to non remittance of some Discretionary funds by the centre like USMID.

External Financing

By end of 3rd quarter of FY 2019/2020 we had not received any ext.financing

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

Jinja municipal Council expects to collect a total of Ushs. 8.4bn approximately 23.3% of the projected total budget for the coming fiscal year 2020/21. The Local revenue project is up by 64.7% from the current FY 2019/20 estimate of Ushs. 5.1bn. The increase in the LRR estimation is coming from the property rates and land fees collections.. Further still, the assessments done by LLGs have also yielded new Local revenue data on some of the existing sources which were not tapped hence the increase in the projections for Local Services Tax, Business Licenses and Market/Gate Charges. More effort is required to ensure total compliance to revenue collections and with proper debt repayment plans

Central Government Transfers

Central Government transfers of Ugx. 27,878,102 will be the major source of revenue for the Municipality since it is contributing 76.7% of the overall Municipal budget of Ugx. 36,364,175 out of which discretionary government transfers stand at Ugx. 13,122,656 representing 47.1%, Conditional Government transfers at Ugx. 13,420,019 representing 48.14%, while other government transfers at Ugx. 1,335,347 representing 4.79% of the total budget for the year. Generally there has been increase in the central Government budget by 3.4% compared to the previous FY. This is due to increase in Discretionary Government Transfers for USMID grant under Roads and Engineering and Administration and also increase in both Unconditional grant wage and non-wage for ex-gratia and planning Unit, and Increase in Uganda Road Fund

External Financing

In FY 2020/2021 we do not anticipate to receive any external Financing as we have not yet received any offers from Organizations or Companies

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	87,701	84,251	145,306
District Production Services	30,052	20,932	28,818

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<i>Sub- Total of allocation Sector</i>	117,754	105,183	174,125
Sector :Works and Transport			
District, Urban and Community Access Roads	11,621,579	841,081	12,532,632
District Engineering Services	180,672	90,741	155,672
Municipal Services	930,000	0	1,111,800
<i>Sub- Total of allocation Sector</i>	12,732,251	931,823	13,800,104
Sector :Trade and Industry			
Commercial Services	136,031	39,352	236,491
<i>Sub- Total of allocation Sector</i>	136,031	39,352	236,491
Sector :Education			
Pre-Primary and Primary Education	3,484,351	2,603,695	3,532,114
Secondary Education	2,924,249	2,291,877	3,382,760
Skills Development	2,106,974	1,700,360	2,106,974
Education & Sports Management and Inspection	218,611	80,312	354,080
Special Needs Education	0	0	6,063
<i>Sub- Total of allocation Sector</i>	8,734,185	6,676,244	9,381,991
Sector :Health			
Primary Healthcare	208,301	93,320	282,343
Health Management and Supervision	1,790,010	1,431,514	2,574,067
<i>Sub- Total of allocation Sector</i>	1,998,311	1,524,833	2,856,410
Sector :Water and Environment			
Natural Resources Management	297,940	89,288	413,440
<i>Sub- Total of allocation Sector</i>	297,940	89,288	413,440
Sector :Social Development			
Community Mobilisation and Empowerment	375,895	287,770	677,910
<i>Sub- Total of allocation Sector</i>	375,895	287,770	677,910
Sector :Public Sector Management			
District and Urban Administration	6,154,699	4,490,897	6,265,390
Local Statutory Bodies	637,852	413,262	1,180,539
Local Government Planning Services	139,881	68,086	248,525
<i>Sub- Total of allocation Sector</i>	6,932,432	4,972,246	7,694,455
Sector :Accountability			
Financial Management and Accountability(LG)	678,345	343,172	1,004,618
Internal Audit Services	106,611	37,640	124,632
<i>Sub- Total of allocation Sector</i>	784,956	380,812	1,129,250

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

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<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,285,655	4,640,516	5,649,726
General Public Service Pension Arrears (Budgeting)	823,088	823,088	0
Gratuity for Local Governments	543,360	407,520	750,187
Locally Raised Revenues	1,763,603	1,150,910	2,411,017
Multi-Sectoral Transfers to LLGs_NonWage	199,351	776,581	545,006
Pension for Local Governments	1,315,181	986,386	1,461,875
Salary arrears (Budgeting)	131,645	131,645	0
Urban Unconditional Grant (Non-Wage)	96,741	54,870	53,408
Urban Unconditional Grant (Wage)	412,688	309,516	428,233
Development Revenues	869,044	273,372	615,664
Locally Raised Revenues	140,000	23,000	150,000
Multi-Sectoral Transfers to LLGs_Gou	222,100	250,372	20,000
Urban Discretionary Development Equalization Grant	506,944	0	445,664
Total Revenues shares	6,154,699	4,913,888	6,265,390
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	412,688	309,516	428,233
Non Wage	4,872,967	3,908,009	5,221,493
Development Expenditure			
Domestic Development	869,044	273,372	615,664
External Financing	0	0	0
Total Expenditure	6,154,699	4,490,897	6,265,390

Narrative of Workplan Revenues and Expenditure

The total work plan revenues and expenditures for 2020/2021 for the department is UGX 6,265,390 compared to UGX 6,154,699 in the financial year 2019/2020 representing 1.8 % increase in the indicative planning figure of the department. The reason is due to increase in the allocation for gratuity, increase in USMID capacity building grants and conditional grant for wage.

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Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	528,345	343,172	874,618
Locally Raised Revenues	281,090	86,615	330,556
Multi-Sectoral Transfers to LLGs_NonWage	35,000	97,366	331,807
Urban Unconditional Grant (Non-Wage)	30,000	22,500	30,000
Urban Unconditional Grant (Wage)	182,255	136,691	182,255
Development Revenues	150,000	0	130,000
Locally Raised Revenues	140,000	0	99,000
Multi-Sectoral Transfers to LLGs_Gou	10,000	0	31,000
Total Revenues shares	678,345	343,172	1,004,618
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	182,255	136,691	182,255
Non Wage	346,090	206,480	692,363
Development Expenditure			
Domestic Development	150,000	0	130,000
External Financing	0	0	0
Total Expenditure	678,345	343,172	1,004,618

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 1,004,618 compared to UGX 678,345 in the financial year 2019/2020 representing 48.1% increase in the indicative planning figure of the department. This is due to increased non-wage for the department where more local revenue was allocated to catered for revenue mobilization for both LLGs and Head quarter

Vote :755 Jinja Municipal Council**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	637,852	413,262	1,180,539
Locally Raised Revenues	482,426	149,202	520,280
Multi-Sectoral Transfers to LLGs_NonWage	35,139	172,354	521,973
Urban Unconditional Grant (Non-Wage)	84,286	59,706	102,286
Urban Unconditional Grant (Wage)	36,000	32,000	36,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	637,852	413,262	1,180,539
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,000	32,000	36,000
Non Wage	601,852	381,262	1,144,539
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	637,852	413,262	1,180,539

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 1,180,539 compared to UGX 637,539 in the financial year 2019/2020 representing 85.1% increase in the indicative planning figure of the department. The reason is due increased non-wage allocation for both Head quarter and Divisions.

Vote :755 Jinja Municipal Council**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	98,468	94,227	155,482
Multi-Sectoral Transfers to LLGs_NonWage	5,000	24,126	45,090
Sector Conditional Grant (Non-Wage)	44,939	33,704	61,863
Sector Conditional Grant (Wage)	48,529	36,397	48,529
Development Revenues	19,285	19,285	18,642
Sector Development Grant	19,285	19,285	18,642
Total Revenues shares	117,754	113,513	174,125
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,529	36,397	48,529
Non Wage	49,939	55,929	106,953
Development Expenditure			
Domestic Development	19,285	12,857	18,642
External Financing	0	0	0
Total Expenditure	117,754	105,183	174,125

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 174,125 compared to UGX 117,754 in the financial year 2019/2020 representing 67.6% increase in the indicative planning figure of the department. The reason is due to increased allocation of District unconditional wage to production was to increase production and productivity in the Municipality for improved farmers standards of living. with it while the revenues in LLGs were not realized as all of them were budgeted

Vote :755 Jinja Municipal Council**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,949,522	1,518,974	2,794,969
Locally Raised Revenues	76,428	5,172	86,428
Multi-Sectoral Transfers to LLGs_NonWage	20,000	123,984	823,146
Sector Conditional Grant (Non-Wage)	109,722	82,289	136,023
Sector Conditional Grant (Wage)	1,743,373	1,307,529	1,743,373
Urban Unconditional Grant (Non-Wage)	0	0	6,000
Development Revenues	48,788	8,788	61,440
Locally Raised Revenues	20,000	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	20,000	0	0
Sector Development Grant	8,788	8,788	41,440
Total Revenues shares	1,998,311	1,527,763	2,856,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,743,373	1,307,529	1,743,373
Non Wage	206,150	211,445	1,051,597
Development Expenditure			
Domestic Development	48,788	5,859	61,440
External Financing	0	0	0
Total Expenditure	1,998,311	1,524,833	2,856,410

Narrative of Workplan Revenues and Expenditure

The total work plan revenue and expenditures for 2020/2021 for the department is UGX 2,856,410 compared to UGX 1,998,311 in the financial year 2019/2020 representing 42.9% increase in the indicative planning figure of the department. The reason is due to increased allocation of LLGs transfers especially in Jinja Central Division which has more services to offer. However, the other revenues to the department remained unchanged

Vote :755 Jinja Municipal Council**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,599,689	6,602,915	9,260,210
Locally Raised Revenues	120,842	14,395	142,442
Multi-Sectoral Transfers to LLGs_NonWage	5,000	1,752	70,300
Other Transfers from Central Government	3,000	4,900	4,991
Sector Conditional Grant (Non-Wage)	1,619,176	1,079,450	1,747,611
Sector Conditional Grant (Wage)	6,819,840	5,478,545	7,263,035
Urban Unconditional Grant (Wage)	31,831	23,873	31,831
Development Revenues	134,496	104,496	121,781
Multi-Sectoral Transfers to LLGs_Gou	30,000	0	0
Sector Development Grant	104,496	104,496	121,781
Total Revenues shares	8,734,185	6,707,412	9,381,991
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,851,671	5,502,418	7,294,866
Non Wage	1,748,018	1,100,498	1,965,344
Development Expenditure			
Domestic Development	134,496	73,328	121,781
External Financing	0	0	0
Total Expenditure	8,734,185	6,676,244	9,381,991

Narrative of Workplan Revenues and Expenditure

Improving education outcomes i.e. literacy and numeracy, completion rates for both the boy and girl child, children with disabilities, performance improvement and skilling the learners shall be high on agenda in the coming 5-year development period. This is not a mean mandate and henceforth calls for all stakeholders i.e. duty and rights bearers to perform their core roles and responsibilities as we shape the destiny of our children. It is against that backdrop that the Education department has been earmarked with Ushs.9, 381.991 up from Ushs. 8,734,185 translating into 7.42% increase in work-plan revenues. This significant increase in workplan revenues is attributed to the increase in allocation for recurrent costs at the Higher Local government

Vote :755 Jinja Municipal Council**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,962,384	916,986	2,321,050
Locally Raised Revenues	487,304	123,683	373,654
Multi-Sectoral Transfers to LLGs_NonWage	50,000	24,792	287,964
Other Transfers from Central Government	1,082,009	511,207	1,314,361
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Urban Unconditional Grant (Wage)	343,071	257,304	343,071
Development Revenues	10,769,867	296,827	11,479,054
Locally Raised Revenues	400,000	37,318	445,875
Multi-Sectoral Transfers to LLGs_Gou	387,553	259,509	377,962
Urban Discretionary Development Equalization Grant	9,982,314	0	10,655,218
Total Revenues shares	12,732,251	1,213,812	13,800,104
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	343,071	257,304	343,071
Non Wage	1,619,313	377,692	1,977,979
Development Expenditure			
Domestic Development	10,769,867	296,827	11,479,054
External Financing	0	0	0
Total Expenditure	12,732,251	931,823	13,800,104

Narrative of Workplan Revenues and Expenditure

The focus for Roads and Engineering department in the coming fiscal year is mainly to increase the stock and quality of our Roads to ensure that they are accessible by all people and to facilitate timely movement of goods and services coupled with improved transport connectivity. Our quest is to raise the quality of our Urban Roads to bitumen standard and where possible integrate low cost seal standard especially for roads leading to production zones. Therefore, a total of Ushs.13,800,104 has been earmarked for Roads and Engineering department up from Ushs.12, 732, 251 representing a 8.4 % increase which is attributed to having allocation of USMID grant . All the prioritized road maintenance projects shall under go environmental screening and more will involve employment of Men, Women and able youths to serve as road gangs in routine road maintenance

Vote :755 Jinja Municipal Council**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	230,273	89,288	345,440
Locally Raised Revenues	135,621	8,602	129,163
Multi-Sectoral Transfers to LLGs_NonWage	17,445	22,781	135,070
Urban Unconditional Grant (Non-Wage)	0	0	4,000
Urban Unconditional Grant (Wage)	77,207	57,905	77,207
Development Revenues	67,667	0	68,000
Locally Raised Revenues	50,000	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	17,667	0	8,000
Urban Discretionary Development Equalization Grant	0	0	10,000
Total Revenues shares	297,940	89,288	413,440
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	77,207	57,905	77,207
Non Wage	153,066	31,383	268,233
Development Expenditure			
Domestic Development	67,667	0	68,000
External Financing	0	0	0
Total Expenditure	297,940	89,288	413,440

Narrative of Workplan Revenues and Expenditure

Environment, Climate Change and Natural Resource Management are critical planning areas in the current development process. In a bid to mitigate the effects of climate change that are with us, the Municipality is making positive progress to ensure that all departments have climate smart but inclusive programmes and projects. In that regard, a total of Ushs. 413,440 has been allocated to this department down from Ushs. 297,940 approved for the year ending June 2020 and there will be an increase by a 38.8% in revenues allocated. The department expects to garner more resources by the time we compile the Final Budget Estimates. These resources shall support the formulation and dissemination of the Municipal State of Environment to inform future programming for environmental management and mitigation of impacts of climate change.

Vote :755 Jinja Municipal Council**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	253,941	175,816	577,755
Locally Raised Revenues	121,514	46,204	149,015
Multi-Sectoral Transfers to LLGs_NonWage	17,000	43,042	292,496
Other Transfers from Central Government	0	0	15,995
Sector Conditional Grant (Non-Wage)	16,534	12,400	17,356
Urban Unconditional Grant (Non-Wage)	0	0	4,000
Urban Unconditional Grant (Wage)	98,893	74,170	98,893
Development Revenues	121,954	111,954	100,155
Multi-Sectoral Transfers to LLGs_Gou	121,954	111,954	70,155
Urban Discretionary Development Equalization Grant	0	0	30,000
Total Revenues shares	375,895	287,770	677,910
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,893	74,170	98,893
Non Wage	155,048	101,646	478,862
Development Expenditure			
Domestic Development	121,954	111,954	100,155
External Financing	0	0	0
Total Expenditure	375,895	287,770	677,910

Narrative of Workplan Revenues and Expenditure

The focus of the Community Based Services Department in the coming 5 years commencing the year 2020/21 shall mainly involve deepening community mobilization, changing the mindset of the youths towards development and entrepreneurship, and more so ensure that all development programmes are inclusive i.e. leaving no one behind. Therefore, to support this strategic direction, a total of Ushs.677,910 has been earmarked for this department, from Ushs. 287,770,000 allocated the year ending June 2020. This shows an increase by 81.6% in workplan revenues attributed to the fact that funding from local revenue has been increased for the department.

Vote :755 Jinja Municipal Council

FY 2020/21

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	139,881	68,086	203,525
Locally Raised Revenues	52,473	2,180	64,113
Multi-Sectoral Transfers to LLGs_NonWage	10,000	7,850	26,000
Urban Unconditional Grant (Non-Wage)	13,824	10,368	49,828
Urban Unconditional Grant (Wage)	63,584	47,688	63,584
Development Revenues	0	0	45,000
Locally Raised Revenues	0	0	30,000
Urban Discretionary Development Equalization Grant	0	0	15,000
Total Revenues shares	139,881	68,086	248,525
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	63,584	47,688	63,584
Non Wage	76,297	20,398	139,941
Development Expenditure			
Domestic Development	0	0	45,000
External Financing	0	0	0
Total Expenditure	139,881	68,086	248,525

Narrative of Workplan Revenues and Expenditure

The unit is charged with ensuring evidence based planning and budgeting with clear integration of cross-cutting issues and strategic direction of DDP III, the department commences the next 5 year planning horizon with a huge mandate to enforce this. Therefore, a total of Ushs. 248.525 from Ushs.139, 881m allocated the year ending June 2020. The 56.3% increase in workplan allocations is attributed to increased local revenue and non-wage allocated to the Unit. These funds shall support the Internal and External Assessment of departments and LLGs, ensuring that our integrated database is regularly updated, technically support the Statistical Committee members to compile inclusive statistics to guide decision making/ better planning and budgeting for community priorities, appraisal of projects for compliance to integration of cross-cutting issues among others

Vote :755 Jinja Municipal Council**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	103,611	37,640	120,632
Locally Raised Revenues	60,087	3,712	68,087
Multi-Sectoral Transfers to LLGs_NonWage	6,000	5,785	14,000
Urban Unconditional Grant (Non-Wage)	4,979	3,734	6,000
Urban Unconditional Grant (Wage)	32,545	24,409	32,545
Development Revenues	3,000	0	4,000
Locally Raised Revenues	3,000	0	4,000
Total Revenues shares	106,611	37,640	124,632
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,545	24,409	32,545
Non Wage	71,066	13,231	88,087
Development Expenditure			
Domestic Development	3,000	0	4,000
External Financing	0	0	0
Total Expenditure	106,611	37,640	124,632

Narrative of Workplan Revenues and Expenditure

The Internal Audit department has managed to improve in some areas like timely submission of Audit reports and more so implementation of Audit recommendations. To ensure total compliance to accountability mechanisms for public funds, this department has been allocated Ushs.124,632 from UShs.106,611 hence depicting a 16.9% increase in workplan allocation and this is attributed to increased allocation of local revenue to the department for effective service delivery. Funds shall be expended on technical guidance and supervision of HoDs at head quarter, Head teachers and Division staff on proper accountability of public funds and responses to Audit management letters. Special audits shall be conducted on utilization of UPE, USE, Sector Grants to Health Facilities to ensure adherence to Sector guidelines and making proper accountabilities.

Vote :755 Jinja Municipal Council

FY 2020/21

Workplan Title : Trade, Industry and Local Development

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	136,031	39,352	202,297
Locally Raised Revenues	80,656	1,026	65,948
Multi-Sectoral Transfers to LLGs_NonWage	8,000	2,795	85,000
Sector Conditional Grant (Non-Wage)	8,330	6,247	8,303
Urban Unconditional Grant (Non-Wage)	0	0	4,000
Urban Unconditional Grant (Wage)	39,045	29,284	39,046
Development Revenues	0	0	34,194
Locally Raised Revenues	0	0	3,500
Urban Discretionary Development Equalization Grant	0	0	30,694
Total Revenues shares	136,031	39,352	236,491
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,045	29,284	39,046
Non Wage	96,986	10,068	163,251
Development Expenditure			
Domestic Development	0	0	34,194
External Financing	0	0	0
Total Expenditure	136,031	39,352	236,491

Narrative of Workplan Revenues and Expenditure

The Department of Trade, Industry and Local Development has been allocated Ushs. 236,491. depicting a 57% increase from the current FY allocation of Ushs.136, 031 and this is attributed to increase in local revenue allocation to the department for tourism development and promotion and, Trade, industry and enterprise development as well as Co-operative formation

Vote :755 Jinja Municipal Council

FY 2020/21
