

Vote :760 Mbale 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 :

Signature :



BATANDA PAUL, TOWN CLERK, MBALE
MUNICIPAL COUNCIL

(Accounting Officer)

Signed on Date: _____



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 :760 Mbale 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	1,280,248	963,159	3,565,800
Discretionary Government Transfers	15,117,705	1,677,665	22,544,893
Conditional Government Transfers	14,628,405	10,845,161	16,577,972
Other Government Transfers	1,119,672	695,922	1,220,960
External Financing	0	0	0
Grand Total	32,146,031	14,181,907	43,909,625

Revenue Performance by end of March of the Running FY

Against the Municipal Council Budget of UGX 32,146,031,000/= for FY 2019/20, UGX 14,181,907,000/= was received by the end of third Quarter representing 44% of the Annual Budget. Out of the funds received locally raised revenues was UGX 963,159,000 [75%] by both the Municipal Council and 3 Divisions, Discretionary government transfers UGX 1,677,665,000/=[11 %], Conditional government transfers UGX 10,845,161,000/=[747%], Other government transfers UGX 695,922,000/=[62%]. The under performance at 44% was due non realization of some Discretionary government transfers 'USMID_AF planned in the Quarter which was RECALLED by MoLHUD until budget issues resolved. Actual local revenue collections not tenable due to failure to implement some of the policy guidelines on Park fees Management & Collection by URA and other stakeholders.

Planned Revenues for next FY

The expected budget for Municipality for FY 2020/21 is UGX 43,909,625,000/=. It will be financed mainly by Central Government transfers to include, Conditional government grants UGX 16,577,972,00 [37.8%], Discretionary Government Transfers UGX 22,544,893,000[51.3%], and Other Government Transfers UGX 1,220,960,000/=[2.8%]. It is envisaged that local Revenue will contribute 8.1% of the total Budget UGX 3,565,800,000/=.

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	3,410,432	2,521,907	6,890,307
Finance	329,169	184,072	458,577
Statutory Bodies	346,561	185,803	502,276
Production and Marketing	144,626	111,674	153,776
Health	1,590,883	1,189,943	1,640,618
Education	11,405,419	8,352,999	11,610,783
Roads and Engineering	13,926,427	886,346	21,559,932
Natural Resources	150,506	49,233	337,728
Community Based Services	597,476	176,417	308,100
Planning	46,176	28,659	108,795
Internal Audit	57,687	29,171	87,674

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Trade, Industry and Local Development	140,669	54,354	251,061
Grand Total	32,146,031	13,770,579	43,909,625
<i>o/w: Wage:</i>	<i>10,760,700</i>	<i>8,122,953</i>	<i>10,760,700</i>
<i>Non-Wage Recurrent:</i>	<i>7,143,748</i>	<i>4,904,275</i>	<i>11,859,443</i>
<i>Domestic Devt:</i>	<i>14,241,582</i>	<i>743,351</i>	<i>21,289,482</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

Departments spent a cumulative total of UGX 10,872,469,000 representing 79% of the Quarterly budget by end of third Quarter fy 2019/20, of which UGX 6,037,234,000[74%] was on wages, UGX 4,376,745,000[89%] was on Non wages and UGX 457,792,000 [62%] was on Domestic development. Some departments didn't spend 100% of planned budget in the Quarter such as Roads & Engineering, Health , Production & Marketing due to delays in procurement processes at initiation level by HODs. For CBS performance was at 38% due delayed signing of the MOU with the UN Habitat/ EU Commision for the PSUP III projects implementation.

Planned Expenditures for the FY 2020/21

The planned expenditure budget for FY 2020/21 will be UGX 43,909,625,000/= whereby UGX 10,760,700,000[24%] will be staff wages of all the categories, nonwage will be UGX 11,859,443,000[27%] and UGX 21,289,482,000[49%] will be development. The sector that will take highest percentage will be Works and Transport Services with 48.7%, Education & Sports with 26.4% followed by Public sector Management with 27%, then , Health 7.5%, Accountability sector 2.75%, Social Development with 2.2%, Agriculture 0.7% and lastly Water & Environment with 0.6%. There is slight increase in allocation to some departments like Agriculture and Roads because of increased allocation of sector development grant_ Agric Extension development Activities and Urban Discretionary Development Equalization Grant/ USMID Programme for Road infrastructure Improvement to City service delivery requirements.

Medium Term Expenditure Plans

Reconstruction of Urban Roads to Asphalt concrete of Naboa Rd & Cathedral Avenue, Manafwa, Market place lane, Central Rd, North Rd and Pallisa Rd, Routine manual & mechanized maintenance of roads, Promote Agro_Industrialization by supporting 4 acre model farmers to achieve increased production and productivity along the value chain., Mobilize communities to respond to government programmes, Construction of 2 classroom blocks at Busamaga P/S, Renovation of Classroom blocks at Nashibiso P/S and Provision of furniture & fixtures in 3 schools[Desks, Tables, Chairs] to include Nabuyonga, Nashibiso & Busamaga P/Schools, Construction of Placenta pit at Busamaga HC III, Drainable pit Ltarine at Namatala HC IV & Purchased microscope for Busamaga HC III.

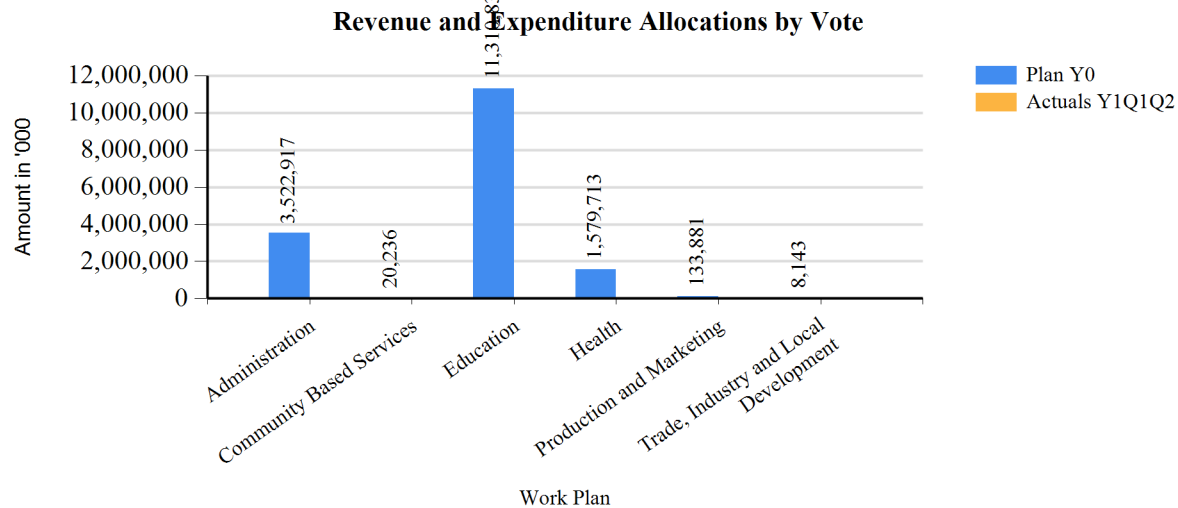
Challenges in Implementation

Major constraints that might impede service delivery include among others, High Court cases/Awarded litigation hamper future plans of the Municipality, Non implementation of government policies/ guidelines on local revenue collection ^& management e.,g Park fees management policy 2018, Politics, year of election and therefore budget cuts, Integrated City Development Planning function is critical r and requires huge investment financing options to deliver, Poor Monitoring and support supervision.

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	1,280,248	963,159	3,565,800
Advance Recoveries	0	358,807	0
Advertisements/Bill Boards	61,200	7,624	161,033
Agency Fees	3,500	9,265	8,000
Animal & Crop Husbandry related Levies	3,600	11,400	72,000
Application Fees	23,196	0	23,196
Business licenses	150,864	102,318	554,365
Ground rent	49,935	0	176,750
Inspection Fees	23,500	0	23,675
Land Fees	102,650	46,770	121,968
Local Hotel Tax	121,570	23,457	151,500
Local Services Tax	122,000	104,170	226,500
Lock-up Fees	0	0	135,000
Market /Gate Charges	20,810	30,776	50,940
Miscellaneous receipts/income	1,000	3,040	26,250
Occupational Permits	1,500	0	9,575
Other Fees and Charges	29,710	131,734	18,132
Park Fees	147,920	8,477	641,141
Property related Duties/Fees	269,000	116,206	573,868
Refuse collection charges/Public convenience	8,544	262	8,544
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,400	0	4,473

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Registration of Businesses	30,600	300	30,554
Royalties	0	0	4,725
Sale of (Produced) Government Properties/Assets	0	0	0
Sale of Land	0	0	0
Street Parking fees	103,750	8,554	543,615
2a. Discretionary Government Transfers	15,117,705	1,677,665	22,544,893
Urban Discretionary Development Equalization Grant	13,485,442	453,467	20,898,758
Urban Unconditional Grant (Non-Wage)	435,286	326,465	449,158
Urban Unconditional Grant (Wage)	1,196,977	897,733	1,196,977
2b. Conditional Government Transfer	14,628,405	10,845,161	16,577,972
Sector Conditional Grant (Wage)	9,563,723	7,225,220	9,563,723
Sector Conditional Grant (Non-Wage)	3,354,180	2,254,510	3,517,339
Sector Development Grant	134,903	134,903	190,252
General Public Service Pension Arrears (Budgeting)	173,827	173,827	227,222
Salary arrears (Budgeting)	21,489	21,489	7,153
Pension for Local Governments	806,206	604,655	1,095,946
Gratuity for Local Governments	574,076	430,557	1,976,337
2c. Other Government Transfer	1,119,672	695,922	1,220,960
Support to PLE (UNEB)	8,300	9,187	9,187
Uganda Road Fund (URF)	940,389	684,927	1,206,432
Uganda Women Entrepreneurship Program(UWEP)	0	0	5,341
Youth Livelihood Programme (YLP)	170,984	1,808	0
District Commercial Services Support (DICOSS) Project	0	0	0
3. External Financing	0	0	0
N/A			
Total Revenues shares	32,146,031	14,181,907	43,909,625

Vote :760 Mbale Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of third Quarter of FY 2019/20, the Municipality had realized a cumulative total of UGX 963,159,000, from locally raised revenue sources, representing 75% of the Annual approved Budget by both the Municipal Council and 3 Divisions{ Industrial, Northern & Wanale }. The under performance at 75% in the Quarter was due to non realization of planned local revenue advance from MoFPED released the recovery of Quarter 1 was only at 29%..

Central Government Transfers

By the end of third Quarter of FY 2019/20 , the Municipality had received a cumulative total of UGX 12,522,826,000 as Central Government Transfers, representing 74% of the annual Approved Budget. The under performance in receipt at 74% was due to the RECALL of USMID_AF funding in August by MoLHUD until budget issues are resolved.

External Financing

No Donor funding realized in the Quarter

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The expected local Revenue for FY 2020/21 for the Municipality is UGX 3,565,800,000 from 20 sources such as Advertisement/Billboards, Animal & Crop husbandry related levies, Application fees, Business licences, Ground Rent, Plan inspection fees, Land fees, Local Hotel Tax, Local Service Tax, Local_up fees, Street parking fees, Loading &Off loading fees, Royalties, Registration of Businesses, Occupation permits, Property Rates tax, Market charges/ Gate fees and Miscellaneous Income.

Central Government Transfers

The Municipality expects UGX 40,343,825,000/=, mainly from Central government transfers i.e Conditional Government Transfers UGX 16,577,972,000/=, Other Government transfers UGX 1,220,960,000/=, Discretionary Government transfers UGX 22,544,893,000/=

External Financing

No External Financing expected FY 2020/21

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	91,140	48,461	99,900
District Production Services	53,485	28,069	53,876
Sub- Total of allocation Sector	144,626	76,530	153,776
Sector :Works and Transport			
District, Urban and Community Access Roads	13,747,427	552,349	21,430,314
District Engineering Services	179,000	68,505	129,618
Sub- Total of allocation Sector	13,926,427	620,854	21,559,932
Sector :Trade and Industry			
Commercial Services	140,669	53,633	251,061

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<i>Sub- Total of allocation Sector</i>	140,669	53,633	251,061
Sector :Education			
Pre-Primary and Primary Education	4,127,414	2,357,616	4,295,706
Secondary Education	5,352,034	2,716,480	5,231,845
Skills Development	1,741,862	1,146,010	1,741,862
Education & Sports Management and Inspection	170,197	93,233	331,369
Special Needs Education	13,911	9,726	10,000
<i>Sub- Total of allocation Sector</i>	11,405,419	6,323,065	11,610,783
Sector :Health			
Primary Healthcare	148,990	102,498	1,597,655
Health Management and Supervision	1,441,893	1,005,558	42,963
<i>Sub- Total of allocation Sector</i>	1,590,883	1,108,057	1,640,618
Sector :Water and Environment			
Natural Resources Management	150,506	47,058	337,728
<i>Sub- Total of allocation Sector</i>	150,506	47,058	337,728
Sector :Social Development			
Community Mobilisation and Empowerment	597,476	66,432	308,100
<i>Sub- Total of allocation Sector</i>	597,476	66,432	308,100
Sector :Public Sector Management			
District and Urban Administration	3,410,432	2,163,390	6,890,307
Local Statutory Bodies	346,561	176,966	502,276
Local Government Planning Services	46,176	27,909	108,795
<i>Sub- Total of allocation Sector</i>	3,803,169	2,368,265	7,501,377
Sector :Accountability			
Financial Management and Accountability(LG)	329,169	178,756	458,577
Internal Audit Services	57,687	29,171	87,674
<i>Sub- Total of allocation Sector</i>	386,857	207,927	546,251

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

<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	2,520,235	2,068,439	5,997,370
General Public Service Pension Arrears (Budgeting)	173,827	173,827	227,222
Gratuity for Local Governments	574,076	430,557	1,976,337
Locally Raised Revenues	185,185	237,320	367,189

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Multi-Sectoral Transfers to LLGs_NonWage	130,348	97,761	1,812,430
Pension for Local Governments	806,206	604,655	1,095,946
Salary arrears (Budgeting)	21,489	21,489	7,153
Urban Unconditional Grant (Non-Wage)	29,403	24,185	34,403
Urban Unconditional Grant (Wage)	599,700	478,646	476,691
Development Revenues	890,197	453,467	892,937
Locally Raised Revenues	0	0	59,404
Multi-Sectoral Transfers to LLGs_Gou	453,467	453,467	302,175
Urban Discretionary Development Equalization Grant	436,730	0	531,359
Total Revenues shares	3,410,432	2,521,907	6,890,307
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	599,700	449,768	476,691
Non Wage	1,920,535	1,260,154	5,520,679
Development Expenditure			
Domestic Development	890,197	453,467	892,937
External Financing	0	0	0
Total Expenditure	3,410,432	2,163,390	6,890,307

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the department Plans to receive and spend a total of UGX 6,890,307,000/= from the following sources Locally raised Revenues, unconditional grants both wage and non-wage and Multi-sectoral transfers to Lower Local Governments. On funds expected, UGX 5,997,370,000 will be spent on recurrent activities while UGX 892,937,000 will be spent on development activities. There is an increase in the budget in FY 2020/21 compared to the previous FY 2019/20 due to increased allocations in General Public Service Pension Arrears (Budgeting), Gratuity for Local Governments, Pension for Local Governments, Urban Discretionary Development Grant for ISG and more locally raised revenues to cater for development activities for the sector.

Vote :760 Mbale Municipal Council**FY 2020/21****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	329,169	184,072	458,577
Locally Raised Revenues	121,609	28,402	251,016
Urban Unconditional Grant (Non-Wage)	47,216	35,411	47,216
Urban Unconditional Grant (Wage)	160,345	120,258	160,345
Development Revenues	0	0	0
N/A			
Total Revenues shares	329,169	184,072	458,577
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,345	117,614	160,345
Non Wage	168,825	61,142	298,232
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	329,169	178,756	458,577

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the department plans to receive and spend a total of UGX 458,577,000 , of which all is recurrent revenue where UGX 160,345,000 is for wage, while UGX. 298,232,344 non wage (Unconditional grant UGX 47,215,875 and UGX. 251,016,469 is for locally raised revenue). This will cater for salaries of staff, allowances and other operational activities. There was an increase in the budget of FY 2020/21 as compared to FY 2019/20 because of more allocation of locally raised revenues.

Vote :760 Mbale 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	346,561	185,803	502,276
Locally Raised Revenues	137,495	44,074	283,765
Urban Unconditional Grant (Non-Wage)	148,783	111,587	148,783
Urban Unconditional Grant (Wage)	60,284	30,142	69,728
Development Revenues	0	0	0
N/A			
Total Revenues shares	346,561	185,803	502,276
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,284	30,142	69,728
Non Wage	286,278	146,824	432,548
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	346,561	176,966	502,276

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the Statutory Bodies sector expects to receive and spend UGX 502,276,000 from the following sources such as, locally raised revenues, urban unconditional grant(non wage) and urban unconditional grant(wage). All will be recurrent revenue including wage for staff. There is an increase in the sector budget of FY 2020/21 as compared to the previous FY 2019/20, because of more allocation of funds from locally raised revenue and urban unconditional grant(wage).

Vote :760 Mbale 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	125,340	92,388	135,134
Locally Raised Revenues	5,247	1,312	10,829
Sector Conditional Grant (Non-Wage)	46,196	34,647	52,606
Sector Conditional Grant (Wage)	68,400	51,300	68,400
Urban Unconditional Grant (Non-Wage)	5,498	5,130	3,299
Development Revenues	19,285	19,285	18,642
Sector Development Grant	19,285	19,285	18,642
Total Revenues shares	144,626	111,674	153,776
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	68,400	35,416	68,400
Non Wage	56,940	38,614	66,734
Development Expenditure			
Domestic Development	19,285	2,500	18,642
External Financing	0	0	0
Total Expenditure	144,626	76,530	153,776

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21 the Production & Marketing sector plans to receive and spend a total of UGX 153,776,000 from the following sources; Locally raised Revenues, Urban Unconditional Grant (Non-Wage), Sector Conditional Grant (Wage), Sector Conditional Grant (Non-Wage) and Development. Of these funds UGX 135,134,000 will cater for recurrent activities and UGX 18,642,000 will be for development activities.

There is an increase in the expected budget of FY 2020/21 compared to FY 2019/20 due increased allocation of sector conditional grant(non wage) ,and Locally Raised Revenues.

Vote :760 Mbale 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	1,588,036	1,187,096	1,606,410
Locally Raised Revenues	7,870	1,968	16,242
Sector Conditional Grant (Non-Wage)	146,143	109,604	156,145
Sector Conditional Grant (Wage)	1,430,723	1,073,042	1,430,723
Urban Unconditional Grant (Non-Wage)	3,299	2,482	3,299
Development Revenues	2,847	2,847	34,208
Sector Development Grant	2,847	2,847	34,208
Total Revenues shares	1,590,883	1,189,943	1,640,618
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,430,723	1,001,245	1,430,723
Non Wage	157,312	106,812	175,687
Development Expenditure			
Domestic Development	2,847	0	34,208
External Financing	0	0	0
Total Expenditure	1,590,883	1,108,057	1,640,618

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the department expects to realize and spend a total of UGX1,640,618,000/= from sector conditional grant Non wage, Sector conditional grant wage, urban unconditional non wage and locally raised revenues, of which UGX 1,606,410,000/= was recurrent revenues include staff wages and UGX 34,208,000/= is sector development grant. There is an increase in the allocation to the sector compared to FY 2019/2020 due to increased allocation of sector conditional grant(non wage and Development grant..

Vote :760 Mbale 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	11,292,649	8,240,229	11,473,381
Locally Raised Revenues	39,051	8,763	80,594
Other Transfers from Central Government	8,300	9,187	9,187
Sector Conditional Grant (Non-Wage)	3,133,463	2,088,975	3,280,170
Sector Conditional Grant (Wage)	8,064,600	6,100,877	8,064,600
Urban Unconditional Grant (Non-Wage)	12,096	6,072	12,096
Urban Unconditional Grant (Wage)	35,139	26,355	26,734
Development Revenues	112,771	112,771	137,402
Sector Development Grant	112,771	112,771	137,402
Total Revenues shares	11,405,419	8,352,999	11,610,783
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,099,739	4,209,428	8,091,334
Non Wage	3,192,910	2,111,812	3,382,048
Development Expenditure			
Domestic Development	112,771	1,825	137,402
External Financing	0	0	0
Total Expenditure	11,405,419	6,323,065	11,610,783

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the Education sector plans to receive & spend a total of UGX 11,610,783,000/= from the following sources locally raised revenues, sector conditional grant wage, sector conditional grant non wage, Urban unconditional grant wage, Urban unconditional grant non wage and other government transfers- UNEB_PLE Administration. Of these UGX 11,473,381,000/= will be for recurrent activities including staff salaries, while UGX 137,402,000 will be for Domestic development. activities including improvement of sanitation & hygiene facilities in P/Schools and Classroom construction with furniture. There is an increase in the expected budget of FY 2020/21 compared FY 2019/20 due to increased allocation of sector non wage component to cater for recurrent capitation Activities in schools and sector development grant.

Vote :760 Mbale 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	1,174,574	834,144	1,494,707
Locally Raised Revenues	50,845	11,711	104,935
Other Transfers from Central Government	940,389	684,927	1,206,432
Urban Unconditional Grant (Non-Wage)	12,913	9,685	12,913
Urban Unconditional Grant (Wage)	170,427	127,820	170,427
Development Revenues	12,751,853	52,203	20,065,225
Locally Raised Revenues	156,609	52,203	0
Urban Discretionary Development Equalization Grant	12,595,244	0	20,065,225
Total Revenues shares	13,926,427	886,346	21,559,932
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,427	84,719	170,427
Non Wage	1,004,147	536,136	1,324,280
Development Expenditure			
Domestic Development	12,751,853	0	20,065,225
External Financing	0	0	0
Total Expenditure	13,926,427	620,854	21,559,932

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the Roads & engineering sector expects to receive and spend UGX 21,559,932,000 from the following sources such as, locally raised revenues, other government transfers from central government, urban unconditional grant(non wage) , urban unconditional grant(wage) and Urban Discretionary Development Equalization Grant[USMID]. Of which UGX 1,494,707,000 will be recurrent revenues and UGX 20,065,225,000 will be Domestic development. There is an increase in the sector budget 2020/21 as compared to the previous FY 2019/20, because of more allocation of funds from Urban Discretionary Development Equalization Grant /USMID and other Government transfers from central government(URF)

Vote :760 Mbale 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	150,506	49,233	337,728
Locally Raised Revenues	92,077	20,019	190,030
Urban Unconditional Grant (Non-Wage)	3,228	1,614	3,299
Urban Unconditional Grant (Wage)	55,200	27,600	144,399
Development Revenues	0	0	0
N/A			
Total Revenues shares	150,506	49,233	337,728
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,200	25,424	144,399
Non Wage	95,306	21,634	193,329
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	150,506	47,058	337,728

Narrative of Workplan Revenues and Expenditure

The Natural Resources department expects to receive a total sum of UGX. 337,728,000 from the following sources, Urban Unconditional Grant (wage), Urban Unconditional Grant (Non-Wage) and Locally raised revenue. Of which all will be recurrent revenue including. There is an increase in the sector budget of FY 2020/21 as compared to FY 2019/20 because of more funds allocated to urban unconditional grant(wage) because of the new recruitment's, and locally raised revenue which the department will therefore implement activities that address climatic change and improved sanitation.

Vote :760 Mbale 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	132,847	73,640	167,032
Locally Raised Revenues	34,897	8,724	72,021
Other Transfers from Central Government	14,688	1,808	5,341
Sector Conditional Grant (Non-Wage)	20,236	15,177	20,271
Urban Unconditional Grant (Non-Wage)	10,761	8,732	10,761
Urban Unconditional Grant (Wage)	52,265	39,199	58,637
Development Revenues	464,629	102,778	141,068
Locally Raised Revenues	308,333	102,778	141,068
Other Transfers from Central Government	156,296	0	0
Total Revenues shares	597,476	176,417	308,100
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,265	36,515	58,637
Non Wage	80,582	29,918	108,395
Development Expenditure			
Domestic Development	464,629	0	141,068
External Financing	0	0	0
Total Expenditure	597,476	66,432	308,100

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the Community Based Services department anticipates to receive and spend UG X 308,100,000 from sector conditional government grant non wage, locally raised revenue, urban unconditional non-wage and wage. On funds expected, UG X 167,032,000 will be spent on recurrent activities while UGX 141,068,000 will be spent of development activities.of PSUPIII Programme. There is a decrease in the budget of FY 2020/21 compared to FY 2019/20 due to changes in policy of YLP & UWEF programme implementation modalities effective this financial year coupled with the reduced allocation of local revenue development to cater PSUPIII Programme Activities.

Vote :760 Mbale 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	46,176	28,659	108,795
Locally Raised Revenues	10,546	1,937	36,765
Urban Unconditional Grant (Non-Wage)	22,055	16,542	32,055
Urban Unconditional Grant (Wage)	13,575	10,181	39,975
Development Revenues	0	0	0
N/A			
Total Revenues shares	46,176	28,659	108,795
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,575	10,181	39,975
Non Wage	32,602	17,728	68,820
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	46,176	27,909	108,795

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the Planning department anticipates to receive and spend a total of UGX 108,794,565 from sources such as locally raised revenues, urban unconditional grant wage, urban unconditional grant nonwage. There is an increase in the expected revenue receipts for FY 2020/21 compared with FY 2019/20 because of increased allocations of Wage for the Statistician newly recruited, PBS non-wage grant and locally raised revenue to deliver the strategic vision of government through third 5 Year LGDP III [2020/21_2024/25] plan formulation.

Vote :760 Mbale 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	57,687	29,171	87,674
Locally Raised Revenues	28,188	7,047	58,175
Urban Unconditional Grant (Non-Wage)	6,457	4,842	6,457
Urban Unconditional Grant (Wage)	23,042	17,282	23,042
Development Revenues	0	0	0
N/A			
Total Revenues shares	57,687	29,171	87,674
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,042	17,282	23,042
Non Wage	34,645	11,890	64,632
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	57,687	29,171	87,674

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the Internal Audit sector expects to receive and spend UGX 87,674,000 from the following sources such as, locally raised revenues, urban unconditional grant(non wage) and urban unconditional grant(wage). All will be recurrent revenue including wage for staff. There is an increase in the sector budget 2020/21 as compared to the previous FY 2019/20, because of more allocation of funds from locally raised revenue.

Vote :760 Mbale 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	140,669	54,354	251,061
Locally Raised Revenues	102,296	25,574	211,121
Sector Conditional Grant (Non-Wage)	8,143	6,107	8,146
Urban Unconditional Grant (Non-Wage)	3,228	2,421	4,793
Urban Unconditional Grant (Wage)	27,001	20,251	27,001
Development Revenues	0	0	0
N/A			
Total Revenues shares	140,669	54,354	251,061
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,001	19,551	27,001
Non Wage	113,668	34,082	224,060
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	140,669	53,633	251,061

Narrative of Workplan Revenues and Expenditure

In the FY 2020/21, the Department of Trade, Industry & Local Development anticipates to receive and spend a total of UGX 251,061,000/= from the following sources locally raised revenues, Urban unconditional Nonwage, Urban unconditional Wage and Sector conditional grant nonwage for recurrent Activities. There is an increase in expected budget for FY 2020/21 compared to the previous budget of FY 2019/20 due to increased allocations of local revenues to cater for the Central Market recurrent Activities.

Vote :760 Mbale Municipal Council

FY 2020/21
