

**Vote :761 Mbarara 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](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

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

Signature :




TIBIHIKA THEOPHILUS

(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 :761 Mbarara 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
<b>Locally Raised Revenues</b>	2,100,055	3,433,762	6,992,445
<b>Discretionary Government Transfers</b>	22,878,910	2,028,813	16,916,479
<b>Conditional Government Transfers</b>	17,409,528	13,313,812	19,980,092
<b>Other Government Transfers</b>	1,319,532	718,598	1,449,232
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>43,708,026</b>	<b>19,494,985</b>	<b>45,338,248</b>

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

The Municipality had collected a total of Shs. 19,494,985,000 by the end of the third quarter of the FY 2019/20. Out of this Shs. 3,433,762,000 was local revenue, Shs. 2,028,813,000 was discretionary government transfers, Shs. 13,313,812,000 was conditional government transfers and shs. 718,598,000 was other government transfers. USMID funds that was received was not captured in the system.

**Planned Revenues for next FY**

The municipality is expected to collect a total of Shs. 45,653,398,000 in the next FY 2020/21. This is higher than the current FY budget of Shs. 43,708,026,000 mostly due to increase in pension and gratuity, current and arrears, road fund to cater for the city, and locally raised revenue. However there was reduced IPF for USMID, and no Salary arrears. Out of the coming FY budget, Local revenue will be Shs. 6,992,445,000 while Shs. 16,919,051,000 will come from urban discretionary transfers, Shs. 20,127,505,000 will come from conditional government transfers and other government transfers will bring in Shs. 1,614,396,000.

**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	2,928,053	2,695,110	4,892,581
Finance	408,491	644,924	1,114,197
Statutory Bodies	432,408	739,089	1,144,005
Production and Marketing	160,322	135,200	296,921
Health	1,871,679	1,707,459	2,769,869
Education	14,530,440	11,106,484	16,286,540
Roads and Engineering	22,764,174	1,874,854	17,647,444
Natural Resources	1,296	324	7,654
Community Based Services	460,818	446,254	533,906
Planning	46,048	51,149	84,147
Internal Audit	52,690	39,595	58,006

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Trade, Industry and Local Development	51,607	45,225	502,977
<b>Grand Total</b>	<b>43,708,026</b>	<b>19,485,668</b>	<b>45,338,248</b>
<i>o/w: Wage:</i>	<i>13,684,383</i>	<i>10,348,340</i>	<i>14,560,351</i>
<i>Non-Wage Reccurent:</i>	<i>6,911,584</i>	<i>6,834,651</i>	<i>11,966,512</i>
<i>Domestic Devt:</i>	<i>23,112,059</i>	<i>2,302,677</i>	<i>18,811,385</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Expenditure Performance by end of March FY 2019/20**

By the end of the second quarter, the Municipality had its expenditure cumulatively at Ugx. 11,977,076,000. Education consumed the highest amount of Shs. 7,106,729,000 followed by administration at Shs. 1,865,583,000. Health had spent Shs. 1,061,837,000, Road & Engineering Shs. 876,499,000, Statutory bodies spent Shs. 358,031,000, Finance Shs. 281,517,000, CBS Shs. 268,624,000, the rest spent less than 100m. Wage was Shs. 6,842,191,000, Non-wage was Shs. 3,833,928,000 and Domestic Development was Shs. 1,300,957,000

**Planned Expenditures for the FY 2020/21**

The Municipality will spend a total of Shs. 45,338,248,000 which balances with the total revenue. The department of roads and engineering as usual will take the biggest share of Shs. 17,647,444,000 majority of it going to roads maintenance, up grading and opening of new ones. It will be followed by Education consuming a total of Shs. 16,286,540,000 to cater for payment of salaries for teachers at Primary, Secondary and Tertiary institutions. Public sector management composed of Administration, statutory bodies and Planning services will take a total of Shs. 6,120,733,000. This will be followed by Health sector consuming a total of Shs. 2,769,869,000 to cater for management of Health centres, public health inspections and solid waste management. Accountability Sector of Financial management and Internal Audit services will consume a total of Shs. 1,172,203,000 for that purpose. Social development will consume a total of Shs. 533,906,000 for Community mobilization. Funds for UWEP and Youth empowerment will be transferred directly to the groups from the ministry of Gender. Tourism, Trade and Industry will take a total of Shs. 502,977,000 for trade improvement through construction and organisation of markets and other trade premises. Agriculture will take a total of Shs. 296,921,000 majorly on farmer advisory services and management. Lastly water and environment will take only Shs. 7,654,000 for tree planting by the Divisions.

**Medium Term Expenditure Plans**

In the Medium term the Municipality will continue to do its mandate as it is stipulated in the Local government act 1997 and per the Municipal Development Plan

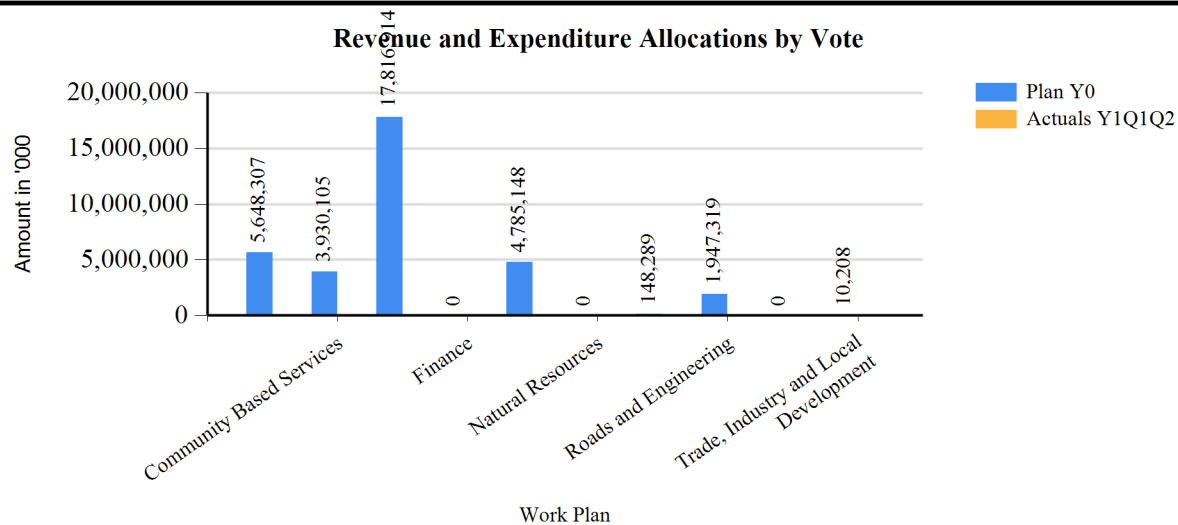
**Challenges in Implementation**

The major constraints are under staffing in all the departments, lack of equipment especially road equipment, insufficient land for development like markets, insufficient local revenue due to political interference both at local and national level and under allocation of conditional grants based on the actual statistics like land area and population.

**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
<b>1. Locally Raised Revenues</b>	<b>2,100,055</b>	<b>3,308,762</b>	<b>6,992,445</b>
Advertisements/Bill Boards	35,093	70,186	140,371
Animal & Crop Husbandry related Levies	4,833	10,409	19,332
Business licenses	238,933	477,868	955,733
Inspection Fees	36,705	97,408	146,822
Land Fees	35,125	60,943	140,500
Local Hotel Tax	27,482	46,392	109,930
Local Services Tax	125,110	349,249	500,439
Market /Gate Charges	179,325	326,804	717,300
Other Fees and Charges	19,644	59,329	78,576
Park Fees	129,644	177,317	354,632
Property related Duties/Fees	1,259,236	1,608,644	3,217,287
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,050	17,192	16,200
Registration of Businesses	4,875	7,021	19,500
Unspent balances – Locally Raised Revenues	0	0	575,823
<b>2a. Discretionary Government Transfers</b>	<b>22,878,910</b>	<b>2,028,813</b>	<b>16,916,479</b>
Urban Discretionary Development Equalization Grant	21,232,363	793,902	15,260,077
Urban Unconditional Grant (Non-Wage)	707,435	530,576	717,290
Urban Unconditional Grant (Wage)	939,113	704,334	939,113
<b>2b. Conditional Government Transfer</b>	<b>17,409,528</b>	<b>13,313,812</b>	<b>19,980,092</b>
Sector Conditional Grant (Wage)	12,745,270	9,644,005	13,621,238

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Sector Conditional Grant (Non-Wage)	2,320,128	1,568,533	2,734,053
Sector Development Grant	240,460	240,460	502,940
Transitional Development Grant	350,000	350,000	889,346
General Public Service Pension Arrears (Budgeting)	627,392	627,392	522,875
Salary arrears (Budgeting)	71,730	71,730	0
Pension for Local Governments	567,789	446,623	725,629
Gratuity for Local Governments	486,759	365,069	984,011
<b>2c. Other Government Transfer</b>	<b>1,319,532</b>	<b>718,598</b>	<b>1,449,232</b>
Support to PLE (UNEB)	15,000	15,677	15,677
Uganda Road Fund (URF)	1,258,532	674,597	1,394,399
Uganda Wildlife Authority (UWA)	30,000	25,942	30,000
Uganda Women Entrepreneurship Program(UWEP)	0	0	9,156
Youth Livelihood Programme (YLP)	16,000	2,381	0
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>43,708,026</b>	<b>19,369,985</b>	<b>45,338,248</b>

**Vote :761 Mbarara Municipal Council****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The Municipality had collected a total of Shs. 3,308,762,000 from local revenue by the end of quarter three 2019/20. The overall budget performance on LRR by end of the Quarter stood at 157.6%. The ideal performance should have been 50% however the following factors are some of the reasons for the good performance; good performance was registered in sources like Local Service Tax due the fact that most staff are on the payroll, business licences, other fees and Ground rent because intensive mobilization of land owners who wish to change to freehold and improved functionality of the district land board. The poor performance of some sources like property tax and park fees which are normally collected in the second half of the Financial year.

**Central Government Transfers**

By the end of the third quarter the Municipality had collected a total of Shs. 16,061,223,000 out of the planned revenue of Shs. 41,607,971,000 which is 38.6%. In general terms revenue performance of the central government transfers was good despite the delayed actual receipt of funds from USMID which forms a big percentage of the Budget. There was a general good performance in all the revenue categories. Conditional grants performed at 76.5%, Other government transfers performed at 54.5% instead of 75% because of resources like support to Road fund not being realized in the three quarters as expected, Discretionary revenues were at 8.9% and this was far below the 75% and this was because we had not yet received the USMID funds in the system that we had planned

**External Financing**

No External financing was planned

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

The Municipality is planning to collect a total of Shs. 6,992,445,000 which is far above the budgeted for the current Financial Year 2019/20 of Shs. 2,100,055,000. This is because there errors in LLR appropriation by parliament otherwise it should have been almost the same amount. We are going to put in more effort to ensure it is collected 100%. Local revenue will contribute only 15.3% of the budget in the FY

**Central Government Transfers**

Central Government transfers will be the major source of revenue for the Municipality and it is contributing 84.7% of the overall Municipal budget out of which discretionary government transfers stand at 37%, Conditional Government transfers at 44%, while other government transfers at 3.5% of the total budget for the year. Generally there has been an increase in the overall budget of 4.44%. This is due to increase in conditional Government Transfers grant, Gratuity, Salary and Pension Arrears under Administration department which is part of the IPFs for the coming FY

**External Financing**

No external financing is anticipated

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	160,322	114,717	296,921
<b>Sub- Total of allocation Sector</b>	<b>160,322</b>	<b>114,717</b>	<b>296,921</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	22,129,214	958,833	16,702,029



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District Engineering Services	454,960	306,628	825,415
Municipal Services	180,000	0	120,000
<b>Sub- Total of allocation Sector</b>	<b>22,764,174</b>	<b>1,265,461</b>	<b>17,647,444</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	51,607	39,218	502,977
<b>Sub- Total of allocation Sector</b>	<b>51,607</b>	<b>39,218</b>	<b>502,977</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,253,440	4,880,718	7,198,645
Secondary Education	6,243,735	4,225,397	6,215,074
Skills Development	1,839,854	1,501,664	2,504,773
Education & Sports Management and Inspection	181,621	159,184	368,049
Special Needs Education	11,791	7,860	0
<b>Sub- Total of allocation Sector</b>	<b>14,530,440</b>	<b>10,774,824</b>	<b>16,286,540</b>
<b>Sector :Health</b>			
Primary Healthcare	1,871,679	1,554,730	2,769,869
<b>Sub- Total of allocation Sector</b>	<b>1,871,679</b>	<b>1,554,730</b>	<b>2,769,869</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	1,296	324	7,654
<b>Sub- Total of allocation Sector</b>	<b>1,296</b>	<b>324</b>	<b>7,654</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	460,818	422,764	533,906
<b>Sub- Total of allocation Sector</b>	<b>460,818</b>	<b>422,764</b>	<b>533,906</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,928,053	2,614,759	4,892,581
Local Statutory Bodies	432,408	623,344	1,144,005
Local Government Planning Services	46,048	30,522	84,147
<b>Sub- Total of allocation Sector</b>	<b>3,406,508</b>	<b>3,268,624</b>	<b>6,120,733</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	408,491	506,434	1,114,197
Internal Audit Services	52,690	31,887	58,006
<b>Sub- Total of allocation Sector</b>	<b>461,181</b>	<b>538,321</b>	<b>1,172,203</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>2,461,292</b>	<b>2,664,563</b>	<b>4,292,142</b>
General Public Service Pension Arrears (Budgeting)	627,392	627,392	522,875
Gratuity for Local Governments	486,759	365,069	984,011
Locally Raised Revenues	149,510	466,983	480,952
Multi-Sectoral Transfers to LLGs_NonWage	209,246	425,116	1,224,807
Pension for Local Governments	567,789	446,623	725,629
Salary arrears (Budgeting)	71,730	71,730	0
Urban Unconditional Grant (Non-Wage)	45,918	34,438	45,918
Urban Unconditional Grant (Wage)	302,949	227,212	307,950
<b>Development Revenues</b>	<b>466,760</b>	<b>30,548</b>	<b>600,440</b>
Locally Raised Revenues	20,000	13,333	20,000
Multi-Sectoral Transfers to LLGs_Gou	17,215	17,214	49,081
Urban Discretionary Development Equalization Grant	429,545	0	531,359
<b>Total Revenues shares</b>	<b>2,928,053</b>	<b>2,695,110</b>	<b>4,892,581</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	302,949	206,252	307,950
Non Wage	2,158,343	2,391,293	3,984,192
<b>Development Expenditure</b>			
Domestic Development	466,760	17,214	600,440
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,928,053</b>	<b>2,614,759</b>	<b>4,892,581</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of Shs. 4,892,581,000 Compared to the current FY where the IPF and approved budget was 2,928,053,000, this manifests an increase of Shs 1,964,528,000 of expected revenues due to increased IPF especially Gratuity and pension. It was also due to error by parliament appropriation of local revenue. The next year budget includes 725,629,000 for pension and Shs. 984,011,000 for gratuity, Local Revenue of Shs. 1,475,756,000 which will cater for records management services, administrative, operation of administration department, Human resource services, capacity building and dissemination of public information. Wage of 306,921,000 meant for payment of salaries, Non wage recurrent of Shs. 3,984,192,000/= which will cater for capacity building, office support services and Transfers to divisions to cater for service provision at division level. Development funding will be a total of Shs. 600,440,000. Out of this Shs. 20,000,000 will be local revenue and Shs. 580,440,000 will be USMID and UDDEG for the Divisions. These funds will be spent on wages, Shs. 306,921,000, Non wage at Shs. 3,984,192,000 and development at Shs. 600,440,000. All these will be spent at the Municipality and Division level.

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>408,491</b>	<b>644,924</b>	<b>976,720</b>
Locally Raised Revenues	168,440	290,628	306,669
Multi-Sectoral Transfers to LLGs_NonWage	34,045	199,792	464,045
Urban Unconditional Grant (Non-Wage)	62,915	47,186	62,915
Urban Unconditional Grant (Wage)	143,091	107,318	143,091
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>137,477</b>
Locally Raised Revenues	0	0	137,477
<b>Total Revenues shares</b>	<b>408,491</b>	<b>644,924</b>	<b>1,114,197</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	143,091	107,056	143,091
Non Wage	265,400	399,378	833,629
<b>Development Expenditure</b>			
Domestic Development	0	0	137,477
External Financing	0	0	0
<b>Total Expenditure</b>	<b>408,491</b>	<b>506,434</b>	<b>1,114,197</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 1,114,197,293 for both the Municipality and the Divisions and for recurrent and development. Compared to the Current budget of Shs. 408,491,000, there is an increase of Shs. 705,706,000 on local revenue. This was change in priorities by the local government. Shs. 306,669,000 will be recurrent local revenue, Development local revenue Shs. 137,477,000, Urban unconditional grant non wage will be Shs. 62,915,000 and Urban unconditional grant wage will be Shs. 143,091,000. These funds will be spent on wage Shs. 143,091,000, non wage recurrent Shs. 833,630,000 and development Shs. 137,477,000 all at the Municipal level.

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>432,408</b>	<b>739,089</b>	<b>1,144,005</b>
Locally Raised Revenues	100,582	293,688	402,328
Multi-Sectoral Transfers to LLGs_NonWage	17,536	209,609	430,662
Urban Unconditional Grant (Non-Wage)	224,813	168,685	224,813
Urban Unconditional Grant (Wage)	89,476	67,107	86,202
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>432,408</b>	<b>739,089</b>	<b>1,144,005</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	89,476	50,714	86,202
Non Wage	342,932	572,630	1,057,803
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>432,408</b>	<b>623,344</b>	<b>1,144,005</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 1,144,005,000 for both the Municipality and the Divisions. Compared to the current approved budget of Shs. 432,408,000, there is a big increase of Shs. 711,597,000. This is due to change of priority in allocation of local revenue at the Municipal and at the Division level. These funds are from the central government transfers and local revenue collections. Local revenue will bring in Shs. 402,328,000, Multi-sectoral Shs. 430,662,000. Urban unconditional grant wage will be Shs. 86,202,000 and Urban unconditional grant non wage Shs. 224,813,000. Wage funds will be used to pay salary for the political leaders at both the Municipality and Divisions and procurement staff. Non wage fund will pay Councillors allowances, ex-gratia for Ward and Village chairmen and also procure other goods and services to run the department.

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>121,752</b>	<b>96,629</b>	<b>258,993</b>
Locally Raised Revenues	10,836	11,159	35,348
Multi-Sectoral Transfers to LLGs_NonWage	1,198	3,182	16,008
Sector Conditional Grant (Non-Wage)	56,454	42,340	54,372
Sector Conditional Grant (Wage)	53,265	39,948	153,265
<b>Development Revenues</b>	<b>38,571</b>	<b>38,571</b>	<b>37,928</b>
Sector Development Grant	38,571	38,571	37,928
<b>Total Revenues shares</b>	<b>160,322</b>	<b>135,200</b>	<b>296,921</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	53,265	39,949	153,265
Non Wage	68,487	49,916	105,728
<b>Development Expenditure</b>			
Domestic Development	38,571	24,852	37,928
External Financing	0	0	0
<b>Total Expenditure</b>	<b>160,322</b>	<b>114,717</b>	<b>296,921</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 296,921,000 for both Municipal and divisions. Compared to the current FY approved budget of Shs. 160,322,000, there is a big increase as a result of allocation of additional wage which was not the case in the current year and locally raised revenue for both Municipal and Divisions. The funds will come from both local revenue and government transfers. Local revenue will be Shs. 35,348,000, Sector conditional grant wage Shs. 153,265,000, Sector conditional grant non wage will be Shs. 54,372,000 and Sector development will be Shs 37,928,000. Expenditure will be on wage, Shs. 153,265,000, Non wage recurrent will be 105,728,000 and development will be Shs. 37,928,000. The department will mainly carry out advisory services to the farmers. More emphasis will go the distribution of farm inputs to selected farmers to establish demo units for others to learn from. Distribution and services will go to both men and women. Priority will go to the special interest groups ie women, youth, PWDs and to those that have already started some demo units .

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,631,532</b>	<b>1,467,312</b>	<b>2,323,328</b>
Locally Raised Revenues	66,636	103,061	186,543
Multi-Sectoral Transfers to LLGs_NonWage	36,785	218,172	575,950
Sector Conditional Grant (Non-Wage)	159,285	119,460	192,010
Sector Conditional Grant (Wage)	1,326,768	995,076	1,326,768
Urban Unconditional Grant (Non-Wage)	42,058	31,543	42,058
<b>Development Revenues</b>	<b>240,147</b>	<b>240,147</b>	<b>446,541</b>
Locally Raised Revenues	30,000	30,000	60,000
Multi-Sectoral Transfers to LLGs_Gou	156,583	156,583	117,018
Sector Development Grant	53,564	53,564	269,523
<b>Total Revenues shares</b>	<b>1,871,679</b>	<b>1,707,459</b>	<b>2,769,869</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,326,768	910,169	1,326,768
Non Wage	304,763	459,285	996,560
<b>Development Expenditure</b>			
Domestic Development	240,147	185,276	446,541
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,871,679</b>	<b>1,554,730</b>	<b>2,769,869</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 2,769,869,000 both local revenue and government transfers. This is far above the current FY budget of Shs. 1,871,679,000 as there was an increase in local revenue and grants from Centre for completion of upgrading Kyarwbuganda HC II to HC III. Local revenue will bring in a total of Shs. 186,543,000, Multi sectoral Shs. 575,950,000, Urban unconditional grant non wage will be Shs. 42,058,000, Sector wage will be Shs. 1,326,768,000 and sector non wage will be Shs. 192,010,000 and Sector development will be Shs. 269,523,000. In total revenue will be far above the current year and the difference is an increase in allocation from Local revenue as Health takes precedence. Expenditure will be as follows; Wage Shs. 1,326,768,000, non wage will be 996,560,000 and domestic development will be Shs. 446,541,000. This will be for both the Municipality and the Divisions. Priority will be to provide the health services to all the people in all divisions in the Municipality. Maternal and child health will take a lions share of this budget. Development funds will go to construction of a staff house at Kyarwbuganda HC III, Toilet at Rugazi Market and renovation of a staff house for the PMoH. All buildings will be constructed to be accessed by all people including those with disabilities.

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>13,568,727</b>	<b>10,144,772</b>	<b>14,928,670</b>
Locally Raised Revenues	38,224	74,548	128,896
Multi-Sectoral Transfers to LLGs_NonWage	10,191	12,728	119,570
Other Transfers from Central Government	15,000	15,677	15,677
Sector Conditional Grant (Non-Wage)	2,058,713	1,372,475	2,441,961
Sector Conditional Grant (Wage)	11,365,238	8,608,981	12,141,206
Urban Unconditional Grant (Non-Wage)	23,091	16,658	23,091
Urban Unconditional Grant (Wage)	58,270	43,704	58,270
<b>Development Revenues</b>	<b>961,713</b>	<b>961,713</b>	<b>1,357,870</b>
Locally Raised Revenues	100,000	100,000	150,000
Multi-Sectoral Transfers to LLGs_Gou	363,386	363,386	123,035
Sector Development Grant	148,326	148,326	195,489
Transitional Development Grant	350,000	350,000	889,346
<b>Total Revenues shares</b>	<b>14,530,440</b>	<b>11,106,484</b>	<b>16,286,540</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,423,508	8,502,322	12,199,476
Non Wage	2,145,220	1,472,213	2,729,195
<b>Development Expenditure</b>			
Domestic Development	961,713	800,290	1,357,870
External Financing	0	0	0
<b>Total Expenditure</b>	<b>14,530,440</b>	<b>10,774,824</b>	<b>16,286,540</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote :761 Mbarara Municipal Council****FY 2020/21**

The Department will receive a total of Shs. 16,286,540,000= in the FY 2020/2021 compared to Shs. 14,530,440,000= of the current FY 2019/2020. Shs 14,928,670,000= is recurrent revenues while Shs 1,357,870,000= is development revenue Composed of Transitional development grant is Shs. 889,346,000, Sector Devt Shs. 195,489,000, Multi sectoral to LLGs Shs. 123,035,000 and local revenue Shs. 150,000,000. The funds received will be spent on wage Shs.12,199,476,000=, Non wage recurrent Shs. 2,729,195,000= and Development Shs. 1,357,870,000. The department will build 3 classroom block at Bugashe I PS, two classroom block at Kamatarisi PS and completion of Karama PS structures, rehabilitation St Aloysius Primary school and completion of sanitation facilities at Boma PS. There shall be provision of furniture in selected schools, provide exams at primary seven and primary six entry, top up on UNEB exams, co-curricular activities ie MDD, Games and Scouting, inspection and monitoring of schools, sensitizing communities and enforcing minimum standards in private schools. A total of Shs. 123,035,000= will be spent by the Divisions especially in construction of Primary Schools infrastructure, scholarships and provision of furniture. The Municipality will provide quality education for both boys and girls in all the six Divisions of the Municipality prioritizing the most rural areas. School buildings will be constructed to be accessed by all including the PWDs.



**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,616,023</b>	<b>1,099,873</b>	<b>1,989,411</b>
Locally Raised Revenues	113,485	215,582	287,453
Multi-Sectoral Transfers to LLGs_NonWage	24,331	18,994	87,883
Other Transfers from Central Government	1,258,532	700,540	1,394,399
Urban Unconditional Grant (Non-Wage)	21,074	15,805	21,074
Urban Unconditional Grant (Wage)	198,602	148,952	198,602
<b>Development Revenues</b>	<b>21,148,151</b>	<b>774,981</b>	<b>15,658,033</b>
Locally Raised Revenues	479,618	251,876	726,486
Multi-Sectoral Transfers to LLGs_Gou	659,618	523,106	693,640
Urban Discretionary Development Equalization Grant	20,008,915	0	14,237,907
<b>Total Revenues shares</b>	<b>22,764,174</b>	<b>1,874,854</b>	<b>17,647,444</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	198,602	145,921	198,602
Non Wage	1,417,421	539,845	1,790,809
<b>Development Expenditure</b>			
Domestic Development	21,148,151	579,695	15,658,033
External Financing	0	0	0
<b>Total Expenditure</b>	<b>22,764,174</b>	<b>1,265,461</b>	<b>17,647,444</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 17,647,444,000 from both the central government transfers and local revenue collections. This is far less than the Current budget of Shs. 22,764,174,000 because the funding from USMID that has been communicated is 6 billion less than the current. However funding from Road fund have increased from Shs. 1,258,532,000 to Shs. 1,394,399,000 to plan for the New City. Local revenue will be Shs. 1,013,939,000, Multi sectoral transfers to LLGs will be Shs. 781,523,000, Urban unconditional grant non wage will be Shs. 21,074,000, UDDEG/USMID will be Shs. 14,237,907,000 and Urban wage will be Shs. 198,602,000. On expenditure, Shs. 198,602,000 will go to wage, Shs. 1,790,809,000 will be non wage recurrent and Shs 15,658,033,000. Most of the recurrent funds will go to maintenance of roads in all the Divisions of the Municipality. Development expenditure will go to upgrading and opening of new roads in all Divisions. The town centre roads will be constructed with walk ways to provide for pedestrians especially the women, children, PWDs and the elderly

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,296</b>	<b>324</b>	<b>7,654</b>
Multi-Sectoral Transfers to LLGs_NonWage	1,296	324	7,654
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>1,296</b>	<b>324</b>	<b>7,654</b>
N/A			

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 7,654,000 all for the Divisions and from local revenue. This amount is far above the current FY budget as there is expected increase in local revenue. This money will be spent on tree planting in road reserves and open spaces in all the Division. This will be boosted by private developers who all plant the trees in their areas to provide for home consumption. There is a bye to control the cutting of trees in the Municipality. For a building plan to be approved there must be evidence that trees have been planted.

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>204,101</b>	<b>189,536</b>	<b>386,632</b>
Locally Raised Revenues	28,015	55,161	88,061
Multi-Sectoral Transfers to LLGs_NonWage	17,346	24,939	146,616
Other Transfers from Central Government	16,000	2,381	9,156
Sector Conditional Grant (Non-Wage)	35,467	26,601	35,528
Urban Unconditional Grant (Non-Wage)	22,869	17,152	22,869
Urban Unconditional Grant (Wage)	84,403	63,302	84,403
<b>Development Revenues</b>	<b>256,717</b>	<b>256,718</b>	<b>147,273</b>
Multi-Sectoral Transfers to LLGs_Gou	256,717	256,718	147,273
<b>Total Revenues shares</b>	<b>460,818</b>	<b>446,254</b>	<b>533,906</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	84,403	56,561	84,403
Non Wage	119,698	109,486	302,229
<b>Development Expenditure</b>			
Domestic Development	256,717	256,718	147,273
External Financing	0	0	0
<b>Total Expenditure</b>	<b>460,818</b>	<b>422,764</b>	<b>533,906</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 533,906,000 from both local revenue and government transfers. This compared to the current FY budget of Shs. 460,818,000 has increased by Shs. 73,088,000 due to increase in allocation of LRR by Municipality and Divisions. UDDEG allocation to the Department at the Division reduced due to changes in priority. This will be for both the Municipal local government and its Divisions. The Divisions will have a share of Shs. 293,889,000 while the Municipality will take Shs. 240,017,000. There will not be a change in allocations compared to the current Financial year. These funds will be spent on wage Shs. 84,403,000, non wage recurrent Shs. 302,229,000 and development will be shs. 147,273,000 all by the LLGs on Community based projects under UDDEG. The department will ensure that women and men move at the same level. The special interest groups or the formally marginalized are uplifted to the footing of others. These are the women, Youth, PWDs and the elderly

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>46,048</b>	<b>51,149</b>	<b>84,147</b>
Locally Raised Revenues	15,222	28,029	40,893
Urban Unconditional Grant (Non-Wage)	17,251	12,938	29,679
Urban Unconditional Grant (Wage)	13,575	10,181	13,575
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>46,048</b>	<b>51,149</b>	<b>84,147</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,575	9,125	13,575
Non Wage	32,473	21,397	70,572
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>46,048</b>	<b>30,522</b>	<b>84,147</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 84,147,000 from both local revenue and government transfers. This is far above the current year allocation of Shs. 46,048,000. This is because there is an additional fund for PBS recurrent expenditure and allocation of LRR which had an error as appropriated by parliament. All funds are recurrent, Local revenue shs. 40,893,000, urban unconditional non wage Shs. 29,679,000 and wage Shs. 13,575,000. These fund will be spent on wage Shs. 13,575,000 and non wage Shs. 70,572,000. The funds will be used to coordinate planning and budgeting in the Municipality.

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>52,690</b>	<b>39,595</b>	<b>58,006</b>
Locally Raised Revenues	12,428	9,399	21,716
Urban Unconditional Grant (Non-Wage)	11,431	8,573	11,431
Urban Unconditional Grant (Wage)	28,831	21,623	24,859
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>52,690</b>	<b>39,595</b>	<b>58,006</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	28,831	18,219	24,859
Non Wage	23,859	13,668	33,147
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>52,690</b>	<b>31,887</b>	<b>58,006</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 58,005,900 from local revenue and Central government transfers. There is slight increase from the current allocation of Shs. 52,690,000 from LRR but there is a decrease in wage as one of the staff in the department left the Organisation. The decrease of Shs. 3,972,000 is his wage. Local revenue will be Shs. 21,716,000, Urban unconditional grant non wage Shs. 11,431,000 and wage Shs. 24,859,000. There will be a slight increase in the allocation from local revenue. Non wage recurrent expenditure will take a total of Shs. 33,147,000. The funds will be used for auditing of all the entities in the Municipality, write reports and disseminate them.

**Vote :761 Mbarara Municipal Council****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>51,607</b>	<b>45,225</b>	<b>77,154</b>
Locally Raised Revenues	11,319	15,091	25,274
Multi-Sectoral Transfers to LLGs_NonWage	161	40	9,535
Sector Conditional Grant (Non-Wage)	10,208	7,656	10,183
Urban Unconditional Grant (Non-Wage)	10,002	7,502	10,002
Urban Unconditional Grant (Wage)	19,916	14,936	22,160
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>425,823</b>
Locally Raised Revenues	0	0	425,823
<b>Total Revenues shares</b>	<b>51,607</b>	<b>45,225</b>	<b>502,977</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	19,916	14,819	22,160
Non Wage	31,691	24,399	54,994
<b>Development Expenditure</b>			
Domestic Development	0	0	425,823
External Financing	0	0	0
<b>Total Expenditure</b>	<b>51,607</b>	<b>39,218</b>	<b>502,977</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive a total of Shs. 502,977,000 out of which Shs. 493,442,000= is for the higher LG and Shs. 9,535,000 for the LLGs. This funding is from both local revenue and government transfers. This is far above FY 2019/20 budget of Shs. 51,607,000 as there was errors in LRR by parliament appropriation. Out of these funds, 92% of the income is internally generated with only 8% central government transfers. Shs. 425,823,000 is meant for procurement of land for markets while the rest is recurrent expenditure on software activities. The department will do market supervision, SACCOs registration and Supervision and training, trade promotion and tourism promotion. Women, youth, PWDs and elderly will be encouraged and facilitated to join SACCOs and other businesses like in the markets so that they are on the same footing like men.

**Vote :761 Mbarara Municipal Council**

**FY 2020/21**

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