

**Vote :773 Iganga 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 :



ALIKWAN AYUB KISUBI

(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 :773 Iganga 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>	4,648,443	199,956	1,173,904
<b>Discretionary Government Transfers</b>	1,414,416	1,102,586	1,563,448
<b>Conditional Government Transfers</b>	3,124,447	2,391,001	3,228,330
<b>Other Government Transfers</b>	682,955	473,323	779,156
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>9,870,262</b>	<b>4,166,865</b>	<b>6,744,838</b>

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

By the end of the Third Quarter, The municipality had received Ugx: 199,956,000 and this is 25% of the Annual budget of 799,988,000 and the poor performance is because of the new reforms of advancing local revenue to Local Governments, Ugx: 4,152,4750 as Central Government transfers for FY 2019/2020 and the distribution was as follows: Discretionary Government transfers performed at Ugx: 1,102,586,000 and all funds were received as expected, Conditional Government Transfers performed at UGX: 2,391,001,000 and all funds were received as expected and Other Government Transfers performed at UGX; 473,323,000 and this was only Uganda Road Fund and this was received as expected.

**Planned Revenues for next FY**

In FY 2020/2021, the municipality expects to receive UGX; 6,774,838,000 as revenue and its performance will be as follows: 1,173,904,000 as locally raised revenue and the good performance is because the municipality expects to receive more revenue from Property Tax and the new reforms in the Evaluation role and the new reforms of advancing local revenue to local government and this enable us to improve on revenue mobilization, Ugx: 1,563,443,000 as Discretionary Government Transfers, Ugx:3,228,330,000 as Conditional Government Transfers and this is higher than that of FY 2019/2020 and this is because of the increase in the funds to the facilities and the schools that resulted from the good performance in the LG performance Assessment and Other Government Transfers will perform at UGX; 779,156,000 and the good performance will be because the municipality has received more funds for URF and also it anticipates to receive emergency funds for road maintenance, UWEP operational funds and funds for TREP.

**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	5,084,180	665,265	1,671,516
Finance	271,111	159,723	260,111
Statutory Bodies	264,993	159,607	269,652
Production and Marketing	107,279	85,730	119,629
Health	436,889	335,352	471,878
Education	2,538,140	1,932,238	2,470,913
Roads and Engineering	856,335	613,913	1,027,449

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Natural Resources	121,245	83,568	183,045
Community Based Services	81,060	67,423	91,086
Planning	48,875	25,314	101,004
Internal Audit	24,639	14,064	38,039
Trade, Industry and Local Development	35,516	24,668	40,516
<b>Grand Total</b>	<b>9,870,262</b>	<b>4,166,865</b>	<b>6,744,838</b>
<i>o/w: Wage:</i>	<i>3,262,527</i>	<i>2,490,790</i>	<i>3,335,695</i>
<i>Non-Wage Reccurent:</i>	<i>5,703,998</i>	<i>1,096,077</i>	<i>2,432,467</i>
<i>Domestic Devt:</i>	<i>903,736</i>	<i>579,998</i>	<i>976,675</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 receipt shs. 4,166,865,000 which is 42% of the Annual budget and it managed to spend 87% of the quarter budget, this was distributed to the various departments for expenditure. 13% of the quarter budget was unspent and this is was majorly in the works department and education and this was because of the delayed procurement process to award contractors and because of the delayed warrant of funds of local revenue which was done at the end of the quarter and activity implementation was done in the second quarter.

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

Construction of 4 stance toilet at Noor islamic p/s, construction of a water borne toilet at kasoskos p/s, Renovation of a classroom block at Nakavule p/s, routine maintenance of municipal roads, beautification of the municipality, updating of business profile, updating of the municipal physical development plan, completion of the administration Block completion of sealing of Mpindi road,

**Medium Term Expenditure Plans**

Construction of 4 stance toilet at Noor islamic p/s, construction of a water borne toilet at kasoskos p/s, Renovation of a classroom block at Nakavule p/s, routine maintenance of municipal roads, beautification of the municipality, updating of business profile, updating of the municipal physical development plan, completion of the administration Block, supporting community groups.

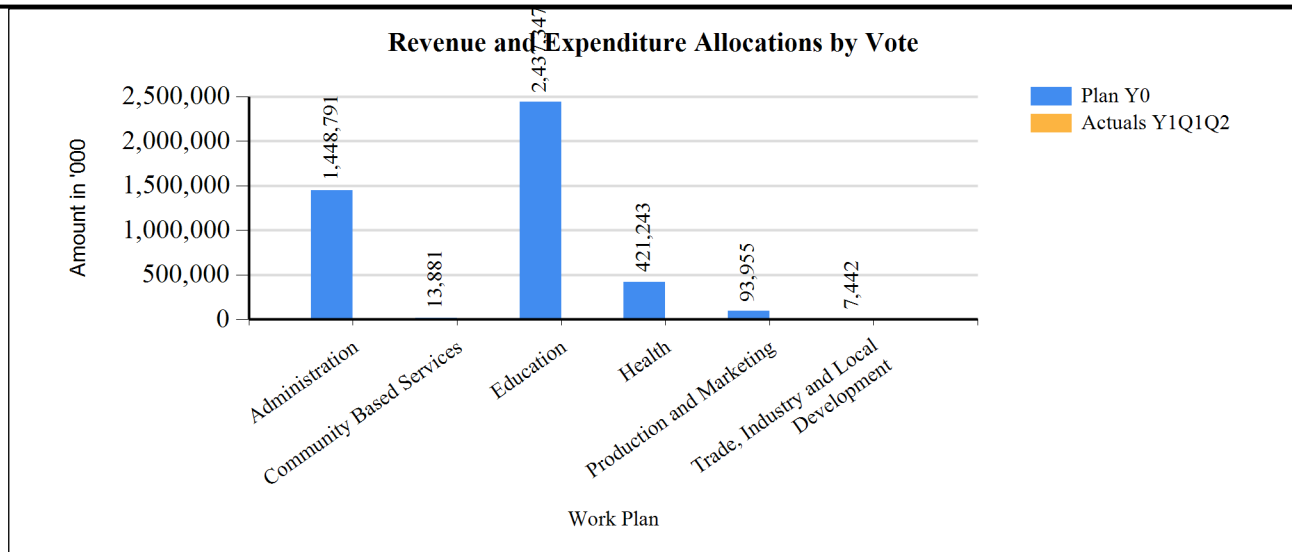
**Challenges in Implementation**

Inadequate funding to the Municipality from the central Government, Low revenue from local revenue sources due to the new policies in some revenue sources, negative attitudes from the community towards revenue payment. Political interference in the community, high rate of generation of garbage in the municipality. Many Animals in the town and this spoils the image of the town.

**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>4,648,443</b>	<b>185,566</b>	<b>1,173,904</b>
Advertisements/Bill Boards	0	0	43,727
Agency Fees	0	0	110,000
Animal & Crop Husbandry related Levies	15,972	60	18,000
Application Fees	30,000	0	0
Business licenses	150,000	39,069	180,000
Casinos and Gaming	10,648	0	0
Financial services	3,848,621	0	0
Ground rent	60,000	0	0
Inspection Fees	1,997	560	13,800
Land Fees	20,000	10,559	167,000
Local Hotel Tax	22,361	3,086	19,000
Local Services Tax	26,179	8,666	52,000
Market /Gate Charges	70,000	4,510	52,200
Miscellaneous and unidentified taxes	50,000	3,200	0
Miscellaneous receipts/income	50,000	0	37,800
Occupational Permits	2,662	0	0
Other Fees and Charges	0	0	60,874
Other licenses	20,000	63,053	0
Park Fees	100,000	0	167,134
Property related Duties/Fees	70,000	36,508	200,000

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Registration of Businesses	3,993	450	0
Rent & Rates - Non-Produced Assets – from other Govt units	16,011	13,270	0
Rent & rates – produced assets – from private entities	0	0	40,907
Street Parking fees	80,000	2,575	11,461
<b>2a. Discretionary Government Transfers</b>	<b>1,414,416</b>	<b>1,102,586</b>	<b>1,563,448</b>
Urban Discretionary Development Equalization Grant	167,096	167,096	214,935
Urban Unconditional Grant (Non-Wage)	293,592	220,194	394,785
Urban Unconditional Grant (Wage)	953,728	715,296	953,728
<b>2b. Conditional Government Transfer</b>	<b>3,124,447</b>	<b>2,391,001</b>	<b>3,228,330</b>
Sector Conditional Grant (Wage)	2,308,798	1,775,494	2,381,967
Sector Conditional Grant (Non-Wage)	515,298	352,801	378,702
Sector Development Grant	149,772	149,772	214,082
Salary arrears (Budgeting)	0	0	29,942
Pension for Local Governments	37,710	28,282	110,658
Gratuity for Local Governments	112,869	84,652	112,979
<b>2c. Other Government Transfer</b>	<b>682,955</b>	<b>473,323</b>	<b>779,156</b>
Support to PLE (UNEB)	4,200	0	7,200
Uganda Road Fund (URF)	678,755	473,323	760,358
Uganda Women Entrepreneurship Program(UWEP)	0	0	3,598
Tax Payers Register Expansion Program (TREP)	0	0	8,000
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>9,870,262</b>	<b>4,152,475</b>	<b>6,744,838</b>

**Vote :773 Iganga Municipal Council****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of the Third Quarter, The municipality had received Ugx: 199,956,000 and this is 25% of the Annual budget of 799,988,000 and the good performance is because of the new reforms of advancing local revenue to Local Governments, Iganga Municipal Council didn't receive local revenue funds for third quarter.

**Central Government Transfers**

By the end of the second quarter, the municipality had received Ugx: 3,966,909,000 as Central Government transfers for FY 2019/2020 and the distribution was as follows: Discretionary Government transfers performed at Ugx: 1,102,586,000 and all funds were received as expected, Conditional Government Transfers performed at UGX: 2,391,001,000 and all funds were received as expected and Other Government Transfers performed at UGX:473,323,000 and this was Uganda Road Fund and this was received as expected.

**External Financing**

N/A

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

In FY 2020/2021, the municipality expects to receive UGX; 1,173,904,000 as locally raised revenue and the good performance is because the municipality expects to receive more revenue from Property Tax and the new reforms in the Evaluation role and the new reforms of advancing local revenue to local government and this enable us to improve on revenue mobilization.

**Central Government Transfers**

In FY 2020/2021, the municipality anticipates to receive Ugx: 1,563,448,000 as Discretionary Government Transfers, Ugx: 3,228,330,000 as Conditional Government Transfers and this is than that of FY 2019/2020 and this is because of the increment in funds to the health and education facilities and Other Government Transfers will perform at UGX; 779,156,000 and the good performance will be because the municipality has received more funds for URF and also it anticipates to receive emergency funds for road maintenance.

**External Financing**

NO EXTERNAL FINANCING

**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	72,011	57,280	92,768
District Production Services	35,268	19,608	26,861
<b>Sub- Total of allocation Sector</b>	<b>107,279</b>	<b>76,888</b>	<b>119,629</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	606,068	208,936	850,449
District Engineering Services	47,500	48,167	97,000
Municipal Services	202,768	126,183	80,000
<b>Sub- Total of allocation Sector</b>	<b>856,335</b>	<b>383,286</b>	<b>1,027,449</b>



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<b>Sector :Trade and Industry</b>			
Commercial Services	35,516	18,944	40,516
<i>Sub- Total of allocation Sector</i>	<b>35,516</b>	<b>18,944</b>	<b>40,516</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	1,466,030	990,978	1,610,078
Secondary Education	858,213	577,199	644,114
Skills Development	54,000	18,000	54,000
Education & Sports Management and Inspection	159,898	91,667	154,720
Special Needs Education	0	0	8,000
<i>Sub- Total of allocation Sector</i>	<b>2,538,140</b>	<b>1,677,845</b>	<b>2,470,913</b>
<b>Sector :Health</b>			
Primary Healthcare	422,382	298,145	458,222
District Hospital Services	0	13,090	0
Health Management and Supervision	14,506	10,642	13,657
<i>Sub- Total of allocation Sector</i>	<b>436,889</b>	<b>321,877</b>	<b>471,878</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	121,245	78,497	183,045
<i>Sub- Total of allocation Sector</i>	<b>121,245</b>	<b>78,497</b>	<b>183,045</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	81,060	55,330	91,086
<i>Sub- Total of allocation Sector</i>	<b>81,060</b>	<b>55,330</b>	<b>91,086</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	5,084,180	647,257	1,671,516
Local Statutory Bodies	264,993	147,585	269,652
Local Government Planning Services	48,875	23,222	101,004
<i>Sub- Total of allocation Sector</i>	<b>5,398,048</b>	<b>818,063</b>	<b>2,042,171</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	271,111	122,976	260,111
Internal Audit Services	24,639	13,877	38,039
<i>Sub- Total of allocation Sector</i>	<b>295,750</b>	<b>136,853</b>	<b>298,150</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>			
<b>Recurrent Revenues</b>	<b>4,990,344</b>	<b>566,675</b>	<b>1,561,434</b>

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Gratuity for Local Governments	112,869	84,652	112,979
Locally Raised Revenues	138,587	32,522	178,405
Multi-Sectoral Transfers to LLGs_NonWage	4,340,430	145,031	728,446
Pension for Local Governments	37,710	28,282	110,658
Salary arrears (Budgeting)	0	0	29,942
Urban Unconditional Grant (Non-Wage)	41,135	36,292	36,240
Urban Unconditional Grant (Wage)	319,613	239,896	364,764
<b>Development Revenues</b>	<b>93,836</b>	<b>98,590</b>	<b>110,081</b>
Multi-Sectoral Transfers to LLGs_Gou	77,904	59,369	101,844
Urban Discretionary Development Equalization Grant	15,933	39,221	8,237
<b>Total Revenues shares</b>	<b>5,084,180</b>	<b>665,265</b>	<b>1,671,516</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	319,613	233,900	364,764
Non Wage	4,670,730	326,780	1,196,670
<b>Development Expenditure</b>			
Domestic Development	93,836	86,578	110,081
External Financing	0	0	0
<b>Total Expenditure</b>	<b>5,084,180</b>	<b>647,257</b>	<b>1,671,516</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/2021, The Administration department anticipates to receive ugx: 1,730,044,143 as revenue and the distribution will be as follows: local revenue will perform at ugx: 178,768,061, unconditional grant wage will perform at ugx: 364,764,417, unconditional grant non wage will perform at 1,255,198,421 and this includes transfers to Divisions, Pension will perform at ugx: 110,658,000 and DDEG will perform at 110,081,000 and this will include funds to support community groups, gratuity will perform at Ugx: 112,979,000 and salary arrears of ugx: 29,942,000.

The Departmental expenditure will include wage that will perform at ugx: 364,764,417 and this is to pay salaries of staff in the department and also to carter for newly recruited staff, Non wage will perform at ugx: 1,255,198,421 and DDEG will perform at 83,202,000

**Vote :773 Iganga 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>271,111</b>	<b>159,723</b>	<b>260,111</b>
Locally Raised Revenues	96,808	29,452	104,808
Urban Unconditional Grant (Non-Wage)	37,055	27,335	48,055
Urban Unconditional Grant (Wage)	137,248	102,936	107,248
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>271,111</b>	<b>159,723</b>	<b>260,111</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	137,248	87,544	107,248
Non Wage	133,863	35,432	152,863
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>271,111</b>	<b>122,976</b>	<b>260,111</b>

**Narrative of Workplan Revenues and Expenditure**

The Finance department anticipates to receive ugx; 252,111,000 for FY 2020/2021. The performance will be as follows; Local revenue will perform at ugx; 104,808,000, Unconditional grant Non wage will perform at ugx; 40,055,000 and unconditional grant wage will perform at ugx: 107,248,000.

The departmental expenditure will be as follows; wage will perform at ugx: 107,248,000 and Non wage will perform at ugx; 144,863,000 to facilitate in revenue mobilization and management of IFMIS activities.

**Vote :773 Iganga 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>264,993</b>	<b>159,607</b>	<b>269,652</b>
Locally Raised Revenues	84,982	21,246	84,984
Urban Unconditional Grant (Non-Wage)	84,312	66,588	119,668
Urban Unconditional Grant (Wage)	95,699	71,774	65,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>264,993</b>	<b>159,607</b>	<b>269,652</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	95,699	59,752	65,000
Non Wage	169,294	87,833	204,652
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>264,993</b>	<b>147,585</b>	<b>269,652</b>

**Narrative of Workplan Revenues and Expenditure**

The department has been allocated Shs 269,651,600, this is higher than that of last FY and the increase is attributed to the change in Unconditional grant non wage that has been allocated to carter for councilors exgratia and honarraria of ugx. 119,667,600 and other council expenses

Local revenue of 84,984,000 also to pay for councilors expenditures.

All the fuds received will be spent as follows: wage 65,000,000

Non wage 204,651,600

staff.

The allocation is as follows Unconditional grant wage Ugx 65,000,000 this is to pay off political leaders salary, Unconditional grant non wage of Shs 115,670,000

to pay off Councillors sitting allowances

**Vote :773 Iganga 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>91,922</b>	<b>70,373</b>	<b>107,414</b>
Locally Raised Revenues	2,408	602	6,000
Sector Conditional Grant (Non-Wage)	30,800	23,100	40,116
Sector Conditional Grant (Wage)	50,298	37,723	50,298
Urban Unconditional Grant (Non-Wage)	2,417	4,448	5,000
Urban Unconditional Grant (Wage)	6,000	4,500	6,000
<b>Development Revenues</b>	<b>15,357</b>	<b>15,357</b>	<b>12,215</b>
Sector Development Grant	12,857	12,857	12,215
Urban Discretionary Development Equalization Grant	2,500	2,500	0
<b>Total Revenues shares</b>	<b>107,279</b>	<b>85,730</b>	<b>119,629</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	56,298	42,223	56,298
Non Wage	35,624	28,150	51,116
<b>Development Expenditure</b>			
Domestic Development	15,357	6,515	12,215
External Financing	0	0	0
<b>Total Expenditure</b>	<b>107,279</b>	<b>76,888</b>	<b>119,629</b>

**Narrative of Workplan Revenues and Expenditure**

The Production and Marketing Department anticipates to receive ugx:119,628,583 for FY 2020/2021 and the distribution will be as follows; Local revenue will perform at ugx; 6,000,000, Urban unconditional grant Non wage will perform at ugx; 5,000,000 and this is because of prioritizing allocations in other departments, Unconditional grant wage will perform at ugx: 6,000,000 and this is to carter for salary adjustments and pay off salary bank charges for the staff in the department, Sector conditional grant Wage will perform at ugx: 50,298,000 to pay off salaries for extension workers in the department, sector conditional grant non wage will perform at ugx: 40,116,390 and this is to facilitate in supporting farmers in extension work services and sector development grant will perform at ugx: 57,792,415.

The departmental expenditure will be as follows: wage will perform at ugx; 56,298,000 to pay off salaries for extension workers, Non wage will perform at ugx: 40,116,390 and development will perform at ugx; 12,214,548 and this includes phase 2 of fencing of the municipal abattoir.

**Vote :773 Iganga 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>386,011</b>	<b>284,475</b>	<b>398,090</b>
Locally Raised Revenues	6,755	1,689	4,455
Sector Conditional Grant (Non-Wage)	59,129	44,346	70,372
Sector Conditional Grant (Wage)	315,236	236,427	315,236
Urban Unconditional Grant (Non-Wage)	4,027	1,581	8,027
Urban Unconditional Grant (Wage)	864	432	0
<b>Development Revenues</b>	<b>50,878</b>	<b>50,878</b>	<b>73,788</b>
Locally Raised Revenues	0	0	2,300
Sector Development Grant	46,878	46,878	71,488
Urban Discretionary Development Equalization Grant	4,000	4,000	0
<b>Total Revenues shares</b>	<b>436,889</b>	<b>335,352</b>	<b>471,878</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	316,100	232,619	315,236
Non Wage	69,911	44,678	82,854
<b>Development Expenditure</b>			
Domestic Development	50,878	44,580	73,788
External Financing	0	0	0
<b>Total Expenditure</b>	<b>436,889</b>	<b>321,877</b>	<b>471,878</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive Ugx: 471878,109 for FY 2020/2021 and this is higher than that of the previous FY and this is because of the good performance in the LG Performance Assessment for FY 2028/2019. The revenue performance was as follows: Locally Raised revenue performed at Ugx: 4,455,000 and the poor performance was because the municipality prioritized allocation to other departments, Unconditional grant Non wage performed at Ugx: 8,027,000, Sector Conditional Grant Wage performed at ugx: 315,236,205, sector conditional grant Non wage Ugx: 70,487,759 and Sector Development Grant Performed at Ugx: 71,487,759

The Departmental Expenditure will be as follows: wage will perform at Ugx: 315,236,205, Non wage will perform at Ugx: 82,854,145 and Development will perform at Ugx: 73,787,759

**Vote :773 Iganga 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>2,446,102</b>	<b>1,840,201</b>	<b>2,340,533</b>
Locally Raised Revenues	6,577	1,644	10,000
Other Transfers from Central Government	4,200	0	7,200
Sector Conditional Grant (Non-Wage)	404,045	269,363	246,884
Sector Conditional Grant (Wage)	1,943,265	1,501,343	2,016,433
Urban Unconditional Grant (Non-Wage)	4,028	4,859	6,028
Urban Unconditional Grant (Wage)	83,988	62,991	53,988
<b>Development Revenues</b>	<b>92,038</b>	<b>92,038</b>	<b>130,380</b>
Sector Development Grant	90,038	90,038	130,380
Urban Discretionary Development Equalization Grant	2,000	2,000	0
<b>Total Revenues shares</b>	<b>2,538,140</b>	<b>1,932,238</b>	<b>2,470,913</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,027,253	1,442,127	2,070,421
Non Wage	418,850	214,783	270,112
<b>Development Expenditure</b>			
Domestic Development	92,038	20,934	130,380
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,538,140</b>	<b>1,677,845</b>	<b>2,470,913</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/2021, the Education department anticipates to receive ugx: 2,470,912,514 and this is lower than that of last fy 2019/2020 by 1.8% of the Annual budget and this is because of the removal of USE in secondary schools. The revenue performance was as follows; Locally raised revenue will perform at UGx: 10,000,000, Urban unconditional grant Non wage will perform at 6,028,000, Urban unconditional grant Wage will perform at ugx: 53,988,000, Conditional grant wage will perform at 2,070,420,898, Sector conditional grant Non wage will perform at ugx; 246,883,850 and Sector Development Grant will perform at ugx; 130,379,760

The departmental expenditure will be as follows; Wage will perform at ugx; 2,070,420,898, Non-wage will performs at ugx: 270,111,850, for transfers to different schools, implementation of departmental activities and Development of Ugx; 130,379,760 and this is to carter for MEO monitoring and inspection of development projects, construction of 4 water borne toilet at Noor Islamic P/s, renovation of a 4 class room block at Nakavule P/s, purchase of Teachers furniture.

**Vote :773 Iganga 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>221,967</b>	<b>303,282</b>	<b>420,091</b>
Locally Raised Revenues	9,000	2,250	44,000
Other Transfers from Central Government	91,887	210,192	250,000
Urban Unconditional Grant (Non-Wage)	0	0	5,011
Urban Unconditional Grant (Wage)	121,080	90,840	121,080
<b>Development Revenues</b>	<b>634,368</b>	<b>310,630</b>	<b>607,358</b>
Locally Raised Revenues	0	0	15,000
Other Transfers from Central Government	586,868	263,130	510,358
Urban Discretionary Development Equalization Grant	47,500	47,500	82,000
<b>Total Revenues shares</b>	<b>856,335</b>	<b>613,913</b>	<b>1,027,449</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	121,080	43,386	121,080
Non Wage	100,887	29,270	299,011
<b>Development Expenditure</b>			
Domestic Development	634,368	310,631	607,358
External Financing	0	0	0
<b>Total Expenditure</b>	<b>856,335</b>	<b>383,286</b>	<b>1,027,449</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive revenue of UGX 1,027,449,112 for FY 2020/2021. The revenue performance will be distributed as follows: Local revenue will perform at ugx: 59,000,000 of the Annual budget and the low performance will because of prioritizing activities in the departments, OGT (Uganda Road Fund Recurrent) will perform at ugx: 250,000,000 and this carter for wages for contract staff and other recurrent expenditure, Unconditional grant Non wage will perform at ugx: 5,000,000 and Unconditional grant Wage will perform at 121,000,000 and this is pay salaries for the staff in department, OGT Development will perform at ugx: 510,358,112 and this is to carter for sealing and drainage works along the various roads the municipality and urban Discretionary Equalization Grant will perform at ugx: 82,000,000 and this is for partial completion of Iganga Municipal Council Administration Block.

The departmental expenditure for FY 2020/2021 will perform as follows: Wage will perform at 121,080,000 and this is to carter for staff salaries in the department, Non wage will perform at ugx: 299,011,000 and Development will perform at 607,358,112.



**Vote :773 Iganga 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>118,245</b>	<b>80,568</b>	<b>160,045</b>
Locally Raised Revenues	14,218	3,554	20,000
Urban Unconditional Grant (Non-Wage)	4,028	2,014	10,045
Urban Unconditional Grant (Wage)	100,000	75,000	130,000
<b>Development Revenues</b>	<b>3,000</b>	<b>3,000</b>	<b>23,000</b>
Locally Raised Revenues	0	0	20,000
Urban Discretionary Development Equalization Grant	3,000	3,000	3,000
<b>Total Revenues shares</b>	<b>121,245</b>	<b>83,568</b>	<b>183,045</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	100,000	70,935	130,000
Non Wage	18,245	5,562	30,045
<b>Development Expenditure</b>			
Domestic Development	3,000	2,000	23,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>121,245</b>	<b>78,497</b>	<b>183,045</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2020/2021, The Natural Resources department anticipates to receive ugx: 183,045,000. The performance will be as follows: Locally raised revenue will performance will be ugx; 20,000,000, Unconditional grant Non wage will perform at 10,045,000, Unconditional grant wage will perform at 130,000,000, local revenue development will perform at 20,000,000 and DDEG will perform at 3,000,000.

The departmental expenditure will be as wage will be 130,000,000, non wage will be 30,045,000 and development will perform at 23,000,000

**Vote :773 Iganga 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>79,060</b>	<b>65,423</b>	<b>90,086</b>
Locally Raised Revenues	6,577	1,644	10,000
Other Transfers from Central Government	0	0	3,598
Sector Conditional Grant (Non-Wage)	13,881	10,411	13,887
Urban Unconditional Grant (Non-Wage)	4,028	12,438	8,028
Urban Unconditional Grant (Wage)	54,574	40,931	54,574
<b>Development Revenues</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>
Urban Discretionary Development Equalization Grant	2,000	2,000	1,000
<b>Total Revenues shares</b>	<b>81,060</b>	<b>67,423</b>	<b>91,086</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,574	31,647	54,574
Non Wage	24,486	21,753	35,512
<b>Development Expenditure</b>			
Domestic Development	2,000	1,930	1,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>81,060</b>	<b>55,330</b>	<b>91,086</b>

**Narrative of Workplan Revenues and Expenditure**

-Community Based department plans to receive Ugx: 91,086,493 for FY 2020/2021. this includes Ugx 10,000,000 as locally raised revenue and Unconditional Grant Non-wage of 8,028,000 and Sector conditional grant Non wage of Ugx: 13,885,445 to enable the department implement activities like Facilitation of the Community Development Workers

- Operation of the Community Based Services Department
- Social Rehabilitation services to families of PWDs, Provision of 2 PWDs with appropriate appliances
- Provide Adult Literacy Skills to Communities, Training of FAL instructors in ICOLEW
- Gender mainstreaming/GBV Prevention
- support to Youth, Women PWD and Elderly council and unconditional grant wage of ugx: 54,574,000 and development of Ugx: 1,000,000.

The departmental expenditure for the FY will be as follows: wage will perform at Ugx: 54,574,000 to pay off salaries of 5 staff in the department and Non wage will perform at ugx: 21,625,784. and DDEG of Ugx: 1,000,000

**Vote :773 Iganga 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>37,616</b>	<b>18,808</b>	<b>82,150</b>
Locally Raised Revenues	13,000	1,200	20,000
Urban Unconditional Grant (Non-Wage)	14,028	9,667	42,150
Urban Unconditional Grant (Wage)	10,588	7,941	20,000
<b>Development Revenues</b>	<b>11,260</b>	<b>6,506</b>	<b>18,854</b>
Urban Discretionary Development Equalization Grant	11,260	6,506	18,854
<b>Total Revenues shares</b>	<b>48,875</b>	<b>25,314</b>	<b>101,004</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,588	6,934	20,000
Non Wage	27,028	10,866	62,150
<b>Development Expenditure</b>			
Domestic Development	11,260	5,421	18,854
External Financing	0	0	0
<b>Total Expenditure</b>	<b>48,875</b>	<b>23,222</b>	<b>101,004</b>

**Narrative of Workplan Revenues and Expenditure**

Planning Department plans to receive Ugx: 88,031,274 for FY 2020/2021. this will be distributed as follows: Locally raised revenue of Ugx: 20,000,000, Unconditional grant Non-wage of Ugx; 49,177,430 and this is to facilitating in activities like budgeting, budget conference, assessment exercise in the departments, unconditional grant wage og Ugx: 20,000,000 and this is to pay off salaries for the planner in the department and Discretionary Development grant of Ugx: 18,854,000 and this is to facilitate in updating and reviewing of the Municipal development plan and monitoring of the Development projects.

The departmental expenditure will be as follows; wage will perform as Ugx; 20,000,000 to pay salary for the 1 staff in the department,

Non wage will perform at Ugx; 49,177,430 to run the departmental activities and DDEG will perform at Ugx; 18,854,000 to monitor and update the development plan.

**Vote :773 Iganga 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>24,639</b>	<b>14,064</b>	<b>38,039</b>
Locally Raised Revenues	10,000	2,175	10,000
Urban Unconditional Grant (Non-Wage)	3,639	3,639	10,039
Urban Unconditional Grant (Wage)	11,000	8,250	18,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>24,639</b>	<b>14,064</b>	<b>38,039</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,000	8,250	18,000
Non Wage	13,639	5,627	20,039
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>24,639</b>	<b>13,877</b>	<b>38,039</b>

**Narrative of Workplan Revenues and Expenditure**

Internal audit department plans to receive Ugx; 38,039,000 which will be distributed as follows: Locally raised revenue will perform as Ugx: 10,000,000, unconditional grant Non wage will perform at Ugx: 10,039,000 and this will facilitate the department in auditing development projects, handling salary claims, auditing of head office, divisions, schools and health facilities. and Unconditional grant wage will perform at Ugx: 18,000,000 to pay salary for the staff in the department.

The departmental expenditure will be as follows: wage will perform at 18,000,000 and Non wage will perform at Ugx: 20,039,000.

**Vote :773 Iganga 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>34,516</b>	<b>23,668</b>	<b>40,516</b>
Locally Raised Revenues	11,000	2,000	7,000
Other Transfers from Central Government	0	0	8,000
Sector Conditional Grant (Non-Wage)	7,442	5,581	7,442
Urban Unconditional Grant (Non-Wage)	3,000	6,281	5,000
Urban Unconditional Grant (Wage)	13,074	9,805	13,074
<b>Development Revenues</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	1,000	1,000	0
<b>Total Revenues shares</b>	<b>35,516</b>	<b>24,668</b>	<b>40,516</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,074	9,805	13,074
Non Wage	21,442	8,139	27,442
<b>Development Expenditure</b>			
Domestic Development	1,000	1,000	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>35,516</b>	<b>18,944</b>	<b>40,516</b>

**Narrative of Workplan Revenues and Expenditure**

The department plan to receive 28,916,421/= in the financial year 2020/2021. Of this, 13,074,000/= Non wage is to be spent on payment of salary for one staff in the department. Shs 15,842,421/= is the to be spent on the departmental outputs like Trade promotions, tourism promotion, enterprise development, industrial development, cooperative mobilization and sector management activities.

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**Vote :773 Iganga Municipal Council**

**FY 2020/21**

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