

**Vote :775 Ntungamo 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 :



Tandeka Festo, Accounting Officer

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

**Vote :775 Ntungamo Municipal Council****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 :775 Ntungamo 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>	584,277	326,690	728,286
<b>Discretionary Government Transfers</b>	5,075,186	714,930	5,516,472
<b>Conditional Government Transfers</b>	2,470,395	1,934,818	2,802,681
<b>Other Government Transfers</b>	906,779	371,453	910,265
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>9,036,636</b>	<b>3,347,891</b>	<b>9,957,704</b>

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

The Municipal Council approved a budget of UGX 9,036,636,000, in quarter three the Municipal received UGX 3,347,891,000 cumulatively indicating 37% performance of Budget received. The Municipal cumulatively received Other Government Transfers of Ugx 371,453,000 that performed at 41% because of no release of YLP funds, Conditional Government Transfers of Ugx 1,934,818,000 that performed at 78% due to more development grants released in quarter three than planned, Discretionary Government Transfers of Ugx 714,930,000 that under performed at 14% because released USMID funds were not uploaded on PBS in quarter three and Locally Raised Revenue of Ugx 326,690,000 under performed at 56% due to delayed payment of taxes by some tax payers.

**Planned Revenues for next FY**

Ntungamo Municipal Council approved a total budget of Ugx 9,957,704,000 as compared to Ugx 9,036,636,000 for last FY indicating 10% increment which is majorly due to increment of Locally Raised Revenues, Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. Out of the approved total budget, Ugx 728,286,000 will be locally raised Revenue, Ugx 5,516,472,000 will be Discretionary Government Transfers, Ugx 2,802,681,000 will be Conditional Government Transfers, Ugx 910,265,000 will be Other Government Transfers. The over all increment in the approved budget will be due to increment of in Central government transfers to the Municipal and increased revenue tax base for locally raised revenue.

**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	1,408,975	743,851	1,355,039
Finance	244,358	174,745	191,691
Statutory Bodies	264,899	202,168	211,502
Production and Marketing	107,131	83,242	102,368
Health	635,202	485,116	600,013
Education	1,360,721	1,047,861	1,636,903
Roads and Engineering	4,595,581	461,550	5,263,194
Natural Resources	67,400	46,632	71,445
Community Based Services	257,945	32,664	418,806

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Planning	47,428	36,100	50,308
Internal Audit	38,239	28,247	38,458
Trade, Industry and Local Development	8,758	5,716	17,978
<b>Grand Total</b>	<b>9,036,636</b>	<b>3,347,891</b>	<b>9,957,704</b>
<i>o/w: Wage:</i>	<i>2,011,559</i>	<i>1,540,937</i>	<i>2,074,957</i>
<i>Non-Wage Recurrent:</i>	<i>2,407,897</i>	<i>1,406,983</i>	<i>2,704,721</i>
<i>Domestic Devt:</i>	<i>4,617,180</i>	<i>399,972</i>	<i>5,178,026</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

All the funds received by end of third quarter amounting to Ugx 3,347,891,000 cumulatively were disbursed to different departments and the departments cumulatively spent Ugx 3,065,622,000 reflecting 92% releases spent leaving unspent balance of UGX 282,269,000 on various departmental votes especially for projects which are not yet completed.

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

Out of the approved total budget of Ugx 9,957,704,000, Ntungamo MC plans to majorly spend all of it in different departments as follows; Administration - payment of staff salaries, pension and gratuity, monitoring and supervision of government programmes and staff, facilitation of Municipal Institutional Strengthening Plan under USMID-AF programme and staff capacity building. Finance -mobilization of local Revenue and preparation of financial reports, Statutory bodies -formulation of council policies and monitoring of government programmes, Production and Marketing- Sensitization of farmers and purchase improved seedlings , Health - construction of placenta pit at Ruhoko HCIII, promotion of sanitation and monitoring of health service delivery, Education - monitoring and inspection of schools, construction of class room block at Ntungamo ps and construction of staff house at Rukindo ps, Roads and Engineering - Tarmacking Karibwa road and Kajinya-Tindibakira road and construction of central market under USMID- AF and routine maintenance of Municipal roads, Natural resources - strengthening wetland restoration, planting of trees and implementing physical planning standards, Community Based Services - provision of support to YLP, UWEP ,FAL and PWDs and provision of social services to the community, Planning - preparation of work plans and budget reports, Internal Audit - Preparation of Internal audit reports and Trade-monitoring and inspection of businesses and cooperatives.

**Medium Term Expenditure Plans**

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

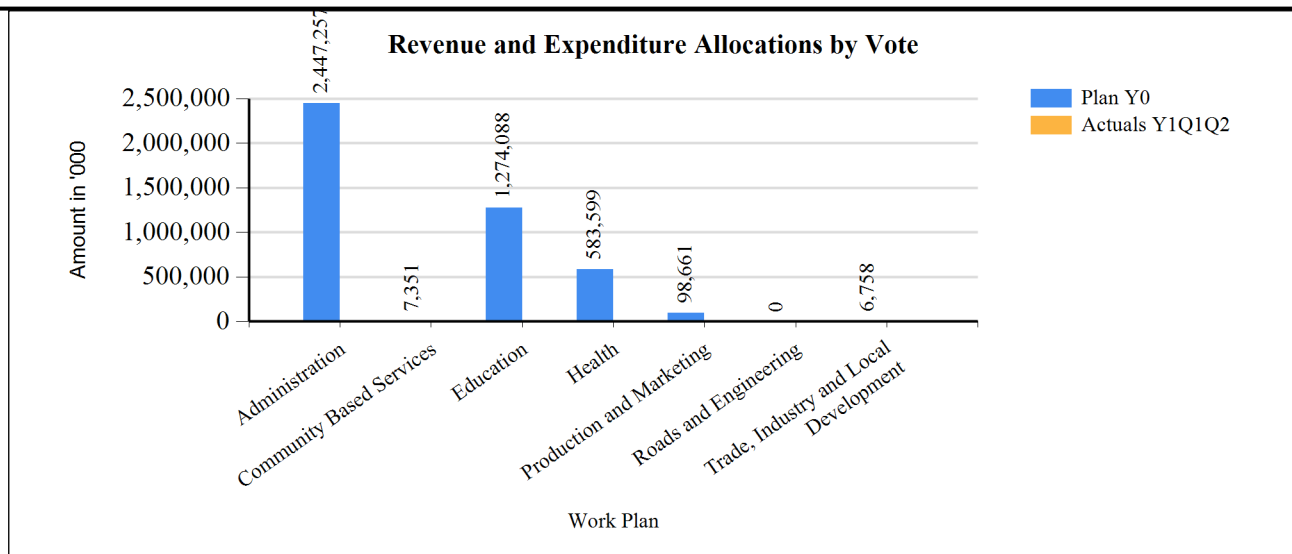
**Challenges in Implementation**

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

**G1: Graph on the revenue and expenditure allocations by Department**

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## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>584,277</b>	<b>326,690</b>	<b>728,286</b>
Advertisements/Bill Boards	5,079	2,861	9,442
Animal & Crop Husbandry related Levies	6,624	13,976	20,532
Application Fees	2,060	4,100	5,153
Business licenses	137,017	60,489	162,262
Ground rent	7,773	0	0
Inspection Fees	8,563	19,360	22,400
Interest from private entities - Domestic	351	234	0
Local Hotel Tax	9,143	7,493	14,472
Local Services Tax	21,827	29,754	43,582
Lock-up Fees	42,392	0	0
Market /Gate Charges	185,615	117,623	180,600
Occupational Permits	801	0	1,400
Other Fees and Charges	12,696	24,362	49,800
Other fines and Penalties - private	886	170	1,625
Park Fees	0	0	0
Property related Duties/Fees	5,911	4,250	10,975
Refuse collection charges/Public convenience	2,161	2,042	8,040
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	193,976
Rent & rates – produced assets – from private entities	133,722	38,647	0

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Street Parking fees	1,656	1,330	3,600
Unspent balances – Locally Raised Revenues	0	0	0
Windfall Gains	0	0	427
<b>2a. Discretionary Government Transfers</b>	<b>5,075,186</b>	<b>714,930</b>	<b>5,516,472</b>
Urban Discretionary Development Equalization Grant	4,244,719	92,080	4,671,516
Urban Unconditional Grant (Non-Wage)	255,561	191,671	270,050
Urban Unconditional Grant (Wage)	574,906	431,179	574,906
<b>2b. Conditional Government Transfer</b>	<b>2,470,395</b>	<b>1,934,818</b>	<b>2,802,681</b>
Sector Conditional Grant (Wage)	1,436,653	1,109,757	1,500,051
Sector Conditional Grant (Non-Wage)	427,608	292,886	485,144
Sector Development Grant	106,196	106,196	106,510
Transitional Development Grant	200,000	200,000	400,000
General Public Service Pension Arrears (Budgeting)	187	187	0
Pension for Local Governments	89,191	67,872	100,416
Gratuity for Local Governments	210,560	157,920	210,560
<b>2c. Other Government Transfer</b>	<b>906,779</b>	<b>371,453</b>	<b>910,265</b>
Support to PLE (UNEB)	1,863	2,253	2,253
Uganda Road Fund (URF)	685,649	365,887	538,012
Uganda Women Entrepreneurship Program(UWEP)	0	0	150,000
Youth Livelihood Programme (YLP)	209,523	0	220,000
Support to Production Extension Services	9,744	3,313	0
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>9,036,636</b>	<b>3,347,891</b>	<b>9,957,704</b>

**Vote :775 Ntungamo Municipal Council****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The Municipal Council approved budget of Ugx 584,276,531 as local revenue but collected Ugx 326,690,000 cumulatively reflecting 56% performance in the Third quarter. The under performance was mainly caused by no collection from Lock-up Fees, Ground rent, Occupational Permits and less local revenue collected from Rent & rates produced assets from private entities, Property related Duties/Fees, Advertisements/ Bill Boards, Other fines and Penalties - private and Business licence which is brought about by delayed payment of taxes by some tax payers. However in the Third Quarter, Ugx 121,096,631 was collected against the Quarter budget of Ugx 78,384,355 indicating over performance which was due to more collection of Local Services Tax, Application Fees, Animal & Crop Husbandry related Levies, Inspection Fees and Other Fees and Charges that resulted from improved sensitization of tax payers.

**Central Government Transfers**

The Municipal Council approved budget of Ugx 7,545,581,170 as Central Government Transfers but received Ugx 2,649,748,000 cumulatively reflecting 79% performance which indicated over performance. This was due to the Central Government releasing more of Sector Development Grant, Transitional Development Grant and General Public Service Pension Arrears (Budgeting) than planned. However there was some under performance that was due to Central Government releasing less funds of Sector Conditional Grant (Non-Wage) and Urban Discretionary Development Equalization Grant (2%) than planned since released USMID funds were not captured on PBS.

**External Financing**

Ntungamo Municipal Council did not receive any External Financing

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

The Municipal Council approved a budget of Ugx 728,286,000 as Locally raised revenue compared to Ugx 584,277,000 for last Financial year 2019/2020 which has increased by 25% due to the increased revenue tax base and increased number of tax payers in Ntungamo town.

**Central Government Transfers**

The Municipal council approved a budget of UGX 9,229,418,000 as Central Government Transfers compared to Ugx 8,452,359,000 for last Financial year 2019/2020 indicating an increase of 9% resulting from additional of Urban Unconditional Grant (Non-Wage), Sector Conditional Grant (Wage), Sector Conditional Grant (Non-Wage), Pension for Local Governments, Transitional Development Grant and Urban Discretionary Development Equalization Grant by the Central Government .

**External Financing**

Ntungamo Municipal Council does not expect any 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	83,446	60,124	75,989
District Production Services	23,685	450	26,379
<b>Sub- Total of allocation Sector</b>	<b>107,131</b>	<b>60,574</b>	<b>102,368</b>
<b>Sector :Works and Transport</b>			



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District, Urban and Community Access Roads	3,288,488	276,346	3,323,966
Municipal Services	1,307,093	36,090	1,939,228
<b>Sub- Total of allocation Sector</b>	<b>4,595,581</b>	<b>312,436</b>	<b>5,263,194</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	8,758	3,416	17,978
<b>Sub- Total of allocation Sector</b>	<b>8,758</b>	<b>3,416</b>	<b>17,978</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	721,116	567,605	933,961
Secondary Education	586,165	429,916	574,344
Education & Sports Management and Inspection	53,441	29,388	128,598
<b>Sub- Total of allocation Sector</b>	<b>1,360,721</b>	<b>1,026,909</b>	<b>1,636,903</b>
<b>Sector :Health</b>			
Primary Healthcare	84,225	66,517	589,072
Health Management and Supervision	550,977	379,689	10,941
<b>Sub- Total of allocation Sector</b>	<b>635,202</b>	<b>446,206</b>	<b>600,013</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	67,400	43,303	71,445
<b>Sub- Total of allocation Sector</b>	<b>67,400</b>	<b>43,303</b>	<b>71,445</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	257,945	30,300	418,806
<b>Sub- Total of allocation Sector</b>	<b>257,945</b>	<b>30,300</b>	<b>418,806</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,408,975	742,412	1,355,039
Local Statutory Bodies	264,899	192,193	211,502
Local Government Planning Services	47,428	20,636	50,308
<b>Sub- Total of allocation Sector</b>	<b>1,721,302</b>	<b>955,240</b>	<b>1,616,849</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	244,358	167,067	191,691
Internal Audit Services	38,239	24,405	38,458
<b>Sub- Total of allocation Sector</b>	<b>282,597</b>	<b>191,473</b>	<b>230,149</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>772,730</b>	<b>538,807</b>	<b>1,122,751</b>

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General Public Service Pension Arrears (Budgeting)	187	187	0
Gratuity for Local Governments	210,560	157,920	210,560
Locally Raised Revenues	101,588	45,756	88,302
Multi-Sectoral Transfers to LLGs_NonWage	142,560	94,665	507,321
Multi-Sectoral Transfers to LLGs_Wage	103,776	77,832	0
Pension for Local Governments	89,191	67,872	100,416
Urban Unconditional Grant (Non-Wage)	30,776	23,975	29,424
Urban Unconditional Grant (Wage)	94,092	70,600	186,727
<b>Development Revenues</b>	<b>636,245</b>	<b>205,044</b>	<b>232,288</b>
Multi-Sectoral Transfers to LLGs_Gou	5,656	0	95,035
Transitional Development Grant	200,000	200,000	0
Urban Discretionary Development Equalization Grant	430,589	5,044	137,254
<b>Total Revenues shares</b>	<b>1,408,975</b>	<b>743,851</b>	<b>1,355,039</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	197,868	148,432	186,727
Non Wage	574,862	388,936	936,023
<b>Development Expenditure</b>			
Domestic Development	636,245	205,044	232,288
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,408,975</b>	<b>742,412</b>	<b>1,355,039</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved a budget of UGX 1,355,039,000 for the financial year 2020/2021 which has reduced by 4% due to a reduction in allocated Locally Raised Revenues, Urban Unconditional Grant (NonWage), Urban Discretionary Development Equalization Grant, no allocation of Transitional Development Grant and no General Public Service Pension Arrears(Budgeting) provided to the department. The department will spend 83% on recurrent expenditure which is majorly comprised of salaries, gratuity and pension and 17% on development expenditure which is majorly construction of Division offices.

**Vote :775 Ntungamo 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>243,328</b>	<b>173,381</b>	<b>191,691</b>
Locally Raised Revenues	43,039	18,213	32,292
Multi-Sectoral Transfers to LLGs_NonWage	26,860	29,454	0
Multi-Sectoral Transfers to LLGs_Wage	55,411	41,564	0
Other Transfers from Central Government	9,744	3,313	0
Urban Unconditional Grant (Non-Wage)	42,417	31,445	42,417
Urban Unconditional Grant (Wage)	65,857	49,393	116,981
<b>Development Revenues</b>	<b>1,030</b>	<b>1,364</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	1,030	1,364	0
<b>Total Revenues shares</b>	<b>244,358</b>	<b>174,745</b>	<b>191,691</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	121,268	90,956	116,981
Non Wage	122,060	74,747	74,709
<b>Development Expenditure</b>			
Domestic Development	1,030	1,364	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>244,358</b>	<b>167,067</b>	<b>191,691</b>

**Narrative of Workplan Revenues and Expenditure**

The department's approved budget for 2020/2021 is UGX 191,691,000 as compared to UGX 244,358,000 for the last financial year of 2019/2020 reflecting a reduction of 22%. The reduction was caused by less allocation of Multi-Sectoral Transfers to LLGs to Finance department. The focus will be on payment of salaries, preparation of financial statements, maintaining IFMS and revenue mobilization.

**Vote :775 Ntungamo 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>264,899</b>	<b>202,168</b>	<b>211,502</b>
Locally Raised Revenues	90,281	37,766	63,681
Multi-Sectoral Transfers to LLGs_NonWage	27,551	54,549	0
Multi-Sectoral Transfers to LLGs_Wage	14,882	11,124	0
Urban Unconditional Grant (Non-Wage)	97,694	72,861	97,694
Urban Unconditional Grant (Wage)	34,491	25,868	50,127
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>264,899</b>	<b>202,168</b>	<b>211,502</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	49,373	36,992	50,127
Non Wage	215,526	155,201	161,375
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>264,899</b>	<b>192,193</b>	<b>211,502</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved a Budget of UGX 211,502,000 for the financial year 2020/2021 indicating 20% decrease in comparison to the budget for last year which is due to budgeting for Divisions under Administration department. The department will focus on spending on facilitation of Councillors when making and passing of council resolutions as their sitting allowances and ex gratia, monitoring and evaluation of government projects, supervision of government projects and attending workshops and seminars.

**Vote :775 Ntungamo 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>87,846</b>	<b>63,956</b>	<b>83,726</b>
Locally Raised Revenues	3,000	900	2,460
Multi-Sectoral Transfers to LLGs_NonWage	5,470	3,525	0
Sector Conditional Grant (Non-Wage)	40,010	30,008	41,901
Sector Conditional Grant (Wage)	39,365	29,524	39,365
<b>Development Revenues</b>	<b>19,285</b>	<b>19,285</b>	<b>18,642</b>
Sector Development Grant	19,285	19,285	18,642
<b>Total Revenues shares</b>	<b>107,131</b>	<b>83,242</b>	<b>102,368</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,365	29,464	39,365
Non Wage	48,481	31,110	44,361
<b>Development Expenditure</b>			
Domestic Development	19,285	0	18,642
External Financing	0	0	0
<b>Total Expenditure</b>	<b>107,131</b>	<b>60,574</b>	<b>102,368</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved a budget of UGX 102,368,000 for the financial year 2020/2021 as compared to UGX 107,131,000 for last financial year reflecting a decrease of 4% due to a less allocation of Locally Raised Revenue to the department and less allocation of Sector Development Grant by the central Government. Also due to no allocation of Multi-Sectoral Transfers to LLGs under this department. The department will spend more on the recurrent expenditure focusing more on facilitation for field agricultural activities and payment of staff salaries which is taking 23% of the total budget.

**Vote :775 Ntungamo 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>625,789</b>	<b>475,703</b>	<b>583,436</b>
Locally Raised Revenues	25,600	7,751	20,992
Multi-Sectoral Transfers to LLGs_NonWage	26,002	37,313	0
Sector Conditional Grant (Non-Wage)	39,666	29,748	27,923
Sector Conditional Grant (Wage)	534,521	400,891	534,521
<b>Development Revenues</b>	<b>9,413</b>	<b>9,413</b>	<b>16,576</b>
Sector Development Grant	9,413	9,413	16,576
<b>Total Revenues shares</b>	<b>635,202</b>	<b>485,116</b>	<b>600,013</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	534,521	372,698	534,521
Non Wage	91,268	73,508	48,916
<b>Development Expenditure</b>			
Domestic Development	9,413	0	16,576
External Financing	0	0	0
<b>Total Expenditure</b>	<b>635,202</b>	<b>446,206</b>	<b>600,013</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved a budget of UGX 600,013,000 for financial year 2020/2021 which has reduced by 5.5% in comparison with last financial year's budget. The reduction was brought about by no allocation of Multi-Sectoral Transfers to LLGs under this department, less of Sector Conditional Grant (Non Wage) and less Locally Raised Revenue allocations to the department. The focus will be on payment of salaries that will take 89% of the total budget for the department. The rest will be for maintenance, monitoring of Health Centers and construction of a placenta pit.

**Vote :775 Ntungamo 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>1,240,107</b>	<b>927,900</b>	<b>1,365,611</b>
Locally Raised Revenues	17,752	7,504	14,557
Multi-Sectoral Transfers to LLGs_NonWage	2,500	200	0
Other Transfers from Central Government	1,863	2,253	2,253
Sector Conditional Grant (Non-Wage)	333,823	222,549	401,234
Sector Conditional Grant (Wage)	862,768	679,343	926,166
Urban Unconditional Grant (Wage)	21,402	16,051	21,402
<b>Development Revenues</b>	<b>120,613</b>	<b>119,961</b>	<b>271,291</b>
Multi-Sectoral Transfers to LLGs_Gou	5,617	2,106	0
Sector Development Grant	77,497	77,497	71,291
Transitional Development Grant	0	0	200,000
Urban Discretionary Development Equalization Grant	37,499	40,357	0
<b>Total Revenues shares</b>	<b>1,360,721</b>	<b>1,047,861</b>	<b>1,636,903</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	884,169	680,023	947,567
Non Wage	355,938	226,925	418,044
<b>Development Expenditure</b>			
Domestic Development	120,613	119,961	271,291
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,360,721</b>	<b>1,026,909</b>	<b>1,636,903</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved a budget of UGX 1,636,903 for Financial year 2020/2021 indicating an increase of 20.3% which is due to an addition Grant of Transitional Development Grant to the department and increase in Sector Conditional Grant (Non-Wage), Sector Conditional Grant (Wage) from the central government. However there was no allocation of Urban Discretionary Development Equalization Grant to the department. The department will focus on payment of teachers' salaries, provision of UPE and USE funds to schools, monitoring and inspection of schools and construction of a class room block at Ntungamo ps, completion of a classroom block at Maato p/s and Construction of a staff house at Rukindo p/s.

**Vote :775 Ntungamo 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>773,562</b>	<b>426,329</b>	<b>623,966</b>
Locally Raised Revenues	17,170	6,581	17,170
Multi-Sectoral Transfers to LLGs_NonWage	1,960	2,273	0
Other Transfers from Central Government	685,649	365,887	538,012
Urban Unconditional Grant (Non-Wage)	2,204	1,653	2,204
Urban Unconditional Grant (Wage)	66,579	49,934	66,579
<b>Development Revenues</b>	<b>3,822,019</b>	<b>35,221</b>	<b>4,639,228</b>
Multi-Sectoral Transfers to LLGs_Gou	94,925	35,221	0
Transitional Development Grant	0	0	200,000
Urban Discretionary Development Equalization Grant	3,727,093	0	4,439,228
<b>Total Revenues shares</b>	<b>4,595,581</b>	<b>461,550</b>	<b>5,263,194</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	66,579	42,660	66,579
Non Wage	706,983	39,998	557,387
<b>Development Expenditure</b>			
Domestic Development	3,822,019	171,571	4,639,228
External Financing	0	58,207	0
<b>Total Expenditure</b>	<b>4,595,581</b>	<b>312,436</b>	<b>5,263,194</b>

**Narrative of Workplan Revenues and Expenditure**

The approved total budget for the FY 2020/2021 is Ugx 5,263,194,000 (Local revenue: 17,170,000 Ugx, Urban unconditional grant Non wage: 2,204,000 Ugx, Other Transfers from Central Government of Ugx 538,012,000, Urban Discretionary Development Equalization Grant of Ugx 4,439,228,000 and Urban Unconditional Grant (Wage) of Ugx 66,579,000 ), as compared to previous budget of 4,595,581,000 for last financial year reflecting 14.5% increment. The increment was brought about by more allocation of USMID-AF funds and an additional Grant of Transitional Development Grant by the Central Government to the department. The department will spend majorly on construction of Central market under USMID-AF, tarmacking Karibwa road, tarmacking Kajinya-Tindibakira road under USMID-AF, construction of Mpaama bridge and maintenance of other several roads.



**Vote :775 Ntungamo 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>67,400</b>	<b>46,632</b>	<b>71,445</b>
Locally Raised Revenues	11,400	4,632	14,348
Urban Unconditional Grant (Non-Wage)	2,000	1,500	3,097
Urban Unconditional Grant (Wage)	54,000	40,500	54,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>67,400</b>	<b>46,632</b>	<b>71,445</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,000	40,500	54,000
Non Wage	13,400	2,803	17,445
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>67,400</b>	<b>43,303</b>	<b>71,445</b>

**Narrative of Workplan Revenues and Expenditure**

The department's planned budget is Ugx 71,445,000 for financial year 2020/2021 as compared to last financial years budget of Ugx 67,400,000 indicating a 6% increase in the budget. The increase in the budget was due to an increase in the Locally Raised Revenue allocation to the department and an increase in the Urban Unconditional Grant (Non-Wage) IPFs from the central government. 54,000,000 of these funds shall be used to pay salaries both Environment officer and Senior Physical planner. 17,445,000 is the operational budget meant to execute the following activities; Infrastructure planning, Tree planting, Monitoring for environmental compliance, travel inland and Restoration of degraded ecosystems/swamps.

**Vote :775 Ntungamo 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>257,945</b>	<b>32,332</b>	<b>418,806</b>
Locally Raised Revenues	10,247	4,619	10,403
Multi-Sectoral Transfers to LLGs_NonWage	4,841	2,713	0
Multi-Sectoral Transfers to LLGs_Wage	10,480	7,860	0
Other Transfers from Central Government	209,523	0	370,000
Sector Conditional Grant (Non-Wage)	7,351	5,513	7,330
Urban Unconditional Grant (Wage)	15,503	11,627	31,074
<b>Development Revenues</b>	<b>0</b>	<b>332</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>257,945</b>	<b>32,664</b>	<b>418,806</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,983	19,487	31,074
Non Wage	231,962	8,363	387,732
<b>Development Expenditure</b>			
Domestic Development	0	332	0
External Financing	0	2,119	0
<b>Total Expenditure</b>	<b>257,945</b>	<b>30,300</b>	<b>418,806</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved a budget of Ugx 418,806,000 in F/Y 2020/21 as compared to the previous years budget of 257,945,000 indicating 62.36% increase in the budget. of which Ugx 31,074,000 will be Urban Unconditional Grant wage and Ugx 387,732,000 non-wage under the recurrent expenditure. The increase in the budget was brought about by in increase in IPFs for Other Transfers from Central Government, Urban Conditional Grant (Wage) because of the new recruited staff and an increase in the Locally Raised Revenue allocation to the Department. The department was not allocated any Development funds. The department will majorly spend on facilitating YLP groups, Youth council and women council .

**Vote :775 Ntungamo 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>38,853</b>	<b>26,748</b>	<b>50,308</b>
Locally Raised Revenues	10,320	6,095	10,063
Multi-Sectoral Transfers to LLGs_NonWage	3,287	1,719	0
Urban Unconditional Grant (Non-Wage)	11,671	8,753	26,671
Urban Unconditional Grant (Wage)	13,575	10,181	13,575
<b>Development Revenues</b>	<b>8,574</b>	<b>9,352</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	8,574	9,352	0
<b>Total Revenues shares</b>	<b>47,428</b>	<b>36,100</b>	<b>50,308</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,575	8,743	13,575
Non Wage	25,279	10,865	36,734
<b>Development Expenditure</b>			
Domestic Development	8,574	1,028	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>47,428</b>	<b>20,636</b>	<b>50,308</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved a budget of Ugx 50,308,000 for the financial year 2020/2021 indicating an increment of 6% brought about by allocating more Urban Unconditional Grant (NonWage) to the department compared to last FY. However there was a reduction in allocation of Locally Raised Revenues, Urban Discretionary Development Equalization Grant and budgeting for Divisions under Administration department. The department will focus on preparation and submission of budget and work plans, Quarterly budget performance reports to relevant ministries, preparation of TPC meeting minutes, preparation of 5 year Development Plan, maintenance of PBS and organizing monitoring of government projects.

**Vote :775 Ntungamo 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>38,239</b>	<b>28,247</b>	<b>38,458</b>
Locally Raised Revenues	9,820	6,933	10,039
Urban Unconditional Grant (Non-Wage)	3,560	2,670	3,560
Urban Unconditional Grant (Wage)	24,859	18,644	24,859
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>38,239</b>	<b>28,247</b>	<b>38,458</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	24,859	17,702	24,859
Non Wage	13,380	6,703	13,600
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>38,239</b>	<b>24,405</b>	<b>38,458</b>

**Narrative of Workplan Revenues and Expenditure**

In the F/Y 2020/21, the department approved a budget of Ugx 38,458,000 compared to what was allocated in the previous financial year 2019/20 of Ugx 38,239,000 indicating an increase of 1%. The increment was brought about by more Locally Raised Revenues allocated to the department than what was allocated to the department in the previous FY due to increased tax base. The department will majorly spend on payment of salaries and moving to the field to carry out Audit.

**Vote :775 Ntungamo 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>8,758</b>	<b>5,716</b>	<b>17,978</b>
Locally Raised Revenues	2,000	648	1,640
Sector Conditional Grant (Non-Wage)	6,758	5,069	6,755
Urban Unconditional Grant (Wage)	0	0	9,582
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>8,758</b>	<b>5,716</b>	<b>17,978</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	9,582
Non Wage	8,758	3,416	8,395
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>8,758</b>	<b>3,416</b>	<b>17,978</b>

**Narrative of Workplan Revenues and Expenditure**

The department approved a budget of UGX 17,978,000 for the financial year 2020/2021 as compared to UGX 8,758,000 for last financial year reflecting an increment of 105% because of increased Urban Unconditional Grant (Wage) brought about by recruitment of a new commercial Officer whose wage needed to be allocated to the department. The department will spend on only the recurrent expenditure focusing more on payment of staff salaries, sensitization of the business community and registration of existing cooperatives in the Municipal.

**Vote :775 Ntungamo Municipal Council**

**FY 2020/21**

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