

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

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

Signature :



William Makune Abwooli

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :777 Bushenyi- Ishaka 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 :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	766,372	415,560	766,373
Discretionary Government Transfers	1,082,943	889,181	1,175,731
Conditional Government Transfers	7,110,016	5,475,268	7,778,359
Other Government Transfers	1,050,147	635,037	1,694,566
External Financing	1	0	34,674
Grand Total	10,009,479	7,415,046	11,449,703

Revenue Performance by end of March of the Running FY

Total revenue budget FY 2019/2020 was budgeted at 10,009,479,000= with Conditional Government Transfers taking the largest share of 71%, followed by Discretionary Government transfers and Other Government Transfers (OGT) sharing equally 10%. Local revenue shared 7.7%. On average, the total revenue received by end of third quarter was 7,415,046,000= which is 74.1% slightly below 75%. This was due to under performance by Locally raised revenues and OGT at 54.2% and 60.5% respectively, Discretionary Government Transfers and Conditional Government Transfers over performed at 889,181,000= and 5,475,268,000= which is 82.1% and 77% respectively.

Planned Revenues for next FY

The Municipality Plans the total revenue budget FY 2020/2021 of 11,449,703,000=. The estimated revenue increased by 14.4% compared with that of FY 2019/2020. Locally raised revenue is estimated at 766,373,000= which is 6.7%, Discretionary Government Transfers at 1,175,731,000= which is 10.3%, Conditional Government Transfers at 7,778,359,000= which is 67.9% , Other Government Transfers at 1,694,566,000= which is 14.8% and external financing of 34,674,000= which is 0.3%

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	1,598,765	1,368,097	1,821,796
Finance	746,752	447,908	306,231
Statutory Bodies	330,491	257,264	332,014
Production and Marketing	113,230	88,857	110,287
Health	677,209	531,107	740,007
Education	5,149,029	3,832,431	5,548,384
Roads and Engineering	1,065,663	727,556	2,205,858
Natural Resources	42,220	27,173	35,220
Community Based Services	178,924	44,806	188,410
Planning	71,477	62,510	110,208
Internal Audit	26,312	21,409	22,811

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Trade, Industry and Local Development	9,408	5,927	28,476
Grand Total	10,009,479	7,415,046	11,449,703
<i>o/w: Wage:</i>	<i>5,412,874</i>	<i>4,158,642</i>	<i>5,738,910</i>
<i>Non-Wage Recurrent:</i>	<i>4,342,541</i>	<i>3,038,600</i>	<i>4,594,311</i>
<i>Domestic Devt:</i>	<i>254,063</i>	<i>217,805</i>	<i>1,081,808</i>
<i>External Financing:</i>	<i>1</i>	<i>0</i>	<i>34,674</i>

Expenditure Performance by end of March FY 2019/20

On average the recurrent and development expenditure was at 7,415,046,000= which is 74.1% slightly below the set target of 75%. Allocations to Health and Education take the largest share of the budget due to wage and non-non wage for institutions under the respective sectors.

Planned Expenditures for the FY 2020/21

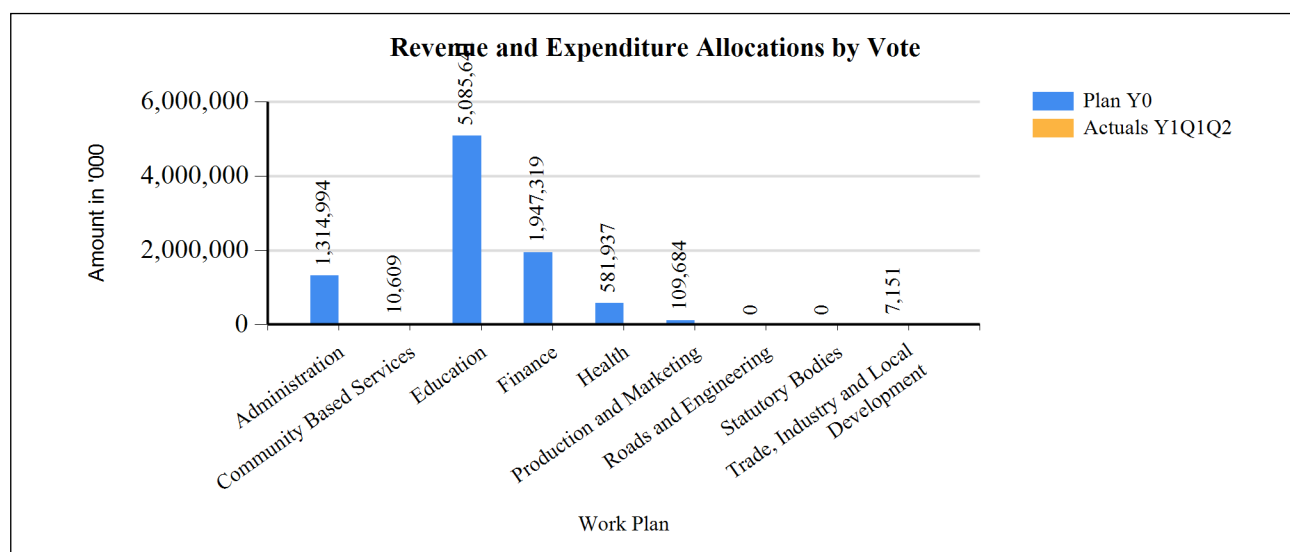
From the total revenue budget of FY 2020/2021 estimated at 11,449,703,000=, wage is to take the largest share of 5,738,910,000= which is 50.1% which is slightly higher than that of FY 2019/2020. Non wage recurrent is estimated at 4,594,311,000= which is 40.1%. Domestic Development is estimated at 1,081,808,000= which is 9.4%. External financing is estimated at 34674,000= which is 0.3%. Allocations to Administration, Education and Roads and engineering take the biggest share of the budget due to wage and non wage for institutions under the respective sectors.

Medium Term Expenditure Plans

Promotion of value addition, provision of in puts, extension services, infrastructure development, improving the quality and access to social services with emphasis on Education, health and sanitation. Enhancing local revenue mobilization and collection.

Challenges in Implementation

Local revenue mobilization and collection; weak local revenue base, low levels of Local Economic Development. Inadequate monitoring of projects, programmes and service delivery due to financing limitations. Human resource capacity gaps; inadequate staffing due to inadequate wage provisions. Unplanned urban development and non-compliance to physical planning requirements.

G1: Graph on the revenue and expenditure allocations by Department

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	766,372	415,560	766,373
Advertisements/Bill Boards	10,595	11,976	10,595
Animal & Crop Husbandry related Levies	70,560	24,810	70,560
Application Fees	13,581	8,276	13,581
Business licenses	304,856	180,965	304,856
Inspection Fees	25,833	17,554	25,833
Local Hotel Tax	11,225	5,167	11,225
Local Services Tax	97,076	81,847	97,076
Market /Gate Charges	40,710	16,967	40,710
Other Fees and Charges	20,500	4,961	20,500
Park Fees	41,210	24,526	41,210
Property related Duties/Fees	100,356	35,785	100,356
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,191	2,456	5,191
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	19,680
Rent & rates – produced assets – from other govt. units	19,680	150	0
Sale of (Produced) Government Properties/Assets	5,000	120	5,000
2a. Discretionary Government Transfers	1,082,943	889,181	1,175,731
Urban Discretionary Development Equalization Grant	121,546	121,546	169,031
Urban Unconditional Grant (Non-Wage)	333,920	250,440	347,184
Urban Unconditional Grant (Wage)	627,477	517,196	659,516
2b. Conditional Government Transfer	7,110,016	5,475,268	7,778,359
Sector Conditional Grant (Wage)	4,785,397	3,641,446	5,079,394
Sector Conditional Grant (Non-Wage)	914,741	619,071	1,039,408
Sector Development Grant	94,884	94,884	133,760
Transitional Development Grant	0	0	700,000
General Public Service Pension Arrears (Budgeting)	510,802	510,802	3,107
Salary arrears (Budgeting)	23,684	23,684	11,983
Pension for Local Governments	316,695	237,521	425,816
Gratuity for Local Governments	463,814	347,860	384,890
2c. Other Government Transfer	1,050,147	635,037	1,694,566
Support to PLE (UNEB)	6,000	5,207	5,207
Uganda Road Fund (URF)	921,000	626,286	1,563,899
Uganda Women Entrepreneurship Program(UWEP)	0	0	2,312
Youth Livelihood Programme (YLP)	123,147	3,544	123,147

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3. External Financing	1	0	34,674
VNG International	1	0	34,674
Total Revenues shares	10,009,479	7,415,046	11,449,703

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Out of the Budget for Local Revenue of shs 766,372,000=, a performance of 415,560,000= which is 54.2% was recorded below the set target of 75%. There was over performance on Inspection fees, advertisements/bill boards and park fees. On average other sources underperformed due to gaps in enforcing revenue contracts, that affected the Local Revenue Base.

Central Government Transfers

Out of the Central Government transfers of 9,243,107,000=, a performance of 6,999,486,000= which is 75.7% was recorded above the set target of 75%. This was due to release of development grants that come in three quarters. Out of the Discretionary Government Transfers of 1,082,943,000=, performance of 889,181,000= which is 82.1% slightly above the set target of 75% was achieved. Out of Conditional Government Transfers of 7,110,016,000=, a performance of 5,475,268,000= which is 77% above the set target of 75%. Out of the Other Government transfers of 1,050,147,000=, a performance of 635,037,000= which is 60.5% was registered below the set target of 75%.

External Financing

The performance was 0%

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

The budget for locally raised revenues of 766,373,000= for FY 2020/2021 is the same as that of FY 2019/2020. The LR has not been increased due to political interference in the revenue collections.

Central Government Transfers

The Conditional Government Transfers of 7,798,359,000= for FY 2020/2021 increased from 7,110,016,000= to share of 9.7%. The Other Government transfers of 1,694,566,000= for FY 2020/2021 increased from 1,050,147,000= to a share of 61.4% due to increased allocations from the center i.e from Uganda Road Fund. Discretionary Government transfers were also slightly increased from 1,082,943,000= to 1,175,731,000= due to increase in urban Discretionary Development Equalization Grant from 121,546,000= to 169,031,000= and Urban Unconditional Grant (Non-Wage) from 627,477,000= to 659,516,000=.

External Financing

The external financing of 34,674,000= for FY 2020/2021 increased from 1,000= FY 2019/2020.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	86,543	50,300	84,692
District Production Services	26,687	1,256	25,595
Sub- Total of allocation Sector	113,230	51,556	110,287
Sector :Works and Transport			
District, Urban and Community Access Roads	905,529	325,212	2,106,596
District Engineering Services	110,000	111,079	65,512
Municipal Services	50,134	13,875	33,750
Sub- Total of allocation Sector	1,065,663	450,166	2,205,858

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Sector :Trade and Industry			
Commercial Services	9,408	5,926	28,476
Sub- Total of allocation Sector	9,408	5,926	28,476
Sector :Education			
Pre-Primary and Primary Education	1,846,878	1,377,569	2,168,631
Secondary Education	2,295,237	1,697,689	2,297,469
Skills Development	928,818	651,787	928,818
Education & Sports Management and Inspection	78,096	50,206	153,467
Sub- Total of allocation Sector	5,149,029	3,777,251	5,548,384
Sector :Health			
Primary Healthcare	102,300	41,156	723,698
Health Management and Supervision	574,909	417,397	16,310
Sub- Total of allocation Sector	677,209	458,553	740,007
Sector :Water and Environment			
Natural Resources Management	42,220	25,102	35,220
Sub- Total of allocation Sector	42,220	25,102	35,220
Sector :Social Development			
Community Mobilisation and Empowerment	178,924	31,540	188,410
Sub- Total of allocation Sector	178,924	31,540	188,410
Sector :Public Sector Management			
District and Urban Administration	1,598,765	1,115,841	1,821,796
Local Statutory Bodies	330,491	209,366	332,014
Local Government Planning Services	71,477	46,820	110,208
Sub- Total of allocation Sector	2,000,733	1,372,027	2,264,018
Sector :Accountability			
Financial Management and Accountability(LG)	746,752	413,278	306,231
Internal Audit Services	26,312	16,931	22,811
Sub- Total of allocation Sector	773,063	430,209	329,042

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,590,877	1,358,933	1,556,975
General Public Service Pension Arrears (Budgeting)	510,802	510,802	3,107
Gratuity for Local Governments	463,814	347,860	384,890

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Locally Raised Revenues	34,317	34,831	56,818
Multi-Sectoral Transfers to LLGs_NonWage	0	0	432,911
Pension for Local Governments	316,695	237,521	425,816
Salary arrears (Budgeting)	23,684	23,684	11,983
Urban Unconditional Grant (Non-Wage)	21,790	16,343	21,674
Urban Unconditional Grant (Wage)	219,776	187,893	219,776
Development Revenues	7,888	9,165	264,821
External Financing	1	0	10,185
Locally Raised Revenues	0	0	45,267
Transitional Development Grant	0	0	200,000
Urban Discretionary Development Equalization Grant	7,887	9,165	9,369
Total Revenues shares	1,598,765	1,368,097	1,821,796
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	219,776	154,676	219,776
Non Wage	1,371,101	954,868	1,337,199
Development Expenditure			
Domestic Development	7,887	6,296	254,636
External Financing	1	0	10,185
Total Expenditure	1,598,765	1,115,841	1,821,796

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget increased from 1,598,765,000= to 1,821,796,000= which is 14% in FY 2020/2021 compared with FY 2019/2020. This was due to increment in Pension for Local Governments, Locally raised revenues and Transitional Development Grant. Non wage expenditure reduced and wage remained the same while development expenditure increased from 7,887,000= to 254,636 in FY 2020/2021 compared with the previous FY 2019/2020.

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	684,497	385,653	220,328
Locally Raised Revenues	66,538	66,263	62,703
Multi-Sectoral Transfers to LLGs_NonWage	456,734	198,471	0
Urban Unconditional Grant (Non-Wage)	45,772	34,329	42,172
Urban Unconditional Grant (Wage)	115,453	86,590	115,453
Development Revenues	62,255	62,255	85,903
External Financing	0	0	10,564
Multi-Sectoral Transfers to LLGs_Gou	57,674	57,674	75,339
Urban Discretionary Development Equalization Grant	4,581	4,581	0
Total Revenues shares	746,752	447,908	306,231
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	115,453	80,604	115,453
Non Wage	569,044	270,420	104,875
Development Expenditure			
Domestic Development	62,255	62,254	75,339
External Financing	0	0	10,564
Total Expenditure	746,752	413,278	306,231

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget decreased by 59% % in FY 2020/2021 compared with FY 2019/2020. Revenue reduced from 746,752,000= to 306,231,000= due to budgeting of multi sectoral transfers to LLGs-Non Wage in another department. Non wage expenditure reduced and wage remained the same and Development expenditure increased from 62,255,000= to 75,339,000= in FY 2020/2021 compared with the previous FY 2019/2020

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	330,491	257,264	332,014
Locally Raised Revenues	53,975	49,877	56,367
Multi-Sectoral Transfers to LLGs_NonWage	82,553	61,915	81,685
Urban Unconditional Grant (Non-Wage)	141,849	106,387	141,849
Urban Unconditional Grant (Wage)	52,114	39,086	52,114
Development Revenues	0	0	0
N/A			
Total Revenues shares	330,491	257,264	332,014
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,114	30,942	52,114
Non Wage	278,377	178,424	279,900
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	330,491	209,366	332,014

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget increased to 332,014,000= in FY 2020/2021 compared with 330,491,000= in FY 2019/2020. This was due to increase in locally raised revenues from 53,975,000= to 56,367,000=. Non wage expenditure increased and wage remained the same in FY 2020/2021 compared with the previous FY 2019/2020.

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	93,945	69,572	91,644
Locally Raised Revenues	1,182	0	1,182
Sector Conditional Grant (Non-Wage)	41,574	31,180	39,274
Sector Conditional Grant (Wage)	48,825	36,619	48,825
Urban Unconditional Grant (Non-Wage)	2,364	1,773	2,364
Development Revenues	19,285	19,285	18,642
Sector Development Grant	19,285	19,285	18,642
Total Revenues shares	113,230	88,857	110,287
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,825	30,600	48,825
Non Wage	45,120	20,956	42,820
Development Expenditure			
Domestic Development	19,285	0	18,642
External Financing	0	0	0
Total Expenditure	113,230	51,556	110,287

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget reduced from 113,230,000= in FY 2019/2020 compared with 110,287,000= in FY 2020/2021 leading to a reduction of 2.6%. Sector Conditional Grant (Non Wage) and Sector Development Grant decreased from 41,574,000 and 19,285,000= to 39,274,000= and 18,642,000= respectively.

Non wage and Development expenditure decreased and wage remained the same.

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	637,789	491,686	655,264
Locally Raised Revenues	58,022	27,984	22,122
Sector Conditional Grant (Non-Wage)	51,605	38,703	46,823
Sector Conditional Grant (Wage)	525,037	422,657	582,795
Urban Unconditional Grant (Non-Wage)	3,124	2,343	3,524
Development Revenues	39,421	39,421	84,743
Sector Development Grant	5,295	5,295	12,790
Urban Discretionary Development Equalization Grant	34,126	34,126	71,953
Total Revenues shares	677,209	531,107	740,007
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	525,037	396,613	582,795
Non Wage	112,751	61,940	72,469
Development Expenditure			
Domestic Development	39,421	0	84,743
External Financing	0	0	0
Total Expenditure	677,209	458,553	740,007

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget increased to 740,007,000= in FY 2020/2021 compared with 677,209,000= FY 2019/2020 which is 9.3% increment. This was due to increment Sector Conditional Grant (wage) from 525,037,000= to 582,795,000=, DDEG increased from 34,126,000= to 71,953,000= and Sector Development Grant increased from 5,295,000= to 12,790,000= Non wage expenditure decreased while development expenditure and wage remained increased in FY 2020/2021 compared with the previous FY 2019/2020.

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,078,725	3,762,128	5,446,056
Locally Raised Revenues	8,002	1,842	8,022
Other Transfers from Central Government	6,000	5,207	5,207
Sector Conditional Grant (Non-Wage)	803,803	535,868	935,666
Sector Conditional Grant (Wage)	4,211,534	3,182,171	4,447,775
Urban Unconditional Grant (Non-Wage)	6,044	4,533	6,044
Urban Unconditional Grant (Wage)	43,342	32,507	43,342
Development Revenues	70,304	70,304	102,329
Sector Development Grant	70,304	70,304	102,329
Total Revenues shares	5,149,029	3,832,431	5,548,384
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,254,876	3,231,421	4,491,117
Non Wage	823,849	545,831	954,939
Development Expenditure			
Domestic Development	70,304	0	102,329
External Financing	0	0	0
Total Expenditure	5,149,029	3,777,251	5,548,384

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget FY 2020/2021 is 5,548,384,000=compared with 5,149,029,000= FY 2019/2020 which is 7.7% increment. Sector Development Grant, Sector Conditional Grant (Non-Wage) and Sector Conditional Grant (Wage) increased while other sources remained the same.

Non wage expenditure, wage and development expenditure increased in FY 2020/2021 compared with the previous FY 2019/2020.

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,015,529	713,681	1,669,108
Locally Raised Revenues	10,692	9,790	21,372
Other Transfers from Central Government	921,000	626,286	1,563,899
Urban Unconditional Grant (Non-Wage)	7,384	5,538	7,384
Urban Unconditional Grant (Wage)	76,453	72,067	76,453
Development Revenues	50,134	13,875	536,750
Locally Raised Revenues	37,634	1,375	33,750
Transitional Development Grant	0	0	500,000
Urban Discretionary Development Equalization Grant	12,500	12,500	3,000
Total Revenues shares	1,065,663	727,556	2,205,858
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,453	63,230	76,453
Non Wage	939,076	373,061	1,592,655
Development Expenditure			
Domestic Development	50,134	13,875	536,750
External Financing	0	0	0
Total Expenditure	1,065,663	450,166	2,205,858

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget FY 2020/2021 is 2,205,858,000= compared to 1,065,663,000= for FY 2019/2020 which is 107% increment due to Increase in Uganda Road fund and transitional development grant.

Non wage expenditure increased and domestic development expenditure increased in FY 2020/2021 compared with the previous FY 2019/2020.

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	42,220	27,173	35,220
Locally Raised Revenues	11,740	4,313	4,740
Urban Unconditional Grant (Non-Wage)	2,480	1,860	2,480
Urban Unconditional Grant (Wage)	28,000	21,000	28,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	42,220	27,173	35,220
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,000	20,700	28,000
Non Wage	14,220	4,402	7,220
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	42,220	25,102	35,220

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget is 35,220,000= in FY 2020/2021 compared with 42,220,000= in FY 2019/2020.

Non wage expenditure reduced while wage expenditure remained the same in FY 2020/2021 compared with the previous FY 2019/2020

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	178,924	44,806	182,235
Locally Raised Revenues	2,140	1,035	1,840
Other Transfers from Central Government	123,147	3,544	125,460
Sector Conditional Grant (Non-Wage)	10,609	7,957	10,507
Urban Unconditional Grant (Non-Wage)	2,280	1,710	3,680
Urban Unconditional Grant (Wage)	40,748	30,561	40,748
Development Revenues	0	0	6,175
External Financing	0	0	6,175
Total Revenues shares	178,924	44,806	188,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,748	19,493	40,748
Non Wage	138,176	12,047	141,487
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	6,175
Total Expenditure	178,924	31,540	188,410

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget is 188,410,000= in FY 2020/2021 compared to 178,924,000= FY 2019/2020 which is 5.3% increment due to increase in OGT and UCG-NW.

Non wage expenditure has increased while wage expenditure remained the same in FY 2020/2021 compared with the previous FY 2019/2020

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	70,200	62,510	93,089
Locally Raised Revenues	17,400	14,110	10,440
Urban Unconditional Grant (Non-Wage)	14,800	11,100	28,649
Urban Unconditional Grant (Wage)	38,000	37,300	54,000
Development Revenues	1,277	0	17,119
External Financing	0	0	7,750
Urban Discretionary Development Equalization Grant	1,277	0	9,369
Total Revenues shares	71,477	62,510	110,208
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,000	23,103	54,000
Non Wage	32,200	23,717	39,089
Development Expenditure			
Domestic Development	1,277	0	9,369
External Financing	0	0	7,750
Total Expenditure	71,477	46,820	110,208

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget of 110,208,000= increased by 54.2% in FY 2020/2021 compared with 71,477,000= FY 2019/2020. Locally Raised revenues reduced while Urban UCG-NW, Urban UCG-Wage and Urban DDEG increased from 14,800,000=, 38,000,000= and 1,277,000= to 28,649,000=, 54,000,000= and 9,369,000= respectively.

Non wage, wage expenditure and domestic development expenditure increased in FY 2020/2021 compared with the previous FY 2019/2020.

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	22,812	17,909	22,811
Locally Raised Revenues	5,740	5,105	5,740
Urban Unconditional Grant (Non-Wage)	3,480	2,610	3,480
Urban Unconditional Grant (Wage)	13,592	10,194	13,591
Development Revenues	3,500	3,500	0
Urban Discretionary Development Equalization Grant	3,500	3,500	0
Total Revenues shares	26,312	21,409	22,811
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,592	8,716	13,591
Non Wage	9,220	4,715	9,220
Development Expenditure			
Domestic Development	3,500	3,500	0
External Financing	0	0	0
Total Expenditure	26,312	16,931	22,811

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget decreased from 26,312,000= in FY 2019/2020 to 22,811,000= in FY 2020/2021. This is due to reduction in Urban DDEG.

Non wage and wage expenditure did not change and domestic development expenditure reduced to zero in FY 2020/2021 compared with the previous FY 2019/2020.

Vote :777 Bushenyi- Ishaka Municipal Council**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,408	5,927	28,476
Locally Raised Revenues	2,257	564	3,100
Sector Conditional Grant (Non-Wage)	7,151	5,363	7,138
Urban Unconditional Grant (Non-Wage)	0	0	2,200
Urban Unconditional Grant (Wage)	0	0	16,038
Development Revenues	0	0	0
N/A			
Total Revenues shares	9,408	5,927	28,476
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	16,038
Non Wage	9,408	5,926	12,438
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	9,408	5,926	28,476

Narrative of Workplan Revenues and Expenditure

Total Revenue and expenditure budget of 28,476,000= increased by 202.7% in FY 2020/2021 compared with 9,408,000= FY 2019/2020. This was due to increase in local revenue from 2,257,000= to 3,100,000= and budgeting for UCG-Wage and UCG-NW. Non wage expenditure increased to 12,438,000= in FY 2020/2021 compared with the previous FY 2019/2020

Vote :777 Bushenyi- Ishaka Municipal Council

FY 2020/21
