

Vote :782 Kisoro 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 :



SHARIFAH NAKINTU TOWN CLERK,, KISORO
MUNICIPAL COUNCIL.

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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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 :782 Kisoro 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	230,288	531,589	807,575
Discretionary Government Transfers	952,719	735,124	999,807
Conditional Government Transfers	1,569,434	1,196,557	1,824,261
Other Government Transfers	428,298	239,178	592,330
External Financing	0	0	0
Grand Total	3,180,738	2,702,448	4,223,973

Revenue Performance by end of March of the Running FY

The revenue performance quarter one FY 2019-2020 was as follows; local revenue of shs 531,589,000 , Conditional Government transfers of shs 1,196,557,000 ,Discretionary Government transfers of shs 735,124,000, and Other Government transfers of shs 239,178,000 all totaling to shs 2,702,448,000 which is 84.96 % of the annual approved budget. The over performance in local revenue was due to less funds for local revenue that was appropriated to parliament but a supplementary budget was made and approved though up loaded on IFMS and not on PBS.

Planned Revenues for next FY

The revenue forecast FY 2020-2021 will be shs 4,223,973,000 that will include; local revenue of shs 807,575,000, Conditional Government transfers of shs 1,824,261,000 ,Discretionary Government transfers of shs 999,807,000, and Other Government transfers of shs 592,330,000 .There is an increase of local revenue compared to FY 2019-2020 (Shs 230,288,000) because there was an a decrease in appropriation of local revenue funds to parliament and we have requested for supplementary estimates to the effect that was approved and uploaded on IFMS but not in put to PBS.. The increase in central Government transfers compared to FY 2019-2020 is due to increment in sector conditional grant (wage) for education and Road fund.

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	517,781	553,354	754,115
Finance	172,405	224,434	354,405
Statutory Bodies	182,468	166,101	205,479
Production and Marketing	101,610	80,779	112,141
Health	275,098	279,305	345,876
Education	1,164,828	878,318	1,412,902
Roads and Engineering	507,044	401,339	640,657
Natural Resources	26,400	19,800	35,701
Community Based Services	152,872	38,344	249,516
Planning	34,487	25,865	47,977
Internal Audit	26,096	20,072	39,838

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Trade, Industry and Local Development	19,648	14,736	25,365
Grand Total	3,180,738	2,702,448	4,223,973
<i>o/w: Wage:</i>	<i>1,585,152</i>	<i>1,200,359</i>	<i>1,696,074</i>
<i>Non-Wage Reccurent:</i>	<i>1,407,506</i>	<i>1,290,052</i>	<i>2,300,273</i>
<i>Domestic Devt:</i>	<i>188,080</i>	<i>212,037</i>	<i>227,626</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

The expenditure for the quarter was shs 2,702,448,000 which was spent according to departments as follows; Administration shs 553,354,000, Finance shs 224,434,000, Statutory bodies of shs 166,610,000, Production and marketing of shs 80,779,000, Health of shs 279,205,000, Education of shs 878,318,000, Roads and engineering of shs 401,339,000, Natural resources shs 19,800,000, Community based services of shs 38,344,000, Planning of shs 25,865,000, Internal Audit of shs 20,072,000 and trade ,industry and local government of shs 14,736,000 .The Expenditure includes shs 1,200,359,000 for wage, shs 1,290,052,000 for non wage and shs 212,037,000 for development.

Planned Expenditures for the FY 2020/21

The expenditure plans for the financial year 2020-2021 will be shs 4,223,973,000 and will include shs 1,696,074,000 for wage, shs 2,300,273,000 for non wage and shs 227,626,000 for development. This will be for monitoring of Government programs and projects and ensure value for money. Continue mobilizing communities, maintain and improve the physical infrastructure like roads , electricity, piped water supply, schools, health facilities, preserve and protect the environment, obtain and implement the physical devilment plan for the entire municipality.

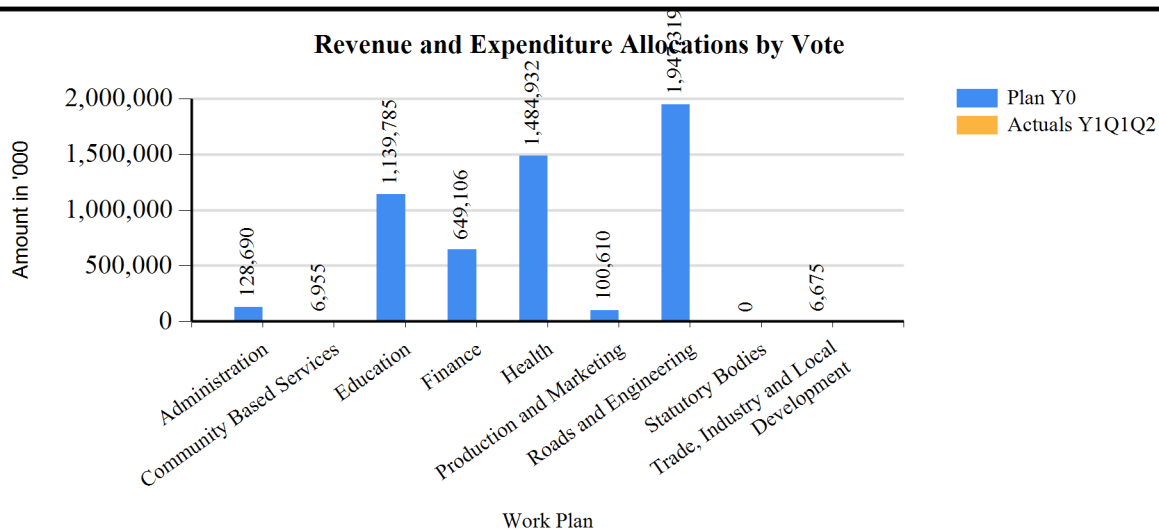
Medium Term Expenditure Plans

The medium term expenditure include: Monitoring and supervision of government projects and programmes, farmers sensitization, animal inspection, tourism development, and promotion of trade in line with the current market

Challenges in Implementation

The major challenges include; political pronouncements on bus/taxi park fees that have affected local revenue performance, inadequate funding, staffing gaps due to wage short falls, and lack of adequate means of transport.

G1: Graph on the revenue and expenditure allocations by Department

Vote :782 Kisoro 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	230,288	531,589	807,575
Advertisements/Bill Boards	2,286	2,500	18,430
Animal & Crop Husbandry related Levies	5,000	27,690	36,750
Business licenses	25,000	62,363	91,700
Land Fees	30,000	36,898	132,100
Liquor licenses	1,001	2,252	10,240
Local Hotel Tax	5,000	17,082	18,500
Local Services Tax	6,000	24,704	31,600
Market /Gate Charges	45,000	257,597	221,676
Miscellaneous receipts/income	20,000	37,000	0
Other Fees and Charges	20,000	19,128	20,308
Other licenses	1,000	2,756	14,070
Park Fees	30,000	16,475	43,390
Property related Duties/Fees	4,000	11,820	24,310
Refuse collection charges/Public convenience	0	0	11,880
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,000	2,338	11,360
Registration of Businesses	1	300	1,400
Rent & Rates - Non-Produced Assets – from private entities	30,000	6,207	0
Rent & rates – produced assets – from other govt. units	0	0	113,944
Sale of (Produced) Government Properties/Assets	1,000	4,480	0
Sale of non-produced Government Properties/assets	0	0	5,917

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2a. Discretionary Government Transfers	952,719	735,124	999,807
Urban Discretionary Development Equalization Grant	82,341	82,341	115,079
Urban Unconditional Grant (Non-Wage)	245,497	184,122	259,846
Urban Unconditional Grant (Wage)	624,881	468,661	624,881
2b. Conditional Government Transfer	1,569,434	1,196,557	1,824,261
Sector Conditional Grant (Wage)	960,271	731,698	1,071,193
Sector Conditional Grant (Non-Wage)	394,734	272,160	442,321
Sector Development Grant	85,739	85,739	112,546
General Public Service Pension Arrears (Budgeting)	41,767	41,767	0
Pension for Local Governments	3,909	2,932	23,039
Gratuity for Local Governments	83,014	62,260	175,161
2c. Other Government Transfer	428,298	239,178	592,330
Support to PLE (UNEB)	1,907	2,197	3,000
Uganda Road Fund (URF)	320,318	234,889	402,980
Uganda Women Entrepreneurship Program(UWEP)	0	0	80,277
Youth Livelihood Programme (YLP)	106,073	2,092	106,073
Support to Production Extension Services	0	0	0
3. External Financing	0	0	0
N/A			
Total Revenues shares	3,180,738	2,702,448	4,223,973

Vote :782 Kisoro Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The local revenue performance quarter three FY 2019-2020 was shs 531,589,000 which is 231 % of the total local revenue budget. The over performance was due to less local revenue budget appropriated to parliament and a supplementary provision was made , approved and uploaded on IFMS but not in put to PBS.

Central Government Transfers

In the third quarter (2019-2020)Kisoro municipal council received central government transfers of shs 2,170,859,000 that is detailed as follows; Discretionary government transfers of shs 735,124,000, Conditional Government transfers of shs 1,196,557,000 and other Government transfers of shs 239,178,000.The overall performance was 74% and the under performance was due to YLP funds that was budgeted and not received in the quarter.

External Financing

There will be no external financing expected in the course of the financial year.

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

The municipal council anticipates to collect local revenue of shs 807,575,000 in the course of the 2020-2021 financial year .The details are local service tax of shs 31,600,000, local hotel tax of shs 18,500,000,Market/gate charges,221,676,000,business licenses of shs 91,700,000,land fees of shs 132,100,000,property rates of shs 24,310,000 and other fees and licenses of shs 287,689,000.

Central Government Transfers

The revenue forecast for central government transfers for the FY 2020-2021 will be shs 3,416,398,000 which will include ;Discretionary government transfers of shs 999,807,000, Conditional Government transfers of shs 1,824,261,000 and Other government transfers of shs 592,330,000 that consists of URF of shs 402,980,000,YLP of shs 106,073,000, UWEP of shs 80,277,000 and UNEB of shs 3,000,000. The increase in central Government transfers compared to FY 2019-2020 is due to sector conditional grant(wage) for education and road fund.

External Financing

There will be no external financing expected in the course of the financial year.

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	60,702	20,163	54,916
District Production Services	40,908	40,264	57,225
<i>Sub- Total of allocation Sector</i>	101,610	60,427	112,141
Sector :Works and Transport			
District, Urban and Community Access Roads	402,186	265,010	350,903
District Engineering Services	61,763	29,348	71,862
Municipal Services	43,095	1,179	217,892
<i>Sub- Total of allocation Sector</i>	507,044	295,537	640,657
Sector :Trade and Industry			

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Commercial Services	19,648	14,147	25,365
<i>Sub- Total of allocation Sector</i>	19,648	14,147	25,365
Sector :Education			
Pre-Primary and Primary Education	513,151	133,401	591,631
Secondary Education	466,039	389,730	315,405
Skills Development	149,479	49,826	368,679
Education & Sports Management and Inspection	36,159	240,299	129,863
Special Needs Education	0	0	7,325
<i>Sub- Total of allocation Sector</i>	1,164,828	813,256	1,412,902
Sector :Health			
Primary Healthcare	122,910	78,829	162,750
Health Management and Supervision	152,188	93,513	183,126
<i>Sub- Total of allocation Sector</i>	275,098	172,341	345,876
Sector :Water and Environment			
Natural Resources Management	26,400	18,832	35,701
<i>Sub- Total of allocation Sector</i>	26,400	18,832	35,701
Sector :Social Development			
Community Mobilisation and Empowerment	152,872	34,694	249,516
<i>Sub- Total of allocation Sector</i>	152,872	34,694	249,516
Sector :Public Sector Management			
District and Urban Administration	517,781	537,784	754,115
Local Statutory Bodies	182,468	156,254	205,479
Local Government Planning Services	34,487	19,618	47,977
<i>Sub- Total of allocation Sector</i>	734,737	713,656	1,007,570
Sector :Accountability			
Financial Management and Accountability(LG)	172,405	174,428	354,405
Internal Audit Services	26,096	19,100	39,838
<i>Sub- Total of allocation Sector</i>	198,501	193,527	394,244

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	517,781	553,064	754,115
General Public Service Pension Arrears (Budgeting)	41,767	41,767	0
Gratuity for Local Governments	83,014	62,260	175,161

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Locally Raised Revenues	136,288	146,220	178,661
Multi-Sectoral Transfers to LLGs_NonWage	32,161	145,699	166,148
Pension for Local Governments	3,909	2,932	23,039
Urban Unconditional Grant (Non-Wage)	46,989	23,946	46,989
Urban Unconditional Grant (Wage)	173,653	130,240	164,116
Development Revenues	0	290	0

N/A

Total Revenues shares	517,781	553,354	754,115
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B: Breakdown of Workplan Expenditures

Recurrent Expenditure			
Wage	173,653	127,995	164,116
Non Wage	344,128	409,788	589,998
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	517,781	537,784	754,115

Narrative of Workplan Revenues and Expenditure

Administration department has an annual budget of Ug Shs 754,115,000 of which local revenue is shs 176,661,000, multi sectoral transfers of shs 166,148,000, Pension is shs 23,039,000, Urban un conditional grant non wage of shs 46,989,000, gratuity of shs 175,161,000 and urban un conditional grant (wage) of shs 164,116,000. There is an increase of local revenue compared to FY 2019-2020 because there was less funds appropriated to parliament and we have requested for supplementary estimates to the effect. The planned expenditure totals to shs 754,115,000 that will be shs 164,116,000 for wage, shs 589,998,000 for non wage and shs 0 for development.

Vote :782 Kisoro 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	172,405	224,434	354,405
Locally Raised Revenues	18,000	90,520	112,777
Multi-Sectoral Transfers to LLGs_NonWage	18,121	34,767	99,686
Urban Unconditional Grant (Non-Wage)	47,915	32,870	46,089
Urban Unconditional Grant (Wage)	88,369	66,277	95,853
Development Revenues	0	0	0
N/A			
Total Revenues shares	172,405	224,434	354,405
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	88,369	66,251	95,853
Non Wage	84,035	108,176	258,553
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	172,405	174,428	354,405

Narrative of Workplan Revenues and Expenditure

Finance department has an annual budget of Ug Shs 354,405,000 of which local revenue is shs 112,777,000 and Central government transfers is shs 241,628,000. There is an increase total revenue compared to FY 2019-2020 because of the less funds for local revenue that was appropriated to parliament. The planned expenditure shs 354,405,000 will be appropriated as shs 95,853,000 for wage, shs 258,553,000 for non wage and shs 0 for development.

Vote :782 Kisoro 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	182,468	166,101	205,479
Locally Raised Revenues	56,000	35,769	38,607
Multi-Sectoral Transfers to LLGs_NonWage	5,000	41,637	45,403
Urban Unconditional Grant (Non-Wage)	75,332	54,093	75,332
Urban Unconditional Grant (Wage)	46,136	34,602	46,136
Development Revenues	0	0	0
N/A			
Total Revenues shares	182,468	166,101	205,479
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,136	33,577	46,136
Non Wage	136,332	122,678	159,343
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	182,468	156,254	205,479

Narrative of Workplan Revenues and Expenditure

Statutory Bodies department has an annual budget of Ug Shs 205,479,000 of which local revenue is shs 38,607,000 and Central government transfers is shs 166,872,000. There is increase total revenue compared to FY 2019-2020 because of the fewer funds for local revenue that was appropriated to parliament. The planned expenditure will be shs 205,479,000 of which shs 46,136,000 will be for wage, shs 159,343,000 for non wage and shs 0 for development.

Vote :782 Kisoro 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	82,325	61,494	93,499
Locally Raised Revenues	0	0	13,282
Multi-Sectoral Transfers to LLGs_NonWage	0	0	500
Sector Conditional Grant (Non-Wage)	39,908	29,931	37,301
Sector Conditional Grant (Wage)	41,416	31,062	41,416
Urban Unconditional Grant (Non-Wage)	1,000	500	1,000
Development Revenues	19,285	19,285	18,642
Sector Development Grant	19,285	19,285	18,642
Total Revenues shares	101,610	80,779	112,141
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,416	30,363	41,416
Non Wage	40,908	30,064	52,083
Development Expenditure			
Domestic Development	19,285	0	18,642
External Financing	0	0	0
Total Expenditure	101,610	60,427	112,141

Narrative of Workplan Revenues and Expenditure

Production and marketing department has an annual budget of Ug Shs 112,141,000 of which local revenue is shs 13,282,000, Central government transfers is shs 98,859,000. There is increase in local revenue compared to FY 2019-2020 because of the fewer funds for local revenue that was appropriated to parliament. The planned expenditure will be shs 112,141,000 and will consist of shs 41,416,000 for wage, shs 52,083,000 for non wage and shs 18,642,000 for development.

Vote :782 Kisoro 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	255,098	235,638	330,878
Locally Raised Revenues	0	0	50,938
Multi-Sectoral Transfers to LLGs_NonWage	7,979	50,050	54,410
Sector Conditional Grant (Non-Wage)	54,531	40,897	16,572
Sector Conditional Grant (Wage)	132,188	99,141	132,188
Urban Unconditional Grant (Non-Wage)	1,000	1,000	1,000
Urban Unconditional Grant (Wage)	59,400	44,550	75,769
Development Revenues	20,000	43,667	14,999
Locally Raised Revenues	20,000	43,667	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	14,999
Total Revenues shares	275,098	279,305	345,876
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	191,588	92,413	207,958
Non Wage	63,510	36,928	122,920
Development Expenditure			
Domestic Development	20,000	43,000	14,999
External Financing	0	0	0
Total Expenditure	275,098	172,341	345,876

Narrative of Workplan Revenues and Expenditure

Health department has an annual budget of Ug Shs 345,876,000 of which local revenue is shs 50,938,000, and Central government transfers is shs 294,938,000. There is increase in local revenue compared to FY 2019-2020 because of the fewer funds for local revenue that was appropriated to parliament. The planned expenditure will be shs 345,876,000 of which shs 207,958,000 will be for wage, shs 122,920,000 for non wage and shs 14,999,000 for development.

Vote :782 Kisoro 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	1,098,375	811,864	1,318,998
Locally Raised Revenues	0	0	19,938
Multi-Sectoral Transfers to LLGs_NonWage	0	0	341
Other Transfers from Central Government	1,907	1,907	3,000
Sector Conditional Grant (Non-Wage)	286,665	191,110	374,864
Sector Conditional Grant (Wage)	786,666	601,494	897,588
Urban Unconditional Grant (Non-Wage)	1,500	1,125	1,500
Urban Unconditional Grant (Wage)	21,636	16,227	21,768
Development Revenues	66,454	66,454	93,904
Sector Development Grant	66,454	66,454	93,904
Total Revenues shares	1,164,828	878,318	1,412,902
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	808,302	614,272	919,355
Non Wage	290,072	193,923	399,643
Development Expenditure			
Domestic Development	66,454	5,061	93,904
External Financing	0	0	0
Total Expenditure	1,164,828	813,256	1,412,902

Narrative of Workplan Revenues and Expenditure

Education department has an annual budget of Ug Shs 1,412,902,000 of which local revenue is Ug shs 19,938,000, Central government transfers is shs 1,392,964,000. There was an increase in total revenue compared to last financial year 2019-2020 due to increase in local revenue and funds for UNEB /PLE management. The planned expenditure will be shs 1,412,902,000 and this will be appropriated as shs 919,355,000 for wage, shs 399,643,000 for non wage and shs 93,904,000 for development.

Vote :782 Kisoro 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	424,703	318,998	540,576
Locally Raised Revenues	0	0	21,250
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,659
Other Transfers from Central Government	320,318	234,889	402,980
Urban Unconditional Grant (Non-Wage)	1,500	1,125	1,500
Urban Unconditional Grant (Wage)	102,885	77,164	105,186
Development Revenues	82,341	82,341	100,081
Multi-Sectoral Transfers to LLGs_Gou	39,246	37,087	38,066
Urban Discretionary Development Equalization Grant	43,095	45,255	62,015
Total Revenues shares	507,044	401,339	640,657
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	102,885	74,163	105,186
Non Wage	321,818	213,368	435,389
Development Expenditure			
Domestic Development	82,341	8,007	100,081
External Financing	0	0	0
Total Expenditure	507,044	295,537	640,657

Narrative of Workplan Revenues and Expenditure

The roads and engineering sector budget will be shs 640,657,000 of which shs 21,250,000 will be from local revenue and shs 619,407,000 will be from central government transfers. There is an increase in local revenues compared to FY 2019-2020 because of less local revenue appropriation to the parliament and a supplementary provision was made to the effect. The expenditure budget will be shs 640,657,000 which includes Shs 105,186,000 for wage, Shs 435,389,000 for non wage and Shs 100,081,000 for development.

Vote :782 Kisoro 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	26,400	19,800	35,701
Locally Raised Revenues	0	0	7,801
Urban Unconditional Grant (Non-Wage)	0	0	1,500
Urban Unconditional Grant (Wage)	26,400	19,800	26,400
Development Revenues	0	0	0
N/A			
Total Revenues shares	26,400	19,800	35,701
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,400	18,832	26,400
Non Wage	0	0	9,301
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	26,400	18,832	35,701

Narrative of Workplan Revenues and Expenditure

Natural resources department has an annual budget of Ug Shs 35,701,000 of which local revenue is shs 7,801,000, and Central government transfers is shs 27,900,000. There is an increase in local revenues compared to FY 2019-2020 because of less local revenue appropriation to the parliament and a supplementary provision was made to the effect. The planned expenditure will be shs 35,701,000 of which 26,400,000 will be for wage, shs 9,301,000 for non wage and shs 0 for development.

Vote :782 Kisoro 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	152,872	38,344	249,516
Locally Raised Revenues	0	0	13,282
Multi-Sectoral Transfers to LLGs_NonWage	0	0	8,491
Other Transfers from Central Government	106,073	2,092	186,350
Sector Conditional Grant (Non-Wage)	6,955	5,216	6,914
Urban Unconditional Grant (Non-Wage)	2,000	875	2,000
Urban Unconditional Grant (Wage)	37,845	28,383	32,480
Development Revenues	0	0	0
N/A			
Total Revenues shares	152,872	38,344	249,516
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,845	28,055	32,480
Non Wage	115,027	6,639	217,036
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	152,872	34,694	249,516

Narrative of Workplan Revenues and Expenditure

Community Based Services department has an annual budget of Ug Shs 249,516,000 of which local revenue is shs 13,282,000 and Central government transfers is shs 236,234,000. . There is an increase in local revenues compared to FY 2019-2020 because of less local revenue appropriation to the parliament and a supplementary provision was made to the effect. The planned expenditure will be shs 249,516,000 of which Shs 32,480,000 is for wage, shs 217,036,000 for non wage and shs 0 for development.

Vote :782 Kisoro 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	34,487	25,865	47,977
Locally Raised Revenues	0	0	10,855
Urban Unconditional Grant (Non-Wage)	2,000	1,500	17,000
Urban Unconditional Grant (Wage)	32,487	24,365	20,121
Development Revenues	0	0	0
N/A			
Total Revenues shares	34,487	25,865	47,977
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,487	18,118	20,121
Non Wage	2,000	1,500	27,855
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	34,487	19,618	47,977

Narrative of Workplan Revenues and Expenditure

Planning department has an annual budget of Ug Shs 47,977,000 of which local revenue is shs 10,855,000 and Central government transfers is shs 37,121,000. There is an increase in local revenues compared to FY 2019-2020 because of less local revenue appropriation to the parliament and a supplementary provision was made to the effect. The planned expenditure will be shs 47,977,000 of which shs 20,121,000 for wage, shs 27,855,000 for non wage and shs 0 for development.

Vote :782 Kisoro 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	26,096	20,072	39,838
Locally Raised Revenues	0	0	13,282
Urban Unconditional Grant (Non-Wage)	3,000	2,750	3,000
Urban Unconditional Grant (Wage)	23,096	17,322	23,557
Development Revenues	0	0	0
N/A			
Total Revenues shares	26,096	20,072	39,838
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,096	16,850	23,557
Non Wage	3,000	2,250	16,282
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	26,096	19,100	39,838

Narrative of Workplan Revenues and Expenditure

Internal Audit department has an annual budget of Ug 39,838,000 of which local revenue is shs 13,282,000 and Central government transfers is shs 26,557,000. There is an increase in local revenues compared to FY 2019-2020 because of less local revenue appropriation to the parliament and a supplementary provision was made to the effect. The expenditure budget will be shs 39,838,000 which includes 23,557,000 for wage, shs 16,282,000 for non wage and shs 0 for development.

Vote :782 Kisoro 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	19,648	14,736	25,365
Locally Raised Revenues	0	0	5,200
Sector Conditional Grant (Non-Wage)	6,675	5,006	6,670
Urban Unconditional Grant (Wage)	12,973	9,730	13,495
Development Revenues	0	0	0
N/A			
Total Revenues shares	19,648	14,736	25,365
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,973	9,693	13,495
Non Wage	6,675	4,454	11,870
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	19,648	14,147	25,365

Narrative of Workplan Revenues and Expenditure

The trade and industry sector budget will be shs 25,365,000 of which shs 5,200,000 will be from local revenue and shs 20,165,000 will be from central government transfers. There is an increase in local revenues compared to FY 2019-2020 because of less local revenue appropriation to the parliament and a supplementary provision was made to the effect. The expenditure budget will be shs 25,365,000 which includes 13,495,000 for wage, shs 11,870,000 for non wage and shs 0 for development.

Vote :782 Kisoro Municipal Council

FY 2020/21
