

Vote :786 Mubende 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 :



Godfre B. Kisekka- Town Clerk

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :786 Mubende 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 :786 Mubende 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	321,533	846,163	1,258,773
Discretionary Government Transfers	13,473,862	1,065,951	31,645,502
Conditional Government Transfers	5,370,785	4,064,110	6,948,818
Other Government Transfers	554,976	355,644	544,710
External Financing	0	0	0
Grand Total	19,721,156	6,331,868	40,397,803

Revenue Performance by end of March of the Running FY

By the end of the third Quarter of the FY 2019/20, a total of UGX, 6,331,868,000 out of the Total annual Budget of UGX 19,721,156,000 had been received by the council, representing a performance of 32% Budget outturn. This is below the budget target of would be 75% because the Council had budgeted for USMID-AF funds, however these funds were received to a tune of 22bn, but the system could not allow reporting on them, and thus portrayed a low budget outturn. Locally raised revenue so far received amounted to UGX 846,163,000 out of a budget of UGX 321,533,000. This indicated a higher performance but it's because during budget approval process the parliament had in error appropriated the Local revenue, but this was corrected through a supplementary budget, although the PBS system doesn't reflect the supplementary execution of the Budget. The Discretionary Government transfers indicates a lower budget outturn because of USMID funds which already explained above. Generally other normal Government transfers performed on target. Out of the total receipt by the third quarter of the FY, UGX 3,078,757,000 was salaries of all categories of staff constituting over 69% of the budget outturn, then the remaining portion was recurrent and development

Planned Revenues for next FY

For the FY 2020/21, Council is expecting to raise a total of UGX 40,397,803,000 from all its available sources. However, out of these funds, there is UGX 30bn for USMID_AF which is far above the normal municipal budget. these funds are for two assessment years, both combined . the council is in the process of re-engineer the local revenue process which is expected to yield by next year. The council is going to carryout property valuation and establish an automated revenue database.

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	653,063	1,004,217	1,658,543
Finance	380,323	280,160	410,230
Statutory Bodies	262,228	250,119	405,172
Production and Marketing	127,125	111,399	120,554
Health	811,174	659,716	1,383,168
Education	4,568,909	3,382,418	5,021,057
Roads and Engineering	589,055	393,064	30,717,409
Natural Resources	140,320	68,250	181,900

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Community Based Services	273,468	70,293	134,528
Planning	192,776	69,084	255,007
Internal Audit	37,682	23,762	37,682
Trade, Industry and Local Development	11,685,035	19,385	72,555
Grand Total	19,721,156	6,331,868	40,397,803
<i>o/w: Wage:</i>	<i>4,043,939</i>	<i>3,078,757</i>	<i>4,381,963</i>
<i>Non-Wage Recurrent:</i>	<i>2,475,901</i>	<i>2,517,886</i>	<i>4,505,158</i>
<i>Domestic Devt:</i>	<i>13,201,316</i>	<i>735,225</i>	<i>31,510,682</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

By the End of the third Quarter of the Financial year 2019/20 UGX 6,331,868,000 was received by the council . The expenditure was made on mainly recurrent activities like UPE, USE, PHC, Division operations and all other institutions receiving direct transfers. Also development projects were started and partial payments for certificates so far completed paid. All categories of staff have been paid including pensioners and arrears of salaries and gratuity.

Planned Expenditures for the FY 2020/21

In the FY 2020/21, the council budget estimates stands at UGX 40,397,803,000 which is far above the the current years' budget . This is because, the Figure for USMID-AF has been included in the budget at a tune of 30bn. This includes funds received in the assessment of two years (2018/19 and 2019/20).

The Local Revenue Budget seems increasing simply because this current FY, the Local Revenue were abnormally cut down by the Parliamentary process of budget appropriation. Also URF, has provided for a relatively higher Budget to the council for the coming FY above the current budget. Those Differences in revenue sources explain the differences in the departmental allocation.

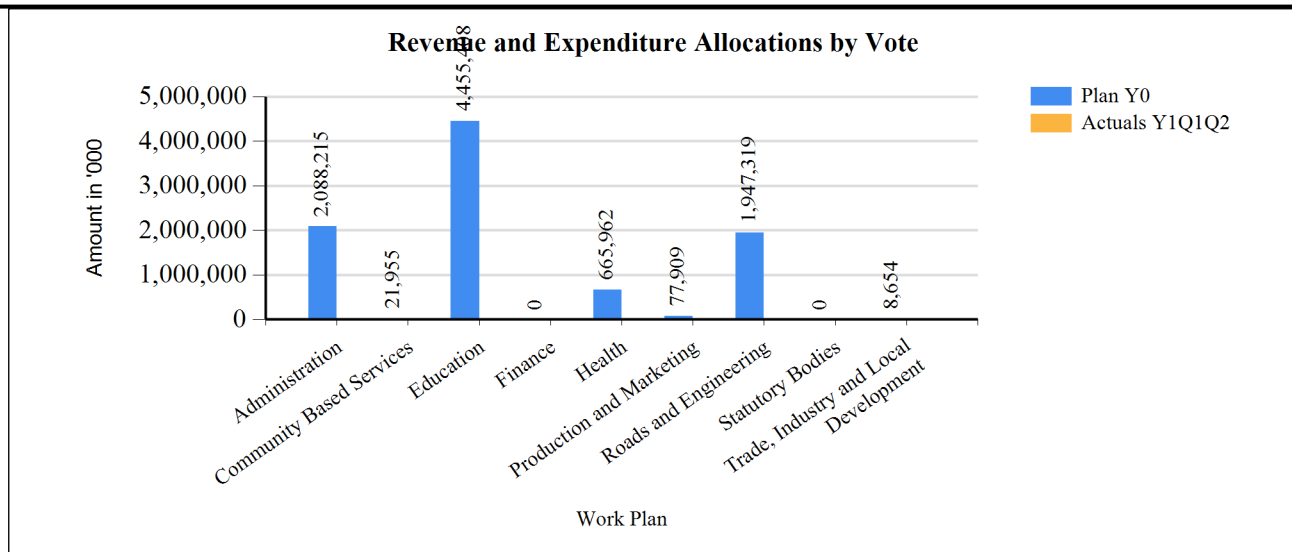
Medium Term Expenditure Plans

In the Medium term, the council intends to improve service delivery, improve the Local economy through Market construction, training of the youth in business ventures, and ensuring a sustainable development of the Municipality at large

Challenges in Implementation

The council is constrained by limited land for investment especially construction of public parks, Markets, bus parks, and taxi parks, there is also a challenge of Garbage Management as we lack a sanitary landfill, the compost plant is non function due to limited resources and lack of transport means to support field operations

G1: Graph on the revenue and expenditure allocations by Department

Vote :786 Mubende 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	321,533	846,163	1,258,773
Advertisements/Bill Boards	6,000	6,655	23,920
Agency Fees	800	2,700	2,928
Animal & Crop Husbandry related Levies	10,000	27,800	58,014
Application Fees	0	0	1,000
Business licenses	70,000	264,491	263,037
Educational/Instruction related levies	8,000	22,118	30,960
Ground rent	87,126	44,370	350,000
Inspection Fees	1,000	384	9,112
Land Fees	13,224	53,840	49,672
Local Hotel Tax	19,360	12,612	72,720
Local Services Tax	21,825	69,501	81,978
Market /Gate Charges	20,000	35,039	79,577
Miscellaneous receipts/income	500	7,423	1,940
Other Fees and Charges	0	7,349	0
Other fines and Penalties – from other government units	0	0	0
Other licenses	2,498	0	8,474
Park Fees	12,000	15,893	44,578
Property related Duties/Fees	8,000	17,270	29,800
Refuse collection charges/Public convenience	4,000	7,396	17,655
Registration of Businesses	800	2,098	3,375

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Rent & rates – produced assets – from other govt. units	34,000	58,135	122,833
Sale of non-produced Government Properties/assets	0	188,189	0
Street Parking fees	2,400	2,900	7,200
2a. Discretionary Government Transfers	13,473,862	1,065,951	31,645,502
Urban Discretionary Development Equalization Grant	12,424,102	278,631	30,496,207
Urban Unconditional Grant (Non-Wage)	447,280	335,460	464,421
Urban Unconditional Grant (Wage)	602,480	451,860	684,874
2b. Conditional Government Transfer	5,370,785	4,064,110	6,948,818
Sector Conditional Grant (Wage)	3,441,460	2,626,897	3,697,089
Sector Conditional Grant (Non-Wage)	1,372,144	927,229	1,641,827
Sector Development Grant	416,284	416,284	910,675
Salary arrears (Budgeting)	11,730	11,730	0
Pension for Local Governments	59,621	29,811	105,933
Gratuity for Local Governments	69,546	52,159	593,294
2c. Other Government Transfer	554,976	355,644	544,710
Support to PLE (UNEB)	6,000	6,433	6,433
Uganda Road Fund (URF)	377,948	345,269	532,182
Uganda Women Entrepreneurship Program(UWEP)	0	0	6,095
Youth Livelihood Programme (YLP)	171,028	3,942	0
Tax Payers Register Expansion Program (TREP)	0	0	0
3. External Financing	0	0	0
International Bank for Reconstruction and Development (IBRD)	0	0	0
Total Revenues shares	19,721,156	6,331,868	40,397,803

Vote :786 Mubende Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

In the third quarter of the FY 2019/20, the council collected UGX 846,163,000 of the locally raised revenue above the total annual budget of UGX 321,533,000. This was because the Councils Local Revenue Budget had been cut during the parliamentary budget appropriation process and reduced the local revenue by over 800m. But this collection was in line with the original Municipal budget.

Central Government Transfers

By the end of the third quarter of the FY 2019/20, the council had received a Total of UGX 5,485,705,000 as central Government transfers representing 27% of the annual budget expected from central Government. This is because the USMID-AF amounting to 22bn were not reported for as due to technical issues, and the MoFPED advised to leave it outside the report. Other revenue sources from the central Government performed even above like Uganda road fund, released more funds than expected.

External Financing

The council did not receive any external financing to budget support in the quarter

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

In the Coming FY, Council is expecting to raised a total of UGX 1,258,773,000 from Locally raised revenues. In the coming FY, the council is expecting to carryout a local revenue re-engineering process, through establishing an automated Database, carryout property valuation and refocus on revenue improvement strategies as a way of revenue improvement. As council we are expecting to improve on trading licences collection and management, property rate to boost our revenues.

Central Government Transfers

During the coming FY, the council is expecting to rise a total of UGX 39,132,530 ,000 where 30bn is for USMID-AF. Out of the remaining balance, UGX 4,381,963,000 is for wages contributing to 50% of the municipal normal budget. the recurrent expenditure is also 50% meant to cater for all the operations of the council and institutions within. these include, divisions, schools and education institutions, health facilities and the municipal council.

External Financing

Also we have not yet received external financing, however the council has favourably competed for the Grant under Global fund for disaster Management, we hope, to receive as the country overcomes COVID-19

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	20,115	15,597	36,473
District Production Services	107,009	76,433	84,081
<i>Sub- Total of allocation Sector</i>	127,125	92,030	120,554
Sector :Works and Transport			
District, Urban and Community Access Roads	553,888	375,475	1,090,516
Municipal Services	35,167	0	29,626,893

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<i>Sub- Total of allocation Sector</i>	589,055	375,475	30,717,409
Sector :Trade and Industry			
Commercial Services	11,685,035	17,889	72,555
<i>Sub- Total of allocation Sector</i>	11,685,035	17,889	72,555
Sector :Education			
Pre-Primary and Primary Education	2,030,030	1,439,774	2,254,726
Secondary Education	1,704,206	1,205,236	1,829,989
Skills Development	676,638	522,902	711,763
Education & Sports Management and Inspection	158,035	63,314	224,578
<i>Sub- Total of allocation Sector</i>	4,568,909	3,231,226	5,021,057
Sector :Health			
Primary Healthcare	435,428	210,070	1,022,769
Health Management and Supervision	375,746	246,135	360,399
<i>Sub- Total of allocation Sector</i>	811,174	456,205	1,383,168
Sector :Water and Environment			
Natural Resources Management	140,320	58,749	181,900
<i>Sub- Total of allocation Sector</i>	140,320	58,749	181,900
Sector :Social Development			
Community Mobilisation and Empowerment	273,468	51,676	134,528
<i>Sub- Total of allocation Sector</i>	273,468	51,676	134,528
Sector :Public Sector Management			
District and Urban Administration	653,063	937,384	1,658,543
Local Statutory Bodies	262,228	179,579	405,172
Local Government Planning Services	192,776	64,602	255,007
<i>Sub- Total of allocation Sector</i>	1,108,067	1,181,565	2,318,722
Sector :Accountability			
Financial Management and Accountability(LG)	380,323	187,653	410,230
Internal Audit Services	37,682	19,548	37,682
<i>Sub- Total of allocation Sector</i>	418,005	207,201	447,912

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	497,991	859,011	1,437,543
Gratuity for Local Governments	69,546	52,159	593,294

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Locally Raised Revenues	11,285	172,578	255,153
Multi-Sectoral Transfers to LLGs_NonWage	36,817	355,363	116,401
Pension for Local Governments	59,621	29,811	105,933
Salary arrears (Budgeting)	11,730	11,730	0
Urban Unconditional Grant (Non-Wage)	61,090	51,444	61,329
Urban Unconditional Grant (Wage)	247,902	185,926	305,432
Development Revenues	155,071	145,205	221,000
Locally Raised Revenues	0	0	56,000
Multi-Sectoral Transfers to LLGs_Gou	19,224	62,763	0
Urban Discretionary Development Equalization Grant	135,847	82,442	165,000
Total Revenues shares	653,063	1,004,217	1,658,543
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	247,902	185,919	305,432
Non Wage	250,089	673,085	1,132,110
Development Expenditure			
Domestic Development	155,071	78,379	221,000
External Financing	0	0	0
Total Expenditure	653,063	937,384	1,658,543

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is expecting a budget of UGX 1,658,543,000 which is above the current year's budget by over 100%. This difference is caused by the fact that some grants especially the conditional grants have increased like gratuity for Local Government from UGX 69,546,000 to UGX 593,294,000 and also Local revenue have increased because the error that was made in the FY 2019/20 of parliament appropriation has been corrected. Out of the total budget allocation, wages constitute 18.4%, and development is 13.3% which is meant for capacity development construction of Administrative block. The remaining proportion is to cater for the departmental recurrent costs, which among include; pension, department Office operation, records management, procurement management, office security and support, monitoring and evaluation as Development expenditures are to be made on monitoring of Capital Developments.

Vote :786 Mubende 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	161,718	188,784	384,230
Locally Raised Revenues	5,000	39,073	60,059
Multi-Sectoral Transfers to LLGs_NonWage	25,336	51,174	192,789
Urban Unconditional Grant (Non-Wage)	54,400	40,800	54,400
Urban Unconditional Grant (Wage)	76,982	57,736	76,982
Development Revenues	218,606	91,377	26,000
Locally Raised Revenues	88,340	19,800	0
Multi-Sectoral Transfers to LLGs_Gou	8,266	800	0
Urban Discretionary Development Equalization Grant	122,000	70,777	26,000
Total Revenues shares	380,323	280,160	410,230
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,982	56,686	76,982
Non Wage	84,736	110,366	307,248
Development Expenditure			
Domestic Development	218,606	20,600	26,000
External Financing	0	0	0
Total Expenditure	380,323	187,653	410,230

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is expecting a budget of UGX 410,230,000 which is above the budget for 2019/20 by 7.9%. This is because the department is intending to carryout rigorous revenue enhancement strategies including computerization of the system.

Out of the total budget allocation, wages constitute 18.8%, and development is 6.3%. The remaining proportion is to cater for the departmental recurrent costs, which among include; management of the Finance department Office, revenue enhancement activities, making accountability reports and financial reporting.

Vote :786 Mubende 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	262,228	250,119	405,172
Locally Raised Revenues	70,000	80,671	105,016
Multi-Sectoral Transfers to LLGs_NonWage	11,500	33,931	120,000
Urban Unconditional Grant (Non-Wage)	144,176	108,103	144,156
Urban Unconditional Grant (Wage)	36,552	27,414	36,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	262,228	250,119	405,172
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,552	27,298	36,000
Non Wage	225,676	152,281	369,172
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	262,228	179,579	405,172

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is expecting a budget of UGX 405,172,000 which is above the budget of the FY 2019/20 by 38%. This difference is caused by the fact that, Local revenue for the FY 2019/20, was cut by parliament, and now the budget of local revenue has increased and thus the council allocation also equally increased. Out of the total budget allocation, wages constitute 10% and the remaining proportion is to cater for the departmental recurrent costs.

Vote :786 Mubende 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	64,904	49,178	101,912
Locally Raised Revenues	4,000	3,500	10,000
Sector Conditional Grant (Non-Wage)	33,624	25,218	47,632
Sector Conditional Grant (Wage)	25,000	18,750	42,000
Urban Unconditional Grant (Non-Wage)	2,280	1,710	2,280
Development Revenues	62,221	62,221	18,642
Sector Development Grant	19,285	19,285	18,642
Urban Discretionary Development Equalization Grant	42,935	42,935	0
Total Revenues shares	127,125	111,399	120,554
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	18,646	42,000
Non Wage	39,904	26,332	59,912
Development Expenditure			
Domestic Development	62,221	47,052	18,642
External Financing	0	0	0
Total Expenditure	127,125	92,030	120,554

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is expecting a budget of UGX 120,554,000 which is slightly below the budget for FY 2019/20. This difference is because, some grants increased like sector wage, local revenue, sector non-wage but this year, the department has not got the Urban Discretionary Development Grant. Out of the total budget allocation, wages constitute 34.8%, Development constitute 15.5% which is meant to procure tools and equipment's for the farmers' laboratory. The recurrent proportion will be spent on management of the production and marketing office, vector, pest and diseases control, vaccination of animals, control of rabies and inspection of meat and animals slaughtered

Vote :786 Mubende 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	429,761	345,340	616,946
Locally Raised Revenues	5,000	9,500	18,240
Multi-Sectoral Transfers to LLGs_NonWage	34,546	43,181	169,046
Sector Conditional Grant (Non-Wage)	85,387	64,038	124,392
Sector Conditional Grant (Wage)	301,549	226,161	301,549
Urban Unconditional Grant (Non-Wage)	3,280	2,460	3,720
Development Revenues	381,413	314,376	766,221
Locally Raised Revenues	40,000	20,000	25,000
Multi-Sectoral Transfers to LLGs_Gou	42,386	15,349	0
Sector Development Grant	279,027	279,027	741,221
Urban Discretionary Development Equalization Grant	20,000	0	0
Total Revenues shares	811,174	659,716	1,383,168
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	301,549	218,224	301,549
Non Wage	128,212	109,211	315,398
Development Expenditure			
Domestic Development	381,413	128,770	766,221
External Financing	0	0	0
Total Expenditure	811,174	456,205	1,383,168

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is expecting a budget of UGX 1,383,168,000 which is above the budget of FY 20219/20 by 71%. This difference is caused by, allocation of development grant meant for rehabilitating of Health Centres in the Municipality.

Out of the total budget allocation, wages constitute 31%, Development constitute 53% which is meant to procure land for the construction of a sanitary land fill and upgrading of one Health Centre II to Health Centre III. The recurrent proportion will be spent management of the health and sanitation office, public health promotion and supervision of health centers, among others

Vote :786 Mubende 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	4,397,768	3,264,447	4,870,245
Locally Raised Revenues	10,000	28,195	27,260
Other Transfers from Central Government	6,000	6,000	6,433
Sector Conditional Grant (Non-Wage)	1,222,525	815,017	1,438,680
Sector Conditional Grant (Wage)	3,114,911	2,381,986	3,353,541
Urban Unconditional Grant (Non-Wage)	7,360	5,520	7,360
Urban Unconditional Grant (Wage)	36,972	27,729	36,972
Development Revenues	171,141	117,972	150,811
Multi-Sectoral Transfers to LLGs_Gou	53,169	0	0
Sector Development Grant	117,972	117,972	150,811
Total Revenues shares	4,568,909	3,382,418	5,021,057
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,151,883	2,409,715	3,390,513
Non Wage	1,245,885	815,152	1,479,733
Development Expenditure			
Domestic Development	171,141	6,358	150,811
External Financing	0	0	0
Total Expenditure	4,568,909	3,231,226	5,021,057

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is expecting a budget of UGX 5,021,057,000 which is above the budget for FY 2019/20 by 10%. This increment is meant for wages and non-wage for education institutions. Otherwise other grants have remained unchanged. Out of the total budget allocation, wages constitute 69%, Development constitute 2.5% which is meant classroom construction. The recurrent proportion will be spent UPE, USE, School inspection departmental operation and exam administration.

Vote :786 Mubende 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	433,688	393,064	628,922
Locally Raised Revenues	5,000	9,740	46,000
Other Transfers from Central Government	377,948	345,269	532,182
Urban Unconditional Grant (Non-Wage)	4,800	3,600	4,800
Urban Unconditional Grant (Wage)	45,940	34,455	45,940
Development Revenues	155,367	0	30,088,487
Locally Raised Revenues	0	0	22,799
Multi-Sectoral Transfers to LLGs_Gou	43,367	0	337,956
Urban Discretionary Development Equalization Grant	112,000	0	29,727,732
Total Revenues shares	589,055	393,064	30,717,409
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,940	32,224	45,940
Non Wage	387,748	343,251	582,982
Development Expenditure			
Domestic Development	155,367	0	30,088,487
External Financing	0	0	0
Total Expenditure	589,055	375,475	30,717,409

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is expecting a budget of UGX 30,717,409,000 which is above the budget for FY 2019/20 by over 100%. This is caused by an increase in Road fund budget allocation from UGX 377,948,000 to UGX 532,182,000 and the allocation of USMID grant to the department to construct roads and taxi parks. Also other line allocation have increased especially Urban Discretionary Development grant by Divisions to carry out development projects in the Divisions. Out of the total budget allocation, wages constitute 0.2%, Development constitute 98% which is meant Road construction. The recurrent proportion will be spent Routine road maintenance, road gangs, office operation, Maintenance of the road equipment, monitoring and supervision of works

Vote :786 Mubende 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	68,614	67,950	114,200
Locally Raised Revenues	5,000	25,320	56,000
Multi-Sectoral Transfers to LLGs_NonWage	5,414	330	0
Urban Unconditional Grant (Non-Wage)	5,400	2,700	5,400
Urban Unconditional Grant (Wage)	52,800	39,600	52,800
Development Revenues	71,706	300	67,700
Multi-Sectoral Transfers to LLGs_Gou	5,706	300	0
Urban Discretionary Development Equalization Grant	66,000	0	67,700
Total Revenues shares	140,320	68,250	181,900
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,800	39,037	52,800
Non Wage	15,814	19,712	61,400
Development Expenditure			
Domestic Development	71,706	0	67,700
External Financing	0	0	0
Total Expenditure	140,320	58,749	181,900

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the department is expecting a budget of UGX 181,900,000 which is above the previous year's budget by 29.6% . The difference is in locally raised revenue intended to support project implementation especially where compensation issues do arise and land surveying is required

Expenditure is meant for staff wages, Physical Planning Committee meetings, and general operations of the department

Vote :786 Mubende 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	87,613	70,083	122,528
Locally Raised Revenues	5,000	16,000	16,000
Multi-Sectoral Transfers to LLGs_NonWage	1,000	938	33,038
Other Transfers from Central Government	14,692	4,375	6,095
Sector Conditional Grant (Non-Wage)	21,955	16,466	22,429
Urban Unconditional Grant (Non-Wage)	5,680	2,840	5,680
Urban Unconditional Grant (Wage)	39,286	29,465	39,286
Development Revenues	185,855	210	12,000
Multi-Sectoral Transfers to LLGs_Gou	29,519	210	0
Other Transfers from Central Government	156,336	0	0
Urban Discretionary Development Equalization Grant	0	0	12,000
Total Revenues shares	273,468	70,293	134,528
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,286	29,370	39,286
Non Wage	48,327	22,306	83,242
Development Expenditure			
Domestic Development	185,855	0	12,000
External Financing	0	0	0
Total Expenditure	273,468	51,676	134,528

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the department is expecting to receive a total of UGX 134,528,000 below the previous year's budget. This is basically because there is no UWEP and YLP grants are now managed by the centre. Other grant lines have remained the same. Expenditure is expected to be made on wages, Departmental operations and support to development groups

Vote :786 Mubende 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	49,361	65,519	135,188
Locally Raised Revenues	5,000	32,220	50,000
Urban Unconditional Grant (Non-Wage)	15,777	11,862	31,188
Urban Unconditional Grant (Wage)	28,584	21,438	54,000
Development Revenues	143,416	3,565	119,820
Urban Discretionary Development Equalization Grant	143,416	3,565	119,820
Total Revenues shares	192,776	69,084	255,007
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,584	20,110	54,000
Non Wage	20,777	42,782	81,188
Development Expenditure			
Domestic Development	143,416	1,710	119,820
External Financing	0	0	0
Total Expenditure	192,776	64,602	255,007

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is estimating a budget of UGX 255,007,000 which is above the previous year's budget by 32.3%. this raise in budget is basically caused by more allocation of Locally raised revenue to facilitate development planning activities, Urban unconditional grant non-wage where the MoFPED supported the department to implement PBS related activities, and the wage component to cater for departmental staff who are now in science scale. The Development component is for USMID and is meant for retooling, PBS capacity building among the staff, and transport to attend meetings. Expenditure is to be made on wages, departmental operation activities, holding budget conferences, TPC meetings and departmental retooling under USMID. Also activities under statistical data collection and management will be carried out, project appraisal and monitoring, as well as ensuring Development Plan implementation is done.

Vote :786 Mubende 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	37,682	23,762	37,682
Locally Raised Revenues	8,000	1,500	8,000
Urban Unconditional Grant (Non-Wage)	6,640	4,980	6,640
Urban Unconditional Grant (Wage)	23,042	17,282	23,042
Development Revenues	0	0	0
N/A			
Total Revenues shares	37,682	23,762	37,682
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,042	14,158	23,042
Non Wage	14,640	5,390	14,640
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	37,682	19,548	37,682

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21, the Department is expecting to receive a total of UGX 37,682,000 just like the current FY. The funds are meant to cater for wages of the department, recurrent costs of ensuring proper accountability and general office operations

Vote :786 Mubende 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	28,514	19,385	32,555
Locally Raised Revenues	4,000	1,000	8,000
Sector Conditional Grant (Non-Wage)	8,654	6,490	8,695
Urban Unconditional Grant (Non-Wage)	1,440	1,080	1,440
Urban Unconditional Grant (Wage)	14,420	10,815	14,420
Development Revenues	11,656,521	0	40,000
Urban Discretionary Development Equalization Grant	11,656,521	0	40,000
Total Revenues shares	11,685,035	19,385	72,555
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,420	9,934	14,420
Non Wage	14,094	7,955	18,135
Development Expenditure			
Domestic Development	11,656,521	0	40,000
External Financing	0	0	0
Total Expenditure	11,685,035	17,889	72,555

Narrative of Workplan Revenues and Expenditure

For the FY 2020/21 the department is expecting a total of UGX 72,555,000 a budget which is far below the current year's budget. This is because funding from USMID is not provided in this department. However other grant lines have remained unchanged. Expenditure will be made on wages, department operations and mobilisation of traders for development.

Vote :786 Mubende Municipal Council

FY 2020/21
