

**Vote :788 Lugazi Municipal Council****FY 2020/21****Terms and Conditions**

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

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

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

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

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

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

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

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

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

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

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

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

Signature :



Francis Nyamugo - TOWN CLERK

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

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

## Vote :788 Lugazi 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 :788 Lugazi Municipal Council****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	426,348	802,062	1,379,000
<b>Discretionary Government Transfers</b>	14,254,134	1,118,103	18,420,028
<b>Conditional Government Transfers</b>	4,505,495	3,424,617	5,068,408
<b>Other Government Transfers</b>	755,570	285,571	831,052
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>19,941,548</b>	<b>5,630,353</b>	<b>25,698,488</b>

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

In Quarter One, the Municipal Council received shillings 3,525,344,000 which is about 17.8 percent of the planned revenues in the Annual Approved budget of Financial Year 2019/20. This is lower than the expected 50 percent by end of quarter second. The low performance in overall revenues was attributed to specifically low performance in Locally Raised Revenues (which performed at about 2.2 percent of planned revenues) mainly due to the fact that sensitization and mobilization activities were still ongoing and hence less than planned revenues were realized. Improvement in performance is expected in subsequent quarters.

However, it is worth noting that Revenue sources like Discretionary Government Transfers and Conditional Government Transfers performed at more than 50 percent level by end of quarter second. This was mainly due to the fact that it is now Government policy to release all Development Grants by end of Quarter three of a Financial Year and hence more than 75 percent of the planned receipts were released and received by the Local Government in Quarter second.

**Planned Revenues for next FY**

The Municipal Council expects to receive a total of 26,104,916,000 shillings from the various revenue sources in Financial Year 2020/21. This is a very huge increase from the level of total revenues expected in Financial Year 2019/20. This expected increase is attributed to the fact that there is a high increase in the IPF component of USMID funds under Discretionary Government Transfers whose Indicative Planning figures (IPFs) have not been provided for the Financial Year 2020/21. The other increases are as a result of the reduced IPFs as sent from ministry of Finance Planning and Economic Development.

**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	1,566,422	1,302,244	1,942,121
Finance	167,414	155,013	304,059
Statutory Bodies	268,453	160,908	343,029
Production and Marketing	597,279	95,710	142,213
Health	667,724	544,523	859,960
Education	3,324,414	2,531,938	3,537,935
Roads and Engineering	10,637,604	341,729	14,112,111

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Natural Resources	1,988,297	96,659	3,863,324
Community Based Services	572,051	252,858	358,374
Planning	88,812	53,945	129,647
Internal Audit	33,215	12,946	38,551
Trade, Industry and Local Development	29,862	29,636	67,165
<b>Grand Total</b>	<b>19,941,548</b>	<b>5,578,108</b>	<b>25,698,488</b>
<i>o/w: Wage:</i>	<i>3,652,728</i>	<i>2,699,687</i>	<i>3,860,499</i>
<i>Non-Wage Recurrent:</i>	<i>2,531,595</i>	<i>2,181,946</i>	<i>3,235,887</i>
<i>Domestic Devt:</i>	<i>13,757,225</i>	<i>696,474</i>	<i>18,602,103</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

The aggregate expenditure of the Municipal Council as at end of Quarter second stood at 3,443,586,000 shillings (including expenditure under multi sectoral transfers to Lower Local Governments) representing about 17.2 percent of the Annual Planned expenditure in the approved budget for Financial Year 2019/20. The low performance in expenditure is attributed mainly to the fact that many projects were still ongoing due to the late initiation of procurement process and hence projects were still ongoing by end of the quarter; yet payment is made on completion (of the projects). In fact, most of the contracts for development projects had just been signed. More so, Vacant posts in all departments were not yet filled leading to unspent balances on wage releases (the recruitment process was still ongoing).

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

Overall planned expenditure in financial Year 2020/21 is much less than the level of planned expenditure in Financial Year 2019/20 mainly because of the fact that USMID Funds have not yet been considered since their IPFS are yet to be issued to the Municipal Council. This will mainly affect expected expenditure under the Roads and Engineering Department whose budget will significantly reduce.

It is worth noting that there are expected changes in allocation of funds and planned expenditure in various departments. For instance, more funds have been allocated to Finance department in comparison with the level of Financial Year 2019/20 mainly because most Lower Local Governments (divisions) plan for projects under Finance.

It is also worth noting that increase in allocation of expected funds to some work plans/departments, has led to a reduction of allocation (of funds) to other departments, since we are operating in limited resources circumstances. For example, in Financial Year 2020/21, there is reduced allocation to Administration and Production and Marketing, among others, as compared to the level of Financial Year 2019/20.

**Medium Term Expenditure Plans**

All the projects in this Budget Framework Paper are extracted from the Draft Five Year Municipal Council Development Plan as operationalized by the Annual work plan and budget. It is expected that in Financial Year 2020/21, implementation of the planned projects will contribute greatly to the attainment of the Development Plan's aspiration of transforming the people of Lugazi Municipal Council from being poor and dependent to economically empowered and self-sustaining population.

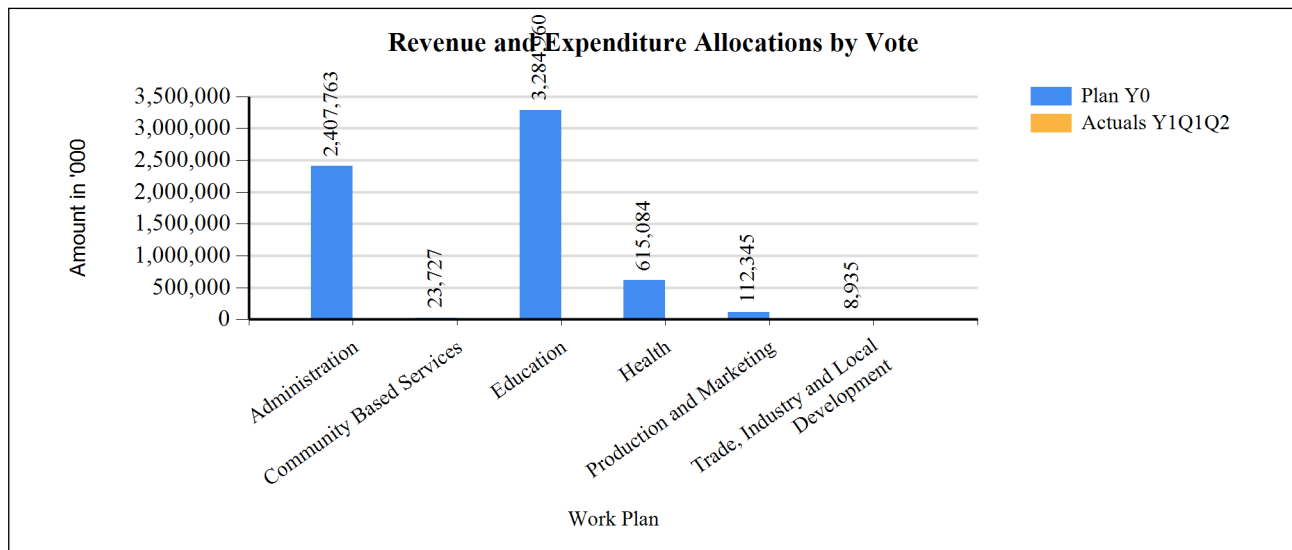
**Challenges in Implementation**

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- 1) Under funding: The Municipal Council is still underfunded since it is hugely dependent on Central Government transfers and little locally raised revenues which are not sufficient to cater for all the challenges of council. Currently, there are no donors supporting the Municipal Council.
- 2) Inadequate staffing levels: Being one of the new Municipal Councils, Lugazi is still faced with understaffing challenges. Most staff are still care taking the offices. This sometimes hinders productivity as there are issues of job security and capacity needs.
- 3) Inadequate transport facilities: The Local Government still has inadequate transport means which makes it difficult to do proper monitoring of Government projects.

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



### Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>426,348</b>	<b>802,062</b>	<b>1,379,000</b>
Advertisements/Bill Boards	28,026	18,352	33,026
Agency Fees	10,000	1,500	20,000
Animal & Crop Husbandry related Levies	0	0	0
Business licenses	0	224,262	200,000
Inspection Fees	50,631	5,823	10,370
Liquor licenses	8,961	848	8,961
Local Hotel Tax	11,513	5,474	11,513
Local Services Tax	12,368	150,855	157,736
Lock-up Fees	16,000	0	0
Market /Gate Charges	60,225	35,758	6,400
Miscellaneous receipts/income	70,000	917	44,000
Other Fees and Charges	26,453	5,528	26,453

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Other licenses	0	46,667	0
Park Fees	0	52,864	80,400
Property related Duties/Fees	54,559	125,352	82,549
Rates – Produced assets – from other govt. units	3,000	0	3,029
Registration (e.g. Births, Deaths, Marriages, etc.) fees	16,500	563	16,500
Rent & Rates - Non-Produced Assets – from private entities	50,000	125,960	670,063
Sale of petroleum products	8,000	0	8,000
Sale of publications	113	1,340	0
<b>2a. Discretionary Government Transfers</b>	<b>14,254,134</b>	<b>1,118,103</b>	<b>18,420,028</b>
Urban Discretionary Development Equalization Grant	13,178,477	311,360	17,332,753
Urban Unconditional Grant (Non-Wage)	474,701	356,026	486,319
Urban Unconditional Grant (Wage)	600,956	450,717	600,956
<b>2b. Conditional Government Transfer</b>	<b>4,505,495</b>	<b>3,424,617</b>	<b>5,068,408</b>
Sector Conditional Grant (Wage)	3,051,772	2,296,216	3,259,543
Sector Conditional Grant (Non-Wage)	678,165	467,954	673,564
Sector Development Grant	315,114	315,114	499,350
Pension for Local Governments	92,782	69,587	128,022
Gratuity for Local Governments	367,662	275,747	507,929
<b>2c. Other Government Transfer</b>	<b>755,570</b>	<b>285,571</b>	<b>831,052</b>
Support to PLE (UNEB)	0	0	20,000
Uganda Road Fund (URF)	561,936	285,571	610,735
Uganda Women Entrepreneurship Program(UWEP)	0	0	6,683
Youth Livelihood Programme (YLP)	193,635	0	193,635
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>19,941,548</b>	<b>5,630,353</b>	<b>25,698,488</b>

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# FY 2020/21

## i) Revenue Performance by March FY 2019/20

### Locally Raised Revenues

The Municipal Council by end of third quarter had realized UGX 802,062,000 as Locally Raised Revenue against a total Budget of 426,348,000 representing over 188% out-turn. The deviation (very high performance) at this stage of the Financial Year was due to the favorable season in addition to the fact the Ministry of finance Planning and Economic development Advanced 50 percent of the total Budget of Locally Raised Revenue to the Municipal council in third Quarter . Sensitization of the population on tax was implemented and also contributed to the good performance in the quarter.

### Central Government Transfers

At the close of third Quarter, the Local Government had received 85.75 percent of the expected Central Government Transfers. This was attributed to receipt of almost all Funds expected by close of the quarter. Though , the Youth Livelihood programme funds were not yet availed to the council

### External Financing

The Local Government has no external funding.

## ii) Planned Revenues for FY 2020/21

### Locally Raised Revenues

In FY 2020/21, Lugazi Municipality plans to collect 1,378,970.90/= from various sources of Locally Raised Revenues; market gate charges, business license , royalties, Local Service Tax, fines, fees, slaughter fees and other potential local revenue sources. However, fifty (50%) percent of this will be retained at the Division for their operations while the Municipality will also have a local revenue share of 50 percent. The Municipality will improve on local revenue mobilization through mass sensitization of tax payers, implementation of the Revenue Enhancement Plan, Intensifying supervision of revenue collection, improving on monitoring of tenders and mentoring lower local governments on revenue collection, financial management and book keeping among others. The Municipal Council will also collect money from property rates.

### Central Government Transfers

In FY 2020/21, the Municipality expects to receive a total of central government transfers of Shs.23,959,813,000/= out of which Discretionary Government transfers will be Shs. 18,060,353,000/= Conditional Government transfers are budgeted at Shs.5,068,408,000/= while Other Government transfers are budgeted at Shs.831,052,000/= majority of which is Uganda Road Fund. It is signification to note that out of the total Municipality budget, central Government support accounts for more than 94.64 percent of the Municipality budget and the Municipal Local Revenue accounts for only 5.35 percent.

### External Financing

The Municipality has no External financing Planned for in the coming Financial Year.

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	83,808	25,217	106,570
District Production Services	513,471	29,991	35,642
<b>Sub- Total of allocation Sector</b>	<b>597,279</b>	<b>55,208</b>	<b>142,213</b>
<b>Sector :Works and Transport</b>			



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District, Urban and Community Access Roads	10,637,604	260,331	13,944,245
District Engineering Services	0	25,446	119,866
Municipal Services	0	0	48,000
<b>Sub- Total of allocation Sector</b>	<b>10,637,604</b>	<b>285,777</b>	<b>14,112,111</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	29,862	19,316	67,165
<b>Sub- Total of allocation Sector</b>	<b>29,862</b>	<b>19,316</b>	<b>67,165</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	2,676,567	1,955,173	2,960,324
Secondary Education	553,643	334,517	432,718
Education & Sports Management and Inspection	89,203	64,743	144,893
Special Needs Education	5,000	2,500	0
<b>Sub- Total of allocation Sector</b>	<b>3,324,414</b>	<b>2,356,933</b>	<b>3,537,935</b>
<b>Sector :Health</b>			
Primary Healthcare	136,058	51,846	859,960
Health Management and Supervision	531,666	355,787	0
<b>Sub- Total of allocation Sector</b>	<b>667,724</b>	<b>407,633</b>	<b>859,960</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	1,988,297	85,440	3,863,324
<b>Sub- Total of allocation Sector</b>	<b>1,988,297</b>	<b>85,440</b>	<b>3,863,324</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	572,051	161,026	358,374
<b>Sub- Total of allocation Sector</b>	<b>572,051</b>	<b>161,026</b>	<b>358,374</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,566,422	994,551	1,942,121
Local Statutory Bodies	268,453	160,653	343,029
Local Government Planning Services	88,812	47,675	129,647
<b>Sub- Total of allocation Sector</b>	<b>1,923,688</b>	<b>1,202,879</b>	<b>2,414,798</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	167,414	153,197	304,059
Internal Audit Services	33,215	12,946	38,551
<b>Sub- Total of allocation Sector</b>	<b>200,629</b>	<b>166,143</b>	<b>342,610</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			

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<b>Recurrent Revenues</b>	<b>975,532</b>	<b>1,127,901</b>	<b>1,165,799</b>
Gratuity for Local Governments	367,662	275,747	507,929
Locally Raised Revenues	80,090	195,874	125,563
Multi-Sectoral Transfers to LLGs_NonWage	140,668	342,153	157,248
Pension for Local Governments	92,782	69,587	128,022
Urban Unconditional Grant (Non-Wage)	52,108	90,897	46,288
Urban Unconditional Grant (Wage)	242,222	153,644	200,749
<b>Development Revenues</b>	<b>590,890</b>	<b>174,342</b>	<b>776,322</b>
Multi-Sectoral Transfers to LLGs_Gou	137,366	137,368	735,146
Urban Discretionary Development Equalization Grant	453,524	36,974	41,176
<b>Total Revenues shares</b>	<b>1,566,422</b>	<b>1,302,244</b>	<b>1,942,121</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	242,222	153,644	200,749
Non Wage	733,310	666,564	965,050
<b>Development Expenditure</b>			
Domestic Development	590,890	174,342	776,322
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,566,422</b>	<b>994,551</b>	<b>1,942,121</b>

**Narrative of Workplan Revenues and Expenditure**

The department has projected a total budget of UGX 542,835,050 of which Recurrent revenue is UGX508,036,226 and development revenue is UGX34,798,824. Pension contributes UGX 92,782,443, Urban unconditional grant (Non wage) is UGX 52,108,000, Urban unconditional grant (Wage) is UGX 210,145,783 and UDDEG is UGX 34,798,824.

The department will expend 17% of the total budget on pension , 37.2% on Non wage, 38.7%on Wage and 6.4% on Developmental activities

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>167,414</b>	<b>155,013</b>	<b>304,059</b>
Locally Raised Revenues	30,000	59,398	141,326
Urban Unconditional Grant (Non-Wage)	40,800	29,370	60,088
Urban Unconditional Grant (Wage)	96,614	66,245	102,645
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>167,414</b>	<b>155,013</b>	<b>304,059</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	96,614	66,245	102,645
Non Wage	70,800	86,952	201,414
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>167,414</b>	<b>153,197</b>	<b>304,059</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected a total budget of UGX 288,028,000 of which Locally raised Revenue is UGX 60,088,000, Urban Unconditional Grant (non wage) is UGX 60,088,000 and Urban Unconditional Grant (Wage) is UGX 96,614,000

Wage will expend 33.5%,Non wage will expend 66.5%

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>268,453</b>	<b>160,908</b>	<b>343,029</b>
Locally Raised Revenues	47,593	54,274	105,126
Urban Unconditional Grant (Non-Wage)	160,496	68,532	160,496
Urban Unconditional Grant (Wage)	60,364	38,102	77,407
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>268,453</b>	<b>160,908</b>	<b>343,029</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	60,364	38,102	77,407
Non Wage	208,090	122,551	265,622
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>268,453</b>	<b>160,653</b>	<b>343,029</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected a Total Budget of UGX 317,860,000 for FY 2020/2021. Where Locally raised revenue =UGX 97,000,000, Urban unconditional Grant Non wage=UGX160,496,000 and Urban Unconditional Grant Wage=UGX60,364,000

The department will expend

81% of the total budget on Non wage and only 19% on Wage

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>123,699</b>	<b>76,424</b>	<b>123,570</b>
Locally Raised Revenues	30,000	6,150	7,029
Sector Conditional Grant (Non-Wage)	59,105	44,329	56,054
Sector Conditional Grant (Wage)	33,954	25,466	33,954
Urban Unconditional Grant (Non-Wage)	640	480	0
Urban Unconditional Grant (Wage)	0	0	26,533
<b>Development Revenues</b>	<b>473,580</b>	<b>19,285</b>	<b>18,642</b>
Sector Development Grant	19,285	19,285	18,642
Urban Discretionary Development Equalization Grant	454,294	0	0
<b>Total Revenues shares</b>	<b>597,279</b>	<b>95,710</b>	<b>142,213</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,954	14,505	60,487
Non Wage	89,745	34,275	63,083
<b>Development Expenditure</b>			
Domestic Development	473,580	6,428	18,642
External Financing	0	0	0
<b>Total Expenditure</b>	<b>597,279</b>	<b>55,208</b>	<b>142,213</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected a total budget of UGX 192,350,869 for FY 2020/2021. Where Sector conditional Grant Wage=UGX33,954,168, Sector Conditional Grant (Non wage)=UGX58,471,315, Locally raised revenues=UGX 30,000,000 and Urban un conditional grant (Non wage)= UGX640,000

Development revenue includes Sector Development Grant =UGX19,285,386 and Locally raised revenue= UGX50,000,000.

The department will expend 17.7% of the total budget, 46.3% on Non wage and 36% on developmental projects

## Vote :788 Lugazi 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>518,942</b>	<b>395,740</b>	<b>533,339</b>
Locally Raised Revenues	50,000	44,336	22,133
Sector Conditional Grant (Non-Wage)	98,383	73,785	130,158
Sector Conditional Grant (Wage)	367,919	275,939	381,048
Urban Unconditional Grant (Non-Wage)	2,640	1,680	0
<b>Development Revenues</b>	<b>148,783</b>	<b>148,783</b>	<b>326,621</b>
Sector Development Grant	148,783	148,783	326,621
<b>Total Revenues shares</b>	<b>667,724</b>	<b>544,523</b>	<b>859,960</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	367,919	276,180	381,048
Non Wage	151,023	79,191	152,291
<b>Development Expenditure</b>			
Domestic Development	148,783	52,262	326,621
External Financing	0	0	0
<b>Total Expenditure</b>	<b>667,724</b>	<b>407,633</b>	<b>859,960</b>

## Narrative of Workplan Revenues and Expenditure

The Department has projected a total budget of UGX 817,724,433 for FY 2020/2021. Where Sector Condition Grant (Wage) =UGX367,918,600, Sector Condition Grant (Non Wage)= UGX98,382,932, Urban Un conditional Grant (Non wage)= UGX 2,640,000, Locally raised Revenues= UGX 150,000,000 and Sector Development Grant = UGX 148,782,901, Locally raised Revenues= UGX 50,000,000

The department will expend 75.7% on recurrent activities and 24.3% on developmental projects

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,177,368</b>	<b>2,384,892</b>	<b>3,364,849</b>
Locally Raised Revenues	5,000	38,615	19,000
Other Transfers from Central Government	0	0	20,000
Sector Conditional Grant (Non-Wage)	488,016	325,344	454,775
Sector Conditional Grant (Wage)	2,649,899	1,994,811	2,844,540
Urban Unconditional Grant (Non-Wage)	7,920	6,240	0
Urban Unconditional Grant (Wage)	26,533	19,882	26,533
<b>Development Revenues</b>	<b>147,045</b>	<b>147,045</b>	<b>173,086</b>
Locally Raised Revenues	0	0	19,000
Sector Development Grant	147,045	147,045	154,086
<b>Total Revenues shares</b>	<b>3,324,414</b>	<b>2,531,938</b>	<b>3,537,935</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,676,432	1,869,040	2,871,074
Non Wage	500,936	348,199	493,775
<b>Development Expenditure</b>			
Domestic Development	147,045	139,693	173,086
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,324,414</b>	<b>2,356,933</b>	<b>3,537,935</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected a Total Budget of UGX 3,408,841,445 for FY 2020/2021. Where Sector Conditional Grant Wage =UGX 2,649,898,954, Sector Conditional Grant (Non wage)=UGX 499,240,233, Locally Raised Revenue = UGX 15,000,000, Urban Unconditional Grant Non wage =UGX 7,920,000, Urban Unconditional Grant Wage=26,533,000, Other Government Transfers= UGX 20,000,000 and Development Grants ie Sector Development Grant= UGX 140,249,258. And the department will expend 94.4% on Recurrent activities and 5.6% on Developmental projects

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>637,604</b>	<b>341,729</b>	<b>654,371</b>
Locally Raised Revenues	12,000	10,815	3,185
Other Transfers from Central Government	561,936	285,571	610,735
Urban Unconditional Grant (Non-Wage)	8,640	6,480	9,240
Urban Unconditional Grant (Wage)	55,028	38,863	31,211
<b>Development Revenues</b>	<b>10,000,000</b>	<b>0</b>	<b>13,457,740</b>
Locally Raised Revenues	0	0	367,093
Urban Discretionary Development Equalization Grant	10,000,000	0	13,090,647
<b>Total Revenues shares</b>	<b>10,637,604</b>	<b>341,729</b>	<b>14,112,111</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	55,028	38,863	31,211
Non Wage	582,576	246,915	623,159
<b>Development Expenditure</b>			
Domestic Development	10,000,000	0	13,457,740
External Financing	0	0	0
<b>Total Expenditure</b>	<b>10,637,604</b>	<b>285,777</b>	<b>14,112,111</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected a total budget of

UGX 14,129,086,852/= for FY 2020/2021. Where Urban Unconditional grant (Non wage)= UGX 9,240,000/=, Urban Unconditional grant (wage)= UGX 31,211,408, Other Transfers from Central Government= UGX 610,734,632/= Locally raised Revenues(Recurrent) = UGX 20,160,667/= , Locally raised Revenues (Development) = UGX 367,093,145/= and Urban Discretionary Development Equalization Grant(USIMID) = UGX 13,457,740,140/=

The department will then expend

5% on recurrent activities and 95% on Developmental projects



**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>105,107</b>	<b>89,659</b>	<b>73,084</b>
Locally Raised Revenues	47,027	47,219	13,804
Urban Unconditional Grant (Non-Wage)	5,280	2,740	5,280
Urban Unconditional Grant (Wage)	52,800	39,700	54,000
<b>Development Revenues</b>	<b>1,883,190</b>	<b>7,000</b>	<b>3,790,240</b>
Urban Discretionary Development Equalization Grant	1,883,190	7,000	3,790,240
<b>Total Revenues shares</b>	<b>1,988,297</b>	<b>96,659</b>	<b>3,863,324</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	52,800	39,600	54,000
Non Wage	52,307	38,840	19,084
<b>Development Expenditure</b>			
Domestic Development	1,883,190	7,000	3,790,240
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,988,297</b>	<b>85,440</b>	<b>3,863,324</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected a total budget of Ushs 3,849,693,000 for FY 2020/2021 where Locally raised revenue is Ushs 50,000,000, Urban Unconditional Grant Wage=54,000,000, Urban Unconditional Grant Non wage=Ushs 5,280,000 and Development USHs, 3,790,239,587.

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>68,315</b>	<b>52,840</b>	<b>338,374</b>
Locally Raised Revenues	10,000	6,515	50,000
Other Transfers from Central Government	0	0	200,318
Sector Conditional Grant (Non-Wage)	23,727	17,795	23,665
Urban Unconditional Grant (Non-Wage)	6,229	9,097	27,920
Urban Unconditional Grant (Wage)	28,359	19,432	36,471
<b>Development Revenues</b>	<b>503,737</b>	<b>200,018</b>	<b>20,000</b>
Locally Raised Revenues	70,000	70,000	0
Other Transfers from Central Government	193,635	0	0
Urban Discretionary Development Equalization Grant	240,102	130,018	20,000
<b>Total Revenues shares</b>	<b>572,051</b>	<b>252,858</b>	<b>358,374</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	28,359	19,492	36,471
Non Wage	39,956	27,476	301,903
<b>Development Expenditure</b>			
Domestic Development	503,737	114,057	20,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>572,051</b>	<b>161,026</b>	<b>358,374</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected a total budget of Ush 338,373,737 for FY 2020/2021 under Recurrent Expenditures. Where Sector Conditional Grant Non wage =Ushs23,665,407, Locally Raised Revenue=Ushs 50,000,000 Urban Unconditional Grant Non wage=Ushs27,920,000, Urban Unconditional Grant Wage= Ushs 36,470,820 Other Govt Transfers=Ushs200,317,510. Under Development Expenditures, the department has projected a budget of Ushs 20,000,000. All from Urban Discretionary Development Equalization Grant

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>78,812</b>	<b>53,945</b>	<b>115,922</b>
Locally Raised Revenues	25,238	10,764	60,563
Urban Unconditional Grant (Non-Wage)	40,000	33,000	32,750
Urban Unconditional Grant (Wage)	13,575	10,181	22,608
<b>Development Revenues</b>	<b>10,000</b>	<b>0</b>	<b>13,725</b>
Urban Discretionary Development Equalization Grant	10,000	0	13,725
<b>Total Revenues shares</b>	<b>88,812</b>	<b>53,945</b>	<b>129,647</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,575	10,043	22,608
Non Wage	65,238	37,632	93,314
<b>Development Expenditure</b>			
Domestic Development	10,000	0	13,725
External Financing	0	0	0
<b>Total Expenditure</b>	<b>88,812</b>	<b>47,675</b>	<b>129,647</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected to receive a total of Ushs107,150,000 for FY 2020/2021 that is Locally raised Revenue has Ushs30,000,000, Urban Unconditional Grant Wage has Ushs27,150,000, Urban Unconditional grant Non wage has Ushs40,000,000 and UDEG has Ushs10,000,000. and the total expenditure will be as follows Wage will cost 25% ,Non wage 65.3% and Development 9.3%

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>33,215</b>	<b>12,946</b>	<b>38,551</b>
Locally Raised Revenues	13,000	1,000	25,000
Urban Unconditional Grant (Non-Wage)	6,640	3,440	2,640
Urban Unconditional Grant (Wage)	13,575	8,506	10,911
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>33,215</b>	<b>12,946</b>	<b>38,551</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,575	8,506	10,911
Non Wage	19,640	4,440	27,640
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>33,215</b>	<b>12,946</b>	<b>38,551</b>

**Narrative of Workplan Revenues and Expenditure**

The Audit department has projected a total budget of Ushs33,215,000 for FY 2020/2021. Of which Locally raised revenue is Ushs13,000,000, Urban Unconditional Grant Non wage is Ushs6,640,000 and Urban Unconditional Grant Wage is Ushs13,575,000.

The expenditure is Wage =40.8%,and Non wage is 59.1%

**Vote :788 Lugazi Municipal Council****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>29,862</b>	<b>29,636</b>	<b>41,439</b>
Locally Raised Revenues	6,400	12,040	18,000
Sector Conditional Grant (Non-Wage)	8,935	6,701	8,912
Urban Unconditional Grant (Non-Wage)	2,640	1,980	2,640
Urban Unconditional Grant (Wage)	11,887	8,915	11,887
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>25,725</b>
Locally Raised Revenues	0	0	12,000
Urban Discretionary Development Equalization Grant	0	0	13,725
<b>Total Revenues shares</b>	<b>29,862</b>	<b>29,636</b>	<b>67,165</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,887	8,915	11,887
Non Wage	17,975	10,401	29,552
<b>Development Expenditure</b>			
Domestic Development	0	0	25,725
External Financing	0	0	0
<b>Total Expenditure</b>	<b>29,862</b>	<b>19,316</b>	<b>67,165</b>

**Narrative of Workplan Revenues and Expenditure**

The Department has projected a total budget of

Ushs 33,439,198 for FY 2020/2021.

Of which Sector conditional Grant (Non wage)=Ushs8,912,198,Locally raised revenue =Ushs10,000,000, Urban Unconditional Grant Non wage=2,640,000 and Urban Unconditional grant wage=11,887,000.

The expenditure will be Wage=35.5%,and 64.5% as Non wage

**Vote :788 Lugazi Municipal Council**

**FY 2020/21**

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