

Vote :791 Ibanda 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 :



Twine Apollo Kibeihere/MUNICIPAL COUNCIL
MAYOR

(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 :791 Ibanda 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	233,705	175,279	801,550
Discretionary Government Transfers	1,444,993	1,142,186	1,589,930
Conditional Government Transfers	7,886,895	6,025,107	9,410,700
Other Government Transfers	351,970	286,356	512,998
External Financing	0	0	0
Grand Total	9,917,563	7,628,928	12,315,179

Revenue Performance by end of March of the Running FY

During the financial year 2019/20, Municipal Council had an Approved Annual Budget of shillings 9,917,563,000 out of which shillings 7,628,928,000 was received by the end of March 2020. Of the total revenues received shillings 175,279,000 was locally raised revenues; 1,142,186,000 was Discretionary Government Transfers; shillings 6,025,107,000 was Conditional Government Transfers and shillings 286,356,000 was from Other Government Transfers.

Planned Revenues for next FY

Municipal Council anticipates revenue forecast of shillings 12,315,179,000 for Financial Year 2020/21 showing an increment of shillings 2,397,616,000 from the budget for the Financial Year 2019/20. The increment is due to budget increment in locally raised revenue, Discretionary Government transfers, Conditional government transfers and Other Government Transfers (Uganda Road Fund).

Of the anticipated total revenue, shillings 801,550,000 is locally raised revenue, shillings 1,589,930,000 is Discretionary Government Transfers, shillings 9,410,700,000 is Conditional Government Transfers and shillings 512,998,000 is Other Government Transfers. The analysis shows that Other Government Transfers contributes a small portion compared to other sources of revenue and this is done by the centre.

Local revenue worth shillings 801,550,000 was reached at after a comprehensive local revenue enumeration and assessment of the available sources.

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	1,201,931	913,998	1,862,141
Finance	252,810	189,607	388,864
Statutory Bodies	219,501	163,126	384,722
Production and Marketing	137,694	108,092	229,667
Health	1,310,990	991,239	1,493,543
Education	5,931,717	4,558,111	6,828,013
Roads and Engineering	569,766	481,860	688,623
Natural Resources	75,491	57,368	100,383

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Community Based Services	93,224	69,918	121,236
Planning	47,442	37,860	106,080
Internal Audit	28,327	21,245	40,510
Trade, Industry and Local Development	48,671	36,503	71,397
Grand Total	9,917,563	7,628,928	12,315,179
<i>o/w: Wage:</i>	<i>6,770,666</i>	<i>5,220,298</i>	<i>7,277,120</i>
<i>Non-Wage Recurrent:</i>	<i>2,741,032</i>	<i>2,002,765</i>	<i>4,509,782</i>
<i>Domestic Devt:</i>	<i>405,865</i>	<i>405,865</i>	<i>528,277</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

Of the Total Approved Annual Budget of shillings 9,917,563,000 shillings 7,628,928,000 (77%) was received and shillings 7,185,407,000 (94%) of the receipt was cumulative expenditure for the three quarters.

Shillings 5,034,942,000 (96%) of the released funds was spent on payment of staff salaries, shilling. 1,928,203,000 (96%) was for non-wage recurrent activities and shillings. 258,263,000 (64%) was spent on domestic development projects/activities.

Planned Expenditures for the FY 2020/21

The Municipal Council anticipated total expenditure is Shillings 12,315,179,000 (100%) of which departments are anticipated to spend as follows; Administration; shillings 1,862,141,000 (15.1%), this is higher than the allocation of FY 2019/20 by 55%. Finance; shillings 388,864,000 (3.2%), this is higher than the allocation of FY 2019/20 by 54%. Statutory Bodies; shillings 384,722,000 (3.1%), this is higher than the allocation of FY 2019/20 by 75%. Production and Marketing; shillings 229,667,000 (1.9%), this is higher than the allocation of FY 2019/20 by 67%. Health; shillings 1,493,543,000 (12%), this is higher than the allocation of FY 2019/20 by 14%. Education and Sports; shillings 6,828,013,000 (55%), this is higher than the allocation of FY 2019/20 by 13%. Roads and Engineering; shillings 688,623,000 (5.6%), this is higher than the allocation of FY 2019/20 by 21%. Natural Resources; shillings 100,383,000 (0.8%), this is higher than the allocation of FY 2019/20 by 32%. CBS; shillings 121,236,000 (1.0%), this is higher than the allocation of FY 2019/20 by 30%. Planning; shillings 106,080,000 (0.9%), this is higher than the allocation of FY 2019/20 by 124%. Internal Audit; shillings 40,510,000 (0.3%), this is higher than the allocation of FY 2019/20 by 43%. Trade, Industry and Local Development; shillings 71,397,000 (0.6%), this is higher than the allocation of FY 2019/20 by 47%

Medium Term Expenditure Plans

The emphasis of the medium term plans is tailored towards improving the health standards of the community and infrastructure development especially roads by revival of Bulungi Bwansi community participatory approach, health centres, schools for education at all levels, provision of improved technologies to farmers and advisory services and welfare of orphans and other vulnerable children; improved natural resources management and support to community organized groups for job creation (emyooga).

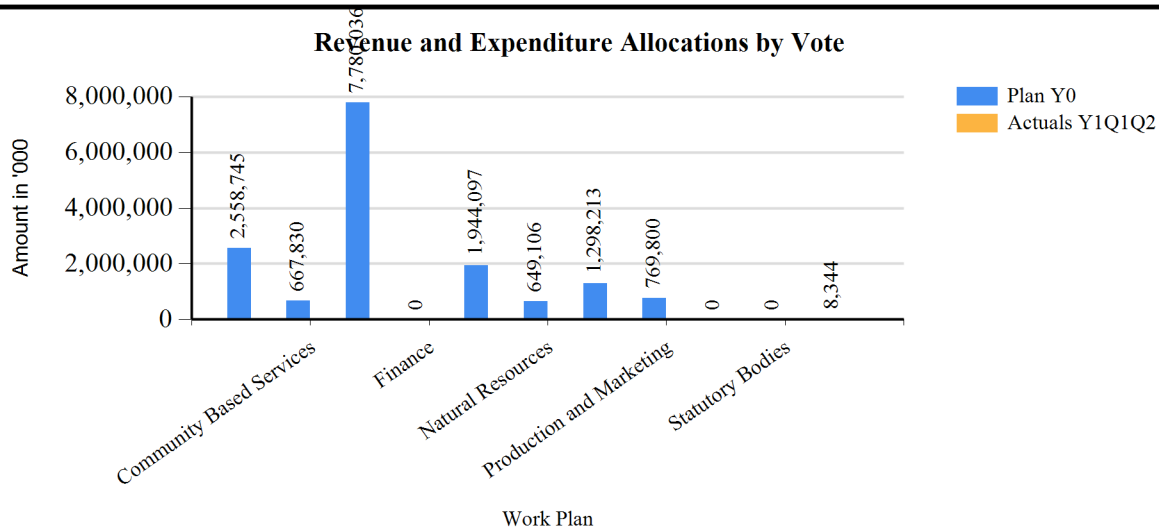
Challenges in Implementation

Inadequate funds due to a low local revenue base and budget cuts by central government, Limited office space, Inadequate staffing due to limited wage bill, Inadequate staff accommodation especially in Primary Schools and Health units, Commercial houses and plantations near the road sides affect drainage facilities and road alignment and Poor road network due to inadequate road equipment and machinery.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	233,705	175,279	801,550
Advertisements/Bill Boards	1,215	911	13,185
Animal & Crop Husbandry related Levies	14,848	11,136	51,000
Application Fees	1,280	960	41,941
Business licenses	58,880	44,160	104,176
Educational/Instruction related levies	2,816	2,112	22,615
Ground rent	1,024	768	13,900
Group registration	2,304	1,728	412
Inspection Fees	11,182	8,387	48,500
Land Fees	0	0	15,000
Liquor licenses	0	0	10,884
Local Hotel Tax	3,927	2,945	19,873
Local Services Tax	16,384	12,288	52,438
Market /Gate Charges	20,572	15,429	85,227
Occupational Permits	2,560	1,920	0
Other Fees and Charges	9,110	6,832	55,587
Park Fees	41,011	30,758	96,000
Property related Duties/Fees	42,240	31,680	161,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,072	2,304	9,812
Registration of Businesses	1,280	960	0
2a. Discretionary Government Transfers	1,444,993	1,142,186	1,589,930

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Urban Discretionary Development Equalization Grant	233,766	233,766	304,435
Urban Unconditional Grant (Non-Wage)	397,816	298,362	472,085
Urban Unconditional Grant (Wage)	813,410	610,058	813,410
2b. Conditional Government Transfer	7,886,895	6,025,107	9,410,700
Sector Conditional Grant (Wage)	5,957,256	4,610,240	6,463,710
Sector Conditional Grant (Non-Wage)	1,146,115	777,904	1,460,857
Sector Development Grant	172,099	172,099	223,842
General Public Service Pension Arrears (Budgeting)	14,330	14,330	0
Pension for Local Governments	141,686	108,977	278,326
Gratuity for Local Governments	455,409	341,557	983,966
2c. Other Government Transfer	351,970	286,356	512,998
Support to PLE (UNEB)	0	0	8,105
Uganda Road Fund (URF)	351,970	286,356	500,000
Uganda Women Entrepreneurship Program(UWEP)	0	0	4,893
3. External Financing	0	0	0
N/A			
Total Revenues shares	9,917,563	7,628,928	12,315,179

Vote :791 Ibanda Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Municipal Council collected 175,279,000= which is 75% of Local Revenue Budget as expected for three quarters. Municipal Council also received supplementary local revenue funding of shillings. 153,782,902.

Central Government Transfers

Discretionary Government Transfers performed at 79%, Conditional Government Transfers performed at 76% and Other Government Transfers performed at 81% compared to 75% expected for three quarters of FY 2019/2020. This was due 33% release of development grants by the centre to improve service delivery.

External Financing

N/A

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

The Municipal Council expects to collect 801,550,000=Local Revenue for FY 2020/2021 which is 6.5% of Municipal Council Budget. This figure is reached at after a comprehensive local revenue enumeration and assessment of all available revenue sources.

Central Government Transfers

Municipal Council expects to receive 11,513,628,000= for FY 2020/2021 from Central Government which is 93.5% of total budget, of which; shillings 1,589,930,000 is Discretionary Government Transfers, shillings 9,410,700,000 is Conditional Government Transfers and shillings 512,998,000 is Other Government Transfers.

External Financing

N/A

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	129,794	97,979	170,240
District Production Services	7,900	5,657	59,427
<i>Sub- Total of allocation Sector</i>	137,694	103,636	229,667
Sector :Works and Transport			
District, Urban and Community Access Roads	434,695	317,385	675,623
District Engineering Services	27,000	18,636	0
Municipal Services	108,070	63,265	13,000
<i>Sub- Total of allocation Sector</i>	569,766	399,286	688,623
Sector :Trade and Industry			
Commercial Services	48,671	27,582	71,397
<i>Sub- Total of allocation Sector</i>	48,671	27,582	71,397

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Sector :Education			
Pre-Primary and Primary Education	2,798,841	2,140,533	3,467,101
Secondary Education	2,417,336	1,813,144	2,499,430
Skills Development	649,729	464,513	649,729
Education & Sports Management and Inspection	64,428	32,781	211,753
Special Needs Education	1,382	120	0
Sub- Total of allocation Sector	5,931,717	4,451,090	6,828,013
Sector :Health			
Primary Healthcare	130,676	85,862	1,493,543
Health Management and Supervision	1,180,315	841,813	0
Sub- Total of allocation Sector	1,310,990	927,676	1,493,543
Sector :Water and Environment			
Natural Resources Management	75,491	46,223	100,383
Sub- Total of allocation Sector	75,491	46,223	100,383
Sector :Social Development			
Community Mobilisation and Empowerment	93,224	53,839	121,236
Sub- Total of allocation Sector	93,224	53,839	121,236
Sector :Public Sector Management			
District and Urban Administration	1,201,931	852,921	1,862,141
Local Statutory Bodies	219,501	150,889	384,722
Local Government Planning Services	47,442	28,661	106,080
Sub- Total of allocation Sector	1,468,873	1,032,470	2,352,943
Sector :Accountability			
Financial Management and Accountability(LG)	252,810	165,603	388,864
Internal Audit Services	28,327	14,001	40,510
Sub- Total of allocation Sector	281,137	179,604	429,374

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,182,910	894,978	1,844,971
General Public Service Pension Arrears (Budgeting)	14,330	14,330	0
Gratuity for Local Governments	455,409	341,557	983,966
Locally Raised Revenues	72,972	56,229	112,797

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Multi-Sectoral Transfers to LLGs_NonWage	148,349	111,261	178,720
Pension for Local Governments	141,686	108,977	278,326
Urban Unconditional Grant (Non-Wage)	35,754	26,815	41,219
Urban Unconditional Grant (Wage)	314,410	235,808	249,945
Development Revenues	19,021	19,021	17,170
Multi-Sectoral Transfers to LLGs_Gou	6,000	6,000	0
Urban Discretionary Development Equalization Grant	13,021	13,021	17,170
Total Revenues shares	1,201,931	913,998	1,862,141
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	314,410	202,757	249,945
Non Wage	868,500	635,514	1,595,027
Development Expenditure			
Domestic Development	19,021	14,650	17,170
External Financing	0	0	0
Total Expenditure	1,201,931	852,921	1,862,141

Narrative of Workplan Revenues and Expenditure

The department expects to receive total Work Plan Revenue of shs. 1,862,141,000= of which UCG-Wage 249,945,000=, Non-Wage 41,219,000=, Local Revenue shs. 112,797,000=, gratuity for local government 983,966,000=, pension 278,326,000=, Multi-sectoral transfers Non-Wage 178,720,000= and Urban DDEG 17,170,000= respectively. This revenue is higher than that of the current FY 2019/2020 by 54.9%. This is due to increased allocation of pension, gratuity, Multi-Sectoral transfers to LLGs and local revenue to the department aimed at improving service delivery. These funds will be spent both on recurrent and development activities

Vote :791 Ibanda 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	252,810	189,607	388,864
Locally Raised Revenues	0	0	38,693
Multi-Sectoral Transfers to LLGs_NonWage	38,155	28,617	166,074
Urban Unconditional Grant (Non-Wage)	69,654	52,241	64,189
Urban Unconditional Grant (Wage)	145,000	108,750	119,909
Development Revenues	0	0	0
N/A			
Total Revenues shares	252,810	189,607	388,864
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,000	85,034	119,909
Non Wage	107,810	80,568	268,955
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	252,810	165,603	388,864

Narrative of Workplan Revenues and Expenditure

The finance department expects to receive total allocation of 388,864,139= of which 64,188,650= was urban unconditional grant non-wage, 119,909,459= was urban unconditional grant wage 38,692,500= was Local Revenue. This revenue is higher than that of the current FY 2019/2020 by 53.8%. This was due to increase of Multi-Sectoral Transfers to LLGs_Non-Wage and allocation of Locally Raised Revenues. Funds will be spent in Financial Management Services, Revenue Management Services, Budgeting and Planning, Expenditure management Services, Local Government Accounting and IFMS.

Vote :791 Ibanda 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	219,501	163,126	384,722
Locally Raised Revenues	65,000	47,250	65,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	72,597
Urban Unconditional Grant (Non-Wage)	116,501	87,376	178,474
Urban Unconditional Grant (Wage)	38,000	28,500	68,651
Development Revenues	0	0	0
N/A			
Total Revenues shares	219,501	163,126	384,722
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,000	28,037	68,651
Non Wage	181,501	122,852	316,071
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	219,501	150,889	384,722

Narrative of Workplan Revenues and Expenditure

The department anticipates receiving total revenue of Shs. 384,722,000 of which Shs. 65,000,000 is local revenue; Shs. 178,474,000 is urban unconditional grant non-wage, shs. 72,597,000 is Multi-Sectoral Transfers to LLGs_NonWage and Shs. 68,651,088 is urban unconditional grant wage. This revenue is higher than that of the current FY 2019/2020 by 75.2%. This was due to increment of Urban Unconditional Grant (Non-Wage), Multi-Sectoral Transfers to LLGs_Non-Wage and re-allocation of wage to balance with staff requirement in the department.

Vote :791 Ibanda 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	118,409	88,806	161,025
Multi-Sectoral Transfers to LLGs_NonWage	2,000	1,500	8,602
Sector Conditional Grant (Non-Wage)	46,205	34,654	43,827
Sector Conditional Grant (Wage)	55,204	41,403	68,400
Urban Unconditional Grant (Wage)	15,000	11,250	40,196
Development Revenues	19,285	19,285	68,642
Multi-Sectoral Transfers to LLGs_Gou	0	0	23,000
Sector Development Grant	19,285	19,285	18,642
Urban Discretionary Development Equalization Grant	0	0	27,000
Total Revenues shares	137,694	108,092	229,667
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	70,204	51,940	108,596
Non Wage	48,205	34,410	52,429
Development Expenditure			
Domestic Development	19,285	17,286	68,642
External Financing	0	0	0
Total Expenditure	137,694	103,636	229,667

Narrative of Workplan Revenues and Expenditure

The department anticipates to receive total revenue of shs. 229,667,000= of which Wage is shs. 108,596,000=, Multi-Sectoral Transfers to LLGs_Non-Wage is shs. 8,602,000=, and Sector non-wage is shs. 43,827,000=.

Sector development grant is shs. 18,642,000=, Urban Discretionary Development Equalization Grant is shs.27,000,000= and Multi-Sectoral Transfers to LLGs_Gou is shs.23,000,001=.

This revenue is higher than that of the current FY 2019/20 by 67%. This was due to re-allocation of Urban Unconditional Grant (Wage) to balance the staffing requirements in the department, increase in Multi-Sectoral Transfers to LLGs_Non-Wage and Sector Conditional Grant (Wage) to improve service delivery and livelihoods. These funds will be spent both on recurrent and development activities.

Vote :791 Ibanda 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	1,278,998	959,246	1,386,389
Locally Raised Revenues	0	0	70,000
Multi-Sectoral Transfers to LLGs_NonWage	6,000	4,500	19,080
Sector Conditional Grant (Non-Wage)	92,683	69,510	116,995
Sector Conditional Grant (Wage)	1,180,315	885,236	1,180,315
Development Revenues	31,993	31,993	107,154
Multi-Sectoral Transfers to LLGs_Gou	10,000	10,000	18,000
Sector Development Grant	21,993	21,993	50,272
Urban Discretionary Development Equalization Grant	0	0	38,882
Total Revenues shares	1,310,990	991,239	1,493,543
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,180,315	841,813	1,180,315
Non Wage	98,683	73,762	206,075
Development Expenditure			
Domestic Development	31,993	12,100	107,154
External Financing	0	0	0
Total Expenditure	1,310,990	927,676	1,493,543

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shs. 1,493,543,000= of which Shs. 1,180,314,895= is Sector Conditional PHC-Wage, Shs. 116,995,000 is PHC-Sector Conditional PHC-Non-wage, Multi-Sectoral Transfers to LLGs_Non-Wage is shs. 19,080,000 and Shs. 70,000,000= is Locally raised revenues.

Sector development grant is shs. 50,272,000; Urban Discretionary Development Equalization Grant is shs. 38,882,000 and Multi-Sectoral Transfers to LLGs_Gou is 18,000,000.

This revenue is slightly higher than that of the current FY 2019/20 by 13.9 %. This is due to allocation of more local revenue, sector development, Urban DDEG and sector Non-Wage to the department aimed at improving service delivery. These funds will be spent both on recurrent, transfers to health facilities and development activities.

Vote :791 Ibanda Municipal Council

FY 2020/21

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,736,896	4,363,291	6,583,134
Locally Raised Revenues	0	0	22,615
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,127
Other Transfers from Central Government	0	0	8,105
Sector Conditional Grant (Non-Wage)	980,158	653,439	1,273,033
Sector Conditional Grant (Wage)	4,721,738	3,683,602	5,214,995
Urban Unconditional Grant (Wage)	35,000	26,250	59,260
Development Revenues	194,821	194,821	244,879
Multi-Sectoral Transfers to LLGs_Gou	64,000	64,000	74,951
Sector Development Grant	130,821	130,821	154,928
Urban Discretionary Development Equalization Grant	0	0	15,000
Total Revenues shares	5,931,717	4,558,111	6,828,013
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,756,738	3,673,308	5,274,255
Non Wage	980,158	651,829	1,308,880
Development Expenditure			
Domestic Development	194,821	125,954	244,879
External Financing	0	0	0
Total Expenditure	5,931,717	4,451,090	6,828,013

Narrative of Workplan Revenues and Expenditure

Vote :791 Ibanda Municipal Council**FY 2020/21**

The department expects to receive total revenue of shs. 6,828,013,000= of which Sector Conditional Grant Wage is shs. 5,214,995,000=, Sector Conditional Non-Wage shs. 1,273,033,000=, Sector Development shs. 154,928,000=, Urban Unconditional Grant Wage 59,260,000=, local revenue 22,615,000= and OGT shs. 8,105,000= while development revenues is 74,951,000= for Multi-Sectoral Transfers to LLGs_Gou, 154,928,000= for Sector Development Grant and shs. 15,000,000= for Urban Discretionary Development Equalization Grant.

This revenue is slightly higher than that of the current FY 2019/20 by 14.7%. This was due to increment on sector conditional grant non-wage, sector development grant and urban unconditional grant wage. The department was also allocated local revenue, Multi-Sectoral Transfers to LLGs_Non-Wage and Other Transfers from Central Government which are not in the budget for FY 2019/2020.

These funds will be spent both on recurrent, transfers to Schools (UPE, USE and Skills development) and development activities.

Vote :791 Ibanda 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	441,134	353,229	675,623
Locally Raised Revenues	0	0	44,083
Multi-Sectoral Transfers to LLGs_NonWage	8,000	6,000	34,588
Other Transfers from Central Government	351,970	286,356	500,000
Urban Unconditional Grant (Non-Wage)	6,164	4,623	0
Urban Unconditional Grant (Wage)	75,000	56,250	96,951
Development Revenues	128,632	128,632	13,000
Multi-Sectoral Transfers to LLGs_Gou	20,561	20,561	0
Urban Discretionary Development Equalization Grant	108,070	108,070	13,000
Total Revenues shares	569,766	481,860	688,623
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,000	50,605	96,951
Non Wage	366,134	264,855	578,672
Development Expenditure			
Domestic Development	128,632	83,827	13,000
External Financing	0	0	0
Total Expenditure	569,766	399,286	688,623

Narrative of Workplan Revenues and Expenditure

The department expects to receive revenue worth shs. 688,623,000= of which Locally Raised Revenues is shs. 44,083,000=, Multi-Sectoral Transfers to LLGs_NonWage is shs. 34,588,000=, Other Transfers from Central Government is shs. 500,000,000=, Urban Unconditional Grant (Wage) is shs. 96,951,000= and Urban Discretionary Development Equalization Grant is shs. 13,000,000=. This revenue is higher than that of FY 2019/2020 by 20.9%. Although there was a reduction in Urban Discretionary Development Equalization Grant, department budget increased due to allocation of Locally Raised Revenues, increment of Multi-Sectoral Transfers to LLGs_NonWage, Other Transfers from Central Government from central government and Urban Unconditional Grant (Wage). This will be spent on maintenance of urban roads, installation and maintenance of solar street lights.

Vote :791 Ibanda 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	72,491	54,368	93,797
Locally Raised Revenues	0	0	12,006
Multi-Sectoral Transfers to LLGs_NonWage	1,000	750	11,500
Urban Unconditional Grant (Non-Wage)	15,491	11,618	17,491
Urban Unconditional Grant (Wage)	56,000	42,000	52,800
Development Revenues	3,000	3,000	6,586
Multi-Sectoral Transfers to LLGs_Gou	3,000	3,000	3,110
Urban Discretionary Development Equalization Grant	0	0	3,477
Total Revenues shares	75,491	57,368	100,383
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,000	31,652	52,800
Non Wage	16,491	11,572	40,997
Development Expenditure			
Domestic Development	3,000	3,000	6,586
External Financing	0	0	0
Total Expenditure	75,491	46,223	100,383

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs. 100,383,000= of which shs. 52,800,000= is urban wage, shs. 17,491,000= is non-wage, shs. 12,006,000= is locally raised revenue and Multi-Sectoral Transfers to LLGs_Non-Wage is shs. 11,500,000= while development revenue is shs. 3,110,000= Multi-Sectoral Transfers to LLGs_Gou and shs. 3,477,000= is Urban Discretionary Development Equalization Grant.

This revenue is higher than that of the current FY 2019/20 by 33%. This is due to an increment of Urban Unconditional Grant (Non-Wage), Multi-Sectoral Transfers to LLGs_NonWage and allocation of both local revenue and DDEG which were not allocated in FY 2019/20 budget. These funds will be spent on recurrent activities, beautification and tree planting.

Vote :791 Ibanda 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	93,224	69,918	115,943
Locally Raised Revenues	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	9,500	7,125	28,813
Other Transfers from Central Government	0	0	4,893
Sector Conditional Grant (Non-Wage)	18,724	14,043	18,677
Urban Unconditional Grant (Wage)	65,000	48,750	61,560
Development Revenues	0	0	5,293
Multi-Sectoral Transfers to LLGs_Gou	0	0	5,293
Total Revenues shares	93,224	69,918	121,236
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	65,000	33,832	61,560
Non Wage	28,224	20,007	54,383
Development Expenditure			
Domestic Development	0	0	5,293
External Financing	0	0	0
Total Expenditure	93,224	53,839	121,236

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs. 121,236,000= of which shs. 61,560,000= is wage, shs. 18,677,000 is non-wage, shs. 2,000,000= is local revenue, shs. 4,893,000 is for operations for UWEP and shs. 28,813,000= is for Multi-Sectoral Transfers to LLGs_NonWage while under development shs. 5,293,000= is for Multi-Sectoral Transfers to LLGs_Gou. This revenue is higher than that of FY 2019/20 by 30%. This was due to allocation of local revenue and Other Transfers from Central Government which was not in current FY 2019/20 budget and increment of Multi-Sectoral Transfers to LLGs_Non-Wage. These funds will be spent on recurrent activities including YLP and UWEP operations.

Vote :791 Ibanda 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	38,327	28,745	80,527
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	6,000	4,500	13,177
Urban Unconditional Grant (Non-Wage)	10,327	7,745	32,491
Urban Unconditional Grant (Wage)	22,000	16,500	24,859
Development Revenues	9,114	9,114	25,553
Multi-Sectoral Transfers to LLGs_Gou	0	0	8,383
Urban Discretionary Development Equalization Grant	9,114	9,114	17,170
Total Revenues shares	47,442	37,860	106,080
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,000	15,759	24,859
Non Wage	16,327	11,455	55,668
Development Expenditure			
Domestic Development	9,114	1,446	25,553
External Financing	0	0	0
Total Expenditure	47,442	28,661	106,080

Narrative of Workplan Revenues and Expenditure

The department expects to receive total Revenue of shs. 106,080,000= of which Urban Wage is shs. 24,858,897=, Urban Non-Wage is shs. 32,491,000=, Multi-Sectoral Transfers to LLGs_Non-Wage is shs. 13,177,000=, local revenue is shs. 10,000,000= while development revenue of shs. 8,383,000= is Multi-Sectoral Transfers to LLGs_Gou and shs. 17,170,000= is Urban Discretionary Development Equalization Grant.

This revenue is higher than that of FY 2019/20 by 123%. This is due to allocation of a conditional grant for PBS and local revenue which were not in FY 2019/20 budget and increase in wage allocation, Multi-Sectoral Transfers to LLGs_Non-Wage and Urban Discretionary Development Equalization Grant to the department.

These funds will be spent on recurrent activities and monitoring of DDEG Projects.

Vote :791 Ibanda 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	28,327	21,245	40,510
Locally Raised Revenues	0	0	6,000
Urban Unconditional Grant (Non-Wage)	10,327	7,745	9,651
Urban Unconditional Grant (Wage)	18,000	13,500	24,859
Development Revenues	0	0	0
N/A			
Total Revenues shares	28,327	21,245	40,510
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,000	6,297	24,859
Non Wage	10,327	7,704	15,651
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	28,327	14,001	40,510

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of UGX 40,510,000 of which Urban unconditional grant Wage is 24,859,000=, Urban unconditional grant is UGX.9,650,968 and UGX.6,000,000 is Locally raised Revenue.

This revenue is higher than that of the current FY 2019/20 by 43%. This is due increment of UCG-Wage to cater for staffing requirements in the department and local revenue which was not budgeted for in FY 2019/20 budget.

Vote :791 Ibanda 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	48,671	36,503	31,397
Locally Raised Revenues	0	0	2,000
Sector Conditional Grant (Non-Wage)	8,344	6,258	8,326
Urban Unconditional Grant (Non-Wage)	10,327	7,745	6,651
Urban Unconditional Grant (Wage)	30,000	22,500	14,420
Development Revenues	0	0	40,000
Urban Discretionary Development Equalization Grant	0	0	40,000
Total Revenues shares	48,671	36,503	71,397
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,000	13,907	14,420
Non Wage	18,671	13,676	16,977
Development Expenditure			
Domestic Development	0	0	40,000
External Financing	0	0	0
Total Expenditure	48,671	27,582	71,397

Narrative of Workplan Revenues and Expenditure

The department expects to receive total Revenue of shs. 71,397,000= of which Urban Wage is shs.14,420,000= ,Urban Unconditional Non-Wage is shs.6,651,000=, local revenue is shs.2,000,000=, Sector Conditional Grant (Non-Wage) is shs.8,326,000 while shs. 40,000,000= is Urban Discretionary Development Equalization Grant.

Revenue expectations for FY 2020/2021 is higher than that of FY 2019/2020 by 46.7%. This is due to allocation of Locally Raised Revenues and Urban Discretionary Development Equalization Grant which have no budget in FY 2019/20 while there is reduced allocation of Urban Unconditional Grant (Non-Wage) and Urban Unconditional Grant (Wage) to the department. These funds will be spent on recurrent and development activities to improve service delivery.

Vote :791 Ibanda Municipal Council

FY 2020/21
