

**Vote :792 Njeru 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 :



KATEEBA GODFREY

(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.

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# FY 2020/21

## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	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	1,148,000	1,704,963	4,918,764
Discretionary Government Transfers	1,603,667	1,307,590	1,739,445
Conditional Government Transfers	6,467,952	4,989,779	7,764,625
Other Government Transfers	1,100,072	476,281	736,941
External Financing	0	0	0
<b>Grand Total</b>	<b>10,319,691</b>	<b>8,478,614</b>	<b>15,159,774</b>

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

Njeru MC cumulative Revenue received by quarter three is 8,478,614,000/=, representing 82% of the annual Budget. Over realization is basically from Local Revenue with 149% performance. This is due to supplementary deductions of Local Revenue on the PBS which by quarter three had not been adjusted in the system though on IFMS is captured as supplementary figures, affecting performance figures. Low receipts was from Other Government transfers at 43% performance. This is due to non realization of YLP funds and Low receipts from URF by quarter three. For Conditional Government Transfers performance is almost as expected at 82% for Discretionary and 77%, for conditional Grants. All the Revenues received was disbursed to the departments to implement planned activities

### Planned Revenues for next FY

Njeru MC Revenue forecast for next Financial Year eve sage total collection of 15,159,774,001/=. This includes total Local Revenue of 4,918,763,818/=. Discretionary Government Transfers of 1,739,444,753/=. Conditional Government Transfers 7,764,624,859/= and other Government Transfers of 736,940,571/=. This reflects 46.9% increment from last years Budget of 10,319,691,000/= largely due to the Local Revenue supplementary consideration budget cuts by Parliament last FY, which has been incorporated in the the coming FY budget.

### Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	1,130,535	1,382,056	3,136,402
Finance	322,179	471,771	866,420
Statutory Bodies	490,076	325,989	683,021
Production and Marketing	152,579	123,451	253,361
Health	1,127,581	959,270	1,796,955
Education	5,061,299	3,902,636	5,534,050
Roads and Engineering	1,331,051	877,084	1,650,187
Water	9,545	987	29,545
Natural Resources	167,665	146,433	533,245

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Community Based Services	377,420	153,635	283,687
Planning	96,846	110,848	284,137
Internal Audit	38,032	16,540	60,032
Trade, Industry and Local Development	14,884	7,913	48,730
<b>Grand Total</b>	<b>10,319,691</b>	<b>8,478,614</b>	<b>15,159,774</b>
<i>o/w: Wage:</i>	<i>5,056,927</i>	<i>3,925,575</i>	<i>5,240,102</i>
<i>Non-Wage Recurrent:</i>	<i>4,460,886</i>	<i>3,751,160</i>	<i>8,933,180</i>
<i>Domestic Devt:</i>	<i>801,879</i>	<i>801,879</i>	<i>986,492</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

Njeru MC cumulative Expenditure by quarter three is 8,478,614,000/=, representing 82% of the annual Budget. Over realization is basically from Local Revenue with 149% performance. This is due to supplementary deductions of Local Revenue on the PBS which by quarter three had not been adjusted in the system though on IFMS is captured as supplementary figures, affecting performance figures. Low receipts was from Other Government transfers at 43% performance. This is due to non realization of YLP funds and Low receipts from URF by quarter three. For Conditional Government Transfers performance is almost as expected at 82% for Discretionary and 77%, for conditional Grants. All the Revenues received was disbursed to the departments to implement planned activities

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

Njeru MC Final Budget/Performance Contract is estimated Revenue balanced with a total Expenditure of 15,159,774,001/=. This includes total Local Revenue of 4,918,763,818/=. Discretionary Government Transfers of 1,739,444,753/=. Conditional Government Transfers 7,764,624,859/= and other Government Transfers of 736,940,571/=. This reflects 46.9% increment from last years Budget of 10,319,691,000/= largely due to the Local Revenue supplementary consideration budget cuts by Parliament last FY, which has been incorporated in the the coming FY budget.

All the planned revenues is allocated to the departments to implement approved council activities.

Community based Services received a deduction in the allocations due to YLP and UWEF funds which are now managed from the center.

Roads also reduced in the URF allocations due to IPF deductions next financial year.

Local Revenue allocations in the departments has increased due to consideration of the supplementary which was cut by parliament

**Medium Term Expenditure Plans**

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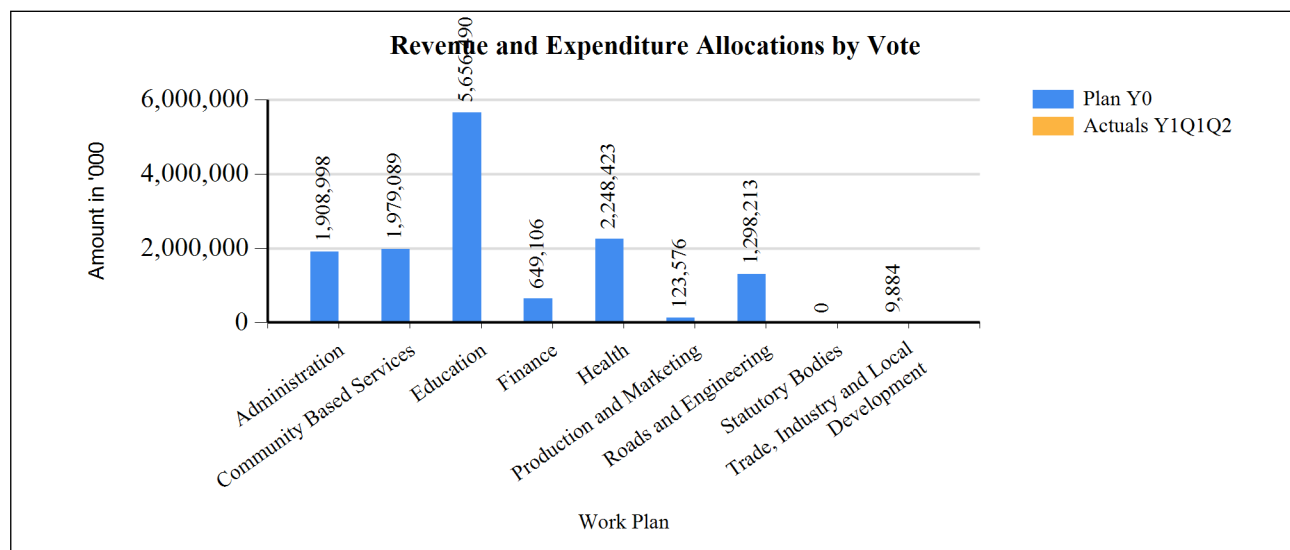
## FY 2020/21

- Preparation of a comprehensive Njeru MC structural plan.
- Maintenance and completion of Njeru MC Headquarter offices.
- Periodic and Mechanized road maintenance.
- Installation of security/Street lights in the civic areas of Njeru MC
- Acquisition of land for dumping site and cemetery.
- Construction of 5 stance lined pit latrines at government aided schools in Njeru MC
- Renovation of Health Centres in Njeru MC
- Establishing Veterinary Diagnostic laboratory.
- Construction of Light bridges
- Procurement of Pick up Double Cabins for Council to improve service delivery.
- Construction of staff quarters at schools and Health centres.
- Construction of a Skill and youth centres for Njeru MC
- Construction of public toilets.

### Challenges in Implementation

- Lack of Road and Garbage Equipment and machinery for roads and garbage management
- Un paid taxes like accumulated ground rent for Stock farm affecting planned and budgeted activities.
- Under-staffing in most departments affecting service delivery.
- High ignorance from the community on council operations

### 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>1,148,000</b>	<b>1,704,963</b>	<b>4,918,764</b>
Advertisements/Bill Boards	0	31,945	79,653
Agency Fees	0	0	0

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Animal & Crop Husbandry related Levies	0	1,410	10,550
Application Fees	0	0	2,933
Business licenses	229,040	296,374	511,033
Ground rent	0	45,067	100,500
Inspection Fees	0	240,814	507,378
Local Hotel Tax	9,600	12,197	44,035
Local Services Tax	13,000	213,185	422,000
Market /Gate Charges	0	2,515	22,174
Miscellaneous and unidentified taxes	2,000	7,591	68,509
Other Fees and Charges	0	0	0
Other licenses	2,000	77,319	26,250
Other taxes on specific services	0	0	121,245
Park Fees	3,500	27,538	119,300
Property related Duties/Fees	405,000	700,318	1,099,300
Refuse collection charges/Public convenience	0	0	48,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	1,150	2,700
Rent & rates – produced assets – from other govt. units	0	0	1,352,703
Royalties	483,860	47,540	380,000
<b>2a. Discretionary Government Transfers</b>	<b>1,603,667</b>	<b>1,307,590</b>	<b>1,739,445</b>
Urban Discretionary Development Equalization Grant	419,361	419,361	532,952
Urban Unconditional Grant (Non-Wage)	552,119	414,089	574,306
Urban Unconditional Grant (Wage)	632,186	474,140	632,186
<b>2b. Conditional Government Transfer</b>	<b>6,467,952</b>	<b>4,989,779</b>	<b>7,764,625</b>
Sector Conditional Grant (Wage)	4,424,740	3,451,435	4,607,916
Sector Conditional Grant (Non-Wage)	1,315,567	896,981	1,531,000
Sector Development Grant	382,518	382,518	453,539
Pension for Local Governments	115,349	86,512	190,919
Gratuity for Local Governments	229,778	172,333	981,250
<b>2c. Other Government Transfer</b>	<b>1,100,072</b>	<b>476,281</b>	<b>736,941</b>
Support to PLE (UNEB)	12,159	12,521	12,521
Uganda Road Fund (URF)	869,057	463,760	714,770
Uganda Women Entrepreneurship Program(UWEP)	0	0	9,650
Youth Livelihood Programme (YLP)	218,856	0	0
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>10,319,691</b>	<b>8,478,614</b>	<b>15,159,774</b>

**Vote :792 Njeru Municipal Council****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Njeru MC cumulative Local Revenue received by quarter three is 1,704,963,130/= representing 149% performance of the Annual Budget of 1,147,999,892/=. Over performance is due to Local Revenue deductions of supplementary budget. which is not yet adjusted on the system by quarter three affecting performance figures. However, Property Rates, Development Inspection fees, Local Service, Trading Licences, and Advertisements registered high performance due to increase in the businesses in the municipality with increased enforcement. Then low performance is basically from Stock farm ground Rent arrears not yet received yet it is a big figure of over 1.2 billions affecting the budget. Note clear analysis of every source can only be possible with the supplementary considerations uploaded on the system.

**Central Government Transfers**

Total cumulative government transfers received by Quarter three is 6,297,369,000/=-, representing 79.5% performance of the Annual Budget of 8,071,619,211/=. This is almost as planned. Discretionary Government Transfers is 1,307,590,000/= at 82% and Conditional Government Transfers of 4,989,779,000/= at 77%. The slight under performance was from Sector Condition Non Wage but Development Grants and Pension/Gratuity received as expected at 100% and 75% respectively.

Total Cumulative receipt for other Government Transfers by quarter three is 476,281,000/=-, representing 43% performance of the Annual Budget of 1,100,072,320/=. Under performance is due to non receipt of YLP funds by quarter two, which is still at 0% and a slight under performance is for Uganda Road Fund which is at 463,760,000/= making 53%. the balance is expected to be received in quarter four.

**External Financing**

N/A

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

Total Planned Local Revenue for Njeru MC amounts to 4,918,763,818/=-, representing an increment of 328.4% from last years budget of 1,148,000,000/=. This is largely due to Local revenue Budget cuts by parliament for the previous FY, necessitating a supplementary consideration, which delayed to be reflected on the system. However, the biggest sources for the planned Local Revenues is from; Property Rates due to the supplementary valuation consideration for Wakisi and Nyenga Divisions and some new properties in Central Division. Another source is Ground Rent which much is Ground rent arrears form stock farm. Other sources are Inspection fees and Business Licenses as a result of increased businesses in the Municipality.

**Central Government Transfers**

Total Planned Central Government Transfers (including Other Government Transfers) amounts to 10,241,010,183/=-, increasing by 11.6% from last year's budget of 9,171,691,211/=. This is due to increase in Discretionary Government Transfers and Conditional Government Transfers by 9.9% and 20% respectively. However, Other Government Transfers instead reduced by 33% due to cut IPFs for UWEP and YLP which programmes will be managed by the center.

**External Financing**

N/A

**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>
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**Vote :792 Njeru Municipal Council****FY 2020/21**

<b>Sector :Agriculture</b>			
Agricultural Extension Services	147,672	94,922	196,757
District Production Services	4,907	6,969	56,604
<i>Sub- Total of allocation Sector</i>	<b>152,579</b>	<b>101,891</b>	<b>253,361</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,193,604	685,146	1,355,207
District Engineering Services	137,446	129,331	119,000
Municipal Services	0	0	175,980
<i>Sub- Total of allocation Sector</i>	<b>1,331,051</b>	<b>814,477</b>	<b>1,650,187</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	14,884	7,913	48,730
<i>Sub- Total of allocation Sector</i>	<b>14,884</b>	<b>7,913</b>	<b>48,730</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	3,422,194	2,543,128	3,473,085
Secondary Education	1,491,565	1,197,572	1,787,471
Skills Development	42,000	28,000	42,000
Education & Sports Management and Inspection	105,540	103,187	231,493
<i>Sub- Total of allocation Sector</i>	<b>5,061,299</b>	<b>3,871,887</b>	<b>5,534,050</b>
<b>Sector :Health</b>			
Primary Healthcare	1,127,581	940,833	1,760,692
Health Management and Supervision	0	0	36,263
<i>Sub- Total of allocation Sector</i>	<b>1,127,581</b>	<b>940,833</b>	<b>1,796,955</b>
<b>Sector :Water and Environment</b>			
Urban Water Supply and Sanitation	9,545	987	29,545
Natural Resources Management	167,665	146,433	533,245
<i>Sub- Total of allocation Sector</i>	<b>177,210</b>	<b>147,420</b>	<b>562,790</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	377,420	143,869	283,687
<i>Sub- Total of allocation Sector</i>	<b>377,420</b>	<b>143,869</b>	<b>283,687</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,130,535	1,382,056	3,136,402
Local Statutory Bodies	490,076	325,989	683,021
Local Government Planning Services	96,846	107,845	284,137
<i>Sub- Total of allocation Sector</i>	<b>1,717,458</b>	<b>1,815,890</b>	<b>4,103,561</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	322,179	471,771	866,420
Internal Audit Services	38,032	16,540	60,032
<i>Sub- Total of allocation Sector</i>	<b>360,211</b>	<b>488,311</b>	<b>926,452</b>

**Vote :792 Njeru Municipal Council****FY 2020/21****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>			
<b>Recurrent Revenues</b>	<b>1,080,963</b>	<b>1,316,779</b>	<b>3,065,235</b>
Gratuity for Local Governments	229,778	172,333	981,250
Locally Raised Revenues	202,194	484,158	932,063
Multi-Sectoral Transfers to LLGs_NonWage	143,399	266,161	627,210
Pension for Local Governments	115,349	86,512	190,919
Urban Unconditional Grant (Non-Wage)	118,611	103,890	62,161
Urban Unconditional Grant (Wage)	271,632	203,724	271,632
<b>Development Revenues</b>	<b>49,572</b>	<b>65,277</b>	<b>71,167</b>
Multi-Sectoral Transfers to LLGs_Gou	3,762	19,468	33,894
Urban Discretionary Development Equalization Grant	45,810	45,810	37,273
<b>Total Revenues shares</b>	<b>1,130,535</b>	<b>1,382,056</b>	<b>3,136,402</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	271,632	203,724	271,632
Non Wage	809,331	1,113,055	2,793,603
<b>Development Expenditure</b>			
Domestic Development	49,572	65,277	71,167
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,130,535</b>	<b>1,382,056</b>	<b>3,136,402</b>

**Narrative of Workplan Revenues and Expenditure**

The department is allocated and expended a total amount of 3,136,402,000/=-, making an increment of 177% from last year budget of 1,130,535,000/=-. This is basically due to increased Local Revenue after considering Local Revenue budget cuts by parliament last financial year. However, there is a slight decrease in the urban unconditional non wage and DDEG from last year.

**Vote :792 Njeru 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>322,179</b>	<b>471,771</b>	<b>866,420</b>
Locally Raised Revenues	95,845	106,631	394,971
Multi-Sectoral Transfers to LLGs_NonWage	100,625	276,496	341,025
Urban Unconditional Grant (Non-Wage)	52,551	33,776	57,266
Urban Unconditional Grant (Wage)	73,158	54,868	73,158
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>322,179</b>	<b>471,771</b>	<b>866,420</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	73,158	54,868	73,158
Non Wage	249,021	416,902	793,262
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>322,179</b>	<b>471,771</b>	<b>866,420</b>

**Narrative of Workplan Revenues and Expenditure**

-The department received and allocated a total of 866,420,000/= Shs making 168.9% increase from last year's budget of 322,178,656/=. This is basically due to increase in local revenue allocation for the department at both the division and municipal level as a result of considering the supplementary deductions which were cut by parliamentary for last years budget.

## Vote :792 Njeru 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>490,076</b>	<b>325,989</b>	<b>683,021</b>
Locally Raised Revenues	139,586	74,441	252,443
Multi-Sectoral Transfers to LLGs_NonWage	152,447	99,823	205,775
Urban Unconditional Grant (Non-Wage)	164,247	126,378	191,007
Urban Unconditional Grant (Wage)	33,796	25,347	33,796
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>490,076</b>	<b>325,989</b>	<b>683,021</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,796	25,347	33,796
Non Wage	456,280	300,642	649,225
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>490,076</b>	<b>325,989</b>	<b>683,021</b>

### Narrative of Workplan Revenues and Expenditure

The department has received and allocated total amount of 685,041,840/= making 39.7% increment in from last year budget of 490,076,152/=. This is basically due to increase in the local revenue allocated to the department at both Municipal level and Division level.

## Vote :792 Njeru 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>133,293</b>	<b>104,166</b>	<b>234,719</b>
Locally Raised Revenues	4,907	8,420	84,907
Multi-Sectoral Transfers to LLGs_NonWage	4,500	4,945	41,540
Sector Conditional Grant (Non-Wage)	60,511	45,383	57,792
Sector Conditional Grant (Wage)	43,780	32,835	43,780
Urban Unconditional Grant (Non-Wage)	4,920	1,576	6,700
Urban Unconditional Grant (Wage)	14,676	11,007	0
<b>Development Revenues</b>	<b>19,285</b>	<b>19,285</b>	<b>18,642</b>
Sector Development Grant	19,285	19,285	18,642
<b>Total Revenues shares</b>	<b>152,579</b>	<b>123,451</b>	<b>253,361</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	58,456	43,842	43,780
Non Wage	74,838	51,621	190,939
<b>Development Expenditure</b>			
Domestic Development	19,285	6,428	18,642
External Financing	0	0	0
<b>Total Expenditure</b>	<b>152,579</b>	<b>101,891</b>	<b>253,361</b>

## Narrative of Workplan Revenues and Expenditure

The department received and allocated a total amount of 253,361,000/=, making an increment of 66% from last years budget of 152,578,857/=. This is basically due to an increase of local revenue allocation to the department for both Divisions and MC and a slight increment of urban unconditional non wage.

**Vote :792 Njeru Municipal Council****FY 2020/21****Workplan Title : Health**

<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>881,543</b>	<b>702,277</b>	<b>1,455,840</b>
Locally Raised Revenues	14,709	19,797	275,710
Multi-Sectoral Transfers to LLGs_NonWage	66,702	84,364	316,039
Sector Conditional Grant (Non-Wage)	137,107	102,827	199,065
Sector Conditional Grant (Wage)	659,066	494,300	659,066
Urban Unconditional Grant (Non-Wage)	3,960	990	5,960
<b>Development Revenues</b>	<b>246,038</b>	<b>256,993</b>	<b>341,115</b>
Multi-Sectoral Transfers to LLGs_Gou	57,000	67,955	89,000
Sector Development Grant	154,038	154,038	252,115
Urban Discretionary Development Equalization Grant	35,000	35,000	0
<b>Total Revenues shares</b>	<b>1,127,581</b>	<b>959,270</b>	<b>1,796,955</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	659,066	494,300	659,066
Non Wage	222,477	207,978	796,774
<b>Development Expenditure</b>			
Domestic Development	246,038	238,555	341,115
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,127,581</b>	<b>940,833</b>	<b>1,796,955</b>

**Narrative of Workplan Revenues and Expenditure**

The department received and allocated a total of 1,796,955,000/= making 48.6% increase from last year's 1,127,581,000/=. This is basically due to increase in local revenue allocation for the department at both the division and municipal level, also from Sector Conditional Grant Non-wage.

**Vote :792 Njeru 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>4,833,476</b>	<b>3,674,812</b>	<b>5,281,280</b>
Locally Raised Revenues	13,656	11,115	85,656
Multi-Sectoral Transfers to LLGs_NonWage	3,500	6,360	36,960
Other Transfers from Central Government	12,159	12,521	12,521
Sector Conditional Grant (Non-Wage)	1,076,295	717,530	1,232,593
Sector Conditional Grant (Wage)	3,721,894	2,924,301	3,905,070
Urban Unconditional Grant (Non-Wage)	5,971	2,986	8,480
<b>Development Revenues</b>	<b>227,823</b>	<b>227,823</b>	<b>252,769</b>
Multi-Sectoral Transfers to LLGs_Gou	18,629	18,629	0
Sector Development Grant	209,194	209,194	182,782
Urban Discretionary Development Equalization Grant	0	0	69,987
<b>Total Revenues shares</b>	<b>5,061,299</b>	<b>3,902,636</b>	<b>5,534,050</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,721,894	2,924,301	3,905,070
Non Wage	1,111,581	750,512	1,376,210
<b>Development Expenditure</b>			
Domestic Development	227,823	197,075	252,769
External Financing	0	0	0
<b>Total Expenditure</b>	<b>5,061,299</b>	<b>3,871,887</b>	<b>5,534,050</b>

**Narrative of Workplan Revenues and Expenditure**

The department has been allocated and distributed a total amount of 5,534,050,000/= representing an increment of 9.3% from last year's budget of 5,061,298,837.

The increase is basically from Local Revenue allocation at both Municipal and Division Level and a slight increment of urban conditional Grant Non-wage.

There is also allocation from DDEG unlike last year which is 100% increment, also Sector Conditional Grants for Wage and non Wage has increased. However, there is a 12% deduction of Sector development Grant from last years.

## Vote :792 Njeru 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,141,309</b>	<b>714,004</b>	<b>1,428,781</b>
Locally Raised Revenues	98,209	162,802	497,592
Multi-Sectoral Transfers to LLGs_NonWage	102,733	35,758	141,108
Other Transfers from Central Government	869,057	463,760	714,770
Urban Unconditional Grant (Non-Wage)	7,200	3,600	11,200
Urban Unconditional Grant (Wage)	64,111	48,083	64,111
<b>Development Revenues</b>	<b>189,741</b>	<b>163,081</b>	<b>221,407</b>
Multi-Sectoral Transfers to LLGs_Gou	52,295	25,635	85,427
Urban Discretionary Development Equalization Grant	137,446	137,446	135,980
<b>Total Revenues shares</b>	<b>1,331,051</b>	<b>877,084</b>	<b>1,650,187</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	64,111	48,083	64,111
Non Wage	1,077,198	603,313	1,364,670
<b>Development Expenditure</b>			
Domestic Development	189,741	163,081	221,407
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,331,051</b>	<b>814,477</b>	<b>1,650,187</b>

## Narrative of Workplan Revenues and Expenditure

The department has been allocated a total revenue of UGX 1,650,187,000/= making an increment of 23.97% from last year's budget of UGX 1,331,051,000. This is largely due to increase in some grants i.e. Urban unconditional grant- non wage, and local revenue for both divisions and MC, which is due to consideration of the supplementary local revenue which was cut by parliament in the previous financial year.

All the revenues has been allocated to the departmental activities. Wage share is 3.3% of the annual budget, domestic development and non-wage



# Vote :792 Njeru Municipal Council

# FY 2020/21

## Workplan Title : Water

<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>9,545</b>	<b>987</b>	<b>29,545</b>
Locally Raised Revenues	9,545	987	29,545
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>9,545</b>	<b>987</b>	<b>29,545</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	9,545	987	29,545
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>9,545</b>	<b>987</b>	<b>29,545</b>

## Narrative of Workplan Revenues and Expenditure

The department has received and allocated the total amount of 29,545,000/= which makes 209.5% increment from last years budget of 9,545,000/=.

This is due to increase in the local revenue allocated to the department.

**Vote :792 Njeru 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>167,665</b>	<b>146,433</b>	<b>513,025</b>
Locally Raised Revenues	54,145	62,673	394,545
Urban Unconditional Grant (Non-Wage)	5,520	2,760	10,480
Urban Unconditional Grant (Wage)	108,000	81,000	108,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>20,220</b>
Urban Discretionary Development Equalization Grant	0	0	20,220
<b>Total Revenues shares</b>	<b>167,665</b>	<b>146,433</b>	<b>533,245</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	108,000	81,000	108,000
Non Wage	59,665	65,433	405,025
<b>Development Expenditure</b>			
Domestic Development	0	0	20,220
External Financing	0	0	0
<b>Total Expenditure</b>	<b>167,665</b>	<b>146,433</b>	<b>533,245</b>

**Narrative of Workplan Revenues and Expenditure**

-The department plans to receive a total of 533,245,173/= for the financial year 2020-2021, making 218% increment from last financial year budget of 167,665,000/=. this is basically due to increase in urban unconditional non wage and local revenue as a result of supplementary considerations this financial year. from local revenue and central government transfers.plus also DDEG allocation for the coming financial year.

**Vote :792 Njeru 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>320,983</b>	<b>97,198</b>	<b>251,790</b>
Locally Raised Revenues	28,420	12,733	102,340
Multi-Sectoral Transfers to LLGs_NonWage	4,300	33,370	68,468
Other Transfers from Central Government	218,856	0	9,650
Sector Conditional Grant (Non-Wage)	31,771	23,828	31,696
Urban Unconditional Grant (Non-Wage)	3,840	1,920	5,840
Urban Unconditional Grant (Wage)	33,796	25,347	33,796
<b>Development Revenues</b>	<b>56,437</b>	<b>56,437</b>	<b>31,897</b>
Multi-Sectoral Transfers to LLGs_Gou	56,437	56,437	31,897
<b>Total Revenues shares</b>	<b>377,420</b>	<b>153,635</b>	<b>283,687</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,796	25,347	33,796
Non Wage	287,187	62,085	217,994
<b>Development Expenditure</b>			
Domestic Development	56,437	56,437	31,897
External Financing	0	0	0
<b>Total Expenditure</b>	<b>377,420</b>	<b>143,869</b>	<b>283,687</b>

**Narrative of Workplan Revenues and Expenditure**

The department has received and allocated total amount of 283,687,000/= making a drop of 24.8% from last year's budget of 377,420,000/=. This is due to a decrease in other government transfers which has not been captured in the current financial year for YLP and only enterprise funds for UWEP program. These will be managed by the center.

**Vote :792 Njeru 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>83,864</b>	<b>97,865</b>	<b>254,864</b>
Locally Raised Revenues	56,610	78,805	200,610
Urban Unconditional Grant (Non-Wage)	5,520	2,760	32,520
Urban Unconditional Grant (Wage)	21,734	16,300	21,734
<b>Development Revenues</b>	<b>12,982</b>	<b>12,982</b>	<b>29,273</b>
Urban Discretionary Development Equalization Grant	12,982	12,982	29,273
<b>Total Revenues shares</b>	<b>96,846</b>	<b>110,848</b>	<b>284,137</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,734	16,300	21,734
Non Wage	62,130	81,565	233,130
<b>Development Expenditure</b>			
Domestic Development	12,982	9,980	29,273
External Financing	0	0	0
<b>Total Expenditure</b>	<b>96,846</b>	<b>107,845</b>	<b>284,137</b>

**Narrative of Workplan Revenues and Expenditure**

The department has received total revenue of 284,137,000/=, which is 193% more than last years budget of 96,846,100/=(LR Supplementary not considered). This is due to increase in DDEG, Local revenues and Urban Unconditional Non-wage,

The total expenditure allocation for the department is also 284,137,000/=:, and distributed to the departmental activities. the increment is due to increase in Local Revenue, considering supplementary considerations, Urban Non-wage and DDEG. which is due to new DDEG guidelines.

## Vote :792 Njeru 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>38,032</b>	<b>16,540</b>	<b>60,032</b>
Locally Raised Revenues	23,988	7,387	43,988
Urban Unconditional Grant (Non-Wage)	2,760	690	4,760
Urban Unconditional Grant (Wage)	11,284	8,463	11,284
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>38,032</b>	<b>16,540</b>	<b>60,032</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,284	8,463	11,284
Non Wage	26,748	8,077	48,748
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>38,032</b>	<b>16,540</b>	<b>60,032</b>

## Narrative of Workplan Revenues and Expenditure

The Department received total revenue of shs. 60,032,395/= which represents a 57.8% increase from that allocated for the FY 2019/20 .

this was as a result of increase in Local revenue allocated (by 83.4%) and increase in Unconditioned Non-wage of 72.5%.

The revenue allocated is expected to finance the audit activities for the FY.

## Vote :792 Njeru 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>14,884</b>	<b>7,913</b>	<b>48,730</b>
Locally Raised Revenues	5,000	500	21,000
Sector Conditional Grant (Non-Wage)	9,884	7,413	9,854
Urban Unconditional Grant (Non-Wage)	0	0	3,200
Urban Unconditional Grant (Wage)	0	0	14,676
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>14,884</b>	<b>7,913</b>	<b>48,730</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	14,676
Non Wage	14,884	7,913	34,054
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>14,884</b>	<b>7,913</b>	<b>48,730</b>

## Narrative of Workplan Revenues and Expenditure

the department has been allocated a total revenue of 48,729,869/= making an increment of 227% from last years budget of 14,883,617/=. The increment is basically from local revenue supplementary consideration which was not capture last year , urban non wage and urban wage which was captured under production and marketing last year.

**Vote :792 Njeru Municipal Council**

**FY 2020/21**

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