

Vote :794 Nebbi 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 :



LORIKA MOSES, Town Clerk Nebbi Municipal Council

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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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 :794 Nebbi 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	221,066	285,278	598,670
Discretionary Government Transfers	1,019,490	804,470	1,099,961
Conditional Government Transfers	4,705,955	3,536,940	4,909,744
Other Government Transfers	561,168	247,758	552,988
External Financing	78,000	24,952	28,002
Grand Total	6,585,679	4,899,397	7,189,365

Revenue Performance by end of March of the Running FY

At the end of Quarter three FY 2019/2020, a total of 4,899,397,000 was realized as revenues for both recurrent and development. This is 74% of the actual budget performance and this is further detailed as below;

- Locally Raised revenue UGX 285,278,000 (129%)
- Discretionary Government Transfer UGX 804,470,000 (79%)
- Conditional Government transfers UGX 3,536,940,000(75%)
- Other Government Transfers UGX 247,758,000 (44%)
- External funding UGX 24,952,000 (32%).

Actual expenditures for the quarter sum up to UGX 2,868,313,000 which is only 44% of budget spent.

Planned Revenues for next FY

Revenue forecast for the FY 2020/2021 is UGX 7,189,365,000 and the components are detailed below;

- Locally Raised Revenues UGX 598,670,000
- Discretionary Government Transfers UGX 1,099,961,000
- Conditional Government Transfers UGX 4,909,744,000
- Other Government Transfers UGX 552,988,000
- External Funding UGX 28,002,000

This forecast shows a bigger budget compared to that of the current year running by UGX 603,686,000 (8.4% increase) majorly because of increase in Locally Raised Revenue projection and Conditional Government transfers. However, the figure for Locally Raised Revenue has increased due to potentials observed in some 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	636,787	580,409	748,415
Finance	235,744	235,420	423,264
Statutory Bodies	176,025	145,035	281,582
Production and Marketing	112,929	88,941	116,664
Health	1,296,920	926,979	1,326,820

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Education	3,194,734	2,395,844	3,308,095
Roads and Engineering	405,517	300,193	529,431
Natural Resources	107,246	81,522	140,130
Community Based Services	303,333	64,014	182,043
Planning	55,724	38,970	69,861
Internal Audit	41,980	29,174	39,511
Trade, Industry and Local Development	18,738	12,896	23,551
Grand Total	6,585,679	4,899,397	7,189,365
<i>o/w: Wage:</i>	<i>4,654,848</i>	<i>3,491,136</i>	<i>4,664,585</i>
<i>Non-Wage Recurrent:</i>	<i>1,587,402</i>	<i>1,117,879</i>	<i>2,222,681</i>
<i>Domestic Devt:</i>	<i>265,429</i>	<i>265,429</i>	<i>274,097</i>
<i>External Financing:</i>	<i>78,000</i>	<i>24,952</i>	<i>28,002</i>

Expenditure Performance by end of March FY 2019/20

Summary of departmental expenditure performances as at end of Quarter three FY 2019/2020 stands at 2,868,313,000 which is only 44% of the year's budget and 59% releases spent. The cumulative details is as below; Administration - UGX 399,873,000, Finance – UGX 135,539,000, Statutory Bodies – UGX 78,527,000, Production and Marketing –UGX 56,719,000, Health - UGX 473,899,000, Education - UGX 1,344,362,000, Roads and Engineering - UGX 229,497,000, Natural Resources -UGX 56,124,000, Community Based Services - UGX 40,119,000, Planning- UGX 31,863,000, Internal Audit - UGX 15,129,000 and Trade, Industry and local Development – UGX 10,844,000. There were a number of reasons advanced for absorption only as above among which included delay in procurement processes, Activities awaiting implementation in the subsequent quarter.

Planned Expenditures for the FY 2020/21

The expenditure plans to work plans are as follows;

Administration department being allocated UGX 748,415,000 which shows an increase due to increase in IPFs for Pensions and Gratuity received and also allocation of wage funds to the other departments, Finance Department being allocated UGX 423,264,000 signifying a rise mainly due to increased locally raised Revenue allocations for transfers to the divisions, Statutory bodies being allocated UGX 281,582,000 indicating an increase due to more locally Raised revenue, urban Unconditional grant Non-Wage(Ex-gratia) and UDDEG allocated to the department, Production and Marketing having UGX 116,664,000, showing an increase in the budget because of increased allocation of Locally raised revenue, Health department being allocated UGX 1,326,820,000 which shows an increase as a result of more Non-wage, UDDEG and local revenue allocated, Education department has UGX 3,308,095,000 , Roads and Engineering being allocated UGX 529,431,000 showing a rise due to increased URF IPF, Natural Resources, UGX 140,130,000 showing an increase due to more UDDEG and locally Raised Revenue allocated to the department, Community Based Department UGX 182,043,000 indicating a big drop due to removal of IPF for YLP, Planning gets UGX 69,861,000 which is a rise due to increased non-wage, Internal Audit and Trade departments have UGX 39,511,000 and UGX 23,551,000 respectively.

Medium Term Expenditure Plans

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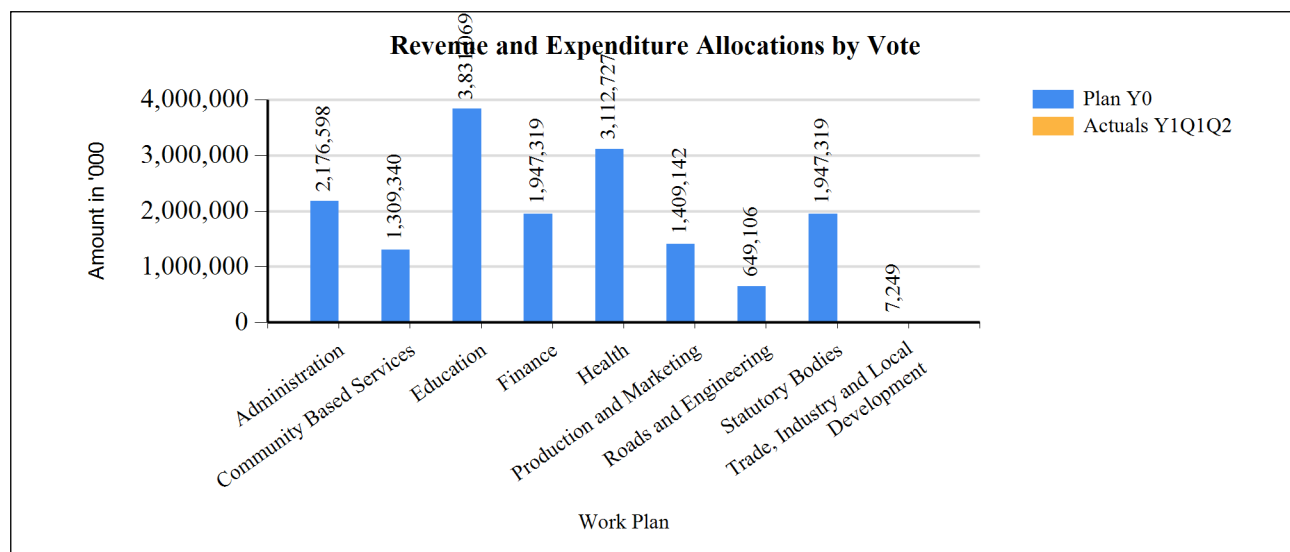
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The summary of medium term Expenditure plan for Nebbi Municipal Council include among others the following; Construction of Office Block Phase II, Recruitment of new staff, Purchase of more land for construction health Centres IIIs, Construction of classroom blocks and pit latrines, Solid waste Management, Environmental monitoring and compliance, Revenue administration carried out to sustain local revenue outturn above UGX 590 million, Municipal final accounts prepared timely to improve on accountability and transparency to above 90% rating, Development of MSMEs to increase household incomes in Nebbi Municipal Council, . Pay for litigation and consultancy services, Disaster risk management by improvement of road drainage in areas prone to surface runoff flooding, Livelihood improvement through engagement into gainful employment in the road sector for wages and contract payments, Youth employment in the road maintenance interventions within the municipality, through labour based contracts, Acquisition of land for the construction of community centres for community mobilization and to act as a recreation centre facility, Property valuation carried out to improve revenue performance by at least%, opening and maintaining roads, Community empowerment through government programs such as UWEP, Provision of inputs to farmers, Training to farmers through Agricultural extension Services.

Challenges in Implementation

The following challenges affect implementation of planned activities, key among them include; Absence of some key officers, Limited office space, Lack of mechanized road maintenance equipment, Limited transport facilities, low collections from locally raised revenue sources, Lack of key waste management equipment, absence of gazetted parks for cars and lorries, No health centre IIIs available, Low business activities, Poor attitude of tax payers, Natural causes such as pandemics and poor climatic conditions that retard economic progress etc.

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	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	221,066	285,278	598,670
Advance Recoveries	0	0	30,000
Advertisements/Bill Boards	10,979	15,963	28,500
Animal & Crop Husbandry related Levies	5,000	4,292	12,600

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Application Fees	0	0	2,100
Business licenses	30,000	39,694	60,000
Casinos and Gaming	0	0	7,000
Court Filing Fees	0	0	500
Court fines and Penalties – from other government units	0	0	500
Court fines and Penalties - private	10,000	0	0
Ground rent	4,709	0	20,000
Inspection Fees	5,610	290	16,501
Land Fees	10,000	32,594	60,000
Liquor licenses	0	0	20,000
Local Hotel Tax	8,320	4,998	11,180
Local Services Tax	5,000	26,705	30,000
Lock-up Fees	0	0	3,000
Lotteries	0	0	5,000
Market /Gate Charges	80,000	121,353	152,879
Miscellaneous and unidentified taxes	0	0	20,000
Miscellaneous receipts/income	0	0	15,000
Other Fees and Charges	5,000	3,124	5,700
Other fines and Penalties – from other government units	0	0	2,000
Other licenses	0	0	5,000
Park Fees	5,000	24,740	30,000
Property related Duties/Fees	10,000	0	0
Refuse collection charges/Public convenience	10,509	3,780	22,800
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	1,305	16,110
Registration of Businesses	11,939	2,440	0
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	8,500
Street Parking fees	4,000	4,000	13,800
Unspent balances – Locally Raised Revenues	2,000	0	0
2a. Discretionary Government Transfers	1,019,490	804,470	1,099,961
Urban Discretionary Development Equalization Grant	159,407	159,407	198,413
Urban Unconditional Grant (Non-Wage)	252,040	189,030	293,505
Urban Unconditional Grant (Wage)	608,043	456,032	608,043
2b. Conditional Government Transfer	4,705,955	3,536,940	4,909,744
Sector Conditional Grant (Wage)	4,046,806	3,035,104	4,056,542
Sector Conditional Grant (Non-Wage)	323,849	223,855	462,644
Sector Development Grant	106,022	106,022	75,684
Pension for Local Governments	61,627	46,220	110,805
Gratuity for Local Governments	167,652	125,739	204,068
2c. Other Government Transfer	561,168	247,758	552,988

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Support to PLE (UNEB)	3,758	2,591	2,591
Uganda Road Fund (URF)	330,000	241,865	467,397
Uganda Women Entrepreneurship Program(UWEP)	0	0	83,000
Youth Livelihood Programme (YLP)	227,410	3,302	0
3. External Financing	78,000	24,952	28,002
European Union (EU)	0	0	1
United Nations Children Fund (UNICEF)	50,000	0	1
Global Fund for HIV, TB & Malaria	28,000	24,952	28,000
Total Revenues shares	6,585,679	4,899,397	7,189,365

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i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

By the end of Quarter three FY 2019/2020, UGX 285,278,000 was raised from Local revenue and this constitutes 129% of the budget received cumulatively.

The over performance results from less appropriation of local revenue for the Municipality for FY running by the Parliament of Uganda, which later called for a supplementary that has not been invested in the PBS.

Nevertheless, even without the less Parliamentary appropriation of local revenue, the performance of this source would be poor mainly due to poor attitude of tax payers.

The amount collected locally was however distributed to all sectors to implement planned activities and projects in the quarter.

Central Government Transfers

By the end of the third quarter of FY 2019/2020, a total of UGX 4,589,168,000 was received as Central government Transfers and this is 70% budget performance. The cumulative release is constituted by the following;

- Discretionary Government transfers 804,470,000 (79%)
- Conditional Government transfers 3,536,940,000 (75%)
- Other Government transfers 247,758,000 (44%)

These funds were distributed to various sectors for implementation of activities.

External Financing

At the end of Quarter three FY 2019/2020, a total of UGX 24,952,000 was received from the donor and this represented only 32% of the budget performance.

The fund was entirely allocated to health department for implementation of various activities.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

Locally raised Revenues for FY 2020/2021 is forecast to be UGX 598,670,000 which is only 8.3% of the entire budget for the year. Much of the revenue is anticipated to come from Market gate charges, Business licenses, Land fees, Local service tax, park fees to mention a few.

Central Government Transfers

From central government transfers, total of UGX 6,562,693,000 is expected to be received and this is 91% of the total budget for the FY 2020/2021. The breakdown is as shown below;

- Discretionary Government transfers UGX 1,099,961,000
- Conditional Government Transfers UGX 4,909,744,000
- Other government transfers UGX 552,988,000

External Financing

UGX 28,002,000 is expected from the donors for the FY 2020/2021 and this will represent only 0.4% of the year's budget. This is to be composed of the following;

- UNICEF (Nutrition fund) UGX 1,000
- European Union (GFDRR/OPM grant) UGX 1,000
- Global Fund for HIV, TB & Malaria (IDI) UGX 28,000,000

Table on the revenues and Budget by Sector and Programme

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<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	82,576	50,012	80,724
District Production Services	30,353	6,707	35,940
<i>Sub- Total of allocation Sector</i>	112,929	56,719	116,664
Sector :Works and Transport			
District, Urban and Community Access Roads	389,109	224,677	529,431
Municipal Services	16,408	820	0
<i>Sub- Total of allocation Sector</i>	405,517	225,497	529,431
Sector :Trade and Industry			
Commercial Services	18,738	10,844	23,551
<i>Sub- Total of allocation Sector</i>	18,738	10,844	23,551
Sector :Education			
Pre-Primary and Primary Education	2,710,131	1,059,969	2,748,398
Secondary Education	413,488	238,480	455,226
Education & Sports Management and Inspection	71,116	45,913	104,471
<i>Sub- Total of allocation Sector</i>	3,194,734	1,344,362	3,308,095
Sector :Health			
Primary Healthcare	1,296,920	473,899	1,326,820
<i>Sub- Total of allocation Sector</i>	1,296,920	473,899	1,326,820
Sector :Water and Environment			
Natural Resources Management	107,246	56,124	140,130
<i>Sub- Total of allocation Sector</i>	107,246	56,124	140,130
Sector :Social Development			
Community Mobilisation and Empowerment	303,333	40,119	182,043
<i>Sub- Total of allocation Sector</i>	303,333	40,119	182,043
Sector :Public Sector Management			
District and Urban Administration	636,787	399,873	748,415
Local Statutory Bodies	176,025	78,527	281,582
Local Government Planning Services	55,724	31,683	69,861
<i>Sub- Total of allocation Sector</i>	868,537	510,083	1,099,858
Sector :Accountability			
Financial Management and Accountability(LG)	235,744	135,539	423,264
Internal Audit Services	41,980	15,129	39,511
<i>Sub- Total of allocation Sector</i>	277,725	150,668	462,774

Vote :794 Nebbi Municipal Council**FY 2020/21****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	572,626	491,547	711,941
Gratuity for Local Governments	167,652	125,739	204,068
Locally Raised Revenues	42,026	24,872	50,892
Multi-Sectoral Transfers to LLGs_NonWage	26,814	47,247	71,704
Pension for Local Governments	61,627	46,220	110,805
Urban Unconditional Grant (Non-Wage)	23,785	59,391	23,751
Urban Unconditional Grant (Wage)	250,721	188,078	250,721
Development Revenues	64,162	88,862	36,474
Multi-Sectoral Transfers to LLGs_Gou	30,996	9,385	17,833
Urban Discretionary Development Equalization Grant	33,166	79,477	18,641
Total Revenues shares	636,787	580,409	748,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	250,721	160,652	250,721
Non Wage	321,905	171,649	461,220
Development Expenditure			
Domestic Development	64,162	67,572	36,474
External Financing	0	0	0
Total Expenditure	636,787	399,873	748,415

Narrative of Workplan Revenues and Expenditure

The Administration department expects to receive a total of UGX 748,415,000 compared to UGX 636,787,000 of FY 2019/20. The increment is observed in Non-wage transferable to LLGs where only a small amount was captured for the previous FY and Pensions and Gratuity figures. The department has planned to spend these revenues on Paying Staff salaries, pensions and gratuity, monitoring and supervision of staff, Building capacity of staffs and councilors at the headquarters and also carry out other recurrent activities.

Vote :794 Nebbi 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	219,697	232,618	388,753
Locally Raised Revenues	56,626	50,746	95,243
Multi-Sectoral Transfers to LLGs_NonWage	30,570	82,497	161,897
Urban Unconditional Grant (Non-Wage)	45,161	33,871	44,273
Urban Unconditional Grant (Wage)	87,340	65,505	87,340
Development Revenues	16,047	2,802	34,510
Multi-Sectoral Transfers to LLGs_Gou	16,047	2,802	34,510
Total Revenues shares	235,744	235,420	423,264
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	87,340	55,172	87,340
Non Wage	132,357	80,367	301,413
Development Expenditure			
Domestic Development	16,047	0	34,510
External Financing	0	0	0
Total Expenditure	235,744	135,539	423,264

Narrative of Workplan Revenues and Expenditure

The Finance department expects to receive a total of UGX 423,264,000 compared to UGX 235,744,000 in the FY 2019/20. There is an increase mainly because of more Transfers to Lower Local Governments in both Non-Wage and DDEG and Locally Raised Revenues expectation. The department has planned to spend this funds Paying staff salaries, local revenue enhancement, budgetary control, book keeping, reporting, monitoring and ensuring proper financial management among other activities.

Vote :794 Nebbi 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	173,913	142,923	256,531
Locally Raised Revenues	47,809	26,955	51,137
Multi-Sectoral Transfers to LLGs_NonWage	3,611	24,022	55,749
Urban Unconditional Grant (Non-Wage)	73,942	55,568	101,093
Urban Unconditional Grant (Wage)	48,552	36,377	48,552
Development Revenues	2,112	2,112	25,050
Multi-Sectoral Transfers to LLGs_Gou	0	0	13,004
Urban Discretionary Development Equalization Grant	2,112	2,112	12,046
Total Revenues shares	176,025	145,035	281,582
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,552	21,125	48,552
Non Wage	125,361	55,302	207,979
Development Expenditure			
Domestic Development	2,112	2,100	25,050
External Financing	0	0	0
Total Expenditure	176,025	78,527	281,582

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total sum of UGX 281,582,000 compared to UGX 176,025,000 in the FY 2019/20. This shows a big increase mainly in Multi sectoral transfers to Lower Local governments in both Non-wage and DDEG, Urban Unconditional Grant (Non-Wage) due to increase in the IPFs for Councilors' EX-gratia. The department will spend the entire fund on facilitating Council activities, Procurement unit and other recurrent activities to mention a few.

Vote :794 Nebbi 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	93,644	69,656	96,703
Locally Raised Revenues	2,000	923	3,192
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,718
Sector Conditional Grant (Non-Wage)	43,241	32,430	39,390
Sector Conditional Grant (Wage)	48,403	36,303	48,403
Development Revenues	19,285	19,285	19,961
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,319
Sector Development Grant	19,285	19,285	18,642
Total Revenues shares	112,929	88,941	116,664
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,403	30,262	48,403
Non Wage	45,241	23,537	48,299
Development Expenditure			
Domestic Development	19,285	2,920	19,961
External Financing	0	0	0
Total Expenditure	112,929	56,719	116,664

Narrative of Workplan Revenues and Expenditure

The department expects to receive a sum of UGX 116,664,000 compared to UGX 112,929,000 in FY 2019/2020. There is barely a change in the figures except for the slight drop in Sector Conditional Grant (Non-Wage) that gets to be equalized by the slight increase in Local Revenue, introduction of Multi-Sectoral Transfers to LLGs (Non-Wage and DDEG) The revenues will be used to improve on agricultural production and productivity in Municipal Council.

Vote :794 Nebbi 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	1,187,967	887,183	1,261,992
Locally Raised Revenues	8,013	3,698	18,192
Multi-Sectoral Transfers to LLGs_NonWage	14,546	9,430	68,360
Sector Conditional Grant (Non-Wage)	33,872	25,402	43,904
Sector Conditional Grant (Wage)	1,131,537	848,652	1,131,537
Development Revenues	108,953	39,796	64,827
External Financing	78,000	24,952	28,000
Multi-Sectoral Transfers to LLGs_Gou	16,360	4,844	16,827
Urban Discretionary Development Equalization Grant	14,593	10,000	20,000
Total Revenues shares	1,296,920	926,979	1,326,820
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,131,537	415,640	1,131,537
Non Wage	56,431	24,129	130,456
Development Expenditure			
Domestic Development	30,953	10,438	36,827
External Financing	78,000	23,691	28,000
Total Expenditure	1,296,920	473,899	1,326,820

Narrative of Workplan Revenues and Expenditure

For the FY 2020-2021, the department expects to receive a total of UGX 1,326,820,000 compared to UGX 1,296,920,000 in the FY 2019/20. There is a slight increase in the budget mainly due to increase in Multi-Sectoral Transfers to LLGs Non-Wage, Locally Raised Revenue and Sector Conditional Grant (Non-Wage). The funds will mainly be used to pay staff salaries, Procure tractor tires for waste management and carry out other routine activities under the department.

Vote :794 Nebbi 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	3,107,997	2,309,108	3,250,755
Locally Raised Revenues	9,013	4,127	8,192
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,398
Other Transfers from Central Government	3,758	2,591	2,591
Sector Conditional Grant (Non-Wage)	228,361	152,240	360,973
Sector Conditional Grant (Wage)	2,866,866	2,150,149	2,876,602
Development Revenues	86,736	86,736	57,340
Multi-Sectoral Transfers to LLGs_Gou	0	0	298
Sector Development Grant	86,736	86,736	57,042
Total Revenues shares	3,194,734	2,395,844	3,308,095
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,866,866	1,141,955	2,876,602
Non Wage	241,132	155,080	374,153
Development Expenditure			
Domestic Development	86,736	47,327	57,340
External Financing	0	0	0
Total Expenditure	3,194,734	1,344,362	3,308,095

Narrative of Workplan Revenues and Expenditure

The Education Sector has been allocated UGX 3,308,095,000 compared to UGX 3,194,734,000 in the FY 2019/20. The increase in figures is due to increase in Sector Conditional Grant (Non-Wage) and Sector Conditional Grant (Wage). These funds shall be used to carry out planned activities of the department so that quality Education is provided.

Vote :794 Nebbi 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	389,109	283,785	528,934
Locally Raised Revenues	8,013	3,598	6,192
Multi-Sectoral Transfers to LLGs_NonWage	0	0	4,249
Other Transfers from Central Government	330,000	241,865	467,397
Urban Unconditional Grant (Wage)	51,096	38,322	51,096
Development Revenues	16,408	16,408	497
Multi-Sectoral Transfers to LLGs_Gou	0	0	497
Urban Discretionary Development Equalization Grant	16,408	16,408	0
Total Revenues shares	405,517	300,193	529,431
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,096	23,096	51,096
Non Wage	338,013	201,581	477,838
Development Expenditure			
Domestic Development	16,408	820	497
External Financing	0	0	0
Total Expenditure	405,517	225,497	529,431

Narrative of Workplan Revenues and Expenditure

The Department of Works and Engineering expects a sum of UGX 529,431,000 for the FY 2020/2021 compared to UGX 405,517,000 and this shows an increase which is mainly attributed to increase in the IPF for OGT (Uganda Road Fund) from UGX 330,000,000 to UGX 467,397,000. The department shall spend UGX 467,397,000 (URF) on both periodic and mechanized maintenance of urban roads while the other funds shall be used to run other recurrent costs under the department.

Vote :794 Nebbi 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	93,653	67,929	95,832
Locally Raised Revenues	8,013	3,698	10,192
Urban Unconditional Grant (Wage)	85,640	64,230	85,640
Development Revenues	13,593	13,593	44,298
Urban Discretionary Development Equalization Grant	13,593	13,593	44,298
Total Revenues shares	107,246	81,522	140,130
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	85,640	44,370	85,640
Non Wage	8,013	3,411	10,192
Development Expenditure			
Domestic Development	13,593	8,343	44,298
External Financing	0	0	0
Total Expenditure	107,246	56,124	140,130

Narrative of Workplan Revenues and Expenditure

The department expects a sum of UGX 140,130,000 compared to UGX 107,246,000 in the FY 2019/20. The enormous increment is mainly due to increase in Urban Discretionary Development Equalization Grant. The department expects UDDEG worth UGX 44,298,000 out of which it shall spend UGX 34,432,000 on Road pegging Project and UGX 9,866,000 of the balance on retooling the department with a Motorcycle and Filing cabinet. The funds from the other sources shall be used to manage recurrent costs under the department accordingly.

Vote :794 Nebbi 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	297,268	53,296	173,777
Locally Raised Revenues	9,013	4,160	8,192
Multi-Sectoral Transfers to LLGs_NonWage	5,260	4,145	26,997
Other Transfers from Central Government	227,410	3,302	83,000
Sector Conditional Grant (Non-Wage)	11,127	8,345	11,130
Urban Unconditional Grant (Wage)	44,458	33,344	44,458
Development Revenues	6,064	10,718	8,267
Multi-Sectoral Transfers to LLGs_Gou	6,064	10,718	8,267
Total Revenues shares	303,333	64,014	182,043
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,458	27,920	44,458
Non Wage	252,810	12,199	129,318
Development Expenditure			
Domestic Development	6,064	0	8,267
External Financing	0	0	0
Total Expenditure	303,333	40,119	182,043

Narrative of Workplan Revenues and Expenditure

The department of community based services expects an allocation of UGX 182,043,000 compared to UGX 303,333,000. This big decrease is mainly due to decline in IPF for Other Transfers from Central Government (UWEP); YLP has been scrapped off the year's budget. The expenditure will focus on improving livelihoods of youths, women, the elderly, orphans, vulnerable children and persons with disabilities.

Vote :794 Nebbi 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	45,656	28,902	62,686
Locally Raised Revenues	18,513	8,545	19,192
Urban Unconditional Grant (Non-Wage)	17,551	13,163	33,903
Urban Unconditional Grant (Wage)	9,592	7,194	9,592
Development Revenues	10,068	10,068	7,175
External Financing	0	0	2
Urban Discretionary Development Equalization Grant	10,068	10,068	7,173
Total Revenues shares	55,724	38,970	69,861
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,592	6,007	9,592
Non Wage	36,064	19,559	53,094
Development Expenditure			
Domestic Development	10,068	6,117	7,173
External Financing	0	0	2
Total Expenditure	55,724	31,683	69,861

Narrative of Workplan Revenues and Expenditure

For the year 2020/2021, the department of planning expects a sum of UGX 69,861,000 compared to UGX 55,724,000 in FY 2019/20. The major increase is in Urban Unconditional Grant (Non-Wage) because of the introduction of PBS recurrent cost of UGX 15,000,000 for the department to effectively coordinate operation of the system. Expenditure shall involve among others, Payment of staff salary, Procurement of a notebook laptop, router, office client chairs, office fan, M&E of development projects, etc.

Vote :794 Nebbi 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	41,980	29,174	38,311
Locally Raised Revenues	8,013	3,698	5,192
Urban Unconditional Grant (Non-Wage)	10,801	8,101	9,953
Urban Unconditional Grant (Wage)	23,166	17,375	23,166
Development Revenues	0	0	1,200
Urban Discretionary Development Equalization Grant	0	0	1,200
Total Revenues shares	41,980	29,174	39,511
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,166	6,304	23,166
Non Wage	18,814	8,825	15,144
Development Expenditure			
Domestic Development	0	0	1,200
External Financing	0	0	0
Total Expenditure	41,980	15,129	39,511

Narrative of Workplan Revenues and Expenditure

The Internal Audit department expects to receive a total of UGX 39,511,000 compared to UGX 41,980,000 in FY 2019/20. The slight decrease is due to fall in Local Revenue and Urban Unconditional Grant (Non-Wage) because the funds had to be shifted to more demanding priority areas in other departments. Nevertheless, in order to ensure that the Municipality adheres to internal control and define value for money, the department plans to use the funds to conduct routine internal audit activities.

Vote :794 Nebbi 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	18,738	12,896	21,051
Locally Raised Revenues	4,013	1,852	6,326
Sector Conditional Grant (Non-Wage)	7,249	5,436	7,248
Urban Unconditional Grant (Wage)	7,477	5,608	7,477
Development Revenues	0	0	2,500
Urban Discretionary Development Equalization Grant	0	0	2,500
Total Revenues shares	18,738	12,896	23,551
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,477	4,054	7,477
Non Wage	11,262	6,790	13,574
Development Expenditure			
Domestic Development	0	0	2,500
External Financing	0	0	0
Total Expenditure	18,738	10,844	23,551

Narrative of Workplan Revenues and Expenditure

The department expects UGX 23,551, 000 for FY2020/2021 compared to UGX 18,738,000 in the FY 2019/2020. The increment results from allocation of DDEG and more Local Revenue to the department. The DDEG worth UGX 2,500,000 will be used to procure a laptop for the commercial officer in the name of retooling the department while other revenues shall be used to improve on the provision and coverage of commercial services in Nebbi Municipal Council.

Vote :794 Nebbi Municipal Council

FY 2020/21
