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# Vote : 791 Ibanda Municipal Council

# FY 2020/21

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## Foreword

Section 9(1) of the Public Finance Management Act 2015 (amended) requires every accounting officer, in consultation with relevant stakeholders, to prepare a Budget Framework Paper for the vote, taking into consideration balanced development as well as gender and equity responsiveness.

The Budget Framework Paper marks the beginning of the budget preparation for the FY 2020/21 and preparation of the Municipal Development Plan III (FY 2020/21- FY 2024/25). This planning process involves carrying out consultations and negotiations between the Municipal Council and various stakeholders, compilation of planning and budgeting inputs from the LLGs (Divisions), CSOs, private sector, preparation of budget framework paper and there after the final annual budget/ work plan.

The ultimate objective is prioritization of activities and allocation of resources to achieve maximum benefit.

The issues raised in the consultative meetings were incorporated in the Municipal budget frame work paper for FY 2020/21 which will feed into the Municipal annual work plan FY 2020/2021 and then into the National Budget Frame Work Paper.

Budget strategy for FY 2020/21 will be anchored on the medium term growth and development objectives of the National Development Plan III. The Plan seeks to consolidate the development gains, with a central focus on increasing household incomes through a resource led industrialization drive.

Special focus will also be put on promoting equity, an efficient public sector and a vibrant private sector to support this growth agenda.

Finally, I wish to thank all technical staff and stakeholders who have contributed to preparation of BFP for FY 2020/2021 especially heads of departments, development partners and all stakeholders. I call upon all stakeholders to work closely with us and ensure improved and sustainable service delivery to the people of Ibanda Municipality.

For God and My Country



Twine Apollo Kibeiherere/MUNICIPAL COUNCIL CHAIRPERSON

17/12/2019

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## 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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	233,705	58,426	791,550
Discretionary Government Transfers	1,444,993	380,729	1,438,523
Conditional Government Transfers	7,886,895	2,078,493	7,409,131
Other Government Transfers	351,970	90,365	587,654
External Funding	0	0	0
<b>Grand Total</b>	<b>9,917,563</b>	<b>2,608,013</b>	<b>10,226,859</b>

### Revenue Performance in the First Quarter of 2019/20

During the financial year 2019/20, Municipal Council had an Approved Annual Budget of shillings 9,917,563,000 out of which shillings 2,608,013,000 (26%) was received by the end of September 2019. Of the total revenues received shillings 58,426,000 (2.2%) was locally raised revenues; 380,729,000 (14.6%) was Discretionary Government Transfers; shillings 2,078,493,000 (79.7%) was Conditional Government Transfers and shillings 90,365,000 (3.5%) was from Other Government Transfers. Over performance was due to 33% release of development grants by central government to improve service delivery.

### Planned Revenues for FY 2020/21

Municipal Council anticipates revenue forecast of shillings 10,226,859,000 for Financial Year 2020/21 showing an increment of shillings 309,296,000 from the budget for the Financial Year 2019/20. The increment is due to budget increment in locally raised revenue and Other Government Transfers (Uganda Road Fund).

Of the anticipated total revenue, shillings 791,550,000(8%) is locally raised revenue, shillings 1,438,523,000(14.1%) is Discretionary Government Transfers, shillings 7,409,131,000(72%) is Conditional Government Transfers and shillings 587,654,000(6%) 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 791,550,000 was reached at after a comprehensive local revenue enumeration and assessment of the available revenue sources.

### Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	1,201,931	313,315	1,270,542
Finance	252,810	63,202	242,791
Statutory Bodies	219,501	54,375	250,152
Production and Marketing	137,694	36,031	190,363
Health	1,310,990	330,414	1,316,790

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Education	5,931,717	1,580,844	5,899,641
Roads and Engineering	569,766	155,533	668,605
Natural Resources	75,491	19,123	87,768
Community Based Services	93,224	23,306	104,141
Planning	47,442	12,620	70,159
Internal Audit	28,327	7,082	39,510
Trade, Industry and Local Development	48,671	12,168	86,397
<b>Grand Total</b>	<b>9,917,563</b>	<b>2,608,013</b>	<b>10,226,859</b>
<i>o/w: Wage:</i>	<i>6,770,666</i>	<i>1,692,667</i>	<i>6,770,666</i>
<i>Non-Wage Recurrent:</i>	<i>2,741,032</i>	<i>780,058</i>	<i>3,060,047</i>
<i>Domestic Devt:</i>	<i>405,865</i>	<i>135,288</i>	<i>396,146</i>
<i>Ext. Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

## Expenditure Performance in the First Quarter FY 2019/20

Of the Total Approved Annual Budget of shillings 9,917,563,000 for FY 2019/2020 shillings 2,608,013,000 was received during first Quarter. 100% released funds were disbursed to the different departments and 85% of overall expenditure was spent, as detailed in the table above and they were received as follows.

1,692,667,000(64.9%) of the release was for payment of staff salaries, of which 1,529,552,000(90%) was spent. This expenditure was below 100% following staff recruitment which was still ongoing.

Shillings 780,058,000(29.9%) was for Non-Wage Recurrent of which 654,615,000 (80%) was spent. This expenditure was below 100% due to delayed receipt of IFMS passwords by Heads of Departments since the Municipal Council had just been loaded on the system.

Shillings 135,288,000(5.2%) was for Domestic Development of which 58,065,000 (43%) was spent. This expenditure was below 100% due to procurement process which was still on going. Of total receipt 85% was spent

## Planned Expenditures for The FY 2020/21

Municipal Council has an anticipated revenue of shillings 10,226,859,000 for FY 2020/2021. 100% of these funds will be disbursed and is expected to be spent across all departments as shown in the table above. Shillings 6,770,666,000(66%) of the total revenue is to be spent on payment of staff salaries. Shillings 3,060,047,000(30%) of the total revenues will be spent on Non-Wage Recurrent activities while shillings 396,146,000(3.9%) will be spent on Domestic Development.

This planned expenditure is higher than that of the current FY 2019/2020 Budget by 309,296,000(3.1%). This is due to increase in other government transfers that is; Uganda Road Fund, support to PLE, UWEP and YLP.

The Departments that were allocated the largest share of the expenditure budget was mainly due to local revenue enhancement, the desire to improve social service delivery and infrastructure improvement. Education department had a budget decline due to resource constraints especially under UCG-Non Wage and Sector Development Grant while finance department decline was due to UCG-Wage re-allocation to cater for staffing recruitment.

## Medium Term Expenditure Plans

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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.

## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>233,705</b>	<b>58,426</b>	<b>791,550</b>
Local Services Tax	16,384	4,096	50,438
Occupational Permits	2,560	640	0
Local Hotel Tax	3,927	982	18,010
Application Fees	1,280	320	5,000
Business licenses	58,880	14,720	152,021
Liquor licenses	0	0	6,000
Park Fees	41,011	10,253	0
Property related Duties/Fees	42,240	10,560	161,000
Advertisements/Bill Boards	1,215	304	2,000
Animal & Crop Husbandry related Levies	14,848	3,712	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,072	768	0
Registration of Businesses	1,280	320	15,706
Educational/Instruction related levies	2,816	704	22,615
Inspection Fees	11,182	2,796	79,950
Market /Gate Charges	20,572	5,143	113,711
Other Fees and Charges	9,110	2,277	55,587
Street Parking fees	0	0	101,412
Ground rent	1,024	256	6,900
Group registration	2,304	576	1,200
<b>2a. Discretionary Government Transfers</b>	<b>1,444,993</b>	<b>380,729</b>	<b>1,438,523</b>
Urban Unconditional Grant (Non-Wage)	397,816	99,454	395,112
Urban Unconditional Grant (Wage)	813,410	203,353	813,410
Urban Discretionary Development Equalization Grant	233,766	77,922	230,001
<b>2b. Conditional Government Transfer</b>	<b>7,886,895</b>	<b>2,078,493</b>	<b>7,409,131</b>
Sector Conditional Grant (Wage)	5,957,256	1,489,314	5,957,256

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Sector Conditional Grant (Non-Wage)	1,146,115	368,208	1,144,044
Sector Development Grant	172,099	57,366	166,145
General Public Service Pension Arrears (Budgeting)	14,330	14,330	0
Pension for Local Governments	141,686	35,422	141,686
Gratuity for Local Governments	455,409	113,852	0
<b>2c. Other Government Transfer</b>	<b>351,970</b>	<b>90,365</b>	<b>587,654</b>
Support to PLE (UNEB)	0	0	9,000
Uganda Road Fund (URF)	351,970	90,365	556,654
Youth Livelihood Programme (YLP)	0	0	22,000
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>9,917,563</b>	<b>2,608,013</b>	<b>10,226,859</b>

i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

Municipal Council collected 58,426,197= which is 25% of Local Revenue Budget as expected for Quarter One FY 2019/2020.

**Central Government Transfers**

Discretionary Government Transfers performed at 26%, Conditional Government Transfers performed at 26% and Other Government Transfers performed at 26% compared to 25% expected for first quarter FY 2019/2020. This was due 33% release of development grants by the centre to improve service delivery.

**Donor Funding**

N/A

ii) Planned Revenues for FY 2020/21

**Locally Raised Revenues**

The Municipal Council expects to collect 792,520,265=Local Revenue for FY 2020/2021 which is 8% 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 9,435,309,006= for FY 2020/2021 from Central Government which is 92% of total budget. Of shillings 9,435,309,006 expected, shillings 1,438,523,000 is Discretionary Government Transfers, shillings 7,409,131,000 is Conditional Government Transfers and shillings 587,654,000 is Other Government Transfers.

**Donor Funding**

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 Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
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<b>Sector :Agriculture</b>			
Agricultural Extension Services	129,794	32,448	127,038
District Production Services	7,900	1,975	63,325
<i>Sub- Total of allocation Sector</i>	<b>137,694</b>	<b>34,423</b>	<b>190,363</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	434,695	110,387	655,605
District Engineering Services	27,000	6,750	0
Municipal Services	108,070	27,018	13,000
<i>Sub- Total of allocation Sector</i>	<b>569,766</b>	<b>144,155</b>	<b>668,605</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	48,671	12,168	86,397
<i>Sub- Total of allocation Sector</i>	<b>48,671</b>	<b>12,168</b>	<b>86,397</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	2,762,841	693,044	2,746,708
Secondary Education	2,417,336	604,334	2,402,132
Skills Development	649,729	162,432	649,729
Education & Sports Management and Inspection	64,428	16,107	101,072
Special Needs Education	1,382	346	0
<i>Sub- Total of allocation Sector</i>	<b>5,895,717</b>	<b>1,476,263</b>	<b>5,899,641</b>
<b>Sector :Health</b>			
Primary Healthcare	130,676	32,669	1,316,790
Health Management and Supervision	1,180,315	295,079	0
<i>Sub- Total of allocation Sector</i>	<b>1,310,990</b>	<b>327,748</b>	<b>1,316,790</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	75,491	19,123	87,768
<i>Sub- Total of allocation Sector</i>	<b>75,491</b>	<b>19,123</b>	<b>87,768</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	93,224	23,306	104,141
<i>Sub- Total of allocation Sector</i>	<b>93,224</b>	<b>23,306</b>	<b>104,141</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,201,931	304,217	1,270,542
Local Statutory Bodies	219,501	54,875	250,152
Local Government Planning Services	47,442	11,860	70,159
<i>Sub- Total of allocation Sector</i>	<b>1,468,873</b>	<b>370,953</b>	<b>1,590,853</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	252,810	63,202	242,791
Internal Audit Services	28,327	7,082	39,510
<i>Sub- Total of allocation Sector</i>	<b>281,137</b>	<b>70,284</b>	<b>282,300</b>

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### SECTION B : Workplan Summary

#### Workplan: Administration

#### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,182,910</b>	<b>306,975</b>	<b>1,155,827</b>
Locally Raised Revenues	72,972	18,743	601,058
Multi-Sectoral Transfers to LLGs_NonWage	148,349	37,087	0
Urban Unconditional Grant (Non-Wage)	35,754	8,938	163,139
Urban Unconditional Grant (Wage)	314,410	78,603	249,945
General Public Service Pension Arrears (Budgeting)	14,330	14,330	0
Pension for Local Governments	141,686	35,422	141,686
Gratuity for Local Governments	455,409	113,852	0
<b>Development Revenues</b>	<b>19,021</b>	<b>6,340</b>	<b>114,715</b>
Multi-Sectoral Transfers to LLGs_Gou	6,000	0	0
Urban Discretionary Development Equalization Grant	13,021	0	114,715
<b>Total Revenues shares</b>	<b>1,201,931</b>	<b>313,315</b>	<b>1,270,542</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	314,410	68,184	249,945
Non Wage	868,500	210,218	905,882
<b>Development Expenditure</b>			
Domestic Development	19,021	1,500	114,715
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,201,931</b>	<b>279,902</b>	<b>1,270,542</b>

#### Narrative of Workplan Revenues and Expenditure

The department expects to receive total Work Plan Revenue is equal to 493,156,876= for FY 2020/2021 Budget of which UCG-Wage 249,944,746= at 51%, Non-Wage 182,212,180= at 37% and Local Revenue 61,000,000= at 22% respectively. This revenue is slightly higher than that of the current FY 2019/2020 Budget by 5.7%. This is due to allocation of more local revenue to the department aimed at improving service delivery. These funds will be spent both on recurrent and development activities

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## Workplan: Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>252,810</b>	<b>63,202</b>	<b>242,791</b>
Locally Raised Revenues	0	0	58,693
Multi-Sectoral Transfers to LLGs_NonWage	38,155	9,539	0
Urban Unconditional Grant (Non-Wage)	69,654	17,414	64,189
Urban Unconditional Grant (Wage)	145,000	36,250	119,909
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	0	0	0
<b>Total Revenues shares</b>	<b>252,810</b>	<b>63,202</b>	<b>242,791</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	145,000	32,653	119,909
Non Wage	107,810	25,457	122,881
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>252,810</b>	<b>58,110</b>	<b>242,791</b>

### Narrative of Workplan Revenues and Expenditure

The finance department expects to receive total allocation of 243,483,609= for FY 2020/2021 Budget of which 64,188,650= was urban unconditional grant 119,909,459= is urban unconditional grant wage 58,692,500= is Local Revenue. This revenue is slightly lower than that of the current FY 2019/2020 Budget by 3.9%. This was due to re-allocation of wage to balance with staff requirement in the department. Funds will be spent in Financial Management Services, Revenue Management Services, Budgeting and Planning, Expenditure management Services, Local Government Accounting and IFMS.



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## Workplan: Statutory Bodies

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>219,501</b>	<b>54,375</b>	<b>250,152</b>
Locally Raised Revenues	65,000	15,750	65,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Urban Unconditional Grant (Non-Wage)	116,501	29,125	116,501
Urban Unconditional Grant (Wage)	38,000	9,500	68,651
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>219,501</b>	<b>54,375</b>	<b>250,152</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	38,000	8,814	68,651
Non Wage	181,501	11,584	181,501
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>219,501</b>	<b>20,398</b>	<b>250,152</b>

### Narrative of Workplan Revenues and Expenditure

The department anticipates to receive a total revenue of Shs.250,152,032 for FY 2020/2021 Budget of which Shs.65,000,000 is local revenue, Shs.116,500,944 is urban unconditional grant non-wage and Shs.68,651,088 is urban unconditional grant wage. This revenue is higher than that of the current FY 2019/2020 Budget by 13.9%. This is due to re-allocation of wage to balance with staff requirement in the department.

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*Workplan: Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>118,409</b>	<b>29,602</b>	<b>144,078</b>
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	0	0	3,000
Multi-Sectoral Transfers to LLGs_NonWage	2,000	500	0
Urban Unconditional Grant (Wage)	15,000	3,750	40,196
Sector Conditional Grant (Wage)	55,204	13,801	55,204
Sector Conditional Grant (Non-Wage)	46,205	11,551	45,678
<b>Development Revenues</b>	<b>19,285</b>	<b>6,428</b>	<b>46,285</b>
Urban Discretionary Development Equalization Grant	0	0	27,000
Sector Development Grant	19,285	0	19,285
<b>Total Revenues shares</b>	<b>137,694</b>	<b>36,031</b>	<b>190,363</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	70,204	17,551	95,400
Non Wage	48,205	9,883	48,678
<b>Development Expenditure</b>			
Domestic Development	19,285	0	46,285
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>137,694</b>	<b>27,434</b>	<b>190,363</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates to receive total revenue of 190,889,888/= for FY 2020/2021 of which Wage equals to 95,399,524/= which is 50% of the total budget, Sector development grant equals to 46,285,386/= which is 24% of the total budget and Sector non-wage equals to 49,202,978/= which is 26% of the total budget. The revenue expected is higher than that of the current FY 2019/2020 Budget by 38.3%. This is due to re-allocation of Urban Unconditional Grant (Wage) to balance the staffing requirements in the department and Urban Discretionary Development Equalization Grant to improve service delivery and livelihoods. These funds will be spent both on recurrent and development activities.

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## Workplan: Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,278,998</b>	<b>319,749</b>	<b>1,294,798</b>
Locally Raised Revenues	0	0	21,800
Multi-Sectoral Transfers to LLGs_NonWage	6,000	1,500	0
Urban Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	1,180,315	295,079	1,180,315
Sector Conditional Grant (Non-Wage)	92,683	23,171	92,683
<b>Development Revenues</b>	<b>31,993</b>	<b>10,664</b>	<b>21,993</b>
Multi-Sectoral Transfers to LLGs_Gou	10,000	0	0
Sector Development Grant	21,993	0	21,993
<b>Total Revenues shares</b>	<b>1,310,990</b>	<b>330,414</b>	<b>1,316,790</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,180,315	292,263	1,180,315
Non Wage	98,683	23,212	114,483
<b>Development Expenditure</b>			
Domestic Development	31,993	2,500	21,993
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,310,990</b>	<b>317,974</b>	<b>1,316,790</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shs.1,316,790,865/= for FY 2020/2021 budget of which Shs.1,180,314,895/= is Sector Conditional PHC - Wage, Shs.92,682,970/=is PHC-Sector Conditional PHC - Non wage and Shs.21,800,000/= is Locally raised revenues.

This revenue is slightly higher than that of the current FY 2019/2020 Budget by 0.4%. This is due to allocation of more local revenue 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: Education

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,736,896</b>	<b>1,515,904</b>	<b>5,774,774</b>
Locally Raised Revenues	0	0	6,000
Other Transfers from Central Government	0	0	9,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Urban Unconditional Grant (Wage)	35,000	8,750	59,260
Sector Conditional Grant (Wage)	4,721,738	1,180,434	4,721,738
Sector Conditional Grant (Non-Wage)	980,158	326,719	978,776
<b>Development Revenues</b>	<b>194,821</b>	<b>64,940</b>	<b>124,867</b>
Multi-Sectoral Transfers to LLGs_Gou	64,000	0	0
Sector Development Grant	130,821	0	124,867
<b>Total Revenues shares</b>	<b>5,931,717</b>	<b>1,580,844</b>	<b>5,899,641</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,756,738	1,142,566	4,780,998
Non Wage	980,158	321,187	993,776
<b>Development Expenditure</b>			
Domestic Development	194,821	44,273	124,867
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,931,717</b>	<b>1,508,027</b>	<b>5,899,641</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs.5,899,640,591= for FY 2020/2021 Budget of which Wage is shs.478,0997,596(81%), Non-Wage shs.984,776,000(17%), Sector Development shs.124,866,995(2%) and OGT shs.9,000,000 (0.15%). This revenue is slightly lower than that of the current FY 2019/2020 Budget by 0.5%. This is due to reduction of sector conditional non-wage and sector development, there were also no multi-sectoral transfers allocated to this department. 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: Roads and Engineering

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>441,134</b>	<b>112,656</b>	<b>655,605</b>
Other Transfers from Central Government	351,970	90,365	556,654
Locally Raised Revenues	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	8,000	2,000	0
Urban Unconditional Grant (Non-Wage)	6,164	1,541	0
Urban Unconditional Grant (Wage)	75,000	18,750	96,951
<b>Development Revenues</b>	<b>128,632</b>	<b>42,877</b>	<b>13,000</b>
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	20,561	0	0
Urban Discretionary Development Equalization Grant	108,070	0	13,000
<b>Total Revenues shares</b>	<b>569,766</b>	<b>155,533</b>	<b>668,605</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	75,000	15,550	96,951
Non Wage	366,134	64,243	558,654
<b>Development Expenditure</b>			
Domestic Development	128,632	41,111	13,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>569,766</b>	<b>120,904</b>	<b>668,605</b>

### Narrative of Workplan Revenues and Expenditure

The department of roads and engineering was allocated UGX.668,605,000 for the FY2020/2021 Budget; where UGX 96,950,976 is wage, Local revenue is UGX 2,000,000, DDEG is UGX 13,000,000 and Road fund is UGX 556,654,000. This revenue is higher than that of the current FY 2019/2020 budget by 17.3%. This was due to increment in allocation of Uganda Road Fund (URF) to the Municipal Council.

This is planned to be spent as follows; Urban Unconditional Grant wage shs.96,950,976= Operation of roads and engineering office shs.2,000,000. Community access roads (Opening of new roads) shs.13,000,000, Municipal roads maintenance (Routine mechanized and manual maintenance) shs.556,654,000.

**Vote : 791 Ibanda Municipal Council****FY 2020/21****Workplan: Natural Resources****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>72,491</b>	<b>18,123</b>	<b>80,291</b>
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	1,000	250	0
Urban Unconditional Grant (Non-Wage)	15,491	3,873	17,491
Urban Unconditional Grant (Wage)	56,000	14,000	52,800
<b>Development Revenues</b>	<b>3,000</b>	<b>1,000</b>	<b>7,477</b>
Multi-Sectoral Transfers to LLGs_Gou	3,000	0	0
Urban Discretionary Development Equalization Grant	0	0	7,477
<b>Total Revenues shares</b>	<b>75,491</b>	<b>19,123</b>	<b>87,768</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	56,000	6,619	52,800
Non Wage	16,491	3,992	27,491
<b>Development Expenditure</b>			
Domestic Development	3,000	1,000	7,477
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>75,491</b>	<b>11,611</b>	<b>87,768</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive total revenue of shs.87,767,610 for FY 2020/2021 budget of which shs.52,800,000 is urban wage, shs.17,491,000 is non-wage, shs.10,000,000 is locally raised revenue and shs.7,476,610 is DDEG.

This revenue is higher than that of the current FY 2019/2020 budget by 16.3%. This is due to an increment of Urban Unconditional Grant (Non-Wage), and allocation of both local revenue and DDEG which were not allocated in the current FY 2019/2020 budget. These funds will be spent on recurrent activities and tree planting.

# Vote : 791 Ibanda Municipal Council

# FY 2020/21

## Workplan: Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>93,224</b>	<b>23,306</b>	<b>104,141</b>
Other Transfers from Central Government	0	0	22,000
Locally Raised Revenues	0	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	9,500	2,375	0
Urban Unconditional Grant (Wage)	65,000	16,250	61,560
Sector Conditional Grant (Non-Wage)	18,724	4,681	18,581
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>93,224</b>	<b>23,306</b>	<b>104,141</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	65,000	8,009	61,560
Non Wage	28,224	5,222	42,581
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>93,224</b>	<b>13,231</b>	<b>104,141</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs.104,140,792 for FY 2020/2021 budget of which shs.61,560,000 is wage, shs.18,580,792 is non-wage, shs.2,000,000 is local revenue and shs.22,000,000 is for operations for YLP and UWEP.

This revenue is higher than that of the current FY 2019/2020 budget by 11.7%. This is due to allocation of local revenue and Other Transfers from Central Government which is not in current FY 2019/2020 budget. These funds will be spent on recurrent activities including YLP and UWEP operations.

# Vote : 791 Ibanda Municipal Council

# FY 2020/21

## Workplan: Planning

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>38,327</b>	<b>9,582</b>	<b>57,350</b>
Locally Raised Revenues	0	0	15,000
Multi-Sectoral Transfers to LLGs_NonWage	6,000	1,500	0
Urban Unconditional Grant (Non-Wage)	10,327	2,582	17,491
Urban Unconditional Grant (Wage)	22,000	5,500	24,859
<b>Development Revenues</b>	<b>9,114</b>	<b>3,038</b>	<b>12,810</b>
Urban Discretionary Development Equalization Grant	9,114	0	12,810
<b>Total Revenues shares</b>	<b>47,442</b>	<b>12,620</b>	<b>70,159</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	22,000	1,775	24,859
Non Wage	16,327	3,940	32,491
<b>Development Expenditure</b>			
Domestic Development	9,114	868	12,810
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>47,442</b>	<b>6,583</b>	<b>70,159</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive total Revenue of shs.70,159,473 for FY 2020/2021 Budget of Urban Wage is shs.24,858,897(35%), Non-Wage is shs.32,491,000(46%) and DDEG is shs.12,809,576(18%).

This revenue is higher than that of the current FY 2019/2020 budget by 47.9%. This is due to increased allocation from all revenue sources to improve service delivery apart from multi-sectoral transfers which was not allocated. These funds will be spent on recurrent activities and procurement of office printer.



# Vote : 791 Ibanda Municipal Council

# FY 2020/21

## Workplan: Internal Audit

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>28,327</b>	<b>7,082</b>	<b>39,510</b>
Locally Raised Revenues	0	0	5,000
Urban Unconditional Grant (Non-Wage)	10,327	2,582	9,651
Urban Unconditional Grant (Wage)	18,000	4,500	24,859
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>28,327</b>	<b>7,082</b>	<b>39,510</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	18,000	1,242	24,859
Non Wage	10,327	2,582	14,651
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>28,327</b>	<b>3,824</b>	<b>39,510</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive shs.39,510,000 for FY 2020/2021 Budget as total revenue of which shs.24,858,897 is Urban unconditional grant Wage, shs.9,650,968 is Urban unconditional grant and shs.5,000,000 is Locally raised Revenue. This revenue is higher than that of the current FY 2019/2020 budget by 47.9%. This is due increment of UCG-Wage to cater for staffing requirements in the department and local revenue which was not budgeted for in the current FY 2019/2020 budget.

# Vote : 791 Ibanda Municipal Council

# FY 2020/21

## Workplan: Trade, Industry and Local Development

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>48,671</b>	<b>12,168</b>	<b>31,397</b>
Locally Raised Revenues	0	0	2,000
Urban Unconditional Grant (Non-Wage)	10,327	2,582	6,651
Urban Unconditional Grant (Wage)	30,000	7,500	14,420
Sector Conditional Grant (Non-Wage)	8,344	2,086	8,326
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>55,000</b>
Urban Discretionary Development Equalization Grant	0	0	55,000
<b>Total Revenues shares</b>	<b>48,671</b>	<b>12,168</b>	<b>86,397</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,000	2,509	14,420
Non Wage	18,671	4,329	16,977
<b>Development Expenditure</b>			
Domestic Development	0	0	55,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>48,671</b>	<b>6,838</b>	<b>86,397</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive total Revenue of shs.86,397,000 for FY 2020/2021 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 and DDEG is shs.55,000,000.

Revenue expectations for FY 2020/2021 is higher than that of the current FY 2019/2020 by 39.5%. This is due to allocation of local revenue and Urban Discretionary Development Equalization Grant that were not allocated in the current financial year budget (FY 2019/2020) to improve service delivery. These funds will be spent on recurrent and development activities.