

Vote :770 Kasese 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 :

Signature :



KATUNDA-MUKURU FENARD, TOWN
CLERK, KASESE MUNICIPAL COUNCIL

(Accounting Officer)

Signed on Date: _____



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

Signed on Date: _____

Vote :770 Kasese Municipal Council

FY 2020/21**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

Vote :770 Kasese Municipal Council**FY 2020/21**

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 :770 Kasese 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	372,342	345,651	1,237,219
Discretionary Government Transfers	13,626,110	1,226,733	28,770,108
Conditional Government Transfers	9,802,748	7,580,157	10,878,476
Other Government Transfers	1,247,196	806,988	928,036
External Financing	82,572	64,657	123,572
Grand Total	25,130,968	10,024,187	41,937,411

Revenue Performance by end of March of the Running FY

Against the approved budget estimates of sh 25,130,968,000 a total of Ug.shs 10,024,187,000 had been received as at the end of Q3 translating into 40% quarterly performance. Out of the total cumulative receipts, Local revenue performance was Ug.shs 345.651m (93%), Discretionary Government Transfers was Ug. shs 1.226bn (9%), Conditional Government Transfers was Ug.shs 7.580bn, (77%), Other Government Transfers was Ug.shs 806.988m (65%) while Donor Funding was Ug.shs 64.657m (78%).The cumulative receipts as at the end of Q3 was less than 75% quarterly target because Council did not receive the release of funds for USMID projects which had been budgeted under Urban Discretionary Development Equalization grant and less release of funds from Ministry of Gender for Youth Livelihood program. Total Cumulative releases to the departments at the end of the Q3 was Ug. Shs 9.941bn, and Ug.shs 8.988bn had been spent leaving a closing balance of shs953m on the departmental accounts notably Administration, Health, Education, Production and Engineering. Out of the total releases shs 5.762bn was spent on payment of staff salary, shs1.737bn on nonwage recurrent activities, shs 1.424bn on domestic development while shs64.320m was spent on donor development

Planned Revenues for next FY

Compared to the F/Y 2019/2020, there is a proposed increment in the overall budget estimates by shs 16.8bn from shs 25.130Bn in 2019/20 to shs 41.937Bn in FY 2020/2021. This is as a result of proposed increment in allocation of the USMID funds under the Urban Discretionary Equalization grant, and sector nonwage grants for Education and Health.

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	2,029,392	1,355,102	3,581,762
Finance	268,615	230,353	457,726
Statutory Bodies	314,162	221,419	497,230
Production and Marketing	86,774	69,173	116,696
Health	3,758,594	2,913,900	3,671,827
Education	5,109,780	3,816,253	5,379,540
Roads and Engineering	12,859,492	978,777	27,815,332
Water	3,622	2,000	5,543

Vote :770 Kasese Municipal Council**FY 2020/21**

Natural Resources	101,537	79,673	153,990
Community Based Services	366,377	80,017	106,764
Planning	56,458	40,805	72,228
Internal Audit	41,090	29,343	40,086
Trade, Industry and Local Development	135,078	124,913	38,688
Grand Total	25,130,968	9,941,729	41,937,411
<i>o/w: Wage:</i>	<i>7,875,073</i>	<i>5,937,638</i>	<i>8,020,233</i>
<i>Non-Wage Recurrent:</i>	<i>2,782,526</i>	<i>2,090,885</i>	<i>5,174,637</i>
<i>Domestic Devt:</i>	<i>14,390,796</i>	<i>1,848,549</i>	<i>28,618,969</i>
<i>External Financing:</i>	<i>82,572</i>	<i>64,657</i>	<i>123,572</i>

Expenditure Performance by end of March FY 2019/20

Total Cumulative releases to the departments at the end of the Q3 was Ug. Shs 9.941bn, and Ug.shs 8.988bn had been spent leaving a closing balance of shs 953m. Out of the total releases shs 5.937bn was spent on payment of staff salary, shs 2.090bn on nonwage recurrent activities, shs 1.848bn on domestic development while shs64.657m was spent on donor development

Planned Expenditures for the FY 2020/21

During the FY 2020/2021, Council plans to spend shs 8,020,233,000 on paying staff salary on different payroll categories, shs 5,174,637,000 on nonwage recurrent activities, shs 28,618,969,000 on domestic development while shs 123,572,000 will be spent on donor Development.

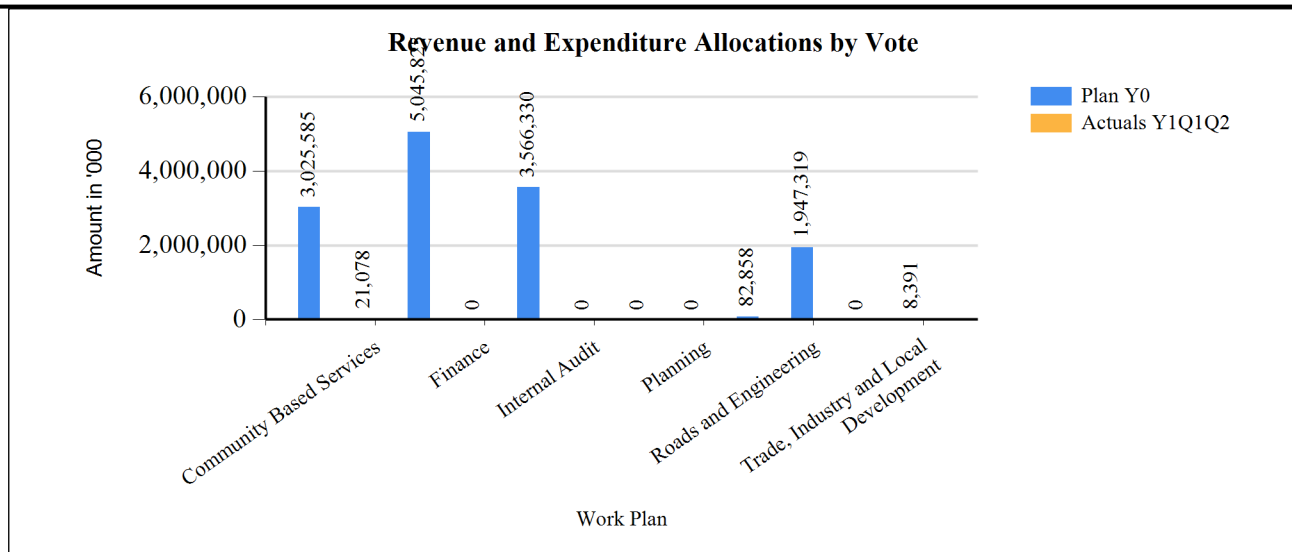
Medium Term Expenditure Plans

Increase staffing levels to 80%, 90%, and 95% for traditional, education and health staff, complete the Municipal hall, acquire 3 vehicles, Construct 2 peri-urban markets, Operationalise the central market and One stop shop, construct 10 new classrooms, 10 VIP latrines and 5 teachers houses, Open 20 new kms, upgrade 15km to tarmack, Gravel 15km. Stone pitch 5kms drainage channels, extend street lights, upgrade Rukoki HCIII to HC IV and finally hospital status, construct 2 general wards and 1 theatre, Maintain H/U infrastructure and construct 2 twin staff houses at HC, develop the drainage masterplan, and develop the Tourism sites

Challenges in Implementation

Inadequate office accommodation, understaffing in key sectors, Insufficient local revenue, disasters like floods and insecurity that have hit the entire district and the Rwenzori region in general since 2012, support facilities and tools that facilitate effective service delivery, slum development due to limited funding to physical planning, inadequate public infrastructure such as roads, poor sanitation and urban poverty.

G1: Graph on the revenue and expenditure allocations by Department

Vote :770 Kasese Municipal Council**FY 2020/21****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	372,342	345,651	1,237,219
Advertisements/Bill Boards	9,755	3,885	28,551
Agency Fees	0	0	0
Animal & Crop Husbandry related Levies	12,960	10,075	68,280
Application Fees	3,000	5,690	6,000
Business licenses	48,760	28,080	107,254
Land Fees	51,386	48,607	147,800
Liquor licenses	11,150	3,372	24,186
Local Hotel Tax	8,150	3,824	17,180
Local Services Tax	50,212	65,060	143,025
Market /Gate Charges	16,178	21,995	74,521
Miscellaneous receipts/income	24,717	11,847	62,141
Occupational Permits	11,435	4,420	46,667
Other Court Fees	1,155	204	0
Other licenses	30,969	39,766	129,402
Park Fees	15,076	17,762	58,119
Property related Duties/Fees	63,923	67,663	206,800
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,160	8,582	0
Registration of Businesses	2,600	584	6,150
Rent & rates – produced assets – from other govt. units	4,576	1,325	105,343
Royalties	4,180	2,911	5,800

Vote :770 Kasese Municipal Council**FY 2020/21**

Voluntary Transfers	0	0	0
2a. Discretionary Government Transfers	13,626,110	1,226,733	28,770,108
Urban Discretionary Development Equalization Grant	12,335,819	259,014	27,467,039
Urban Unconditional Grant (Non-Wage)	451,163	338,373	463,942
Urban Unconditional Grant (Wage)	839,128	629,346	839,128
2b. Conditional Government Transfer	9,802,748	7,580,157	10,878,476
Sector Conditional Grant (Wage)	7,035,946	5,308,292	7,181,105
Sector Conditional Grant (Non-Wage)	1,011,755	688,214	1,528,026
Sector Development Grant	676,782	676,782	186,815
Transitional Development Grant	200,000	200,000	0
General Public Service Pension Arrears (Budgeting)	185,942	185,942	264,447
Salary arrears (Budgeting)	6,737	6,737	5,975
Pension for Local Governments	238,260	178,695	349,007
Gratuity for Local Governments	447,328	335,496	1,363,100
2c. Other Government Transfer	1,247,196	806,988	928,036
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Support to PLE (UNEB)	12,000	9,235	9,921
Uganda Road Fund (URF)	853,196	681,172	909,215
Uganda Women Entrepreneurship Program(UWEP)	0	0	8,900
Youth Livelihood Programme (YLP)	280,000	16,581	0
Support to Production Extension Services	100,000	100,000	0
Green Charcoal Project	2,000	0	0
3. External Financing	82,572	64,657	123,572
Baylor International (Uganda)	0	0	0
Medicins Sans Frontiers	82,572	64,657	82,572
VNG International	0	0	41,000
Total Revenues shares	25,130,968	10,024,187	41,937,411

Vote :770 Kasese Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Against the approved budget of shs 372,341,760 for Locally raised revenues, shs 345,651,341 had been collected as at the end of Q3 translating into 92% cumulative performance. Over performance was because council requested for a supplementary budget which is loaded in IFMS but not uploaded on PBS. Furthermore, Council was advanced funds by the Centre towards the end of Quarter Two which was above the quarterly target. so departments weren't allocated more funds in Q3 since council had not remitted what the Ministry advanced.

Central Government Transfers

Against the Approved Budget of shs 23,428,858,339, shs 8,806,889,829 had been released as at the end of Q3 translating into 43% cumulative performance. Under performance was mainly because council received USMID funds on IFMS but wasn't captured among the releases from Central Government and yet the funds had been budgeted under Urban Discretionary Development Equalization grant. USMID CBG funds is being spent but the development grant is still account awaiting designs for the projects

Against the approved budget of shs 1,247,195,920 for FY 2019/20, shs 806,988,469 had been released as at the end of quarter 3 translating into 65% quarterly performance. Under performance was due to inadequate release of funds from Ministry of Gender to Fund the Youth Livelihood Program.

External Financing

Against the approved budget of shs 82,571,968, shs 64,657,285 had been released as at the end of quarter 3 translating into 78% quarterly performance. Over performance was due to release of funds to pay salary for contract staff employed by Medicins Sans Frontiers

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

The Budget for Locally raised revenue for FY 2020/2021 is expected to increase from shs 372,342,000 to shs 1,237,219,399,000. This is due to expected increase in collection of property tax fees, other licenses, Local Service Tax, land fees, rent and rates from produced assets and business licenses.

Central Government Transfers

The Budget for Central Government Transfers for FY 2020/2021 is expected to increase from shs 23,428,858,000 to shs 39,781,742,000 due to increment in allocation of USMID funds which is budgeted under Urban Discretionary Development Grant and the sector nonwage grants for education and health sectors

The Budget for Other Government Transfers for FY 2020/2021 is expected to reduce from shs 1,247,196,000 to shs 928,036,000 due to a reduction in from Uganda Road Fund, and non allocation of funds for Youth Livelihood and Women Entrepreneurship Programs.

External Financing

The Budget for External Financing is expected to remain unchanged i.e shs 82,572,000 to pay contract staff salary employed by Medicins Sans Frontiers.

Table on the revenues and Budget by Sector and Programme

Vote :770 Kasese Municipal Council**FY 2020/21**

<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	52,234	38,257	79,616
District Production Services	34,540	6,860	37,079
<i>Sub- Total of allocation Sector</i>	86,774	45,117	116,696
Sector :Works and Transport			
District, Urban and Community Access Roads	12,678,880	815,752	27,647,812
District Engineering Services	143,521	38,865	167,520
Municipal Services	37,091	41,507	0
<i>Sub- Total of allocation Sector</i>	12,859,492	896,124	27,815,332
Sector :Trade and Industry			
Commercial Services	135,078	120,508	38,688
<i>Sub- Total of allocation Sector</i>	135,078	120,508	38,688
Sector :Education			
Pre-Primary and Primary Education	2,843,349	2,129,730	2,945,756
Secondary Education	1,877,322	1,290,196	1,843,158
Skills Development	267,243	176,630	412,403
Education & Sports Management and Inspection	120,865	72,670	177,224
Special Needs Education	1,000	222	1,000
<i>Sub- Total of allocation Sector</i>	5,109,780	3,669,448	5,379,540
Sector :Health			
Primary Healthcare	3,636,866	2,475,608	3,283,081
District Hospital Services	0	0	368,546
Health Management and Supervision	121,729	89,959	20,200
<i>Sub- Total of allocation Sector</i>	3,758,594	2,565,567	3,671,827
Sector :Water and Environment			
Rural Water Supply and Sanitation	0	1,000	0
Urban Water Supply and Sanitation	3,622	450	5,543
Natural Resources Management	101,537	76,449	153,990
<i>Sub- Total of allocation Sector</i>	105,159	77,899	159,533
Sector :Social Development			
Community Mobilisation and Empowerment	366,377	74,773	106,764
<i>Sub- Total of allocation Sector</i>	366,377	74,773	106,764
Sector :Public Sector Management			
District and Urban Administration	2,029,392	1,353,167	3,581,762
Local Statutory Bodies	314,162	217,269	497,230
Local Government Planning Services	56,458	36,457	72,228

Vote :770 Kasese Municipal Council**FY 2020/21**

<i>Sub- Total of allocation Sector</i>	2,400,011	1,606,893	4,151,219
Sector :Accountability			
Financial Management and Accountability(LG)	268,615	230,069	457,726
Internal Audit Services	41,090	25,816	40,086
<i>Sub- Total of allocation Sector</i>	309,704	255,884	497,812

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,350,036	1,064,167	2,745,986
General Public Service Pension Arrears (Budgeting)	185,942	185,942	264,447
Gratuity for Local Governments	447,328	335,496	1,363,100
Locally Raised Revenues	85,701	71,985	96,279
Multi-Sectoral Transfers to LLGs_NonWage	40,502	28,001	317,011
Pension for Local Governments	238,260	178,695	349,007
Salary arrears (Budgeting)	6,737	6,737	5,975
Urban Unconditional Grant (Non-Wage)	60,663	39,151	58,430
Urban Unconditional Grant (Wage)	284,904	218,160	291,737
Development Revenues	679,356	290,935	835,776
Multi-Sectoral Transfers to LLGs_Gou	0	0	304,417
Transitional Development Grant	200,000	200,000	0
Urban Discretionary Development Equalization Grant	479,356	90,935	531,359
Total Revenues shares	2,029,392	1,355,102	3,581,762
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	284,904	218,160	291,737
Non Wage	1,065,132	846,006	2,454,249
Development Expenditure			
Domestic Development	679,356	289,001	835,776
External Financing	0	0	0
Total Expenditure	2,029,392	1,353,167	3,581,762

Vote :770 Kasese Municipal Council**FY 2020/21**

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2019/20, there is a proposed increment in the departmental budget by shs 1.552bn i.e from shs 2.029bn to shs 3.581bn. This is due to allocation of Capacity Building funds, Gratuity for retired staff, pension, local revenue, and receipt of transfers to LLGs for the development budget.

Out of the total budget allocation, shs 291m will be spent on payment of staff salary, shs 2.454bn on nonwage recurrent activities while shs 835.776m will be spent on domestic development.

Vote :770 Kasese 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	268,615	230,353	457,726
Locally Raised Revenues	30,880	45,053	67,000
Multi-Sectoral Transfers to LLGs_NonWage	54,467	40,850	204,066
Other Transfers from Central Government	2,000	0	0
Urban Unconditional Grant (Non-Wage)	45,000	42,250	45,000
Urban Unconditional Grant (Wage)	136,268	102,200	141,660
Development Revenues	0	0	0
N/A			
Total Revenues shares	268,615	230,353	457,726
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	136,268	101,915	141,660
Non Wage	132,347	128,154	316,066
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	268,615	230,069	457,726

Narrative of Workplan Revenues and Expenditure

Compared to FY 2019/2020, there is a proposed increment in the departmental budget by shs 189m i.e from shs 268m to shs 456m. This is due to an increment in allocation of locally raised revenues, receipt of transfers to LLGs and allocation of wage to cater for recruitment.

Out of this budget allocation, shs 141.660m will be spent on payment of staff salary while shs 316.066m will be spent on nonwage recurrent activities.

Vote :770 Kasese 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	314,162	221,419	497,230
Locally Raised Revenues	63,502	36,751	122,250
Multi-Sectoral Transfers to LLGs_NonWage	50,142	34,281	172,980
Urban Unconditional Grant (Non-Wage)	153,000	114,750	154,000
Urban Unconditional Grant (Wage)	47,518	35,638	48,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	314,162	221,419	497,230
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	47,518	32,862	48,000
Non Wage	266,644	184,407	449,230
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	314,162	217,269	497,230

Narrative of Workplan Revenues and Expenditure

Compared to the F/Y 2019/2020, there is a proposed increment in the departmental budget by shs 183m arising from allocation of local revenues and receipt of transfers to LLGs. The IPFs for unconditional grant allocation for exgratia and councillors emolument is expected to remain unchanged.

Out of the total budget, shs 48m will be spent on payment of staff salary while shs449.230m will be spent on nonwage recurrent activities specifically payment of allowances for Councillors and Ex-gratia for LCi&IIs.

Vote :770 Kasese 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	67,489	49,887	98,053
Locally Raised Revenues	2,916	1,458	4,500
Sector Conditional Grant (Non-Wage)	32,854	24,641	61,835
Sector Conditional Grant (Wage)	30,718	23,039	30,718
Urban Unconditional Grant (Non-Wage)	1,000	750	1,000
Development Revenues	19,285	19,285	18,642
Sector Development Grant	19,285	19,285	18,642
Total Revenues shares	86,774	69,173	116,696
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,718	22,995	30,718
Non Wage	36,770	21,622	67,335
Development Expenditure			
Domestic Development	19,285	500	18,642
External Financing	0	0	0
Total Expenditure	86,774	45,117	116,696

Narrative of Workplan Revenues and Expenditure

Compared to FY 2019/20, the departmental 2020/21 budget has increased by shs 29m. i.e from shs 86m to shs 116m. This is due to increment in allocation of the sector conditional grant non-wage from 32m to 61m, and 1.6m increase in local revenue allocation. The sector development grant however reduced from 19m to 18m.

Out of the total budget, shs 30m will be spent on payment of staff salary, shs 67.3m on nonwage recurrent activities while shs 18.6m will be spent to constructing a roofshed and accompanying fresh food stalls at Kizungu fresh food market.

Vote :770 Kasese 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	3,081,645	2,300,971	3,564,391
Locally Raised Revenues	22,379	13,055	33,820
Multi-Sectoral Transfers to LLGs_NonWage	26,313	13,203	91,801
Sector Conditional Grant (Non-Wage)	102,240	76,678	498,056
Sector Conditional Grant (Wage)	2,924,713	2,193,535	2,924,713
Urban Unconditional Grant (Non-Wage)	6,000	4,500	16,000
Development Revenues	676,949	612,929	107,436
External Financing	82,572	64,657	82,572
Sector Development Grant	539,377	539,377	24,864
Urban Discretionary Development Equalization Grant	55,000	8,895	0
Total Revenues shares	3,758,594	2,913,900	3,671,827
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,924,713	2,145,736	2,924,713
Non Wage	156,932	95,997	639,677
Development Expenditure			
Domestic Development	594,377	259,513	24,864
External Financing	82,572	64,320	82,572
Total Expenditure	3,758,594	2,565,567	3,671,827

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2019/20, there is a proposed reduction in the departmental budget by shs86.7m i.e from 3.758bn to shs3.671bn arising from a reduction in allocation of the sector development grant. On the otherhand, there is a proposed increment in PHC nonwage grant, locally raised revenue and urban unconditional grant nonwage.

Out of the total budget allocation, shs 2.924bn will be spent on payment of staff salary, shs 639.677m on nonwage recurrent activities, shs24.8m on domestic development while shs 82m will be spent on donor development specifically paying contract staff salary for MSF and Baylor.

Vote :770 Kasese 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	4,991,660	3,698,134	5,236,231
Locally Raised Revenues	5,200	3,778	10,000
Multi-Sectoral Transfers to LLGs_NonWage	2,636	0	7,500
Other Transfers from Central Government	12,000	9,235	9,921
Sector Conditional Grant (Non-Wage)	847,192	564,795	938,704
Sector Conditional Grant (Wage)	4,080,514	3,091,718	4,225,673
Urban Unconditional Grant (Non-Wage)	2,000	1,500	2,000
Urban Unconditional Grant (Wage)	42,118	27,108	42,433
Development Revenues	118,119	118,119	143,309
Sector Development Grant	118,119	118,119	143,309
Total Revenues shares	5,109,780	3,816,253	5,379,540
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,122,632	3,016,224	4,268,106
Non Wage	869,028	573,785	968,125
Development Expenditure			
Domestic Development	118,119	79,440	143,309
External Financing	0	0	0
Total Expenditure	5,109,780	3,669,448	5,379,540

Narrative of Workplan Revenues and Expenditure

Compared to FY 2019/20, there is a proposed increment in the departmental budget by shs 269m due to allocation of locally raised revenue and sector wage, nonwage grant and the development grant.

Out of the total budget allocation, shs 4.268bn, will be spent on payment of staff salary, shs 968.1m on nonwage recurrent activities while shs. 143m will be spent on domestic development.

Vote :770 Kasese 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	166,670	128,957	227,854
Locally Raised Revenues	15,000	15,706	23,000
Multi-Sectoral Transfers to LLGs_NonWage	11,017	5,508	73,515
Urban Unconditional Grant (Non-Wage)	2,000	3,754	2,000
Urban Unconditional Grant (Wage)	138,653	103,990	129,339
Development Revenues	12,692,822	849,820	27,587,478
Locally Raised Revenues	45,000	15,000	47,000
Multi-Sectoral Transfers to LLGs_Gou	116,556	116,556	0
Other Transfers from Central Government	853,196	681,172	909,215
Urban Discretionary Development Equalization Grant	11,678,070	37,091	26,631,263
Total Revenues shares	12,859,492	978,777	27,815,332
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	138,653	93,663	129,339
Non Wage	28,017	24,967	98,515
Development Expenditure			
Domestic Development	12,692,822	777,494	27,587,478
External Financing	0	0	0
Total Expenditure	12,859,492	896,124	27,815,332

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2019/2020, there is a proposed increment in the departmental budget by shs 14.9bn i.e from shs 12.85bn to shs 27.8bn arising out of allocation of the USMID funds which are budgeted under Urban Discretionary Equalization Grant, Allocation of local revenue to fund the development budget, receipt of transfers to LLGs.

Out of the total budget allocation, shs 129.339m will be spent on payment of staff salary, shs 98.5m on nonwage recurrent activities while shs 27.587bn will be spent on domestic development majorly road works.

Vote :770 Kasese 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,622	2,000	5,543
Locally Raised Revenues	2,622	1,000	4,043
Urban Unconditional Grant (Non-Wage)	1,000	1,000	1,500
Development Revenues	0	0	0
N/A			
Total Revenues shares	3,622	2,000	5,543
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	3,622	1,450	5,543
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	3,622	1,450	5,543

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2019/2020, there is a proposed increment in the allocation to the department by shs 1.9m due to increment in allocation of local revenue. All the money (5.543m) will be spent on payment of waterbills

Vote :770 Kasese 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	101,537	79,673	112,990
Locally Raised Revenues	24,837	18,159	31,000
Multi-Sectoral Transfers to LLGs_NonWage	2,500	1,550	8,790
Urban Unconditional Grant (Non-Wage)	19,000	18,565	18,000
Urban Unconditional Grant (Wage)	55,200	41,400	55,200
Development Revenues	0	0	41,000
External Financing	0	0	41,000
Total Revenues shares	101,537	79,673	153,990
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,200	38,176	55,200
Non Wage	46,337	38,273	57,790
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	41,000
Total Expenditure	101,537	76,449	153,990

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2019/20, there is proposed increment in the departmental budget by shs 52.4m due to an increase in the allocation of locally raised revenue, introduction of VNG funds for neighborhood planning and transfers to LLGs

Out of the total budget, shs 55.2m will be spent on payment of staff salary, shs 57.7m will be spent on nonwage recurrent activities while shs 41m will be spent on donor development.

Vote :770 Kasese 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	86,377	63,436	97,864
Locally Raised Revenues	5,200	3,555	10,000
Multi-Sectoral Transfers to LLGs_NonWage	1,500	125	6,500
Sector Conditional Grant (Non-Wage)	21,078	15,808	21,050
Urban Unconditional Grant (Non-Wage)	2,000	1,500	2,000
Urban Unconditional Grant (Wage)	56,599	42,448	58,314
Development Revenues	280,000	16,581	8,900
Other Transfers from Central Government	280,000	16,581	8,900
Total Revenues shares	366,377	80,017	106,764
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,599	38,966	58,314
Non Wage	29,778	19,231	39,550
Development Expenditure			
Domestic Development	280,000	16,576	8,900
External Financing	0	0	0
Total Expenditure	366,377	74,773	106,764

Narrative of Workplan Revenues and Expenditure

Compared to FY 2019/2020, there is a proposed reduction in the departmental budget allocation by shs 259m i.e from shs 366m to shs 106.764m. This is due to removal of YLP and UWEP funds from the budget.

Out of the total budget allocation, shs 58m will be spent on payment of staff salary, shs 39.550m on nonwage recurrent activities while shs 8.9m will be spent on domestic development majorly operational funds for UWEP.

Vote :770 Kasese 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	49,621	35,269	72,228
Locally Raised Revenues	5,994	3,599	13,607
Multi-Sectoral Transfers to LLGs_NonWage	0	0	8,171
Urban Unconditional Grant (Non-Wage)	17,227	11,870	22,850
Urban Unconditional Grant (Wage)	26,400	19,800	27,600
Development Revenues	6,837	5,537	0
Urban Discretionary Development Equalization Grant	6,837	5,537	0
Total Revenues shares	56,458	40,805	72,228
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,400	19,671	27,600
Non Wage	23,221	14,623	44,628
Development Expenditure			
Domestic Development	6,837	2,163	0
External Financing	0	0	0
Total Expenditure	56,458	36,457	72,228

Narrative of Workplan Revenues and Expenditure

Compared with the F/Y 2019/20, there is a proposed increment in the departmental budget by shs 15.77m i.e from shs 56m to shs 72.2m arising out of increment in allocation of the locally raised revenue, the non wage unconditional grant.

Out of the total budget allocation, shs 27.6m will be spent on payment of staff salary, while shs 44.6m on nonwage recurrent activities.

Vote :770 Kasese 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	41,090	29,343	40,086
Locally Raised Revenues	5,200	3,050	10,548
Multi-Sectoral Transfers to LLGs_NonWage	1,467	476	2,000
Urban Unconditional Grant (Non-Wage)	5,000	3,750	5,000
Urban Unconditional Grant (Wage)	29,422	22,067	22,538
Development Revenues	0	0	0
N/A			
Total Revenues shares	41,090	29,343	40,086
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	29,422	19,054	22,538
Non Wage	11,667	6,762	17,548
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	41,090	25,816	40,086

Narrative of Workplan Revenues and Expenditure

Compared with the financial year 2019/2020, there is a reduction in allocation to the department by shs 1m i.e from shs 41m to 40m due to reduction allocation of urban unconditional grant wage after one staff was transferred to Finance department.

Out of the total budget allocation, shs22.538m will be spent on payment of staff salary while shs17.548m will be spent on nonwage recurrent activities

Vote :770 Kasese 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	135,078	124,913	38,688
Locally Raised Revenues	3,640	1,335	7,000
Other Transfers from Central Government	100,000	100,000	0
Sector Conditional Grant (Non-Wage)	8,391	6,293	8,381
Urban Unconditional Grant (Non-Wage)	1,001	750	1,000
Urban Unconditional Grant (Wage)	22,046	16,535	22,307
Development Revenues	0	0	0
N/A			
Total Revenues shares	135,078	124,913	38,688
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,046	14,679	22,307
Non Wage	113,032	105,829	16,381
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	135,078	120,508	38,688

Narrative of Workplan Revenues and Expenditure

Compared to FY 2019/20, there is a proposed reduction in the departmental budget by shs 96m. The decrease is as a result of non allocation of the AGRILED program funds under Other Government Transfers.

Out of the total budget allocation shs 22m will be spent on payment of staff salary while shs 16.3m will be spent on nonwage recurrent activities

Vote :770 Kasese Municipal Council

FY 2020/21
