

Vote :790 Kapchorwa 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 :



Ocen James Andrew

(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.

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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 March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	831,083	51,750	301,498
Discretionary Government Transfers	1,130,088	885,768	1,214,694
Conditional Government Transfers	5,151,056	3,879,289	6,364,403
Other Government Transfers	572,579	413,719	416,377
External Financing	0	0	0
Grand Total	7,684,807	5,230,526	8,296,972

Revenue Performance by end of March of the Running FY

By the end of Q3 2019/20, the Municipal council had cumulatively received UGX 5,230,526,000/= against the annual planned budget of UGX 7,684,807,000/= translating to 68% budget performance with the underperformance of 7% to projected 100% quarter performance. This 7% underperformance was due to low performance of some revenue sources below 100% as projected i.e. Other transfers from central government performing at 72% of Ugx 413,719,000/= cumulatively against approved budget of UGX 572,579,000/=, Local revenue performing at 6% of Ugx 51,750,000/= against planned 831,083,000/= and donor funding performed at 0% of Ugx 000/= .Discretionary Government Transfers performed at 78% of Ugx 885,768,000/= against planned 1,130,088,000/=, Conditional Government Transfers performed at 75% of Ugx 3,879,289,000/= against planned Ugx 5,151,056,000/=, The quarter expenditure was Ugx 1,937,202,000/= which is 64% of the approved budget and 101% of quarter releases. Of the Q3 receipts, Ugx 3,200,122,000/= which is 74% of the annual budget and 94% of the Q3 budget was spent on wages, Ugx 1,612,769,000/= was spent on recurrent activities of which is 52% of the annual budget and 97% of the Q3 budget and Ugx 111,879,000/= was spent on development activities performing at 42% of the annual budget and 43% of the Q3 budget.

Planned Revenues for next FY

There will be no major changes in the expenditure patterns during the coming financial year. This is dictated by the fact that most of the funds to the departments are in form of wages, with some conditional grants. The Municipal council expect a total revenue of Ugx 8,296,972, 000/= compared to F/Y 2019/2020 of 7,684,807,000/= Thus this shows a slight increase by 8%, The increase was due to more allocation of discretionary government transfers from Ugx 1,130,088,000/= to Ugx 1,214,694,000/=, Conditional Government Transfer from Ugx 5,151,056,000/= to Ugx 6,409,978,000/= , Other Government Transfer 572,579,000/= to Ugx 820,199,000/= . Most expenses in all departments will go to staff wages at Ugx 4,747,605,000/=, non-wage activities of Ugx 3,325,542,000/= and domestic development of Ugx 363,038,000/= compared to previous F/Y of Ugx 4,332,557,000/= 3,082,914,000/= and 269,336,000/= respectively, in all departments. However a few priorities in health, and education and will go towards infrastructural developments and maintenance. Under production, emphasis will be toward promotion of smart agriculture, and high production and productivity. Activities will be implemented as guided by the NRM manifesto, sustainable development goals and the National Vision 2040.

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

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	1,485,361	658,404	1,565,448
Finance	177,921	127,691	169,120

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Statutory Bodies	372,308	255,831	333,879
Production and Marketing	93,997	70,819	120,705
Health	567,029	414,056	605,851
Education	4,144,162	3,110,664	4,729,878
Roads and Engineering	664,132	483,855	513,876
Natural Resources	8,000	5,500	40,810
Community Based Services	83,864	49,942	64,150
Planning	30,198	21,038	50,885
Internal Audit	46,339	27,104	32,600
Trade, Industry and Local Development	11,496	5,622	69,768
Grand Total	7,684,807	5,230,526	8,296,972
<i>o/w: Wage:</i>	<i>4,332,557</i>	<i>3,302,158</i>	<i>4,747,605</i>
<i>Non-Wage Recurrent:</i>	<i>3,082,914</i>	<i>1,671,031</i>	<i>3,153,245</i>
<i>Domestic Devt:</i>	<i>269,336</i>	<i>257,336</i>	<i>396,122</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

Cumulative expenditure by end of by end of Q3 was Ugx 4,924,770,000/=, of which Ugx 3,200,122,000/ was spent on wages and Ugx 1,612,769,000/= was spent on recurrent activities of which is 52% of the annual budget and 97% of the Q3 budget and Ugx 111,879,000/= was spent on development activities performing at 42% of the annual budget and 43% of the Q3 budget.

Planned Expenditures for the FY 2020/21

The major expenses by departments are mainly under salary for staff, with some non-wage and few departments' with development. Priorities in the Municipality in terms of budget allocation will remain the same, with Health Education, roads & Engineering and administration taking a higher share of the municipal budget followed by production, the rest of the budget will be shared by Departments, with planning and audit taking less than 15. This trend is not expected to change in the next budget as the priorities of The Municipal council remain the same, further, the departments with higher staffing levels remain education and health which will spend more on wages and salaries.

Medium Term Expenditure Plans

Construction and installation of solar street light
 Construction and rehabilitation of classroom blocks
 Procurement of office furniture and equipment's
 Monitoring and supervision of government projects and programs
 Procurement of desk
 Establishment of demonstration site
 Renovation of Flash toilet
 Construction of central market stales
 Establishment of central nursery bed
 Routine Maintenance of Community roads

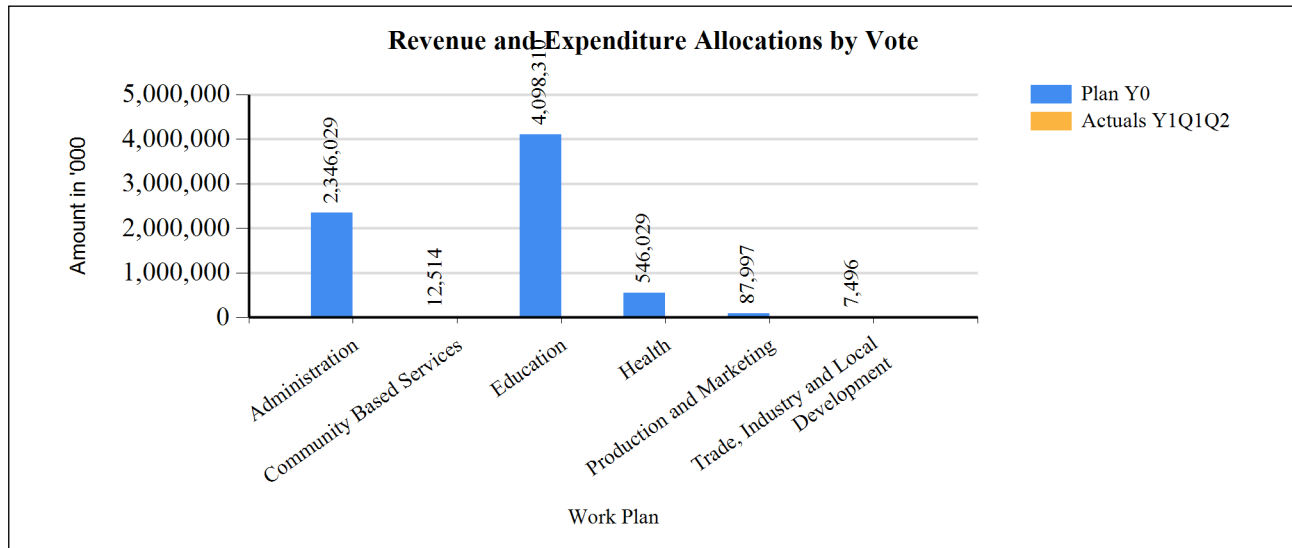
Challenges in Implementation

Lack of adequate office space, Inadequate funding especially development gransts affect the stock of established infrastructure, Hihg rate shool drop outs , lack of transport equipments

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G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	831,083	51,750	301,498
Advertisements/Bill Boards	5,000	4,000	10,000
Animal & Crop Husbandry related Levies	0	0	9,600
Application Fees	5,100	4,000	9,600
Business licenses	40,100	16,750	97,263
Cess on produce	2,000	3,000	2,000
Ground rent	0	0	10,000
Group registration	0	0	300
Land Fees	9,000	2,300	18,540
Local Hotel Tax	2,000	2,000	3,100
Local Services Tax	20,000	0	23,500
Lock-up Fees	0	0	4,130
Market /Gate Charges	4,800	1,500	6,120
Miscellaneous receipts/income	0	0	0
Occupational Permits	0	0	500
Other Fees and Charges	21,000	10,000	8,100
Park Fees	42,000	6,000	24,800
Property related Duties/Fees	679,308	2,000	55,225
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	1,700

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Registration of Businesses	775	200	100
Sale of (Produced) Government Properties/Assets	0	0	0
Street Parking fees	0	0	16,920
2a. Discretionary Government Transfers	1,130,088	885,768	1,214,694
Urban Discretionary Development Equalization Grant	152,808	152,808	219,375
Urban Unconditional Grant (Non-Wage)	427,632	320,724	445,670
Urban Unconditional Grant (Wage)	549,649	412,237	549,649
2b. Conditional Government Transfer	5,151,056	3,879,289	6,364,403
Sector Conditional Grant (Wage)	3,782,908	2,889,922	4,197,956
Sector Conditional Grant (Non-Wage)	864,910	585,806	1,019,420
Sector Development Grant	104,529	104,529	176,747
Pension for Local Governments	159,545	119,659	188,750
Gratuity for Local Governments	239,164	179,373	781,530
2c. Other Government Transfer	572,579	413,719	416,377
National Environment Management Authority (NEMA)	12,000	0	30,000
Support to PLE (UNEB)	5,000	4,401	5,000
Uganda Road Fund (URF)	543,277	406,547	374,895
Uganda Women Entrepreneurship Program(UWEP)	0	0	3,482
Youth Livelihood Programme (YLP)	12,302	2,771	3,000
3. External Financing	0	0	0
N/A			
Total Revenues shares	7,684,807	5,230,526	8,296,972

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i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

The Municipal council realized cumulative local revenue of 6% cumulatively, having received UGX 51,750,000/= against the approved annual budget of UGX 831,083,000,000/=. Generally LR performance was below average with exception of the LST, local hotel tax, application fees, advertisement/billboards, cess on produce, performed at 100%, 78%, 80% and 150% respectively. The rest performed below average this was due to, garnishing of attached to collection account on case ruled against municipal council hence warranting of Q3 LR was not effected, resistance by the tax payers, government policy on change in management of taxi park which is the main sources, political interference as some division want to succeed from the Municipality and Low staffing levels in the division.

Central Government Transfers

The Municipal council realised more transfers from central government grants i.e. discretionary government transfers performed at 78% of Ugx 885,768,000/= against annual budget of Ugx 1,130,008,000/=. Conditional government transfers at 75% of Ugx 3,879,289,000/= against annual budget of Ugx 5, 15,105,600/=. The over performance was due to realisation of more funding under Sector Development Grant at 100% of UGX. 104,529,000/= compared to the annual budget of UGX. 104,529,000/=. sector conditional grant Non-wage and Wage performance at 68% of Ugx 585,806,000/= below projected.

External Financing

The Municipal council registered no funds during the quarter from External financing.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The Municipal council projects Local Revenue to reduce from the last years, an attainable parliamentary allocation of UGX 831,083,000/= to projects Ugx 301,498,000/= FY 2020/21. This projection is based on the current year enumeration of new sources revenue and already some sources are performing below projected. During the FY 2019/20 the forecast of the Local Revenue, more efforts will be put on the local revenue mobilization to address hindering factor by implementing the establish council resolution and recommendations. Major sources to target include; mining related duties/Fees, loading and offloading fees, cess on produce, Business licenses, Registration, Inspection and Advertisements and Property dues among others and development permission fees.

Central Government Transfers

Overall the Central Government Transfers (CGT) will be the major source (94.29%) of the proposed revenue for the Municipal council come in FY 2020/2021. Of the CGT, Conditional Government Transfers will accounts for 66.1% whilst Discretionary Government Transfers and Other Government Transfers will account for 18.6% and 9.6% of the district projected revenue for FY 2020/2021 respectively. The forecast for central government transfers show 2.82% reduction from FY 2019/20 budget. This reduction is attributed to the current reforms of inter- government transfers to LGs using OTIMS specific to Kapchorwa MC is transfer of project funds under YLP, UWEP and Development grants of education and Health which has kept reducing for the last 3 f/ys.

External Financing

The Municipal council registered no funds during the quarter from External financing.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	42,865	28,292	87,800

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District Production Services	51,132	20,871	32,905
<i>Sub- Total of allocation Sector</i>	93,997	49,163	120,705
Sector :Works and Transport			
District, Urban and Community Access Roads	657,462	425,715	469,301
District Engineering Services	0	29,706	0
Municipal Services	6,669	3,600	44,576
<i>Sub- Total of allocation Sector</i>	664,132	459,021	513,876
Sector :Trade and Industry			
Commercial Services	11,496	4,743	69,768
<i>Sub- Total of allocation Sector</i>	11,496	4,743	69,768
Sector :Education			
Pre-Primary and Primary Education	1,989,191	1,413,864	2,003,173
Secondary Education	1,371,329	1,037,496	1,569,927
Skills Development	699,789	534,356	1,021,439
Education & Sports Management and Inspection	83,854	33,899	135,340
<i>Sub- Total of allocation Sector</i>	4,144,162	3,019,615	4,729,878
Sector :Health			
Primary Healthcare	553,353	361,553	585,792
Health Management and Supervision	13,676	6,149	20,059
<i>Sub- Total of allocation Sector</i>	567,029	367,702	605,851
Sector :Water and Environment			
Natural Resources Management	8,000	2,480	40,810
<i>Sub- Total of allocation Sector</i>	8,000	2,480	40,810
Sector :Social Development			
Community Mobilisation and Empowerment	83,864	42,499	64,150
<i>Sub- Total of allocation Sector</i>	83,864	42,499	64,150
Sector :Public Sector Management			
District and Urban Administration	1,485,361	638,693	1,565,448
Local Statutory Bodies	372,308	182,039	333,879
Local Government Planning Services	30,198	16,551	50,885
<i>Sub- Total of allocation Sector</i>	1,887,867	837,284	1,950,213
Sector :Accountability			
Financial Management and Accountability(LG)	177,921	124,447	169,120
Internal Audit Services	46,339	17,816	32,600
<i>Sub- Total of allocation Sector</i>	224,260	142,263	201,720

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

Vote :790 Kapchorwa Municipal Council**FY 2020/21**

<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	1,399,663	571,985	1,452,471
Gratuity for Local Governments	239,164	179,373	781,530
Locally Raised Revenues	664,083	20,300	20,000
Multi-Sectoral Transfers to LLGs_NonWage	87,301	65,476	209,029
Pension for Local Governments	159,545	119,659	188,750
Urban Unconditional Grant (Non-Wage)	52,961	39,721	54,175
Urban Unconditional Grant (Wage)	196,608	147,456	198,987
Development Revenues	85,698	86,419	112,978
Multi-Sectoral Transfers to LLGs_Gou	76,593	76,865	101,156
Urban Discretionary Development Equalization Grant	9,105	9,554	11,822
Total Revenues shares	1,485,361	658,404	1,565,448
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	196,608	147,420	198,987
Non Wage	1,203,055	421,543	1,253,484
Development Expenditure			
Domestic Development	85,698	69,731	112,978
External Financing	0	0	0
Total Expenditure	1,485,361	638,693	1,565,448

Narrative of Workplan Revenues and Expenditure

For FY 2020/2021 the sector expects Ugx 1,255,264,000/= Compared to the previous year's IPF Ugx 1,321,467,000/= the IPFs have decreased due to reduced allocations on LR which reduced from Ugx 664,083,000/= to Ugx 20,000,000/=. The department is expects to receive Ugx 20,000,000/= from locally raised revenue. This has not been the case last FY. The expenditures will be mainly on wages at Ugx 198,987,000/=: recurrent activities majorly Coordination, mentoring, monitoring and supervision of government programs, payment of Pension and gratuity for Local government, multisectoral transfers to LLG and public accountability and management services at Ugx 209,029,000/=: and Multi sectoral domestic development of Ugx 101,156,000/= which is Transfers to LLG and capacity building grant.

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<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	177,921	127,691	167,120
Locally Raised Revenues	23,000	11,500	41,991
Urban Unconditional Grant (Non-Wage)	39,000	29,250	46,000
Urban Unconditional Grant (Wage)	115,921	86,941	79,129
Development Revenues	0	0	2,000
Urban Discretionary Development Equalization Grant	0	0	2,000
Total Revenues shares	177,921	127,691	169,120
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	115,921	86,131	79,129
Non Wage	62,000	38,316	87,991
Development Expenditure			
Domestic Development	0	0	2,000
External Financing	0	0	0
Total Expenditure	177,921	124,447	169,120

Narrative of Workplan Revenues and Expenditure

For FY 2020/2021 the sector expects Ugx 228,912,000/= Compared to previous year's IPF Ugx 177,921,000/= the IPFs have Increased due to more allocations LR, which increased from Ugx 23,000,000/= to 64,991,000/=. The department expects to receive Ugx 64,991, 000/= from locally raised revenue. This has not been the case last FY. The expenditures will be mainly on wages at Ugx 115,921,000/=. and recurrent activities majorly financial management services, revenue mobilization, preparation of financial reports at Ugx 110,991,000/=.

Vote :790 Kapchorwa 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	322,308	205,831	333,879
Locally Raised Revenues	71,800	17,950	80,664
Urban Unconditional Grant (Non-Wage)	212,486	159,365	215,194
Urban Unconditional Grant (Wage)	38,022	28,517	38,022
Development Revenues	50,000	50,000	0
Urban Discretionary Development Equalization Grant	50,000	50,000	0
Total Revenues shares	372,308	255,831	333,879
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,022	28,337	38,022
Non Wage	284,286	153,702	295,857
Development Expenditure			
Domestic Development	50,000	0	0
External Financing	0	0	0
Total Expenditure	372,308	182,039	333,879

Narrative of Workplan Revenues and Expenditure

The department expects to receive for FY 2020/2021 Ugx 333,879,000/= Compared to previous year's IPF Ugx 372,308, 000/= the IPFs have decreased due to non allocation of DDEG grants from Ugx 50,000,000/= to Ugx 000/=-, this has not been the case last FY, The expenditures will be mainly on wages at Ugx 38,022,000/=-, recurrent activities majorly council operation services, monitoring council projects, payment of council exgratia and gratuity for elected political leaders at Ugx 295,857,000/= and other council recurrent activities

Vote :790 Kapchorwa 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	74,712	51,534	102,063
Locally Raised Revenues	6,000	0	8,000
Sector Conditional Grant (Non-Wage)	43,712	32,784	40,263
Sector Conditional Grant (Wage)	25,000	18,750	25,000
Urban Unconditional Grant (Wage)	0	0	28,800
Development Revenues	19,285	19,285	18,642
Sector Development Grant	19,285	19,285	18,642
Total Revenues shares	93,997	70,819	120,705
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	17,933	53,800
Non Wage	49,712	30,747	48,263
Development Expenditure			
Domestic Development	19,285	484	18,642
External Financing	0	0	0
Total Expenditure	93,997	49,163	120,705

Narrative of Workplan Revenues and Expenditure

The department expects to receive for FY 2020/2021 Ugx 120,705,000 Compared to previous year's IPF Ugx 93,997,000/= the IPFs have increased due to more allocation of LR which increased from 6,000,000/= to Ugx 8,000,000/=. and new allocation of urban wage of Ugx28,800,000/= The rest remained as it was last F/y. The department expects to receive Ugx 8,000, 000/= from local revenue. This was not the case even last FY. The expenses of the department will be on wage, non-wage and development activities. of Ugx 48,263,000/= , sector development grant of Ugx 18,642,000/=.

Vote :790 Kapchorwa 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	547,888	406,915	559,887
Locally Raised Revenues	8,000	2,000	11,655
Sector Conditional Grant (Non-Wage)	46,687	35,014	56,031
Sector Conditional Grant (Wage)	492,201	369,151	492,201
Urban Unconditional Grant (Non-Wage)	1,000	750	0
Development Revenues	19,141	7,141	45,964
Other Transfers from Central Government	12,000	0	0
Sector Development Grant	7,141	7,141	45,964
Total Revenues shares	567,029	414,056	605,851
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	492,201	329,939	492,201
Non Wage	55,687	37,762	67,686
Development Expenditure			
Domestic Development	19,141	0	45,964
External Financing	0	0	0
Total Expenditure	567,029	367,702	605,851

Narrative of Workplan Revenues and Expenditure

For FY 2020/2021 the department expects Ugx 605,851,000/= Compared to previous year's IPF Ugx 567,029,000/= the IPFs have increased due to more allocations of Sector Conditional Grant (Non-Wage), Locally Raised Revenues ,Sector development, which increased from Ugx 46,687,000/= to Ugx 56,031,000/=, Ugx 8,000,000/= to Ugx 11,655,000/= ,and 7,141,000/= to 45,964,000/= respectively. The department expects to receive Ugx 11,655,000/= from locally raised revenue. This was not the case last FY. The expenditures will be mainly on PHC wages at Ugx 492,201,000/=, recurrent activities majorly Coordination, payment of multisectoral transfers to LLG HU, prevention and curative and sanitation services In all HC at Ugx 56,031,000/=, which will be used for Mobilisation and sensitisation of communities on uptake of health services, in-service, Training of health workers, repair and servicing of vehicle and motorcycles, purchase of fuel and lubricants. Capacity building, retooling ,transfers to lower health facilities to implement PHC related activities and monitoring & inspection and health services management, domestic development of Ugx 45,964,000/= which will be used for construction of HCII to HCIII phase II, and Family Planning and procurement of vital medical equipment's payment of retention respectively.

Vote :790 Kapchorwa 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	4,066,060	3,032,562	4,617,738
Locally Raised Revenues	10,000	0	0
Other Transfers from Central Government	5,000	4,401	5,000
Sector Conditional Grant (Non-Wage)	754,502	503,001	903,131
Sector Conditional Grant (Wage)	3,265,707	2,502,021	3,680,755
Urban Unconditional Grant (Non-Wage)	2,000	1,500	0
Urban Unconditional Grant (Wage)	28,852	21,639	28,852
Development Revenues	78,102	78,102	112,140
Sector Development Grant	78,102	78,102	112,140
Total Revenues shares	4,144,162	3,110,664	4,729,878
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,294,559	2,489,957	3,709,607
Non Wage	771,502	493,044	908,131
Development Expenditure			
Domestic Development	78,102	36,615	112,140
External Financing	0	0	0
Total Expenditure	4,144,162	3,019,615	4,729,878

Narrative of Workplan Revenues and Expenditure

The department expects to receive for FY 2020/2021 Ugx 4,729,878,000/= Compared to previous year's IPF Ugx 4,144,162,000/= the IPFs has increased slightly due to more allocation of Sector Conditional Grant (Non-Wage) from 754,502,000/= to 903,131,000/= Sector Conditional Grant (Wage) of Ugx 3,680,755, 000/= to Ugx 3,680,755,000/= Sector Development Grant from 78,102,000/= to 112,165,000/= respectively. The department expects to receive Ugx 000/= million from local revenue. This was not the case last FY. The expenditures will be mainly on wages at Ugx 3,709,607,000/=: recurrent activities majorly inspection services, sports and co-curricular activities, Transfers to government aided school primary, secondary and tertiary at Ugx 903,131,000/=: domestic development at Ugx 112,165,000/= , which will be used for mobilisation, sensitisation, development of instructional material and refresher training of teachers, purchase of office vehicle, construction of Latrine stances, and routine inspection and monitoring services.

Vote :790 Kapchorwa 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	657,462	477,186	469,301
Locally Raised Revenues	20,000	0	5,000
Other Transfers from Central Government	543,277	406,547	374,895
Urban Unconditional Grant (Wage)	94,185	70,639	89,406
Development Revenues	6,669	6,669	44,576
Urban Discretionary Development Equalization Grant	6,669	6,669	44,576
Total Revenues shares	664,132	483,855	513,876
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,185	53,410	89,406
Non Wage	563,277	402,011	379,895
Development Expenditure			
Domestic Development	6,669	3,600	44,576
External Financing	0	0	0
Total Expenditure	664,132	459,021	513,876

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimate for FY 2020/21 decreased from Ugx 664,132,000/= for the FY 2019/2020 to for 513,876,000/=, and this is attributed to reduction in othergovernment transfer from central government (URF), and DDEG grant, from Ugx 543,277,000/=, to Ugx 374,895,000/=, Ugx 6,669,000/= to Ugx 44,576,000/= respectively. The department expects to receive Ugx 5,000,000/= from locally raised revenue. This was not the case last FY. The sector expenditure will be mainly on wages at Ugx 89,406,000/=, non-wages of Ugx 379,895,000/= allocation meant for roads maintenance and Operation of Machines and Domestic development of Ugx 44,576,000/= meant for payment of retention for ash pits, and Beatification of the town installation of solar street lights, opening of paved drainage system in central division, installation of new culvert lines, payment of road gangs/ contract staff salaries,Sensitisation of communities on physical planning issues.

Vote :790 Kapchorwa 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	4,000	1,500	39,000
Locally Raised Revenues	2,000	0	5,000
Other Transfers from Central Government	0	0	30,000
Urban Unconditional Grant (Non-Wage)	2,000	1,500	4,000
Development Revenues	4,000	4,000	1,810
Urban Discretionary Development Equalization Grant	4,000	4,000	1,810
Total Revenues shares	8,000	5,500	40,810
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	4,000	1,480	39,000
Development Expenditure			
Domestic Development	4,000	1,000	1,810
External Financing	0	0	0
Total Expenditure	8,000	2,480	40,810

Narrative of Workplan Revenues and Expenditure

F/y 2020/21 the department expects revenue of Ugx 40,810,000 as was not the case in the previous year, of which Ugx 39,000,000/= and 1,810,000/= are None Wage and domestic development respectively,. The expenses of the department will go towards environmental screening, nursery bed maintenance and tree planting, urban beautification and project screening development projects for environmental compliance.

Vote :790 Kapchorwa 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	79,864	45,942	64,150
Locally Raised Revenues	10,000	0	5,000
Other Transfers from Central Government	12,302	2,771	6,482
Sector Conditional Grant (Non-Wage)	12,514	9,386	12,505
Urban Unconditional Grant (Non-Wage)	2,883	2,162	0
Urban Unconditional Grant (Wage)	42,164	31,623	40,164
Development Revenues	4,000	4,000	0
Urban Discretionary Development Equalization Grant	4,000	4,000	0
Total Revenues shares	83,864	49,942	64,150
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,164	28,247	40,164
Non Wage	37,700	14,252	23,986
Development Expenditure			
Domestic Development	4,000	0	0
External Financing	0	0	0
Total Expenditure	83,864	42,499	64,150

Narrative of Workplan Revenues and Expenditure

Total revenue of the department will be lower in the FY 2020/2021 with Ugx 64,150, 000/= compared to Ugx 83,864,000/= for the previous year. This was attributed to none allocation of project grants of YLP and UWEP due to change in government policy on transfer of the said funds to beneficiary groups; the drop is attributed to a reduction in the allocations under other transfers. The expenses of the department will be mainly on wages of Ugx 40,164,000/=, and non-wage activities of Ugx 23,986,000/= and non-wage activities / YLP and UWEP Projects group registration, probation activities, gender based activities and routine mobilization of communities on the uptake of government programs, respectively.

Vote :790 Kapchorwa 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	27,758	19,319	39,063
Locally Raised Revenues	2,000	0	0
Urban Unconditional Grant (Non-Wage)	14,000	10,500	29,000
Urban Unconditional Grant (Wage)	11,758	8,819	10,063
Development Revenues	2,440	1,720	11,822
Urban Discretionary Development Equalization Grant	2,440	1,720	11,822
Total Revenues shares	30,198	21,038	50,885
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,758	5,652	10,063
Non Wage	16,000	10,449	29,000
Development Expenditure			
Domestic Development	2,440	450	11,822
External Financing	0	0	0
Total Expenditure	30,198	16,551	50,885

Narrative of Workplan Revenues and Expenditure

The expected revenues in the FY 2020/2021 is expected to be higher than the previous FY , with funding under Urban unconditional grant Non-wage of Ugx 29,000,000/= , UDEG of shs 11,822,000/= and wage of Ugx 10,063,000/= compared to the previous amount of sh 14M, 2M 2.4M, and wage of same allocation of Ugx 11,758,000/=. Thus the total expected revenue will be 50,885,000/= compared to the previous 30,198,000/=. The sector expenditure will be mainly on routine and mainly recurrent activities towards wage (shs 11.758M), Non-wage (16,000,000/=) of Preparation and submission of performance reports, Data collection, Preparation of Final MDPIII, coordination and monitoring of annual work plans, Development projects, Renovation of office flash toilets and development (DDEG of Ugx 11,822,000/=.

Vote :790 Kapchorwa 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	46,339	27,104	32,600
Locally Raised Revenues	10,200	0	0
Urban Unconditional Grant (Non-Wage)	14,000	10,500	10,461
Urban Unconditional Grant (Wage)	22,139	16,604	22,139
Development Revenues	0	0	0
N/A			
Total Revenues shares	46,339	27,104	32,600
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,139	13,096	22,139
Non Wage	24,200	4,720	10,461
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	46,339	17,816	32,600

Narrative of Workplan Revenues and Expenditure

The department expects the same revenue to the department as of financial year of Ugx 32,600,000 as was not the case in the previous year, with Ugx 4000,000/= from local revenue compared to last year's Ugx 10200,000/= , Ugx 14,000,000/= and Ugx 10,461,000/= under NW and wage respectively, similar to last years expected revenue under the same sources. The expenses of the department will go towards the routine activities of normal quarterly audits of the Municipal and LLGs including special audits which may be sanctioned, including stores checks and routine monitoring of projects to ensure value for money. The expenses will be on wage (Ugx 22,139, 000/=), NW (10,461,000/=)

Vote :790 Kapchorwa 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	11,496	5,622	23,578
Locally Raised Revenues	4,000	0	2,000
Sector Conditional Grant (Non-Wage)	7,496	5,622	7,491
Urban Unconditional Grant (Wage)	0	0	14,087
Development Revenues	0	0	46,190
Urban Discretionary Development Equalization Grant	0	0	46,190
Total Revenues shares	11,496	5,622	69,768
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	14,087
Non Wage	11,496	4,743	9,491
Development Expenditure			
Domestic Development	0	0	46,190
External Financing	0	0	0
Total Expenditure	11,496	4,743	69,768

Narrative of Workplan Revenues and Expenditure

F/y 2020/21 the department expects revenue of Ugx 69,768,000 as was not the case in the previous year, of which Ugx 14,087,000/= is wage Ugx 9,491,000/= is None Wage and Ugx 46,000, 000/= is domestic development. The expenses of the department will go towards revenue enumeration, grading of tax areas, tourism development, and sensitisation and corporation/ Saco registration, levelling and construction of market stoles.

Vote :790 Kapchorwa Municipal Council

FY 2020/21
