

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

Foreword

The process of generating this Budget Framework Paper went through a number of stages that involved high levels of participation of stakeholders. IPFs were disseminated to the sector heads and LLGs through the First Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and integrated in the document. Kapchorwa Municipal council is committed to achieving the SDGs with focus on the National strategic direction and Vision. Kapchorwa municipal has a mission of providing quality Services through a coordinated delivery system focusing on national and local priorities for sustainable development, In view of this, the Municipal council leadership is determined to ensure citizens access quality services, participate in their development and sustainability of government programs. Kapchorwa is determined to strengthen collaboration and networking with its partners to offer quality services to its citizens in the field of education, health, transport and communication, production, planning, community based services, urbanization and other sector. On behalf of Kapchorwa Municipal council, I would like to thank all stakeholders for their participation in the process of generating this important document which is meant to lay a foundation of development activities for the next F/Y 2020- 21. The political leadership, technical staff, Civil Society Organizations, religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. I wish to appeal to Central Government to analyze our urban challenges so that they can be taken up to gaps that affect service delivery to the people of Kapchorwa Municipal council.



Batya Yeko Stephen

14/01/2020

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by Source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	831,083	51,750	301,498
Discretionary Government Transfers	1,130,088	295,256	1,127,855
Conditional Government Transfers	5,151,056	1,359,350	4,908,127
Other Government Transfers	572,579	76,580	652,951
External Funding	0	0	0
Grand Total	7,684,807	1,782,936	6,990,432

Revenue Performance in the First Quarter of 2019/20

By the end of Q1 2019/20, the Municipal council had cumulatively received UGX 1,782,936,000/= against the annual planned budget of UGX 7,684,807,000/= translating to 23% budget performance with the underperformance of 2% to projected 100% quarter performance. This 2% underperformance was due to low performance of some revenue sources below 100% as projected i.e. Other transfers from central government performing at 13% of Ugx 76,580,000/= against projected UGX 572,579,000/=, LR 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 26% of Ugx 295,256,000/= against planned 1,130,088,000/=, Conditional Government Transfers performed at 26% of Ugx 1,359,350,000/= against planned Ugx 5,151,056,000/=, The quarter expenditure was Ugx 1,337,285,000/= which is 17% of the approved budget and 75% of quarter releases. Of the Q1 receipts, Ugx 898,013,000/= which is 25% of the annual budget and 83% of the Q1 budget was spent on wages, Ugx 439,683,000/= was spent on recurrent activities of which is 14% of the annual budget and 72% of the Q1 budget and Ugx 464,000/= was spent on development activities performing at 1% of the annual budget and 0% of the Q1 budget.

Planned Revenues for FY 2020/21

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 6,990,432, 000/= compared to F/Y 2019/2020 of 7,684,807,000/= Thus this shows a slight decrease by 9.03%, The reduction was due to reduction in non-wage recurrent from 3,082,914,000/= in f/y 2019-20 to Ugx 2,403,367,000/= in f/y 2020-21, domestic development from 269,336,000/= to 254,508,000/= . Most expenses in all departments will go to staff wages at Ugx 4,332,557,000/=, non-wage activities of Ugx 2,403,367,000/= and domestic development of Ugx 254,508,000/= 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 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	1,485,361	233,001	723,141

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

Finance	177,921	50,230	228,912
Statutory Bodies	372,308	97,244	303,919
Production and Marketing	93,997	23,606	94,400
Health	567,029	139,352	587,684
Education	4,144,162	1,101,674	4,125,030
Roads and Engineering	664,132	102,349	769,834
Natural Resources	8,000	1,833	10,810
Community Based Services	83,864	15,724	71,950
Planning	30,198	7,013	29,121
Internal Audit	46,339	9,035	36,139
Trade, Industry and Local Development	11,496	1,874	9,491
Grand Total	7,684,807	1,782,936	6,990,432
<i>o/w: Wage:</i>	<i>4,332,557</i>	<i>1,083,139</i>	<i>4,332,557</i>
<i>Non-Wage Recurrent:</i>	<i>3,082,914</i>	<i>614,018</i>	<i>2,403,367</i>
<i>Domestic Devt:</i>	<i>269,336</i>	<i>85,779</i>	<i>254,508</i>
<i>Ext. Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2019/20

The quarter expenditure was Ugx 1,337,285,000/= which is 17% of the approved budget and 75% of quarter releases. Of the Q1 receipts, Ugx 898,013,000/= which is 25% of the annual budget and 83% of the Q1 budget was spent on wages, Ugx 439,683,000/= was spent on recurrent activities of which is 14% of the annual budget and 72% of the Q1 budget and Ugx 464,000/= was spent on development activities performing at 1% of the annual budget and 0% of the Q1 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 of administrative office bloc
 Construction oand rehabilitation of classroom blocks
 Procurement of office furniture and equipment's
 Monitoring and supervision of government projects and programs
 Procurement of transport equipment
 Establishment of demonstration site

Challenges in Implementation

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

Lack of adequate office space, Inadequate funding especially development grants affect the stock of established infrastructure, High rate school drop outs, lack of transport equipments

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
1. Locally Raised Revenues	831,083	51,750	301,498
Local Services Tax	20,000	0	23,500
Land Fees	9,000	2,300	18,540
Occupational Permits	0	0	500
Local Hotel Tax	2,000	2,000	3,100
Application Fees	5,100	4,000	9,600
Business licenses	40,100	16,750	97,263
Park Fees	42,000	6,000	24,800
Property related Duties/Fees	679,308	2,000	55,225
Advertisements/Bill Boards	5,000	4,000	10,000
Animal & Crop Husbandry related Levies	0	0	9,600
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	1,700
Registration of Businesses	775	200	100
Market /Gate Charges	4,800	1,500	6,120
Other Fees and Charges	21,000	10,000	8,100
Street Parking fees	0	0	16,920
Cess on produce	2,000	3,000	2,000
Ground rent	0	0	10,000
Group registration	0	0	300
Lock-up Fees	0	0	4,130
2a. Discretionary Government Transfers	1,130,088	295,256	1,127,855
Urban Unconditional Grant (Non-Wage)	427,632	106,908	426,710
Urban Unconditional Grant (Wage)	549,649	137,412	549,649
Urban Discretionary Development Equalization Grant	152,808	50,936	151,496
2b. Conditional Government Transfer	5,151,056	1,359,350	4,908,127
Sector Conditional Grant (Wage)	3,782,908	945,727	3,782,908
Sector Conditional Grant (Non-Wage)	864,910	279,103	862,662
Sector Development Grant	104,529	34,843	103,012
Pension for Local Governments	159,545	39,886	159,545
Gratuity for Local Governments	239,164	59,791	0
2c. Other Government Transfer	572,579	76,580	652,951
National Environment Management Authority (NEMA)	12,000	0	30,000
Support to PLE (UNEB)	5,000	0	0
Uganda Road Fund (URF)	543,277	76,580	610,649

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

Youth Livelihood Programme (YLP)	12,302	0	12,302
3. External Financing	0	0	0
No Data Found			
Total Revenues shares	7,684,807	1,782,936	6,990,432

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

The Municipal council realized cumulative local revenue of 6%, 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 resistance by the tax payers, government policy on change in management of taxi park which is the main sources, political interferences as some division want to succeed from the Municipality and Low staffing levels in the division.

Central Government Transfers

The Municipal council realized more transfers from central government grants i.e. Discretionally government transfers performed at 26% of Ugx 295,256,000/= against annual budget of Ugx 1,130,008,000/=. Conditional government transfers at 26% of Ugx 1,359,350,000/= against annual budget of Ugx 5,15,105,600/=. The over performance was due to realization of more funding under DDEG at 33% of UGX. 50,936,000/= compared to the annual budget of UGX. 152,808,000/=. sector conditional grant Non-wage and Wage performed as planned at 25%.

Donor Funding

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 projected Local Revenue is expected reduce from the last years an attainable parliamentary allocation of UGX 831,083,000/= to projects Ugx 301,498,000/= FY 2020/21 to. 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.

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.

Donor Funding

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

Table on the Revenues and Budget by Sector and Programme

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	42,865	10,716	46,285
District Production Services	51,132	12,783	48,114
<i>Sub- Total of allocation Sector</i>	93,997	23,499	94,400
Sector :Works and Transport			
District, Urban and Community Access Roads	657,462	164,366	704,834
District Engineering Services	0	0	5,000
Municipal Services	6,669	1,667	60,000
<i>Sub- Total of allocation Sector</i>	664,132	166,033	769,834
Sector :Tourism, Trade and Industry			
Commercial Services	11,496	2,874	9,491
<i>Sub- Total of allocation Sector</i>	11,496	2,874	9,491
Sector :Education			
Pre-Primary and Primary Education	1,989,191	497,298	1,994,474
Secondary Education	1,371,329	342,832	1,364,529
Skills Development	699,789	174,947	699,789
Education & Sports Management and Inspection	83,854	20,963	66,238
<i>Sub- Total of allocation Sector</i>	4,144,162	1,036,041	4,125,030
Sector :Health			
Primary Healthcare	553,353	138,338	550,782
Health Management and Supervision	13,676	3,419	36,902
<i>Sub- Total of allocation Sector</i>	567,029	141,757	587,684
Sector :Water and Environment			
Natural Resources Management	8,000	2,000	10,810
<i>Sub- Total of allocation Sector</i>	8,000	2,000	10,810
Sector :Social Development			
Community Mobilisation and Empowerment	83,864	20,966	71,950
<i>Sub- Total of allocation Sector</i>	83,864	20,966	71,950
Sector :Public Sector Management			
District and Urban Administration	1,483,361	349,616	723,141
Local Statutory Bodies	372,308	93,077	303,919
Local Government Planning Services	30,198	7,550	29,121
<i>Sub- Total of allocation Sector</i>	1,885,867	450,243	1,056,182
Sector :Accountability			
Financial Management and Accountability(LG)	177,921	44,480	228,912
Internal Audit Services	46,339	11,585	36,139

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

<i>Sub- Total of allocation Sector</i>	224,260	56,065	265,051
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SECTION B : Workplan Summary

Workplan: Administration

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,399,663	204,195	639,818
Locally Raised Revenues	664,083	20,300	142,188
Multi-Sectoral Transfers to LLGs_NonWage	87,301	21,825	0
Urban Unconditional Grant (Non-Wage)	52,961	13,240	141,476
Urban Unconditional Grant (Wage)	196,608	49,152	196,608
Pension for Local Governments	159,545	39,886	159,545
Gratuity for Local Governments	239,164	59,791	0
Development Revenues	85,698	28,806	83,323
Multi-Sectoral Transfers to LLGs_Gou	76,593	0	0
Urban Discretionary Development Equalization Grant	9,105	0	83,323
Total Revenues shares	1,485,361	233,001	723,141
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	196,608	38,839	196,608
Non Wage	1,203,055	121,498	443,210
Development Expenditure			
Domestic Development	85,698	0	83,323
Donor Development	0	0	0
Total Expenditure	1,485,361	160,337	723,141

Narrative of Workplan Revenues and Expenditure

For FY 2020/2021 the sector expects Ugx 723,141,000/= Compared to the previous year's IPF Ugx 1,485,361,000/= the IPFs have decreased due to reduced allocations on LR , and Gratuity for Local Governments, grant which reduced from Ugx 664,083,000/= to Ugx142,188 ,000/=, respectively. The department expects to receive Ugx 1,485,361,000/= /=- from locally raised revenue. This has not been the case last FY. The expenditures will be mainly on wages at Ugx 196,608,000/=, recurrent activities majorly Coordination, payment of Pension for Local government, multisectoral transfers to LLG and public accountability and management services at Ugx 443,210,000/=, and Multi sectoral domestic development of Ugx 83,323,000/= which is Transfers to LLG and capacity building grant.

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

*Workplan: Finance***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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	177,921	50,230	226,912
Locally Raised Revenues	23,000	11,500	64,991
Urban Unconditional Grant (Non-Wage)	39,000	9,750	46,000
Urban Unconditional Grant (Wage)	115,921	28,980	115,921
Development Revenues	0	0	2,000
Urban Discretionary Development Equalization Grant	0	0	2,000
Total Revenues shares	177,921	50,230	228,912
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	115,921	13,536	115,921
Non Wage	62,000	2,720	110,991
Development Expenditure			
Domestic Development	0	0	2,000
Donor Development	0	0	0
Total Expenditure	177,921	16,256	228,912

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/=. 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: 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	322,308	80,577	300,919
Locally Raised Revenues	71,800	17,950	51,664
Urban Unconditional Grant (Non-Wage)	212,486	53,122	211,234
Urban Unconditional Grant (Wage)	38,022	9,506	38,022
Development Revenues	50,000	16,667	3,000
Urban Discretionary Development Equalization Grant	50,000	0	3,000
Total Revenues shares	372,308	97,244	303,919
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,022	9,301	38,022
Non Wage	284,286	41,265	262,897
Development Expenditure			
Domestic Development	50,000	0	3,000
Donor Development	0	0	0
Total Expenditure	372,308	50,566	303,919

Narrative of Workplan Revenues and Expenditure

The department expects to receive for FY 2020/2021 Ugx 303,919,000/= Compared to previous year's IPF Ugx 372,308, 000/= the IPFs have decreased due to a lower allocations of LR from Ugx 71,800,000/= to Ugx 51,664,000/=. this has not been the case last FY, because of the thresh hold of 20% LR to finance council operation. 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 266,286,000/= and domestic development of Ugx 3,000,000/.

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

Workplan: Production and Marketing

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	74,712	17,178	75,114
Locally Raised Revenues	6,000	0	8,000
Urban Unconditional Grant (Non-Wage)	0	0	0
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Sector Conditional Grant (Non-Wage)	43,712	10,928	42,114
Development Revenues	19,285	6,428	19,285
Sector Development Grant	19,285	0	19,285
Total Revenues shares	93,997	23,606	94,400
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	4,864	25,000
Non Wage	49,712	8,583	50,114
Development Expenditure			
Domestic Development	19,285	0	19,285
Donor Development	0	0	0
Total Expenditure	93,997	13,447	94,400

Narrative of Workplan Revenues and Expenditure

The department expects to receive for FY 2020/2021 Ugx 94,400,000 Compared to previous year's IPF Ugx 93,997,000/= the IPFs have increased due to more allocation of LR which increased 6,000,000/= to Ugx8,000,000/=. The rest remained as it was last F/The department expects to receive Ugx 10000, 000/= million 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 Ugx25, 000,000/= not the same as last years, shs 50,114,000/= compared to shs 49,712,000/= and sector development grant of Ugx 19,285,000/= which has remained the same.

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

*Workplan: Health***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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	547,888	136,972	580,542
Other Transfers from Central Government	0	0	30,000
Locally Raised Revenues	8,000	2,000	11,655
Urban Unconditional Grant (Non-Wage)	1,000	250	0
Sector Conditional Grant (Wage)	492,201	123,050	492,201
Sector Conditional Grant (Non-Wage)	46,687	11,672	46,687
Development Revenues	19,141	2,380	7,141
Other Transfers from Central Government	12,000	0	0
Urban Discretionary Development Equalization Grant	0	0	0
Sector Development Grant	7,141	0	7,141
Total Revenues shares	567,029	139,352	587,684
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	492,201	97,796	492,201
Non Wage	55,687	11,920	88,341
Development Expenditure			
Domestic Development	19,141	0	7,141
Donor Development	0	0	0
Total Expenditure	567,029	109,716	587,684

Narrative of Workplan Revenues and Expenditure

For FY 2020/2021 the department expects Ugx 587,684,000/= Compared to previous year's IPF Ugx 567,029,000/= the IPFs have increased due to more allocations of Other Transfers from Central Government , Locally Raised Revenues , which increased from Ugx ,000/= to Ugx 30,000,000/=, Ugx 8,000,000/= to Ugx 11,655,000/= , respectively. The department expects to receive Ugx 11,655,000/=,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 88,341,000/=, domestic development of Ugx 7,141,000/= which will be used for Mobilization and sensitization 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, construction of HCII to HCIII phase II, and Family Planning and procurement of vital medical equipment's respectively.

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

Workplan: Education

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,066,060	1,075,640	4,048,445
Other Transfers from Central Government	5,000	0	0
Locally Raised Revenues	10,000	0	0
Urban Unconditional Grant (Non-Wage)	2,000	500	0
Urban Unconditional Grant (Wage)	28,852	7,213	28,852
Sector Conditional Grant (Wage)	3,265,707	816,427	3,265,707
Sector Conditional Grant (Non-Wage)	754,502	251,501	753,886
Development Revenues	78,102	26,034	76,585
Sector Development Grant	78,102	0	76,585
Total Revenues shares	4,144,162	1,101,674	4,125,030
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,294,559	706,720	3,294,559
Non Wage	771,502	238,832	753,886
Development Expenditure			
Domestic Development	78,102	464	76,585
Donor Development	0	0	0
Total Expenditure	4,144,162	946,016	4,125,030

Narrative of Workplan Revenues and Expenditure

The department expects to receive for FY 2020/2021 Ugx 4,125,030,000/= Compared to previous year's IPF Ugx 4,144,162,000/=the IPFs has decreased slightly due to none allocation of LR and other transfers from central government 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 3,294,559,000/=: recurrent activities majorly inspection services, Transfers to government aided school primary, secondary and tertiary at Ugx 753,886,000/=: domestic development at Ugx 76,585,000/= , which will be used for mobilization, sensitization, 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: Roads and Engineering

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	657,462	100,126	709,834
Other Transfers from Central Government	543,277	76,580	610,649
Locally Raised Revenues	20,000	0	5,000
Urban Unconditional Grant (Wage)	94,185	23,546	94,185
Development Revenues	6,669	2,223	60,000
Urban Discretionary Development Equalization Grant	6,669	0	60,000
Total Revenues shares	664,132	102,349	769,834
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	94,185	12,376	94,185
Non Wage	563,277	8,292	615,649
Development Expenditure			
Domestic Development	6,669	0	60,000
Donor Development	0	0	0
Total Expenditure	664,132	20,668	769,834

Narrative of Workplan Revenues and Expenditure

The departmental revenue estimate for FY 2020/21 decreased from Ugx 664,132,000/= for the FY 2019/20 to for 769,834,000/= the FY 2020/21 and this is attributed to more allocation of Other transfer from central government (URF), and DDEG grant, from Ugx 543,277,000/=, to Ugx 610,649,000/=, Ugx 6,669,000/= to Ugx 60,000,000/= 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 94,185,000/=, non-wages of Ugx 615,649,000/= allocation meant for roads maintenance and Operation of Machines and Domestic development of Ugx 60, 00,000/= 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.

Vote : 790 Kapchorwa Municipal Council

FY 2020/21

Workplan: Natural Resources

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,000	500	9,000
Locally Raised Revenues	2,000	0	5,000
Urban Unconditional Grant (Non-Wage)	2,000	500	4,000
Development Revenues	4,000	1,333	1,810
Urban Discretionary Development Equalization Grant	4,000	0	1,810
Total Revenues shares	8,000	1,833	10,810
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	4,000	0	9,000
Development Expenditure			
Domestic Development	4,000	0	1,810
Donor Development	0	0	0
Total Expenditure	8,000	0	10,810

Narrative of Workplan Revenues and Expenditure

F/y 2020/21 the department expects revenue of Ugx 10,810,000 as was not the case in the previous year, of which Ugx 9,000,000/= and 1,810,000/= are Non 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 for environmental compliance

Vote : 790 Kapchorwa 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	79,864	14,390	71,950
Other Transfers from Central Government	12,302	0	12,302
Locally Raised Revenues	10,000	0	5,000
Urban Unconditional Grant (Non-Wage)	2,883	721	0
Urban Unconditional Grant (Wage)	42,164	10,541	42,164
Sector Conditional Grant (Non-Wage)	12,514	3,129	12,484
Development Revenues	4,000	1,333	0
Urban Discretionary Development Equalization Grant	4,000	0	0
Total Revenues shares	83,864	15,724	71,950
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,164	10,154	42,164
Non Wage	37,700	3,134	29,786
Development Expenditure			
Domestic Development	4,000	0	0
Donor Development	0	0	0
Total Expenditure	83,864	13,288	71,950

Narrative of Workplan Revenues and Expenditure

Total revenue of the department will be lower in the FY 2020/2021 with Ugx 71,950, 000/= compared to Ugx 83,864,000/= for the previous year. This was contributed 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 42,164,000/=-, and non-wage activities of Ugx 29,786,000/=- 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: Planning

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	27,758	6,440	27,758
Locally Raised Revenues	2,000	0	2,000
Urban Unconditional Grant (Non-Wage)	14,000	3,500	14,000
Urban Unconditional Grant (Wage)	11,758	2,940	11,758
Development Revenues	2,440	573	1,363
Urban Discretionary Development Equalization Grant	2,440	0	1,363
Total Revenues shares	30,198	7,013	29,121
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,758	0	11,758
Non Wage	16,000	1,979	16,000
Development Expenditure			
Domestic Development	2,440	0	1,363
Donor Development	0	0	0
Total Expenditure	30,198	1,979	29,121

Narrative of Workplan Revenues and Expenditure

The expected revenues in the FY 2020/2021 is expected to be lower than the previous FY , with funding under Urban unconditional grant Non-wage of Ugx 14M,locally raised (LR) of Ugx2M , DDEG of shs 1363,000/= and wage of Ugx 11,758 ,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 29,121,000/= 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/=) and development (DDEG of Ugx 1,363,000/=).

Vote : 790 Kapchorwa 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	46,339	9,035	36,139
Locally Raised Revenues	10,200	0	4,000
Urban Unconditional Grant (Non-Wage)	14,000	3,500	10,000
Urban Unconditional Grant (Wage)	22,139	5,535	22,139
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	46,339	9,035	36,139
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,139	4,426	22,139
Non Wage	24,200	1,460	14,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	46,339	5,886	36,139

Narrative of Workplan Revenues and Expenditure

The department expects the same revenue to the department as of last financial year of Ugx 36,139,000 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 10,000,000/= 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 district 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 (14,000,000/=)

Vote : 790 Kapchorwa 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	11,496	1,874	9,491
Locally Raised Revenues	4,000	0	2,000
Urban Unconditional Grant (Non-Wage)	0	0	0
Sector Conditional Grant (Non-Wage)	7,496	1,874	7,491
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	11,496	1,874	9,491
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	11,496	0	9,491
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	11,496	0	9,491

Narrative of Workplan Revenues and Expenditure

F/y 2020/21 the department expects revenue of Ugx 9,491,000 as was not the case in the previous year, of which Ugx 9,491 000/= is None Wage. The expenses of the department will go towards revenue enumeration, grading of tax areas, tourism development, and sensitization and corporative/ Saco registration.