

# Vote: 778 Rukungiri Municipal Council

# FY 2018/19

## 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 **2018/19**. 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 **2018/19** 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 **2018/19**.

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](http://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](http://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 :

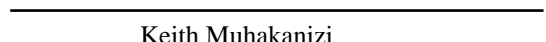


KOBUSINGYE LILIAN-TOWN CLERK

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

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**FY 2018/19****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 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	885,322	478,118	885,322
Discretionary Government Transfers	892,550	699,110	998,782
Conditional Government Transfers	4,417,029	2,819,192	5,237,799
Other Government Transfers	361,100	679,562	929,354
Donor Funding	0	0	0
Grand Total	6,556,002	4,675,981	8,051,257

### Revenue Performance by end of March of the Running FY

By the end of the third quarter FY 2017/2018, the municipality had received Shs. 4,675,981,000= which is slightly lower than the expected 75% that is 71%. This was mainly caused by the poor performance of local revenue at 54%.

Local revenue received was very low compared to the annual quarterly average and this was mainly because assessment of business license and local service tax did not yield much. The poor performance of local revenue was attributed to lack of enough facilitation for the revenue enhancement team. However, this issue will be given priority by the budget desk.

### Planned Revenues for next FY

Revenue is expected to increase by approximately Shs. 1,495,255,000= in the FY 2018/2019. This is mainly attributed to the increase in the wage provision and other government transfers. During the FY 2017/2018, URF grant was budgeted a sector conditional grant non wage but will be budgeted as other government transfer for the FY 2018/2019 thus the increment. There has been an increased wage provision to cater for the proposed public service salary enhancements hence the budget for the FY 2018/2019 is expected to increase significantly.

### Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	823,699	621,924	1,321,034
Finance	368,980	275,593	352,469
Statutory Bodies	304,543	217,048	250,149
Production and Marketing	64,187	40,321	126,379
Health	821,801	491,748	1,318,857
Education	2,991,562	2,238,416	3,404,042
Roads and Engineering	892,711	696,441	1,011,688
Natural Resources	25,142	14,612	27,168
Community Based Services	192,239	42,004	199,656
Planning	53,134	26,090	25,126

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Internal Audit	18,004	11,784	14,690
<b>Grand Total</b>	<b>6,556,002</b>	<b>4,675,981</b>	<b>8,051,257</b>
<i>o/w: Wage:</i>	3,564,481	2,673,361	4,303,731
<i>Non-Wage Recurrent:</i>	2,755,544	1,818,188	2,894,442
<i>Domestic Devt:</i>	235,977	184,432	853,085
<i>Donor Devt:</i>	0	0	0

**Expenditure Performance by end of March FY 2017/18**

By the end of the third quarter FY 2017/2018, the cumulative receipt across the eleven departments was Shs. 4,675,981,000 and cumulative expenditure was Shs.4,480,589,000= that is 96% expenditure. All the money distributed was spent say for three departments that is Production, statutory Bodies which had wage balances. In works department, the balance was because of the ongoing procurement for the road construction material.

**Planned Expenditures for the FY 2018/19**

The departmental expenditure plans for the FY 2018/2019 is not expected to change very much following no much change in the revenue. The increments in the departmental allocations are majorly due to the proposed salary increments for which IPFs were released. The following capital projects will be given priority; construction for the administration block phase 1, maintenance and rehabilitation of the road network, culverts will be installed on the different spots on the roads, construction of staff houses and toilet facilities in primary schools, and town beautification.

**Medium Term Expenditure Plans**

Most of the capital development expenditure will be on road maintenance, procurement and installation of culverts on roads, construction of sanitary facilities in schools, construction of teacher staff houses, and phase one construction of the administration block. Road funds will be spent on the construction of the already existing tarmac and murram roads. Divisions will however continue to maintain some of the murram roads

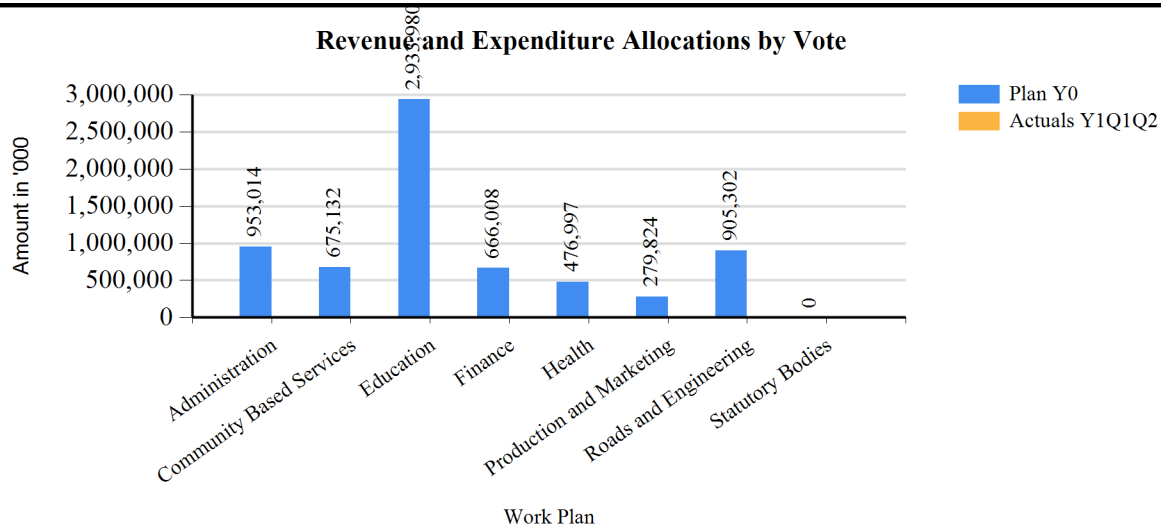
**Challenges in Implementation**

The main constraints in implementation of plans at Rukungiri Municipality are; lack of office accommodation both at the headquarters and divisions, inadequate staffing levels in almost all departments, inadequate water supply, lack of a sewerage system which compromises the hygiene and sanitation of the community, land tenure system which limits developments in towns due to very many compensation claims while opening roads.

**G1: Graph on the revenue and expenditure allocations by Department**

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## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>885,322</b>	<b>478,118</b>	<b>885,322</b>
Advance Recoveries	24,668	0	0
Advertisements/Bill Boards	7,818	1,030	0
Agency Fees	3,150	0	3,150
Animal & Crop Husbandry related Levies	41,481	21,655	41,481
Application Fees	8,400	2,125	3,969
Business licenses	140,680	91,515	135,710
Court fines and Penalties - private	0	0	24,668
Ground rent	12,000	31,476	8,910
Land Fees	21,041	13,940	42,081
Local Hotel Tax	9,576	1,476	9,576
Local Services Tax	61,738	17,072	68,055
Market /Gate Charges	96,000	41,210	118,415
Miscellaneous receipts/income	9,808	11,854	12,827
Other Fees and Charges	79,448	4,530	6,536
Park Fees	201,944	175,633	197,984
Property related Duties/Fees	125,000	34,602	145,000
Refuse collection charges/Public convenience	3,960	1,105	6,200
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,336	1,525	3,150
Registration of Businesses	15,695	24,400	0
Rent & Rates - Non-Produced Assets – from private entities	3,969	1,220	32,493

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Rent & rates – produced assets – from private entities	0	0	1,800
Sale of non-produced Government Properties/assets	6,210	1,750	0
Stamp duty	8,400	0	0
Street Parking fees	0	0	8,400
Unspent balances – Locally Raised Revenues	0	0	14,916
<b>2a. Discretionary Government Transfers</b>	<b>892,550</b>	<b>699,110</b>	<b>998,782</b>
Urban Discretionary Development Equalization Grant	118,789	118,789	120,423
Urban Unconditional Grant (Non-Wage)	279,338	209,503	273,174
Urban Unconditional Grant (Wage)	494,424	370,818	605,184
<b>2b. Conditional Government Transfer</b>	<b>4,417,029</b>	<b>2,819,192</b>	<b>5,237,799</b>
General Public Service Pension Arrears (Budgeting)	51,859	51,859	0
Gratuity for Local Governments	56,405	42,304	274,748
Pension for Local Governments	172,003	129,002	187,937
Salary arrears (Budgeting)	6,740	6,740	0
Sector Conditional Grant (Non-Wage)	994,322	221,101	343,906
Sector Conditional Grant (Wage)	3,070,057	2,302,543	3,698,546
Sector Development Grant	65,644	65,644	732,662
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>361,100</b>	<b>679,562</b>	<b>929,354</b>
National Medical Stores (NMS)	250,000	125,000	0
Uganda Road Fund (URF)	0	554,562	762,672
Uganda Women Entrepreneurship Program(UWEP)	32,000	0	48,096
Youth Livelihood Programme (YLP)	79,100	0	118,587
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>6,556,002</b>	<b>4,675,981</b>	<b>8,051,257</b>

N/A

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	7,631	4,516	88,145
District Production Services	46,644	31,430	27,791
District Commercial Services	9,912	4,375	10,443
<b>Sub- Total of allocation Sector</b>	<b>64,187</b>	<b>40,321</b>	<b>126,379</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	879,911	615,671	864,007

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District Engineering Services	800	0	29,000
Municipal Services	12,000	0	118,681
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>892,711</i></b>	<b><i>615,671</i></b>	<b><i>1,011,688</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	1,367,285	840,152	1,513,088
Secondary Education	1,554,381	1,036,707	1,866,726
Education & Sports Management and Inspection	69,897	311,235	24,228
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,991,562</i></b>	<b><i>2,188,093</i></b>	<b><i>3,404,042</i></b>
<b>Sector: Health</b>			
Primary Healthcare	821,801	491,748	1,153,791
Health Management and Supervision	0	0	165,066
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>821,801</i></b>	<b><i>491,748</i></b>	<b><i>1,318,857</i></b>
<b>Sector: Water and Environment</b>			
Natural Resources Management	25,142	14,612	27,168
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>25,142</i></b>	<b><i>14,612</i></b>	<b><i>27,168</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	192,239	42,004	199,656
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>192,239</i></b>	<b><i>42,004</i></b>	<b><i>199,656</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	823,699	582,267	1,321,034
Local Statutory Bodies	304,543	202,406	250,149
Local Government Planning Services	53,134	26,090	25,126
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,181,375</i></b>	<b><i>810,763</i></b>	<b><i>1,596,309</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	368,980	275,593	352,469
Internal Audit Services	18,004	11,784	14,690
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>386,984</i></b>	<b><i>287,377</i></b>	<b><i>367,159</i></b>



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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>791,893</b>	<b>605,273</b>	<b>1,310,622</b>
General Public Service Pension Arrears (Budgeting)	51,859	51,859	0
Gratuity for Local Governments	56,405	42,304	274,748
Locally Raised Revenues	84,421	41,392	114,180
Multi-Sectoral Transfers to LLGs_NonWage	141,156	136,541	107,078
Multi-Sectoral Transfers to LLGs_Wage	84,412	65,049	0
Pension for Local Governments	172,003	129,002	187,937
Salary arrears (Budgeting)	6,740	6,740	0
Urban Unconditional Grant (Non-Wage)	60,188	24,000	21,494
Urban Unconditional Grant (Wage)	134,710	108,386	605,184
<b>Development Revenues</b>	<b>31,806</b>	<b>16,650</b>	<b>10,412</b>
Multi-Sectoral Transfers to LLGs_Gou	21,451	10,150	0
Urban Discretionary Development Equalization Grant	10,355	6,500	10,412
<b>Total Revenue Shares</b>	<b>823,699</b>	<b>621,924</b>	<b>1,321,034</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	218,473	173,436	605,184
Non Wage	573,420	392,181	705,438
<b>Development Expenditure</b>			
Domestic Development	31,806	16,650	10,412
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>823,699</b>	<b>582,267</b>	<b>1,321,034</b>

### Narrative of Workplan Revenues and Expenditure

The departmental allocation of revenue during the financial year 2018/19 compared to last financial year is expected to increase. This is mainly due to the increase in local revenue allocation which is aimed at functionalizing the human resource section. The department is expected to recruit a substantive deputy town clerk so the scope of activities will most likely increase in the department thus the higher allocation for local revenue. The anticipated revenue for the department has also increased due to increase in the urban unconditional grant wage to cater for the proposed salary increments

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
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A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>354,201</b>	<b>266,496</b>	<b>348,681</b>
Locally Raised Revenues	166,427	43,231	145,097
Multi-Sectoral Transfers to LLGs_NonWage	43,953	117,084	159,327
Multi-Sectoral Transfers to LLGs_Wage	61,191	43,937	0
Urban Unconditional Grant (Non-Wage)	57,566	29,605	44,256
Urban Unconditional Grant (Wage)	25,064	32,639	0
<b>Development Revenues</b>	<b>14,779</b>	<b>9,096</b>	<b>3,789</b>
Multi-Sectoral Transfers to LLGs_Gou	10,940	6,647	0
Urban Discretionary Development Equalization Grant	3,839	2,450	3,789
<b>Total Revenue Shares</b>	<b>368,980</b>	<b>275,593</b>	<b>352,469</b>
B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	86,254	76,576	0
Non Wage	267,947	189,921	348,681
<b>Development Expenditure</b>			
Domestic Development	14,779	9,096	3,789
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>368,980</b>	<b>275,593</b>	<b>352,469</b>

## Narrative of Workplan Revenues and Expenditure

The Finance Department budget for 2018/2019 is expected to increase slightly due to increase in multisectoral transfers non wage. This is because of the 50% local revenue division allocation.

## Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>304,543</b>	<b>217,048</b>	<b>250,149</b>
Locally Raised Revenues	84,110	53,150	94,688
Multi-Sectoral Transfers to LLGs_NonWage	110,727	90,036	43,472
Urban Unconditional Grant (Non-Wage)	92,778	61,166	111,988
Urban Unconditional Grant (Wage)	16,928	12,696	0
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>304,543</b>	<b>217,048</b>	<b>250,149</b>

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<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	16,928	12,696	0
Non Wage	287,615	189,710	250,149
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>304,543</b>	<b>202,406</b>	<b>250,149</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory Bodies' allocation is slightly lower than that of last financial year because of the reduced allocation of local revenue and non wage in divisions. The budget for the FY 2017/18 is slightly higher than the proposed budget for the FY 2019/20 because there were ex gratia provisions catered for in the FY 2017/18.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>55,412</b>	<b>36,666</b>	<b>103,676</b>
Locally Raised Revenues	11,923	5,000	4,904
Multi-Sectoral Transfers to LLGs_NonWage	1,268	0	1,987
Sector Conditional Grant (Non-Wage)	9,870	7,403	51,000
Sector Conditional Grant (Wage)	32,351	24,263	45,784
<b>Development Revenues</b>	<b>8,775</b>	<b>3,655</b>	<b>22,704</b>
Multi-Sectoral Transfers to LLGs_Gou	5,363	1,788	0
Sector Development Grant	0	0	19,336
Urban Discretionary Development Equalization Grant	3,412	1,868	3,368
<b>Total Revenue Shares</b>	<b>64,187</b>	<b>40,321</b>	<b>126,379</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,351	24,263	45,784
Non Wage	23,061	12,403	57,891
<b>Development Expenditure</b>			
Domestic Development	8,775	3,655	22,704
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>64,187</b>	<b>40,321</b>	<b>126,379</b>

**Narrative of Workplan Revenues and Expenditure**

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Production and Marketing department's allocation is expected to significantly increase and this is mainly because of the agricultural extension grant for central government. This is to help in the operationalization of the department in an attempt to make it more field based since it provides for agriculture extension services

### Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>821,801</b>	<b>491,748</b>	<b>806,739</b>
Locally Raised Revenues	20,672	5,250	14,126
Multi-Sectoral Transfers to LLGs_NonWage	73,536	0	44,308
Other Transfers from Central Government	250,000	125,000	0
Sector Conditional Grant (Non-Wage)	21,235	15,926	21,235
Sector Conditional Grant (Wage)	455,763	341,822	724,071
Urban Unconditional Grant (Non-Wage)	595	3,750	3,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>512,118</b>
Sector Development Grant	0	0	512,118
<b>Total Revenue Shares</b>	<b>821,801</b>	<b>491,748</b>	<b>1,318,857</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	455,763	341,822	724,071
Non Wage	366,038	149,926	82,668
<b>Development Expenditure</b>			
Domestic Development	0	0	512,118
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>821,801</b>	<b>491,748</b>	<b>1,318,857</b>

### Narrative of Workplan Revenues and Expenditure

The departmental allocation of revenue during the financial year 2018/19 compared to last financial year is expected to increase significantly and this is mainly due to the increase in PHC wage and re introduction of PHC Development. This is aimed at improving the remuneration of health workers. The higher allocation of the development grant will be to upgrade Kitimba HC II to a HC III

### Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,925,919</b>	<b>2,172,773</b>	<b>3,202,834</b>
Locally Raised Revenues	15,511	10,740	7,456
Multi-Sectoral Transfers to LLGs_NonWage	8,452	0	4,149

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Sector Conditional Grant (Non-Wage)	286,393	190,929	261,677
Sector Conditional Grant (Wage)	2,581,944	1,936,458	2,928,691
Urban Unconditional Grant (Non-Wage)	714	9,330	860
Urban Unconditional Grant (Wage)	32,905	25,316	0
<b>Development Revenues</b>	<b>65,644</b>	<b>65,644</b>	<b>201,208</b>
Sector Development Grant	65,644	65,644	201,208
<b>Total Revenue Shares</b>	<b>2,991,562</b>	<b>2,238,416</b>	<b>3,404,042</b>

**B: Breakdown of Workplan Expenditures****Recurrent Expenditure**

Wage	2,614,849	1,953,774	2,928,691
Non Wage	311,070	195,515	274,142

**Development Expenditure**

Domestic Development	65,644	38,804	201,208
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,991,562</b>	<b>2,188,093</b>	<b>3,404,042</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental allocation is expected increase significantly in the Financial Year 2018/19. The increments is in the primary and secondary wage aimed at implementing the proposed wage increments. SFG was also increased significantly to facilitate construction of housing and sanitary facilities in schools.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>797,925</b>	<b>618,313</b>	<b>924,567</b>
Locally Raised Revenues	14,805	11,241	115,318
Multi-Sectoral Transfers to LLGs_NonWage	39,726	0	46,577
Other Transfers from Central Government	0	554,562	762,672
Sector Conditional Grant (Non-Wage)	667,699	0	0
Urban Unconditional Grant (Non-Wage)	3,807	9,660	0
Urban Unconditional Grant (Wage)	71,886	42,850	0
<b>Development Revenues</b>	<b>94,786</b>	<b>78,129</b>	<b>87,121</b>
Locally Raised Revenues	51,545	0	0
Multi-Sectoral Transfers to LLGs_Gou	10,189	33,148	54,190
Urban Discretionary Development Equalization Grant	33,052	44,981	32,931
<b>Total Revenue Shares</b>	<b>892,711</b>	<b>696,441</b>	<b>1,011,688</b>

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<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	71,886	42,850	0
Non Wage	726,039	507,703	924,567
<b>Development Expenditure</b>			
Domestic Development	94,786	65,118	87,121
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>892,711</b>	<b>615,671</b>	<b>1,011,688</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental allocation of revenue during the financial year 2018/19 compared to last financial year – 2017/2018 is expected to slightly increase mainly due to the slight increase in the IPF for the URF grant from Shs.735m to Shs 762m. The IPF for local revenue has also greatly increased to provide for property tax allocation.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>21,730</b>	<b>12,745</b>	<b>23,800</b>
Locally Raised Revenues	8,656	2,557	21,800
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Urban Unconditional Grant (Wage)	13,074	10,188	0
<b>Development Revenues</b>	<b>3,412</b>	<b>1,868</b>	<b>3,368</b>
Urban Discretionary Development Equalization Grant	3,412	1,868	3,368
<b>Total Revenue Shares</b>	<b>25,142</b>	<b>14,612</b>	<b>27,168</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,074	10,188	0
Non Wage	8,656	2,557	23,800
<b>Development Expenditure</b>			
Domestic Development	3,412	1,868	3,368
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>25,142</b>	<b>14,612</b>	<b>27,168</b>

**Narrative of Workplan Revenues and Expenditure**

The department revenue allocation is expected to increase. This is because the physical planning role has been moved for works department to Natural resources.

**Workplan Title : Community Based Services**

## Vote: 778 Rukungiri Municipal Council

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>183,142</b>	<b>38,049</b>	<b>195,867</b>
Locally Raised Revenues	17,935	2,487	7,856
Multi-Sectoral Transfers to LLGs_NonWage	3,804	9,149	11,335
Multi-Sectoral Transfers to LLGs_Wage	15,174	11,445	0
Other Transfers from Central Government	111,100	0	166,682
Sector Conditional Grant (Non-Wage)	9,125	6,843	9,994
Urban Unconditional Grant (Wage)	26,005	8,124	0
<b>Development Revenues</b>	<b>9,097</b>	<b>3,955</b>	<b>3,789</b>
Multi-Sectoral Transfers to LLGs_Gou	5,685	1,895	0
Urban Discretionary Development Equalization Grant	3,412	2,061	3,789
<b>Total Revenue Shares</b>	<b>192,239</b>	<b>42,004</b>	<b>199,656</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,005	19,569	0
Non Wage	157,137	18,480	195,867
<b>Development Expenditure</b>			
Domestic Development	9,097	3,955	3,789
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>192,239</b>	<b>42,004</b>	<b>199,656</b>

## Narrative of Workplan Revenues and Expenditure

The departmental revenue allocation is expected to increase slightly. This is due to the increase in the IPF for Youth Livelihood Programme and Uganda Women Entrepreneurship Programme

## Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>49,295</b>	<b>22,590</b>	<b>20,338</b>
Locally Raised Revenues	26,681	8,022	16,635
Urban Unconditional Grant (Non-Wage)	9,539	4,380	3,702
Urban Unconditional Grant (Wage)	13,074	10,188	0
<b>Development Revenues</b>	<b>3,839</b>	<b>3,500</b>	<b>4,789</b>
Urban Discretionary Development Equalization Grant	3,839	3,500	4,789
<b>Total Revenue Shares</b>	<b>53,134</b>	<b>26,090</b>	<b>25,126</b>

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<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	13,074	10,188	0
Non Wage	36,220	12,402	20,338
<b>Development Expenditure</b>			
Domestic Development	3,839	3,500	4,789
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>53,134</b>	<b>26,090</b>	<b>25,126</b>

**Narrative of Workplan Revenues and Expenditure**

Revenue allocation to Planning for financial year 2018/19 is expected to fall significantly due to reduction in the local revenue allocation and non provision of wage which is being planned centrally in Administration department.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>14,165</b>	<b>9,849</b>	<b>10,901</b>
Locally Raised Revenues	10,421	5,094	7,348
Urban Unconditional Grant (Non-Wage)	3,743	4,755	3,554
<b>Development Revenues</b>	<b>3,839</b>	<b>1,935</b>	<b>3,789</b>
Urban Discretionary Development Equalization Grant	3,839	1,935	3,789
<b>Total Revenue Shares</b>	<b>18,004</b>	<b>11,784</b>	<b>14,690</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	14,165	9,849	10,901
<b>Development Expenditure</b>			
Domestic Development	3,839	1,935	3,789
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>18,004</b>	<b>11,784</b>	<b>14,690</b>

**Narrative of Workplan Revenues and Expenditure**

The departmental allocation of revenue during the financial year 2018/19 compared to last financial year is expected reduce due to the poor performance of local revenue.