

Vote :778 Rukungiri 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.

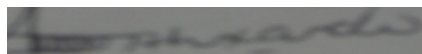
I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, 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 :



KIKWAYA ALEXANDER - TOWN CLERK,
RUKUNGIRI MUNICIPAL COUNCIL

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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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.

Vote :778 Rukungiri Municipal Council**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	281,417	609,076	662,776
Discretionary Government Transfers	1,273,893	987,495	1,341,754
Conditional Government Transfers	5,583,636	4,186,638	5,685,622
Other Government Transfers	886,259	414,225	660,087
External Financing	0	0	0
Grand Total	8,025,205	6,197,434	8,350,238

Revenue Performance by end of March of the Running FY

Rukungiri Municipal Council received a total of Shs. 6,197,434,000 by the end of the third quarter for the FY 2019/2020 and this represents 77% of the anticipated revenue according to the budget by this time of the financial year. Local revenue received seemed much as per the indicated 216% but this was as a result of the downward appropriation of locally raised revenues during the time of budgeting. This was however corrected through provision of a supplementary budget. Under other government transfers, the amount of money received was much lower than the anticipated amount thus the 47%. This was mainly due to the shortfall experienced in the URF grant and non receipt of YLP or UWEP funds for implementation of the respective programmes All the money received in the third quarter was successfully warranted to departments and spent as per departmental workplans

Planned Revenues for next FY

A total of Shs. 8,350,238,000= is expected to be realized in the next Financial Year out of which Shs. 662,776,000= is the locally raised revenue and the rest is central government funding. Our major sources of local revenue remain user fees which include market gate charges, slaughter slab fees, business license and local service taxi. The municipality doesn't expect to receive any donor funding

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	1,511,109	1,336,358	1,710,868
Finance	110,405	269,425	226,074
Statutory Bodies	186,162	151,779	204,700
Production and Marketing	148,555	115,536	153,829
Health	1,122,625	833,968	1,090,589
Education	3,802,331	2,835,769	4,014,875
Roads and Engineering	843,524	496,766	705,487
Natural Resources	77,866	81,182	42,777
Community Based Services	152,652	22,775	137,469
Planning	29,158	26,158	28,654
Internal Audit	27,159	19,287	25,880

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Trade, Industry and Local Development	13,658	6,896	9,037
Grand Total	8,025,205	6,195,898	8,350,238
<i>o/w: Wage:</i>	<i>5,292,564</i>	<i>3,969,423</i>	<i>5,292,564</i>
<i>Non-Wage Reccurent:</i>	<i>2,489,473</i>	<i>1,983,308</i>	<i>2,634,312</i>
<i>Domestic Devt:</i>	<i>243,167</i>	<i>243,167</i>	<i>423,362</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

By the end of the third quarter, Financial Year 2019/2020, the municipal council had received Shs 6,197,434,000. This many was all warranted to the respective departments as per the workplans. Out of the total funds received and warranted, a total of Shs 5,605,736,000 was spent during the course of the three quarters leaving a significant balance and this was mainly wage balances where there is a saving

Planned Expenditures for the FY 2020/21

Workplan implementation in the previous financial year was put on capital developments for example construction of slaughter slabs, classroom construction in primary schools, construction of a science laboratory, construction of pit latrines in schools and others. Emphasis was also put in the roads section through routine manual and mechanical maintenance

Medium Term Expenditure Plans

Most of the development capital expenditure will be on road maintenance, procurement and installation of culverts on roads, repair of bridges, construction of sanitation facilities, construction of staff houses at health units and improving health standards. Road funds will be spent on maintaining of the already existing tarmac and murram roads. Some murram roads will continue to be maintained by the divisions

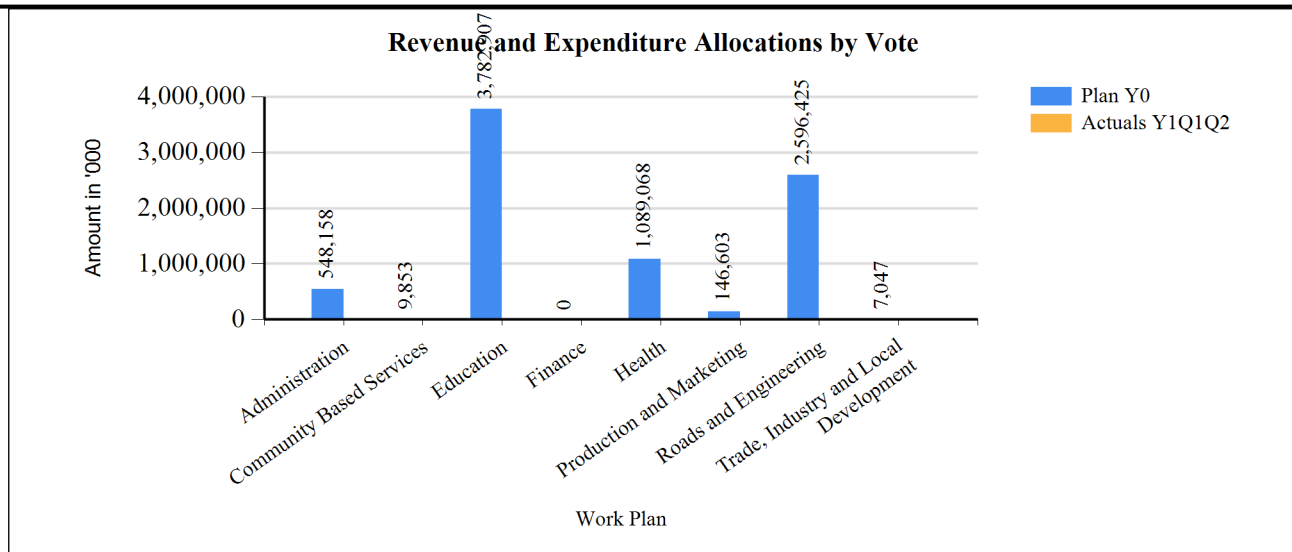
Challenges in Implementation

Most of the development capital expenditure will be on road maintenance, procurement and installation of culverts on roads, repair of bridges, construction of sanitation facilities, construction of staff houses at health units and improving health standards. Road funds will be spent on maintaining of the already existing tarmac and murram roads. Some murram roads will continue to be maintained by the divisions

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	281,417	609,076	662,776
Advertisements/Bill Boards	1,587	2,010	7,818
Agency Fees	912	373	3,150
Animal & Crop Husbandry related Levies	12,011	31,290	41,481
Application Fees	0	11,786	8,400
Business licenses	39,687	89,098	140,680
Ground rent	0	8,751	12,000
Land Fees	7,909	38,623	21,041
Local Hotel Tax	1,689	3,271	9,576
Local Services Tax	18,399	78,248	61,736
Market /Gate Charges	38,680	61,000	119,100
Miscellaneous receipts/income	1,158	6,939	9,808
Other Fees and Charges	1,375	900	60,936
Park Fees	27,792	36,765	48,000
Property related Duties/Fees	24,612	27,376	65,000
Refuse collection charges/Public convenience	1,390	1,650	6,200
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,180	3,526	3,150
Registration of Businesses	1,031	321	2,500
Rent & Rates - Non-Produced Assets – from private entities	9,408	4,100	32,000
Rent & rates – produced assets – from private entities	90,513	199,499	1,800
Street Parking fees	2,085	3,550	8,400

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2a. Discretionary Government Transfers	1,273,893	987,495	1,341,754
Urban Discretionary Development Equalization Grant	128,304	128,304	167,555
Urban Unconditional Grant (Non-Wage)	268,046	201,035	296,657
Urban Unconditional Grant (Wage)	877,543	658,157	877,543
2b. Conditional Government Transfer	5,583,636	4,186,638	5,685,622
Sector Conditional Grant (Wage)	4,415,021	3,311,266	4,415,021
Sector Conditional Grant (Non-Wage)	505,593	349,390	580,474
Sector Development Grant	114,863	114,863	135,807
Transitional Development Grant	0	0	120,000
Pension for Local Governments	223,410	167,558	257,437
Gratuity for Local Governments	324,748	243,561	176,882
2c. Other Government Transfer	886,259	414,225	660,087
Support to PLE (UNEB)	5,000	4,035	5,000
Uganda Road Fund (URF)	762,672	406,989	539,031
Uganda Women Entrepreneurship Program(UWEP)	0	0	61,056
Youth Livelihood Programme (YLP)	118,587	3,201	55,000
3. External Financing	0	0	0
N/A			
Total Revenues shares	8,025,205	6,197,434	8,350,238

Vote :778 Rukungiri Municipal Council**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Rukungiri Municipal Council performed moderately under the local revenue category though the percentage performance is abnormally high that is 216%. This was as a result of under appropriation of local revenue by parliament at the time of budgeting. Local revenue performance is always high in the months of January, February and March since tax payers are responding to tax demand notifications issued in December.

Central Government Transfers

Rukungiri Municipal Council received all the central government grants as budgeted for say for the sector development grants and education sector non wage grant at 100% and 69% respectively. The education sector non wage grant is released on a termly basis and is thus only released in three quarters that is first, third and fourth. The sector development grant is always released in the first three quarters to cater for procurement requirements and avoid delays in implementation of government projects.

External Financing

Rukungiri Municipal Council does not receive external financing.

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

Rukungiri Municipal Council local revenue is not expected to change by a big percentage since most of the sources are not changing. During the previous FY, the parliament appropriated local revenue budget and thus the observed high increase is due to the downward appropriation not actual collection figures.

Central Government Transfers

There is a slight decline in the central government transfers and this is mainly attributed to the 46% decline in the gratuity grant and Uganda Road Fund IPF. The budgeting and planning for the UWEP and YLP programmes was also recentralized to the MGLSD but the IPFs have been released at local government level.

External Financing

Rukungiri Municipal Council does not receive 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	121,684	46,316	118,431
District Production Services	26,871	16,581	35,398
Sub- Total of allocation Sector	148,555	62,897	153,829
Sector :Works and Transport			
District, Urban and Community Access Roads	829,306	452,390	629,714
District Engineering Services	13,218	14,071	27,376
Municipal Services	1,000	0	48,396
Sub- Total of allocation Sector	843,524	466,461	705,487
Sector :Trade and Industry			

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Commercial Services	13,658	5,274	9,037
<i>Sub- Total of allocation Sector</i>	13,658	5,274	9,037
Sector :Education			
Pre-Primary and Primary Education	1,593,554	1,177,569	1,728,773
Secondary Education	1,916,100	1,502,564	2,177,646
Education & Sports Management and Inspection	292,677	100,507	108,456
<i>Sub- Total of allocation Sector</i>	3,802,331	2,780,641	4,014,875
Sector :Health			
Primary Healthcare	1,077,696	582,728	1,059,542
District Hospital Services	11,482	6,000	0
Health Management and Supervision	33,446	38,811	31,047
<i>Sub- Total of allocation Sector</i>	1,122,625	627,539	1,090,589
Sector :Water and Environment			
Natural Resources Management	77,866	33,534	42,777
<i>Sub- Total of allocation Sector</i>	77,866	33,534	42,777
Sector :Social Development			
Community Mobilisation and Empowerment	152,652	18,632	137,469
<i>Sub- Total of allocation Sector</i>	152,652	18,632	137,469
Sector :Public Sector Management			
District and Urban Administration	1,511,109	1,177,517	1,710,868
Local Statutory Bodies	186,162	125,513	204,700
Local Government Planning Services	29,158	21,500	28,654
<i>Sub- Total of allocation Sector</i>	1,726,429	1,324,530	1,944,222
Sector :Accountability			
Financial Management and Accountability(LG)	110,405	268,088	226,074
Internal Audit Services	27,159	18,141	25,880
<i>Sub- Total of allocation Sector</i>	137,564	286,229	251,954

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,500,697	1,325,946	1,691,113
Gratuity for Local Governments	324,748	243,561	176,882
Locally Raised Revenues	40,617	103,406	115,553
Multi-Sectoral Transfers to LLGs_NonWage	13,456	136,432	230,426

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Pension for Local Governments	223,410	167,558	257,437
Urban Unconditional Grant (Non-Wage)	20,923	16,832	33,273
Urban Unconditional Grant (Wage)	877,543	658,157	877,543
Development Revenues	10,412	10,412	19,755
Urban Discretionary Development Equalization Grant	10,412	10,412	19,755
Total Revenues shares	1,511,109	1,336,358	1,710,868
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	877,543	583,058	877,543
Non Wage	623,154	586,127	813,570
Development Expenditure			
Domestic Development	10,412	8,331	19,755
External Financing	0	0	0
Total Expenditure	1,511,109	1,177,517	1,710,868

Narrative of Workplan Revenues and Expenditure

The departmental allocation of revenue during the financial year 2020/21 compared to last financial year is expected to increase by 13%. This is mainly due to the observed increase in local revenue allocation level. The 184% increase in local revenue is due to the current FY parliament appropriation of locally raised revenues. There is however a 46% sharp decline in the gratuity IPF

Vote :778 Rukungiri Municipal Council**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	106,616	265,636	222,285
Locally Raised Revenues	31,698	109,730	130,097
Multi-Sectoral Transfers to LLGs_NonWage	30,662	122,714	44,621
Urban Unconditional Grant (Non-Wage)	44,256	33,192	47,566
Development Revenues	3,789	3,789	3,789
Urban Discretionary Development Equalization Grant	3,789	3,789	3,789
Total Revenues shares	110,405	269,425	226,074
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	106,616	265,568	222,285
Development Expenditure			
Domestic Development	3,789	2,520	3,789
External Financing	0	0	0
Total Expenditure	110,405	268,088	226,074

Narrative of Workplan Revenues and Expenditure

The Finance Department budget for 2020/2021 is expected to increase significantly (104%) due to the increase in local revenue and non wage grant. The total allocation for the department is expected to increase which is aimed enabling divisions have better service provision. The will also enable the department have more field visits which will boost revenue performance and reduce the over dependence on central government grants. The higher percentage is also attributed to the downward appropriation of local revenue in the current FY which explains the 358% increase in local revenue

Vote :778 Rukungiri 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	186,162	151,779	204,700
Locally Raised Revenues	66,088	60,917	92,688
Multi-Sectoral Transfers to LLGs_NonWage	8,086	6,871	0
Urban Unconditional Grant (Non-Wage)	111,988	83,991	112,012
Development Revenues	0	0	0
N/A			
Total Revenues shares	186,162	151,779	204,700
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	186,162	125,513	204,700
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	186,162	125,513	204,700

Narrative of Workplan Revenues and Expenditure

Statutory is anticipated to have a slight 10% increase in the departmental allocation and this was mainly due to 40% increase in the local revenue. The observed increase increase in local revenue is due to the downward appropriation of local revenue budget by parliament during budgeting for the current FY. The department still faces challenges of inadequate ex gracia provision compared with the number of political leaders

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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	129,270	96,251	135,187
Locally Raised Revenues	1,000	763	1,904
Multi-Sectoral Transfers to LLGs_NonWage	952	0	0
Sector Conditional Grant (Non-Wage)	41,453	31,090	47,418
Sector Conditional Grant (Wage)	85,864	64,398	85,864
Development Revenues	19,285	19,285	18,642
Sector Development Grant	19,285	19,285	18,642
Total Revenues shares	148,555	115,536	153,829
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	85,864	20,700	85,864
Non Wage	43,405	26,723	49,322
Development Expenditure			
Domestic Development	19,285	15,474	18,642
External Financing	0	0	0
Total Expenditure	148,555	62,897	153,829

Narrative of Workplan Revenues and Expenditure

Production and Marketing department`s allocation is expected to significantly increase by 3.5%. This was mainly due to the 14% increase in the sector non wage grant. This is a very big boost in the departmental revenues. There is also observed increase in the local revenue allocation to improve on the functionality of the department

Vote :778 Rukungiri 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	1,110,030	821,373	1,059,542
Locally Raised Revenues	24,126	14,020	14,126
Multi-Sectoral Transfers to LLGs_NonWage	9,431	0	0
Sector Conditional Grant (Non-Wage)	89,603	67,200	57,950
Sector Conditional Grant (Wage)	986,871	740,153	986,871
Urban Unconditional Grant (Non-Wage)	0	0	595
Development Revenues	12,594	12,594	31,047
Sector Development Grant	12,594	12,594	31,047
Total Revenues shares	1,122,625	833,968	1,090,589
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	986,871	546,226	986,871
Non Wage	123,160	80,112	72,671
Development Expenditure			
Domestic Development	12,594	1,200	31,047
External Financing	0	0	0
Total Expenditure	1,122,625	627,539	1,090,589

Narrative of Workplan Revenues and Expenditure

The departmental allocation of revenue during the financial year 2020/21 compared to last financial year is expected to reduce slightly (3%) mainly due to reduction in the local revenue allocation (41%) and in the sector non wage grant (33%). The reduction in the local revenue allocation is simply due to the general anticipated decline in local revenue performance

Vote :778 Rukungiri 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	3,719,348	2,752,785	3,808,757
Locally Raised Revenues	12,100	7,000	2,456
Multi-Sectoral Transfers to LLGs_NonWage	1,464	0	0
Other Transfers from Central Government	5,000	0	5,000
Sector Conditional Grant (Non-Wage)	357,637	238,425	458,301
Sector Conditional Grant (Wage)	3,342,286	2,506,715	3,342,286
Urban Unconditional Grant (Non-Wage)	860	645	714
Development Revenues	82,984	82,984	206,118
Sector Development Grant	82,984	82,984	86,118
Transitional Development Grant	0	0	120,000
Total Revenues shares	3,802,331	2,835,769	4,014,875
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,342,286	2,488,016	3,342,286
Non Wage	377,061	245,815	466,471
Development Expenditure			
Domestic Development	82,984	46,809	206,118
External Financing	0	0	0
Total Expenditure	3,802,331	2,780,641	4,014,875

Narrative of Workplan Revenues and Expenditure

The sector allocation of revenue is expected to slightly increase by 6% and this is mainly attributed to the 28% increase in the sector non wage grant and this will cater for the capacity, sports and extra maintenance works in the department. There is an 80% decline in local revenue allocation and this is as a result of the general decline in the of local revenue

Vote :778 Rukungiri 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	788,064	441,305	584,031
Locally Raised Revenues	14,218	28,616	45,000
Multi-Sectoral Transfers to LLGs_NonWage	11,174	0	0
Other Transfers from Central Government	762,672	412,689	539,031
Development Revenues	55,460	55,461	121,456
Multi-Sectoral Transfers to LLGs_Gou	55,460	55,461	73,056
Urban Discretionary Development Equalization Grant	0	0	48,400
Total Revenues shares	843,524	496,766	705,487
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	788,064	411,000	584,031
Development Expenditure			
Domestic Development	55,460	55,461	121,456
External Financing	0	0	0
Total Expenditure	843,524	466,461	705,487

Narrative of Workplan Revenues and Expenditure

The departmental allocation of revenue during the financial year 2020/21 compared to last financial year is expected to decline by 16% and this is mainly due to the 29% decline in the URF IPF. In a bid to compensate the decline, local revenue allocation was increased by 216%. The UDDEG for divisions was also increased by 32%

Vote :778 Rukungiri 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	33,800	37,116	34,800
Locally Raised Revenues	31,800	36,758	31,800
Urban Unconditional Grant (Non-Wage)	2,000	358	3,000
Development Revenues	44,066	44,066	7,977
Urban Discretionary Development Equalization Grant	44,066	44,066	7,977
Total Revenues shares	77,866	81,182	42,777
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	33,800	32,617	34,800
Development Expenditure			
Domestic Development	44,066	917	7,977
External Financing	0	0	0
Total Expenditure	77,866	33,534	42,777

Narrative of Workplan Revenues and Expenditure

The department revenue allocation is expected to reduce by 45% and this is mainly due to the 81% decrease in the UDDEG IPF. This amount of money will be used in the planned extension of street lights in the Engineering department.

Vote :778 Rukungiri 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	148,864	18,987	133,680
Locally Raised Revenues	17,856	7,500	7,856
Multi-Sectoral Transfers to LLGs_NonWage	2,568	4,097	0
Other Transfers from Central Government	118,587	0	116,056
Sector Conditional Grant (Non-Wage)	9,853	7,389	9,768
Development Revenues	3,789	3,789	3,789
Urban Discretionary Development Equalization Grant	3,789	3,789	3,789
Total Revenues shares	152,652	22,775	137,469
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	148,864	16,516	133,680
Development Expenditure			
Domestic Development	3,789	2,116	3,789
External Financing	0	0	0
Total Expenditure	152,652	18,632	137,469

Narrative of Workplan Revenues and Expenditure

There is a 10% decline in the budget allocation for the Financial year 2020/2021 compared to the last FY. This is mainly due to the change in the mode of operation and implementation of YLP programmes where money would be budgeted at the MGLSD thus the reduction in the other government transfers as this implies that only money for YLP is to be budgeted for.

Vote :778 Rukungiri 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	23,158	20,562	26,654
Locally Raised Revenues	17,956	16,660	10,000
Urban Unconditional Grant (Non-Wage)	5,202	3,902	16,654
Development Revenues	6,000	5,596	2,000
Urban Discretionary Development Equalization Grant	6,000	5,596	2,000
Total Revenues shares	29,158	26,158	28,654
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	23,158	19,640	26,654
Development Expenditure			
Domestic Development	6,000	1,860	2,000
External Financing	0	0	0
Total Expenditure	29,158	21,500	28,654

Narrative of Workplan Revenues and Expenditure

Revenue allocation to Planning for financial year 2020/21 is expected to decline by 2% compared to the last financial year mainly due to the 44% reduction in the local revenue allocation. There is however introduction of the PBS grant which increases the non wage allocation by 220%. This grant is to support planning unit in the smooth running of PBS related activities during budgeting and reporting

Vote :778 Rukungiri 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	22,370	14,096	17,091
Locally Raised Revenues	17,348	10,329	11,348
Urban Unconditional Grant (Non-Wage)	5,023	3,767	5,743
Development Revenues	4,789	5,191	8,789
Urban Discretionary Development Equalization Grant	4,789	5,191	8,789
Total Revenues shares	27,159	19,287	25,880
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	22,370	13,375	17,091
Development Expenditure			
Domestic Development	4,789	4,766	8,789
External Financing	0	0	0
Total Expenditure	27,159	18,141	25,880

Narrative of Workplan Revenues and Expenditure

The departmental allocation of revenue during the financial year 2020/21 compared to last financial year is expected decline by 5% due to the 35% decrease in local revenue. Local revenue performance is expected to depreciate slightly in the next Financial year thus the lower allocation of it in the department. UDDEG will increase by 84% and this is aimed at strengthening the monitoring function of the department since it holds that supervisory role

Vote :778 Rukungiri 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	13,658	6,896	9,037
Locally Raised Revenues	6,611	1,611	2,000
Sector Conditional Grant (Non-Wage)	7,047	5,286	7,037
Development Revenues	0	0	0
N/A			
Total Revenues shares	13,658	6,896	9,037
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	13,658	5,274	9,037
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	13,658	5,274	9,037

Narrative of Workplan Revenues and Expenditure

The departmental allocation of revenue during the financial year 2020/21 compared to last financial year is expected decline by 34% due to the decrease of local revenue. Commerce section is still understaffed and the scope of activities is still very small. The expected poor local revenue performance also explains the cut

Vote :778 Rukungiri Municipal Council

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