

Vote: 773 Iganga Municipal Council

Structure of Performance Contract

Terms and Conditions

Executive Summary

A: Revenue Performance and Plans FY 2015/16

B: Summary of Department Performance and Plans by Workplan

Terms and Conditions

Pursuant to the Public Finance Management Act 2015, Part VII – Accounting and Audit, Section 45 (Subsection 3): an Accounting Officer, shall enter into an Annual Budget Performance Contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the workplan of the Vote for a Financial Year.

In line with Section 15 of the Public Finance Management Act 2015, the Permanent Secretary/Secretary to the Treasury commits to provide funds in accordance with the Annual Cashflow plan based on the procurement plans, workplans and recruitment plans of the Vote.

The Accounting Officer for Vote 773 Iganga Municipal Council undertakes to achieve the Performance targets and deliver the outputs in this Performance Contract subject to the availability of Budgeted resources.

The Accounting Officer shall be responsible and personally accountable to Council and Parliament for the activities of this Vote and shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that he/she has authority and control over.

The Accounting Officer undertakes to prepare and submit quarterly reports to the Ministry of Finance, Planning and Economic Development and to the Council as required by the Local Government Act, cap.243 on the monitorable outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines.

The Accounting Officer will submit performance reports on or before the last working day of the first month after the close of each quarter and to the Council by the 20th day of the next month, and understands 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). The Accounting Officer undertakes to respond to queries raised by the Public on the Budget Website or the Budget Hotline.

The Accounting Officer commits to adhering to the responsibilities laid out in the appointment letter from the Permanent Secretary/Secretary to the Treasury for FY 2015/16 and understands that failure to comply with these requirements will result in the appointment being revoked.

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer, Iganga Municipal Council

Permanent Secretary / Secretary to Treasury

Date:

Date:

cc. The LCV Chairperson (District)/ The Mayor (Municipality)

Vote: 773 Iganga Municipal Council

Executive Summary

Revenue Performance and Plans

US\$ 000's	2014/15		2015/16
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	824,150	475,648	912,188
2a. Discretionary Government Transfers	579,145	441,761	628,484
2b. Conditional Government Transfers	3,654,693	2,587,832	3,402,501
2c. Other Government Transfers	888,900	560,238	888,900
3. Local Development Grant	131,411	112,015	141,411
Total Revenues	6,078,298	4,177,494	5,973,483

Planned Revenues for 2015/16

the municipality anticipate to receipt 912,188,000 as locally raised revenue in 2015/16. the revenue rate increased by 12%. This is attributed to forecast of increase in hotel tax collections and park fees and property rate since the municipality is going to procure two firms to carryout revenue assessment and valuation of property rate roll since most property is not valued yet. central government transfers expected are 628,484,000 as discretionary transfers ,3,402,501,000 was expected to be rece

Expenditure Performance and Plans

US\$ 000's	2014/15		2015/16
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	640,499	446,567	491,210
2 Finance	137,214	96,325	284,284
3 Statutory Bodies	310,396	164,284	357,621
4 Production and Marketing	10,913	0	10,913
5 Health	458,468	318,955	438,223
6 Education	3,199,955	2,239,429	3,000,322
7a Roads and Engineering	1,013,288	670,803	1,013,809
7b Water	0	0	0
8 Natural Resources	50,169	10,800	67,074
9 Community Based Services	177,293	34,628	197,519
10 Planning	42,381	18,459	57,903
11 Internal Audit	37,724	15,999	54,604
Grand Total	6,078,298	4,016,248	5,973,483
Wage Rec't:	2,446,598	1,698,088	2,245,306
Non Wage Rec't:	3,181,773	2,021,447	3,295,691
Domestic Dev't	449,927	296,714	432,486
Donor Dev't	0	0	0

Planned Expenditures for 2015/16

the municipality expected to spend 5,973,483,000 as total budget the budget decreased by 1.72% compared 2014/2015 financial year. out of that ,the municipality plan to reseal Old Market street, road, drive to the industrial area and Bulolo road, construct more buildings at iganga municipal council health center, the municipality plan to improve on the health facilities which will led to decline in death rates for both mothers and children. under Education, the municipality plan to construct 2 tea

Vote: 773 Iganga Municipal Council

A. Revenue Performance and Plans

(i) Conditional and Discretionary Transfers to the Local Government

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
Agriculture	10,913	0	15,000
121466 Sector Conditional Grant (Wage)	10,913	0	15,000
o\w Conditional Grant to Agric. Ext Salaries	10,913	0	15,000
Education	3,157,902	2,247,163	2,929,452
121466 Sector Conditional Grant (Wage)	1,804,341	1,206,829	1,553,502
o\w Conditional Grant to Secondary Salaries	485,899	360,840	444,133
o\w Conditional Grant to Primary Salaries	1,318,442	845,989	1,109,369
121467 Sector Conditional Grant (Non-Wage)	1,072,692	800,576	1,102,762
o\w Conditional Grant to Primary Education	53,906	36,017	54,931
o\w Conditional Grant to Secondary Education	1,006,227	755,151	1,029,540
o\w Conditional transfers to School Inspection Grant	12,560	9,408	18,291
121470 Development Grant	280,869	239,758	273,188
o\w Conditional Grant to SFG	280,869	239,758	273,188
Health	328,482	225,601	249,992
121466 Sector Conditional Grant (Wage)	269,182	177,224	208,853
o\w Conditional Grant to PHC Salaries	269,182	177,224	208,853
121467 Sector Conditional Grant (Non-Wage)	21,653	16,240	33,263
o\w Conditional Grant to PHC- Non wage	21,653	16,240	33,263
121470 Development Grant	37,647	32,137	7,876
o\w Conditional Grant to PHC - development	37,647	32,137	7,876
Social Development	10,109	7,581	10,109
121467 Sector Conditional Grant (Non-Wage)	10,109	7,581	10,109
o\w Conditional Grant to Women Youth and Disability Grant	2,266	1,698	2,266
o\w Conditional Grant to Community Devt Assistants Non Wage	629	471	629
o\w Conditional transfers to Special Grant for PWDs	4,730	3,549	4,730
o\w Conditional Grant to Functional Adult Lit	2,484	1,863	2,484
Support Services	113,216	87,831	163,877
121469 Support Services Conditional Grant (Non-Wage)	113,216	87,831	163,877
o\w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	96,506	75,300	147,370
o\w Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	5,212	3,909	5,212
o\w Conditional Grant to PAF monitoring	11,497	8,622	11,295
District Discretionary	165,481	131,671	175,481
121426 District Discretionary Development Grant	131,411	112,015	141,411
o\w LGMSD (Former LGDP)	131,411	112,015	141,411
121451 District Unconditional Grant (Wage)	34,070	19,656	34,070
o\w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	34,070	19,656	34,070
Urban Discretionary	579,145	441,761	628,484

Vote: 773 Iganga Municipal Council

A. Revenue Performance and Plans

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
121402 Urban Unconditional Grant (Non-Wage)	195,539	146,655	190,515
o\w Urban Unconditional Grant - Non Wage	195,539	146,655	190,515
121450 Urban Unconditional Grant (Wage)	383,605	295,106	437,968
o\w Transfer of Urban Unconditional Grant - Wage	383,605	295,106	437,968
Total Revenues	4,365,248	3,141,608	4,172,396
	<i>o\w Wage</i>	<i>2,502,111</i>	<i>2,249,394</i>
	<i>o\w Non Wage</i>	<i>1,413,210</i>	<i>1,500,527</i>
	<i>o\w Development</i>	<i>449,927</i>	<i>422,475</i>

(ii) Other Local Government Revenues

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
1. Locally Raised Revenues	824,150	475,648	912,188
o\w Miscellaneous	56,249	16,913	49,851
o\w Agency Fees	187	0	
o\w Animal & Crop Husbandry related levies	14,300	5,000	12,000
o\w Application Fees	4,000	500	8,000
o\w Business licences	87,980	61,455	114,680
o\w Fees from appeals		0	12,209
o\w Inspection Fees	356	0	1,500
o\w Land Fees	35,535	49,811	19,830
o\w Local Hotel Tax	60,206	1,500	16,800
o\w Advertisements/Billboards	9,037	8,853	15,000
o\w Market/Gate Charges	71,788	28,426	65,262
o\w Other Fees and Charges	10,183	680	8,200
o\w Park Fees	354,580	231,844	311,760
o\w Property related Duties/Fees	19,140	11,239	174,800
o\w Refuse collection charges/Public convenience	17,688	10,570	18,600
o\w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	5,500	919	3,000
o\w Rent & Rates from private entities	12,038	16,351	11,940
o\w Voluntary Transfers	9,282	3,008	6,000
o\w Local Service Tax	56,100	28,580	62,756
2c. Other Government Transfers	888,900	560,238	888,900
o\w youth livelihood	100,000	2,128	100,000
o\w uganda road fund	788,900	558,111	788,900
Total Revenues	1,713,050	1,035,886	1,801,088
Grand Total	6,078,298	4,177,494	5,973,483

Planned Revenues for 2015/16

(i) Locally Raised Revenues

the municipality anticipate to receipt 912,188 ,000 as locally raised revenue in 2015/16.the revenue rate will increase by 12%. This

Vote: 773 Iganga Municipal Council

A. Revenue Performance and Plans

is attributed to forecast of increase because the municipal council will procure two consultancy firms who will carryout revenue assessment of potential revenue sources and the property rate tax which are not updated will be revalued and updated. More to that municipality has formed other sources of revenue which have not been collected like agency fees, inspection

(ii) Central Government Transfers

central government transfers expected are 628,484,000 as discretionary transfers ,3,402,501,000 was expected to be received as conditional government transfers 788,900,000 expected to be received from other government transfers and 141,411,000 expected to be received as funds for LGMSDP for the financial year 2015/2016 and youthlivelihood budget expected at 100,000,000

(iii) Donor Funding

no donor funding

Vote: 773 Iganga Municipal Council

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	598,625	403,010	468,214
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>29,713</i>	<i>80,764</i>	<i>34,562</i>
o/w Urban Unconditional Grant - Non Wage	29,713	80,764	34,562
<i>Urban Unconditional Grant (Wage)</i>	<i>292,292</i>	<i>148,283</i>	<i>174,213</i>
o/w Transfer of Urban Unconditional Grant - Wage	292,292	148,283	174,213
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>1,928</i>	<i>1,446</i>	<i>1,928</i>
o/w Conditional Grant to PAF monitoring	1,928	1,446	1,928
<i>Other Revenues</i>	<i>274,692</i>	<i>172,518</i>	<i>257,512</i>
o/w Multi-Sectoral Transfers to LLGs	151,070	43,680	109,800
o/w Locally Raised Revenues	123,623	128,838	147,712
Development Revenues	41,874	43,734	22,996
<i>District Discretionary Development Grant</i>	<i>36,163</i>	<i>39,878</i>	<i>16,526</i>
o/w LGMSD (Former LGDP)	36,163	39,878	16,526
<i>Other Revenues</i>	<i>5,711</i>	<i>3,856</i>	<i>6,469</i>
o/w Multi-Sectoral Transfers to LLGs	5,711	3,856	6,469
Total Revenues	640,499	446,744	491,210
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>598,625</i>	<i>402,863</i>	<i>468,214</i>
Wage	250,887	148,283	174,213
Non Wage	347,737	254,580	294,001
<i>Development Expenditure</i>	<i>41,874</i>	<i>43,705</i>	<i>22,996</i>
Domestic Development	41,874	43,705	22,996
Donor Development	0	0	0
Total Expenditure	640,499	446,567	491,210

Department Revenue and Expenditure Allocations Plans for 2015/16

the department expects to receive 491,210,000 as revenue and spend 491,210,000. The budget decreased by 23.3% compared to 2014/2015. decrease in the budget is expected in multi sector by 2%, unconditional grant wage is expected to increase by 43.8%. Local revenue performance is expected to increase although upto now the municipality has not yet addressed the issue of understaffing which has been caused by inadequate funding from central government in terms of wage allocation to enable recruitment

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1381 District and Urban Administration

Vote: 773 Iganga Municipal Council

Workplan 1a: Administration

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. (and type) of capacity building sessions undertaken	4	2	10
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
%age of LG establish posts filled	20	60	20
No. of existing administrative buildings rehabilitated	1	1	0
Function Cost (UShs '000)	640,499	446,567	491,210
Cost of Workplan (UShs '000):	640,499	446,567	491,210

Planned Outputs for 2015/16

Management meetings ,TPCs,Induction of staff under capacity building,submitting paychange reports ,recruitment of new staff and record keeping ,6 capacity building sessions to be undertaken and capacity building policy and plan.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	135,214	96,377	277,779
Urban Unconditional Grant (Non-Wage)	19,554	8,575	22,862
o/w Urban Unconditional Grant - Non Wage	19,554	8,575	22,862
Urban Unconditional Grant (Wage)	35,406	32,520	91,431
o/w Transfer of Urban Unconditional Grant - Wage	35,406	32,520	91,431
Support Services Conditional Grant (Non-Wage)	9,569	7,176	9,367
o/w Conditional Grant to PAF monitoring	9,569	7,176	9,367
Other Revenues	70,684	48,106	154,119
o/w Multi-Sectoral Transfers to LLGs	29,477	34,106	103,408
o/w Locally Raised Revenues	41,208	14,000	50,711
Development Revenues	2,000	0	6,505
District Discretionary Development Grant		0	6,505
o/w LGMSD (Former LGDP)		0	6,505
Other Revenues	2,000	0	
o/w Multi-Sectoral Transfers to LLGs	2,000	0	
Total Revenues	137,214	96,377	284,284
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	135,214	96,325	277,779
Wage	35,406	32,520	91,431
Non Wage	99,808	63,805	186,348
Development Expenditure	2,000	0	6,505
Domestic Development	2,000	0	6,505
Donor Development	0	0	0
Total Expenditure	137,214	96,325	284,284

Department Revenue and Expenditure Allocations Plans for 2015/16

Vote: 773 Iganga Municipal Council

Workplan 2: Finance

the department expects to run a budget of 284,284,000 as revenue and 284,284,000 as expenditure. the budget allocation for finance department increased by 107% compared to the 2014/2015 budget. this has been due to the department expecting an increase in revenue collection by 23.5%, unconditional grant wage by 104.8%, unconditional grant non wage by 54%. Local revenue will increase by that percentage because the municipality will procure consultancy firm to revalue property rolls and revenue assess

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	15/6/2014	13/1/2015	13/1/2015
Value of LG service tax collection	56100000	28500000	62756000
Value of Hotel Tax Collected	91205928	1500000	16800000
Value of Other Local Revenue Collections	700707575	476347000	802782000
Date of Approval of the Annual Workplan to the Council	29/7/2014	25/5/2015	29/5/2015
Date for presenting draft Budget and Annual workplan to the Council	15/6/2014	13/3/2015	9/4/2015
Date for submitting annual LG final accounts to Auditor General	4/9/2014	2/8/2015	4/8/2015
Function Cost (US\$ '000)	137,214	96,325	284,284
Cost of Workplan (US\$ '000):	137,214	96,325	284,284

Planned Outputs for 2015/16

production of monthly financial statements, preparation and production of the local revenue enhancement plans, final accounts preparations, posting books of accounts and budget, mobilisation of revenue collection.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	310,396	186,912	357,621
Urban Unconditional Grant (Non-Wage)	9,777	3,816	9,512
o/w Urban Unconditional Grant - Non Wage	9,777	3,816	9,512
Urban Unconditional Grant (Wage)		0	22,046
o/w Transfer of Urban Unconditional Grant - Wage		0	22,046
District Unconditional Grant (Wage)	34,070	19,656	34,070
o/w Conditional transfers to Salary and Gratuity for LG elected Political	34,070	19,656	34,070
Support Services Conditional Grant (Non-Wage)	101,719	79,209	152,582
o/w Conditional transfers to Councillors allowances and Ex- Gratia for L	96,506	75,300	147,370
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	5,212	3,909	5,212
Other Revenues	164,830	84,231	139,410
o/w Multi-Sectoral Transfers to LLGs	82,415	60,979	75,332
o/w Locally Raised Revenues	82,415	23,252	64,078

Vote: 773 Iganga Municipal Council

Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	310,396	186,912	357,621
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	310,396	164,284	357,621
Wage	32,760	19,656	56,116
Non Wage	277,636	144,628	301,505
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	310,396	164,284	357,621

Department Revenue and Expenditure Allocations Plans for 2015/16

The department expects to run a budget of UGX 357,621,000 as revenue and UGX 357,621,000 as expenditure in 2015/2016. Under statutory budget as observed, the budget has increased by 15.2% compared to 2014/2015 budget. The department expects to increase on the emoluments of councillors more to that they will have many consultative meetings in the coming year since Central Government is still providing allowances to councillors. The available resource envelop shall be used to advertise for tenders.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	275	75	0
No. of Land board meetings	4	2	0
<i>Function Cost (UShs '000)</i>	310,396	164,284	357,621
Cost of Workplan (UShs '000):	310,396	164,284	357,621

Planned Outputs for 2015/16

7 council sittings to be held, 12 executive held sessions to be held, 18 sectoral committee meetings to be held, approval of budget and workplans to be done, land management meetings to be held, advertisement for tenders for revenue collection, consultancy and non consultancy services and prequalification for supplies and works, holding 10 Contracts Committee meetings evaluation and award of contracts. Monitoring of government programs to be held

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	10,913	0	15,000
<i>Sector Conditional Grant (Wage)</i>	10,913	0	15,000
o/w Conditional Grant to Agric. Ext Salaries	10,913	0	15,000

Vote: 773 Iganga Municipal Council

Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	10,913	0	15,000
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>10,913</i>	<i>0</i>	<i>10,913</i>
Wage	10,913	0	10,913
Non Wage	0	0	0
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	10,913	0	10,913

Department Revenue and Expenditure Allocations Plans for 2015/16

the department hopes to receive 10,913,000 and spend 0 since in the customised structure the municipality does not have production .

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Advisory Services			
<i>Function Cost (UShs '000)</i>	<i>10,913</i>	<i>0</i>	<i>0</i>
Cost of Workplan (UShs '000):	10,913	0	0

Planned Outputs for 2015/16

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	413,821	325,198	430,347
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>9,777</i>	<i>1,477</i>	<i>15,241</i>
o/w Urban Unconditional Grant - Non Wage	9,777	1,477	15,241
<i>Sector Conditional Grant (Wage)</i>	<i>269,182</i>	<i>177,224</i>	<i>208,853</i>
o/w Conditional Grant to PHC Salaries	269,182	177,224	208,853
<i>Sector Conditional Grant (Non-Wage)</i>	<i>21,653</i>	<i>16,240</i>	<i>33,263</i>
o/w Conditional Grant to PHC- Non wage	21,653	16,240	33,263
<i>Other Revenues</i>	<i>113,208</i>	<i>130,257</i>	<i>172,990</i>
o/w Multi-Sectoral Transfers to LLGs	92,605	130,057	155,514
o/w Locally Raised Revenues	20,604	200	17,476
Development Revenues	44,647	35,637	7,876
<i>District Discretionary Development Grant</i>	<i>7,000</i>	<i>3,500</i>	
o/w LGMSD (Former LGDP)	7,000	3,500	
Development Grant	37,647	32,137	7,876

Vote: 773 Iganga Municipal Council

Workplan 5: Health

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Conditional Grant to PHC - development	37,647	32,137	7,876
Total Revenues	458,468	360,835	438,223
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	413,821	318,955	430,347
Wage	256,383	177,224	208,853
Non Wage	157,438	141,731	221,494
<i>Development Expenditure</i>	44,647	0	7,876
Domestic Development	44,647	0	7,876
Donor Development	0	0	0
Total Expenditure	458,468	318,955	438,223

Department Revenue and Expenditure Allocations Plans for 2015/16

the department expects to receive 438,223,000 as revenue and spend 438,223,000 as expenditure. As observed, the department expects to decrease its budget by 4.4% compared to 2014/2015. Although there is expected raise in the revenue and multisector transfer budget, All government transfers are not changing at all except PHC Development grant which has decreased by 79%. The increased budget at multisectoral transfers is attributed to increased garbage collection at the divisions. The department plan

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
%age of approved posts filled with qualified health workers	50	80	72
%of Villages with functional (existing, trained, and reporting quarterly) VHTs.	60	60	60
No of healthcentres constructed	1	0	1
Number of trained health workers in health centers	50	50	50
No.of trained health related training sessions held.	40	22	30
Number of outpatients that visited the Govt. health facilities.	10000	55385	69000
Number of inpatients that visited the Govt. health facilities.	8200	5420	2500
No. and proportion of deliveries conducted in the Govt. health facilities	460	326	520
Function Cost (UShs '000)	458,468	318,955	438,223
Cost of Workplan (UShs '000):	458,468	318,955	438,223

Planned Outputs for 2015/16

salary payment, carrying out child days classes, immunisation, management meetings, training of health staffs, EPI outreach exercises, admission of inpatients and release of outpatients, deliveries handled. The Buliigo health center completed. Garbage collection and waste managed well.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved	Outturn by end	Approved

Vote: 773 Iganga Municipal Council

Workplan 6: Education

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	2,919,086	2,045,258	2,727,134
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>19,554</i>	<i>2,804</i>	<i>11,431</i>
o/w Urban Unconditional Grant - Non Wage	19,554	2,804	11,431
<i>Urban Unconditional Grant (Wage)</i>		<i>34,749</i>	<i>46,332</i>
o/w Transfer of Urban Unconditional Grant - Wage		34,749	46,332
<i>Sector Conditional Grant (Wage)</i>	<i>1,804,341</i>	<i>1,206,829</i>	<i>1,553,502</i>
o/w Conditional Grant to Secondary Salaries	485,899	360,840	444,133
o/w Conditional Grant to Primary Salaries	1,318,442	845,989	1,109,369
<i>Sector Conditional Grant (Non-Wage)</i>	<i>1,072,692</i>	<i>800,576</i>	<i>1,102,762</i>
o/w Conditional transfers to School Inspection Grant	12,560	9,408	18,291
o/w Conditional Grant to Secondary Education	1,006,227	755,151	1,029,540
o/w Conditional Grant to Primary Education	53,906	36,017	54,931
<i>Other Revenues</i>	<i>22,499</i>	<i>300</i>	<i>13,107</i>
o/w Multi-Sectoral Transfers to LLGs	1,896	0	
o/w Locally Raised Revenues	20,604	300	13,107
Development Revenues	280,869	239,758	273,188
<i>Development Grant</i>	<i>280,869</i>	<i>239,758</i>	<i>273,188</i>
o/w Conditional Grant to SFG	280,869	239,758	273,188
Total Revenues	3,199,955	2,285,016	3,000,322
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>2,919,086</i>	<i>2,044,616</i>	<i>2,727,134</i>
Wage	1,804,342	1,241,578	1,599,834
Non Wage	1,114,744	803,039	1,127,300
<i>Development Expenditure</i>	<i>280,869</i>	<i>194,812</i>	<i>273,188</i>
Domestic Development	280,869	194,812	273,188
Donor Development	0	0	0
Total Expenditure	3,199,955	2,239,429	3,000,322

Department Revenue and Expenditure Allocations Plans for 2015/16

the department expects to receive 3,000,322,000 as revenue and expenditure of 3,000,322,000 in 2015/16. The decrease in the budget has been observed under education by 6.23% compared to the 2014/2015 budget. decrease in the budget is observed in local revenue ,school facility grant ,primary teachers' salaries and unconditional grant. The budget provision available will be used in financing co cirricular activities.more to that the department will inspect and monitor schools in the municipality,

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0781 Pre-Primary and Primary Education

Vote: 773 Iganga Municipal Council

Workplan 6: Education

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of teachers paid salaries	200	198	198
No. of qualified primary teachers	200	198	198
No. of pupils enrolled in UPE	6124	6898	6898
No. of student drop-outs	51	75	75
No. of Students passing in grade one	158	198	250
No. of pupils sitting PLE	1492	1500	1500
No. of classrooms constructed in UPE	10	0	5
No. of classrooms rehabilitated in UPE	26	0	5
No. of latrine stances constructed	5	0	2
No. of teacher houses constructed	2	2	2
No. of primary schools receiving furniture	4	0	7
Function Cost (US\$ '000)	1,696,172	1,114,674	1,493,847
Function: 0782 Secondary Education			
No. of students enrolled in USE	8267	6898	8695
No. of teaching and non teaching staff paid	78	53	50
No. of students passing O level	85	85	85
No. of students sitting O level	2393	2393	2393
Function Cost (US\$ '000)	1,492,126	1,115,990	1,473,673
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	98	98	70
No. of secondary schools inspected in quarter	13	24	11
No. of tertiary institutions inspected in quarter	7	7	4
No. of inspection reports provided to Council	4	5	4
Function Cost (US\$ '000)	11,657	8,765	32,802
Cost of Workplan (US\$ '000):	3,199,955	2,239,429	3,000,322

Planned Outputs for 2015/16

inspection of schools, monitor UPE and USE ,pay salaires, construction of teachers units at Igamba Primary school and Buliigo primary school, desks supplied to schools under UPE.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	959,591	684,436	917,889
Urban Unconditional Grant (Non-Wage)	19,554	2,616	8,573
o/w Urban Unconditional Grant - Non Wage	19,554	2,616	8,573
Urban Unconditional Grant (Wage)	38,852	68,000	47,038
o/w Transfer of Urban Unconditional Grant - Wage	38,852	68,000	47,038
Other Revenues	901,185	613,819	862,277
o/w Other Transfers from Central Government	766,020	550,110	768,988

Vote: 773 Iganga Municipal Council

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Multi-Sectoral Transfers to LLGs	93,958	61,010	80,182
o/w Locally Raised Revenues	41,208	2,700	13,107
Development Revenues	53,697	33,429	95,921
District Discretionary Development Grant	10,000	2,000	59,261
o/w LGMSD (Former LGDP)	10,000	2,000	59,261
Other Revenues	43,697	31,429	36,660
o/w Multi-Sectoral Transfers to LLGs	43,697	31,429	36,660
Total Revenues	1,013,288	717,864	1,013,809

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	959,591	638,593	917,889
Wage	38,852	68,000	47,038
Non Wage	920,739	570,593	870,850
<i>Development Expenditure</i>	53,697	32,210	95,921
Domestic Development	53,697	32,210	95,921
Donor Development	0	0	0
Total Expenditure	1,013,288	670,803	1,013,809

Department Revenue and Expenditure Allocations Plans for 2015/16

the department expects to receive 1,013,809,000 as revenue and expenditure of 1,013,809,000 in 2015/16. As observed, the departmental budget has increased by 0.5% compared to 2014/2015. Locally raised revenue is the only revenue that decreased by 52.2% because the department does not have enough resources to mobilise revenue maximumly. The available estimate will be prioritised on resealing works 1.02km of old market street and Bulolo road. 9.45km of roads will be routinely maintained. The department

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
Length in Km of urban roads resealed	420	0	650
Length in Km of Urban paved roads routinely maintained	442	15	3740
Length in Km of urban unpaved roads rehabilitated	286	26	0
Length in Km of Urban unpaved roads routinely maintained	0	0	25
Length in Km of Urban unpaved roads periodically maintained	0	0	25
No. of bottlenecks cleared on community Access Roads	0	0	13
Function Cost (UShs '000)	1,013,288	670,803	1,013,809
Cost of Workplan (UShs '000):	1,013,288	670,803	1,013,809

Planned Outputs for 2015/16

roads maintained periodically, vehicle repaired and roads resealed in the municipality.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

Vote: 773 Iganga Municipal Council

Workplan 7b: Water

Department Revenue and Expenditure Allocations Plans for 2015/16

(ii) Summary of Past and Planned Workplan Outputs

Planned Outputs for 2015/16

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	48,969	9,600	67,074
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>9,777</i>	<i>600</i>	<i>11,431</i>
o\w Urban Unconditional Grant - Non Wage	9,777	600	11,431
<i>Urban Unconditional Grant (Wage)</i>	<i>8,588</i>	<i>0</i>	<i>31,080</i>
o\w Transfer of Urban Unconditional Grant - Wage	8,588	0	31,080
Other Revenues	30,604	9,000	24,563
o\w Other Transfers from Central Government	10,000	8,000	10,000
o\w Locally Raised Revenues	20,604	1,000	14,563
Development Revenues	1,200	1,200	
<i>District Discretionary Development Grant</i>	<i>1,200</i>	<i>1,200</i>	
o\w LGMSD (Former LGDP)	1,200	1,200	
Total Revenues	50,169	10,800	67,074
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	48,969	9,600	67,074
Wage	8,588	0	31,080
Non Wage	40,381	9,600	35,994
Development Expenditure	1,200	1,200	0
Domestic Development	1,200	1,200	0
Donor Development	0	0	0
Total Expenditure	50,169	10,800	67,074

Department Revenue and Expenditure Allocations Plans for 2015/16

the department expects to receive 67,074,000 as revenue and expenditure of 67,074,000 in 2015/16 financial year. As observed, the departmental budget has increased by 33.7% compared to 2014/2015. the department plan to use the available resources on formulation of environmental action plans in divisions. Formulate local environment committees. It also plan to beautify and green council yard. It plans to carryout sensitisation of environment management and also carryout monitoring of compliances

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0983 Natural Resources Management

Vote: 773 Iganga Municipal Council

Workplan 8: Natural Resources

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of people (Men and Women) participating in tree planting days	200	120	200
No. of monitoring and compliance surveys/inspections undertaken	4	7	12
No. of Water Shed Management Committees formulated	0	0	11
No. of Wetland Action Plans and regulations developed	0	0	11
No. of community women and men trained in ENR monitoring	100	18	200
No. of monitoring and compliance surveys undertaken	4	5	23
Area (Ha) of trees established (planted and surviving)	0	2	300
Function Cost (US\$ '000)	50,169	10,800	67,074
Cost of Workplan (US\$ '000):	50,169	10,800	67,074

Planned Outputs for 2015/16

sensitisation of community on environment issues, monitoring the compliance on the environmental developments, production of environmental action plan.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	163,653	20,220	181,519
Urban Unconditional Grant (Non-Wage)	9,777	1,550	11,431
o/w Urban Unconditional Grant - Non Wage	9,777	1,550	11,431
Urban Unconditional Grant (Wage)	4,004	0	10,480
o/w Transfer of Urban Unconditional Grant - Wage	4,004	0	10,480
Sector Conditional Grant (Non-Wage)	10,109	7,581	10,109
o/w Conditional transfers to Special Grant for PWDs	4,730	3,549	4,730
o/w Conditional Grant to Women Youth and Disability Grant	2,266	1,698	2,266
o/w Conditional Grant to Functional Adult Lit	2,484	1,863	2,484
o/w Conditional Grant to Community Devt Assistants Non Wage	629	471	629
Other Revenues	139,762	11,089	149,499
o/w Other Transfers from Central Government	110,000	2,129	109,912
o/w Multi-Sectoral Transfers to LLGs	9,158	7,961	26,480
o/w Locally Raised Revenues	20,604	1,000	13,107
Development Revenues	13,640	18,266	16,000
Other Revenues	13,640	18,266	16,000
o/w Multi-Sectoral Transfers to LLGs	13,640	18,266	16,000

Vote: 773 Iganga Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	177,293	38,486	197,519
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	163,653	17,841	181,519
Wage	4,004	0	10,480
Non Wage	159,649	17,841	171,039
<i>Development Expenditure</i>	13,640	16,787	16,000
Domestic Development	13,640	16,787	16,000
Donor Development	0	0	0
Total Expenditure	177,293	34,628	197,519

Department Revenue and Expenditure Allocations Plans for 2015/16

the department expects to receive 197,519,000 as revenue and expenditure of 197,519,000 in 2015/16 financial year. the department increased in the budget by 11.4% compared to 2014/15 due to government funding of youth enterprise in youth livelihood. the department plan to prioritise the available resources on empowerment of youths in the municipality. empower the disabled people and also train the adults and youth through adult education and also improve on the welfare of community and development t

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of Active Community Development Workers	3	3	3
No. FAL Learners Trained	200	100	200
No. of Youth councils supported	2	2	14
No. of assisted aids supplied to disabled and elderly community	3	2	2
No. of women councils supported	2	2	2
Function Cost (UShs '000)	177,293	34,628	197,519
Cost of Workplan (UShs '000):	177,293	34,628	197,519

Planned Outputs for 2015/16

community sensitisation ,gender main streaming ,training PWDs,youth,women and FAL, women empowerment and child abuse awareness, CDD groups selected and funded, the Monitoring projects and participatory planning.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	30,381	10,459	47,903
<i>Urban Unconditional Grant (Non-Wage)</i>	9,777	4,913	1,728
o/w Urban Unconditional Grant - Non Wage	9,777	4,913	1,728

Vote: 773 Iganga Municipal Council

Workplan 10: Planning

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Other Revenues	20,604	5,546	46,175
o/w Locally Raised Revenues	20,604	5,546	46,175
Development Revenues	12,000	8,000	10,000
District Discretionary Development Grant	12,000	8,000	10,000
o/w LGMSD (Former LGDP)	12,000	8,000	10,000
Total Revenues	42,381	18,459	57,903
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	30,381	10,459	47,903
Wage		0	0
Non Wage	30,381	10,459	47,903
Development Expenditure	12,000	8,000	10,000
Domestic Development	12,000	8,000	10,000
Donor Development	0	0	0
Total Expenditure	42,381	18,459	57,903

Department Revenue and Expenditure Allocations Plans for 2015/16

the department expects to receive 57,903,000 as revenue and expenditure of 57,903,000 in 2015/16 financial year. As observed, there has been increase in the budget by 36.6%. The department plan to draw proposals that will enhance donor grants and also preparation of quarterly performance reports and performance contracts. more to that, the department will prioritise the purchase of GPRS, Laptop and review the five year development plan. Carry out internal assessment.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of minutes of Council meetings with relevant resolutions	0	0	24
Function Cost (UShs '000)	42,381	18,459	57,903
Cost of Workplan (UShs '000):	42,381	18,459	57,903

Planned Outputs for 2015/16

Budget frame work paper produced, development plan updated, projects monitored and progress reports and accountabilities in place.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	37,724	15,999	54,604
Urban Unconditional Grant (Non-Wage)	9,777	3,172	15,241
o/w Urban Unconditional Grant - Non Wage	9,777	3,172	15,241

Vote: 773 Iganga Municipal Council

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Urban Unconditional Grant (Wage)	4,463	10,827	15,348
o/w Transfer of Urban Unconditional Grant - Wage	4,463	10,827	15,348
Other Revenues	23,484	2,000	24,014
o/w Other Transfers from Central Government	2,880	0	
o/w Locally Raised Revenues	20,604	2,000	24,014
Total Revenues	37,724	15,999	54,604

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	37,724	15,999	54,604
Wage	4,463	10,827	15,348
Non Wage	33,261	5,172	39,256
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	37,724	15,999	54,604

Department Revenue and Expenditure Allocations Plans for 2015/16

the department expects to receive 54,604,000 as revenue and expenditure of 54,604,000 in 2015/16 financial year. 44.7% is expected to increase in the budget compared to 2014/2015. there has been increase in allocation on locally raised revenue and unconditional grant. This increase has been prioritised to procure the laptop for the department, the department opts to extensively monitor government projects implementation and value for money such as force account management on road fund, LGMSDP and SFG

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	40	25	20
Date of submitting Quaterly Internal Audit Reports	30/10/2014	30/4/2015	30/10/2015
Function Cost (UShs '000)	37,724	15,999	54,604
Cost of Workplan (UShs '000):	37,724	15,999	54,604

Planned Outputs for 2015/16

internal audit on projects in the municipality and divisions, submission of quarterly audit reports, monitoring revenue centers for both tendered and untendered sources