

Vote: 775 Ntungamo 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 775 Ntungamo 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, Ntungamo Municipal Council

Permanent Secretary / Secretary to Treasury

Date:

Date:

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

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Executive Summary

Revenue Performance and Plans

UShs 000's	2014/15		2015/16
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	796,866	531,807	705,052
2a. Discretionary Government Transfers	872,633	607,003	1,048,867
2b. Conditional Government Transfers	1,667,644	1,115,317	1,463,055
2c. Other Government Transfers	791,635	540,695	791,635
3. Local Development Grant	41,545	35,413	56,545
Total Revenues	4,170,322	2,830,234	4,065,154

Planned Revenues for 2015/16

The Councils budget has reduced by (3%) as compared to the last financial years budget due to removal of water sales from the budget because of take over by the NWSA, Non refundable fees due to force Account, urban unconditional grant wage due to unfilled posts, Conditional transfers due to budget cut by central government. Urban unconditional grant non wage increased due to the construction of offices and purchase of a new double carbin.

Expenditure Performance and Plans

UShs 000's	2014/15		2015/16
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	549,419	357,003	668,266
2 Finance	218,635	163,296	291,058
3 Statutory Bodies	236,992	173,521	253,724
4 Production and Marketing	18,727	6,724	23,366
5 Health	694,614	345,778	527,646
6 Education	1,096,424	811,340	1,063,664
7a Roads and Engineering	820,536	544,373	1,052,701
7b Water	151,364	68,710	0
8 Natural Resources	15,544	6,012	29,528
9 Community Based Services	56,764	35,290	59,270
10 Planning	283,349	227,986	73,705
11 Internal Audit	27,954	13,608	22,226
Grand Total	4,170,322	2,753,641	4,065,154
Wage Rec't:	1,512,648	927,788	1,319,385
Non Wage Rec't:	1,380,018	925,524	1,387,549
Domestic Dev't	1,277,656	900,329	1,358,219
Donor Dev't	0	0	0

Planned Expenditures for 2015/16

The focus is on infrastructure development under roads (upgrading kategagya road and routine maintenance of community roads), education, (class room construction at kikoni and Ruhoko) health, (Completion of a theatre), purchase of a pickup, valuation of properties, construction of division offices, upgrading matooke market and payment of staff salaries.

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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	6,404	20,665
121466 Sector Conditional Grant (Wage)	10,913	6,404	20,665
o\w Conditional Grant to Agric. Ext Salaries	10,913	6,404	20,665
Education	1,067,094	768,053	1,022,426
121466 Sector Conditional Grant (Wage)	674,175	457,957	653,546
o\w Conditional Grant to Secondary Salaries	223,261	161,472	215,971
o\w Conditional Grant to Primary Salaries	450,914	296,485	437,576
121467 Sector Conditional Grant (Non-Wage)	252,485	190,218	228,594
o\w Conditional Grant to Primary Education	27,444	21,340	30,395
o\w Conditional Grant to Secondary Education	217,756	163,419	186,492
o\w Conditional transfers to School Inspection Grant	7,286	5,459	11,707
121470 Development Grant	140,434	119,878	140,286
o\w Conditional Grant to SFG	140,434	119,878	140,286
Health	476,144	258,159	303,466
121466 Sector Conditional Grant (Wage)	407,826	202,837	265,402
o\w Conditional Grant to PHC Salaries	407,826	202,837	265,402
121467 Sector Conditional Grant (Non-Wage)	28,927	21,696	29,823
o\w Conditional Grant to PHC- Non wage	28,927	21,696	29,823
121470 Development Grant	39,390	33,625	8,241
o\w Conditional Grant to PHC - development	39,390	33,625	8,241
Social Development	7,764	5,823	7,764
121467 Sector Conditional Grant (Non-Wage)	7,764	5,823	7,764
o\w Conditional Grant to Women Youth and Disability Grant	1,740	1,305	1,740
o\w Conditional Grant to Community Devt Assistants Non Wage	483	363	483
o\w Conditional transfers to Special Grant for PWDs	3,633	2,724	3,633
o\w Conditional Grant to Functional Adult Lit	1,908	1,431	1,908
Support Services	66,792	54,414	86,020
121469 Support Services Conditional Grant (Non-Wage)	66,792	54,414	86,020
o\w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	55,440	45,900	74,776
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	6,139	4,605	6,032
District Discretionary	80,482	57,877	79,259
121426 District Discretionary Development Grant	41,545	35,413	56,545
o\w LGMSD (Former LGDP)	41,545	35,413	56,545
121451 District Unconditional Grant (Wage)	38,938	22,464	22,714
o\w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	38,938	22,464	22,714
Urban Discretionary	872,633	607,003	1,048,867

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A. Revenue Performance and Plans

<i>UShs 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
121402 Urban Unconditional Grant (Non-Wage)	491,836	368,877	691,809
o\w Urban Unconditional Grant - Non Wage	491,836	368,877	691,809
121450 Urban Unconditional Grant (Wage)	380,796	238,126	357,058
o\w Transfer of Urban Unconditional Grant - Wage	380,796	238,126	357,058
Total Revenues	2,581,821	1,757,732	2,568,467
	<i>o\w Wage</i>	<i>1,512,648</i>	<i>927,788</i>
	<i>o\w Non Wage</i>	<i>847,804</i>	<i>641,028</i>
	<i>o\w Development</i>	<i>221,369</i>	<i>188,916</i>

(ii) Other Local Government Revenues

<i>UShs 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
1. Locally Raised Revenues	796,866	531,807	705,052
o\w Park Fees	242,128	175,223	236,700
o\w Animal & Crop Husbandry related levies	20,400	14,704	21,645
o\w Business licences	112,992	77,408	104,135
o\w Inspection Fees	9,775	15,583	11,640
o\w Local Hotel Tax	9,160	4,240	9,520
o\w Local Service Tax	16,671	21,066	16,993
o\w Market/Gate Charges	140,604	111,251	151,290
o\w non refundable fees	5,305	800	4,300
o\w Occupational Permits	10	0	10
o\w Other Court Fees	870	134	691
o\w Advertisements/Billboards	8,150	6,524	8,675
o\w Other Fees and Charges	1,700	330	2,816
o\w wind fall gains	700	7,161	730
o\w Property related Duties/Fees(transfer fees)	5,432	2,667	5,999
o\w rates-produced assets from private entities-property arrears	7,351	0	3,676
o\w rates-produced assets from private entities-property currency	30,000	4,419	31,958
o\w Refuse collection charges/Public convenience	2,700	409	2,820
o\w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,175	1,175	2,254
o\w Rent & rates-produced assets-from private entities	1,800	440	600
o\w Sale of non-produced government Properties/assets	30,000	0	76,000
o\w Unspent balances	13,682	13,652	
o\w Unspent balances – Locally Raised Revenues	11,261	10,989	12,600
o\w utilities(water sales)	124,000	63,631	
2c. Other Government Transfers	791,635	540,695	791,635
o\w Road fund	671,073	476,245	671,073
o\w Drugs	120,562	62,446	120,562
o\w Other Transfers from Central Government(Exams& Census)		2,004	

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A. Revenue Performance and Plans

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
Total Revenues	1,588,501	1,072,502	1,496,687
Grand Total	4,170,322	2,830,234	4,065,154

Planned Revenues for 2015/16

(i) Locally Raised Revenues

The Municipal Council approved budget has reduced by UGX 91,814,000 due to the take over of the collections of water sales by National water and sewerage cooperation, Expiry of valuation rolls, Non refundable fees has reduced due to the introduction of force Account and reduction in the number of buses which changed the routes.

(ii) Central Government Transfers

The budget for Central government transfers increased in 2015/16 due to increase in urban unconditional grant non wage to cater for the construction of offices, installing street lights and purchase of a new double carbin, PHC development reduced due to budget cut, wages reduced due to unfilled vacant posts still in process

(iii) Donor Funding

The Municipal Council does not expect donor funding in the Financial Year 2015/2016 so no budget has been provided for.

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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	497,886	360,477	526,611
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>72,860</i>	<i>38,916</i>	<i>99,443</i>
o/w Urban Unconditional Grant - Non Wage	72,860	38,916	99,443
<i>Urban Unconditional Grant (Wage)</i>	<i>58,714</i>	<i>37,227</i>	<i>53,868</i>
o/w Transfer of Urban Unconditional Grant - Wage	58,714	37,227	53,868
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>1,052</i>	<i>790</i>	<i>1,052</i>
o/w Conditional Grant to PAF monitoring	1,052	790	1,052
<i>Other Revenues</i>	<i>365,260</i>	<i>283,545</i>	<i>372,248</i>
o/w Multi-Sectoral Transfers to LLGs	253,092	208,317	264,464
o/w Locally Raised Revenues	112,167	75,228	107,784
Development Revenues	51,533	5,054	141,655
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>45,000</i>	<i>0</i>	<i>136,000</i>
o/w Urban Unconditional Grant - Non Wage	45,000	0	136,000
<i>District Discretionary Development Grant</i>	<i>4,154</i>	<i>3,054</i>	<i>5,655</i>
o/w LGMSD (Former LGDP)	4,154	3,054	5,655
<i>Other Revenues</i>	<i>2,378</i>	<i>2,000</i>	
o/w Multi-Sectoral Transfers to LLGs	2,378	2,000	
Total Revenues	549,419	365,531	668,266
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>497,886</i>	<i>352,054</i>	<i>526,611</i>
Wage	141,349	88,571	127,097
Non Wage	356,537	263,483	399,514
<i>Development Expenditure</i>	<i>51,533</i>	<i>4,949</i>	<i>141,655</i>
Domestic Development	51,533	4,949	141,655
Donor Development	0	0	0
Total Expenditure	549,419	357,003	668,266

Department Revenue and Expenditure Allocations Plans for 2015/16

The approved budget has increased by 22% due to purchase of a new double cabin pickup, motorcycle, transfers to divisions for hire of office space.

(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			
<i>Function Cost (UShs '000)</i>	<i>549,419</i>	<i>357,003</i>	<i>668,266</i>
Cost of Workplan (UShs '000):	549,419	357,003	668,266

Planned Outputs for 2015/16

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Workplan 1a: Administration

One pick up purchased, 192 staff salary paid, valuation roll, Number of court sessions attended to, creditors paid, quarterly and annual reports submitted to relevant ministries, four quarterly monitoring reports on government projects.

Workplan 2: Finance

(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	218,035	163,378	285,058
<i>Urban Unconditional Grant (Non-Wage)</i>	8,610	7,461	77,610
o/w Urban Unconditional Grant - Non Wage	8,610	7,461	77,610
<i>Urban Unconditional Grant (Wage)</i>	71,618	51,018	68,575
o/w Transfer of Urban Unconditional Grant - Wage	71,618	51,018	68,575
<i>Other Revenues</i>	137,808	104,899	138,873
o/w Unspent balances – Locally Raised Revenues		3,326	
o/w Multi-Sectoral Transfers to LLGs	96,352	73,002	97,417
o/w Locally Raised Revenues	41,456	28,571	41,456
Development Revenues	600	0	6,000
<i>Other Revenues</i>	600	0	6,000
o/w Multi-Sectoral Transfers to LLGs	600	0	
o/w Locally Raised Revenues		0	6,000
Total Revenues	218,635	163,378	291,058
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	218,035	163,296	285,058
Wage	118,979	78,079	114,366
Non Wage	99,057	85,217	170,692
Development Expenditure	600	0	6,000
Domestic Development	600	0	6,000
Donor Development	0	0	0
Total Expenditure	218,635	163,296	291,058

Department Revenue and Expenditure Allocations Plans for 2015/16

The departments budget has increased by 33% as compared to last financial years budget due to the provision of valuation of properties, payment of staff salaries, purchase of motorcycle and submission of quarterly reports to ministries. The department will also spend on revenue assessment, mobilisation and sensitisation, procurement of printed stationary, preparation of budgets and workplans and holding budget consultative meetings.

(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: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	31/7/2015	30/04/2015	15/7/15
Value of LG service tax collection	15921000	21066250	16993275
Value of Hotel Tax Collected	8650000	4240000	9520000
Value of Other Local Revenue Collections	824329000	529528847	767538725
Date of Approval of the Annual Workplan to the Council	28/4/2014	13/05/2014	30/4/2015
Date for presenting draft Budget and Annual workplan to the Council	15/5/2014	15/04/2014	30/10/14
Date for submitting annual LG final accounts to Auditor General	30/09/2015	26/9/2014	30/9/2016
Function Cost (UShs '000)	218,635	163,296	291,058
Cost of Workplan (UShs '000):	218,635	163,296	291,058

Planned Outputs for 2015/16

valuation of properties done, four quarterly performance reports prepared, 12 financial statements prepared and submitted to relevant authorities, budgets/workplans and revenue enhancement plan prepared and presented to Council for approval, Final Accounts prepared and submitted to the OAG, budget conference conducted, Revenue assessed/mobilised, collected and banked. Books of Accounts posted and bank reconciliation statements done.

Workplan 3: Statutory Bodies

(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	236,992	174,363	253,724
Urban Unconditional Grant (Non-Wage)	11,782	19,460	26,782
o/w Urban Unconditional Grant - Non Wage	11,782	19,460	26,782
Urban Unconditional Grant (Wage)	8,488	7,385	9,847
o/w Transfer of Urban Unconditional Grant - Wage	8,488	7,385	9,847
District Unconditional Grant (Wage)	38,938	22,464	22,714
o/w Conditional transfers to Salary and Gratuity for LG elected Political	38,938	22,464	22,714
Support Services Conditional Grant (Non-Wage)	60,652	49,809	79,988
o/w Conditional transfers to Councillors allowances and Ex- Gratia for L	55,440	45,900	74,776
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	5,212	3,909	5,212
Other Revenues	117,132	75,245	114,394
o/w Unspent balances – Locally Raised Revenues		314	
o/w Multi-Sectoral Transfers to LLGs	64,051	47,453	61,313
o/w Locally Raised Revenues	53,081	27,478	53,081

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	236,992	174,363	253,724
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	236,992	173,521	253,724
Wage	47,426	29,849	32,560
Non Wage	189,566	143,672	221,164
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	236,992	173,521	253,724

Department Revenue and Expenditure Allocations Plans for 2015/16

The departments budget has increased by 7% as compared to the budgeted for last year to facilitate passing of council policies, monitoring and evaluation of projects, supervision of government projects, attending workshop and seminars.

(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			
<i>Function Cost (UShs '000)</i>	236,992	173,521	253,725
Cost of Workplan (UShs '000):	236,992	173,521	253,725

Planned Outputs for 2015/16

Number of council policies developed, 12 minutes of executive committee meeting, 6 council minutes, 6 standing committee minutes and reports, 4 monitoring and evaluation reports.

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:			
Recurrent Revenues	18,127	6,724	23,366
<i>Urban Unconditional Grant (Wage)</i>	6,359	0	
o/w Transfer of Urban Unconditional Grant - Wage	6,359	0	
<i>Sector Conditional Grant (Wage)</i>	10,913	6,404	20,665
o/w Conditional Grant to Agric. Ext Salaries	10,913	6,404	20,665
<i>Other Revenues</i>	855	320	2,701
o/w Multi-Sectoral Transfers to LLGs	855	320	2,701
<i>Development Revenues</i>	600	0	
<i>Other Revenues</i>	600	0	
o/w Multi-Sectoral Transfers to LLGs	600	0	

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Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	18,727	6,724	23,366
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	18,127	6,724	23,366
Wage	17,272	6,404	20,665
Non Wage	855	320	2,701
<i>Development Expenditure</i>	600	0	0
Domestic Development	600	0	0
Donor Development	0	0	0
Total Expenditure	18,727	6,724	23,366

Department Revenue and Expenditure Allocations Plans for 2015/16

The Municipal Council does not have a fully fredged production department. But will only pay salaries for the Agriculture Assisstants at the Division. This budget has increased by 25% as compared to that of last year du to increase in conditional grant to Agric Ext salaries to cater for the projected recruitment of Assisstant Agriculture officers.

(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: 0182 District Production Services			
<i>Function Cost (UShs '000)</i>	18,727	6,724	23,366
Cost of Workplan (UShs '000):	18,727	6,724	23,366

Planned Outputs for 2015/16

12 extension visit reports prepared, farmers supervision and training report issued

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	637,337	324,573	494,470
<i>Urban Unconditional Grant (Non-Wage)</i>	2,266	272	4,266
o/w Urban Unconditional Grant - Non Wage	2,266	272	4,266
<i>Sector Conditional Grant (Wage)</i>	407,826	202,837	265,402
o/w Conditional Grant to PHC Salaries	407,826	202,837	265,402
<i>Sector Conditional Grant (Non-Wage)</i>	28,927	21,696	29,823
o/w Conditional Grant to PHC- Non wage	28,927	21,696	29,823
<i>Other Revenues</i>	198,318	99,768	194,980
o/w Unspent balances – Locally Raised Revenues		77	
o/w Other Transfers from Central Government	120,562	62,446	120,562
o/w Multi-Sectoral Transfers to LLGs	60,063	31,805	56,724

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Workplan 5: Health

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Locally Raised Revenues	17,693	5,440	17,693
Development Revenues	57,277	66,357	33,176
Urban Unconditional Grant (Non-Wage)		19,000	
o/w Urban Unconditional Grant - Non Wage		19,000	
District Discretionary Development Grant	13,732	13,732	20,780
o/w LGMSD (Former LGDP)	13,732	13,732	20,780
Development Grant	39,390	33,625	8,241
o/w Conditional Grant to PHC - development	39,390	33,625	8,241
Other Revenues	4,154	0	4,154
o/w Locally Raised Revenues	4,154	0	4,154
Total Revenues	694,614	390,931	527,646

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	637,337	321,526	494,470
Wage	407,826	202,837	265,402
Non Wage	229,511	118,689	229,068
Development Expenditure	57,277	24,252	33,176
Domestic Development	57,277	24,252	33,176
Donor Development	0	0	0
Total Expenditure	694,614	345,778	527,646

Department Revenue and Expenditure Allocations Plans for 2015/16

The departments budget for 2015/16 has reduced by 24% in comparison with that of last year due to reduction in conditional grant to PHC salaries resulting from unfiled vacant posts and PHC development grant due to budget cut. Funds will be spent on construction of a theater at Ntungamo HC, operation of municipal health office, Ntungamo and Ruhoko health centers.

(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

Vote: 775 Ntungamo Municipal Council

Workplan 5: Health

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	35400000	52878000	35400000
Value of health supplies and medicines delivered to health facilities by NMS	85161788	65836945	85161788
Number of health facilities reporting no stock out of the 6 tracer drugs.	0	0	2
Number of trained health workers in health centers	42	27	42
No. of trained health related training sessions held.	12	06	12
Number of outpatients that visited the Govt. health facilities.	17300	14082	19451
Number of inpatients that visited the Govt. health facilities.	900	590	972
No. and proportion of deliveries conducted in the Govt. health facilities	850	590	850
%age of approved posts filled with qualified health workers	65	65	65
% of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No. of children immunized with Pentavalent vaccine	985	759	914
No of OPD and other wards constructed		0	01
No of theatres constructed		0	01
Function Cost (US\$ '000)	694,614	345,778	527,646
Cost of Workplan (US\$ '000):	694,614	345,778	527,646

Planned Outputs for 2015/16

At least 19451 out patients seen, 972 maternity admissions done, 850 mothers delivering at Ntungamo HC 111, maternity well attended to, staff salary paid, 914 Children under one year vaccinated with pentavalent vaccine and a theater at Ntungamo HC 111 completed. Ruhoko HC11 maintained.

Workplan 6: Education

(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	951,067	667,925	911,220
Urban Unconditional Grant (Non-Wage)	2,567	1,413	4,582
o/w Urban Unconditional Grant - Non Wage	2,567	1,413	4,582
Urban Unconditional Grant (Wage)	12,772	10,889	14,693
o/w Transfer of Urban Unconditional Grant - Wage	12,772	10,889	14,693
Sector Conditional Grant (Wage)	674,175	457,957	653,546
o/w Conditional Grant to Secondary Salaries	223,261	161,472	215,971
o/w Conditional Grant to Primary Salaries	450,914	296,485	437,576
Sector Conditional Grant (Non-Wage)	252,485	190,218	228,594
o/w Conditional transfers to School Inspection Grant	7,286	5,459	11,707
o/w Conditional Grant to Secondary Education	217,756	163,419	186,492
o/w Conditional Grant to Primary Education	27,444	21,340	30,395

Vote: 775 Ntungamo Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Other Revenues	9,068	7,448	9,804
o/w Unspent balances – Locally Raised Revenues		2,815	
o/w Other Transfers from Central Government		2,004	
o/w Multi-Sectoral Transfers to LLGs	1,049	110	1,785
o/w Locally Raised Revenues	8,020	2,519	8,020
Development Revenues	145,357	145,466	152,444
Urban Unconditional Grant (Non-Wage)		23,381	
o/w Urban Unconditional Grant - Non Wage		23,381	
Development Grant	140,434	119,878	140,286
o/w Conditional Grant to SFG	140,434	119,878	140,286
Other Revenues	4,924	2,206	12,158
o/w Multi-Sectoral Transfers to LLGs	4,924	2,206	12,158
Total Revenues	1,096,424	813,390	1,063,664

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	951,067	667,924	911,220
Wage	686,947	468,846	668,239
Non Wage	264,120	199,078	242,981
Development Expenditure	145,357	143,415	152,444
Domestic Development	145,357	143,415	152,444
Donor Development	0	0	0
Total Expenditure	1,096,424	811,340	1,063,664

Department Revenue and Expenditure Allocations Plans for 2015/16

The departments budget has reduced by 3% when compared with last years budget because of reduction in salaries for primary and secondary schools and conditional grant to secondary education resulting from unfilled vacant posts that have been submitted to DSC. The department will spend mostly on construction of 6 classrooms at Kikoni SDA and Ruhoko primary schools, Staff Salaries, Spts and school inspections,

(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: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	2891	2734	3209
No. of student drop-outs	25	6	18
No. of Students passing in grade one	26	52	45
No. of pupils sitting PLE	202	404	282
No. of classrooms constructed in UPE	3	6	6
No. of teachers paid salaries	76	76	74
No. of qualified primary teachers	76	76	74
Function Cost (UShs '000)	636,253	469,204	611,937
Function: 0782 Secondary Education			

Vote: 775 Ntungamo 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 teaching and non teaching staff paid	43	74	43
No. of students passing O level	147	241	90
No. of students sitting O level	155	140	170
No. of students enrolled in USE	1012	975	952
Function Cost (US\$ '000)	441,017	324,891	402,463
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	15	19	15
No. of secondary schools inspected in quarter	6	1	6
No. of inspection reports provided to Council	8	0	8
Function Cost (US\$ '000)	19,155	17,245	49,264
Cost of Workplan (US\$ '000):	1,096,425	811,340	1,063,664

Planned Outputs for 2015/16

6 classrooms built, 3 at Kikoni SDA primary and 3 at Rukindo primary school 74 teachers and 2 officers at head office paid salaries, 3209 pupils are enrolled in UPE and 952 in USE. The department will also supervise 15 primaries and 6 secondary schools, submit quarterly reports to the ministry of Education and sports.

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	68,989	36,355	60,268
Urban Unconditional Grant (Non-Wage)	9,250	2,313	13,250
o/w Urban Unconditional Grant - Non Wage	9,250	2,313	13,250
Urban Unconditional Grant (Wage)	39,531	18,863	31,159
o/w Transfer of Urban Unconditional Grant - Wage	39,531	18,863	31,159
Other Revenues	20,207	15,179	15,859
o/w Unspent balances – Locally Raised Revenues		3,148	
o/w Multi-Sectoral Transfers to LLGs	11,337	4,364	6,989
o/w Locally Raised Revenues	8,870	7,667	8,870
Development Revenues	751,548	517,583	992,433
Urban Unconditional Grant (Non-Wage)	45,000	30,055	248,520
o/w Urban Unconditional Grant - Non Wage	45,000	30,055	248,520
District Discretionary Development Grant	935	1,000	1,555
o/w LGMSD (Former LGDP)	935	1,000	1,555
Other Revenues	705,613	486,528	742,358
o/w Other Transfers from Central Government	671,073	476,245	671,073
o/w Multi-Sectoral Transfers to LLGs	34,539	10,283	31,285
o/w Locally Raised Revenues		0	40,000

Vote: 775 Ntungamo Municipal Council

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	820,536	553,937	1,052,701
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	68,989	36,355	60,268
Wage	39,531	18,863	31,159
Non Wage	29,458	17,492	29,109
<i>Development Expenditure</i>	751,548	508,019	992,433
Domestic Development	751,548	508,019	992,433
Donor Development	0	0	0
Total Expenditure	820,536	544,373	1,052,701

Department Revenue and Expenditure Allocations Plans for 2015/16

The departments budget for 2015/16 has increased by 28% as compared to last years budget due to the allocation of UGX 120,000,000 for construction of division offices, UGX 14,000,000 upgrading matooke market ,UGX 30,000,000 for processing Municipal Council land titles and UGX 6,000,000 for purchase of amotorcycle. The department will upgrade kategaya road to bitumen, rehabilitation and maintain 21Kms of urbam roads

(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 upgraded to bitumen standard		0	1
Length in Km of urban unpaved roads rehabilitated		0	21
Length in Km of District roads routinely maintained	34	34	
Length in Km of District roads periodically maintained		1	
Function Cost (UShs '000)	820,536	544,373	1,052,701
Cost of Workplan (UShs '000):	820,536	544,373	1,052,701

Planned Outputs for 2015/16

Kategaya road upgraded to bitumen (1kn), 21 km of roads rehabilitated and maintained, One motorcycle procured, Matoke market upgraded, one grader ,one dump truck, one pick up maintained in good conditions, 4 land titles processed, salaries for 4 staff members paid and quarterly reports prepared and submitted to relevant offices.

Workplan 7b: Water

(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	137,682	74,620	
Other Revenues	137,682	74,620	
o/w Unspent balances – Locally Raised Revenues	13,682	10,989	
o/w Locally Raised Revenues	124,000	63,631	
Development Revenues	13,682	0	

Vote: 775 Ntungamo Municipal Council

Workplan 7b: Water

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Other Revenues	13,682	0	
o/w Unspent balances – Locally Raised Revenues	13,682	0	
Total Revenues	151,364	74,620	
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	137,682	68,710	0
Wage		0	0
Non Wage	137,682	68,710	0
Development Expenditure	13,682	0	0
Domestic Development	13,682	0	0
Donor Development	0	0	0
Total Expenditure	151,364	68,710	0

Department Revenue and Expenditure Allocations Plans for 2015/16

No budget as the department has been taken over by national water and sewerage cooperation.

(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: 0982 Urban Water Supply and Sanitation			
Collection efficiency (% of revenue from water bills collected)	98		0
Length of pipe network extended (m)	80		
No. of new connections	40		
Volume of water produced	105744		0
No. Of water quality tests conducted	4		
No. of new connections made to existing schemes	30		0
Function Cost (UShs '000)	151,364	68,710	0
Cost of Workplan (UShs '000):	151,364	68,710	0

Planned Outputs for 2015/16

NA

Workplan 8: Natural Resources

(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	15,544	6,012	29,528
Urban Unconditional Grant (Non-Wage)	2,000	480	2,000
o/w Urban Unconditional Grant - Non Wage	2,000	480	2,000
Urban Unconditional Grant (Wage)	7,344	5,412	21,328
o/w Transfer of Urban Unconditional Grant - Wage	7,344	5,412	21,328
Other Revenues	6,200	120	6,200

Vote: 775 Ntungamo Municipal Council

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Locally Raised Revenues	6,200	120	6,200
Total Revenues	15,544	6,012	29,528
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	15,544	6,012	29,528
Wage	7,344	5,412	21,328
Non Wage	8,200	600	8,200
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	15,544	6,012	29,528

Department Revenue and Expenditure Allocations Plans for 2015/16

The budget for the sector has increased by 90% as compared to the last years budget because of the provision for the salary of the physical planner. Most of the budget will be spent on staff salaries. The department will also spend on purchase of trees.

(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: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	1250	0	500
Number of people (Men and Women) participating in tree planting days	80	0	80
No. of monitoring and compliance surveys/inspections undertaken	4	2	6
No. of Water Shed Management Committees formulated	10	0	10
No. of Wetland Action Plans and regulations developed	3	2	10
Area (Ha) of Wetlands demarcated and restored	2	2	4
No. of community women and men trained in ENR monitoring		1	0
Function Cost (UShs '000)	15,544	6,012	29,528
Cost of Workplan (UShs '000):	15,544	6,012	29,528

Planned Outputs for 2015/16

The sector will plant 500 trees, 10 wetland action plan prepared and developed, salaries for the environment officer and physical planner paid, 6 monitoring and compliance surveys /inspections will be done and 10 management committees formulated, purchase of a laptop, a printer and printing-stationary will be done.

Workplan 9: Community Based Services

(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:			

Vote: 775 Ntungamo Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Recurrent Revenues	48,155	31,289	51,636
Urban Unconditional Grant (Non-Wage)	1,813	875	1,813
o/w Urban Unconditional Grant - Non Wage	1,813	875	1,813
Urban Unconditional Grant (Wage)	13,109	8,915	11,887
o/w Transfer of Urban Unconditional Grant - Wage	13,109	8,915	11,887
Sector Conditional Grant (Non-Wage)	7,764	5,823	7,764
o/w Conditional transfers to Special Grant for PWDs	3,633	2,724	3,633
o/w Conditional Grant to Women Youth and Disability Grant	1,740	1,305	1,740
o/w Conditional Grant to Functional Adult Lit	1,908	1,431	1,908
o/w Conditional Grant to Community Devt Assistants Non Wage	483	363	483
Other Revenues	25,469	15,675	30,173
o/w Unspent balances – Locally Raised Revenues		259	
o/w Multi-Sectoral Transfers to LLGs	21,922	15,294	23,626
o/w Locally Raised Revenues	3,547	123	6,547
Development Revenues	8,609	5,735	7,634
District Discretionary Development Grant		0	1,145
o/w LGMSD (Former LGDP)		0	1,145
Other Revenues	8,609	5,735	6,489
o/w Multi-Sectoral Transfers to LLGs	5,609	5,609	6,489
o/w Locally Raised Revenues	3,000	126	
Total Revenues	56,764	37,023	59,270

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	48,155	29,555	51,636
Wage	25,652	19,293	25,723
Non Wage	22,503	10,262	25,913
Development Expenditure	8,609	5,735	7,634
Domestic Development	8,609	5,735	7,634
Donor Development	0	0	0
Total Expenditure	56,764	35,290	59,270

Department Revenue and Expenditure Allocations Plans for 2015/16

The departments budget has increased by 4% in comparison with the last years budget because of provision of more local revenue on co-funding to the CDD funds meant for the purchase of inputs for PWDS, community mobilisation ,conducting women and youth councils meetings, FAL classes and purchase of goats for the disadvantaged groups.

(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

Vote: 775 Ntungamo Municipal Council

Workplan 9: Community Based Services

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Active Community Development Workers		0	4
No. FAL Learners Trained	163	163	180
No. of children cases (Juveniles) handled and settled		0	5
No. of Youth councils supported	4	3	4
No. of assisted aids supplied to disabled and elderly community	27	1	3
No. of women councils supported		3	4
Function Cost (UShs '000)	56,764	35,290	59,270
Cost of Workplan (UShs '000):	56,764	35,290	59,270

Planned Outputs for 2015/16

2 FAL instructors review meetings conducted and 180 FAL learners trained, four quarterly reports submitted to the Ministry of Gender Labour and social Development, 5 Children cases handled and families harmonised, 4 youth councils and 4 women councils will be supported, assessment of groups under CDD and Special grant for PWD done, registration of CBOS and training of groups on gender awareness and skills enhancement done.

Workplan 10: Planning

(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	34,898	14,027	48,826
Urban Unconditional Grant (Non-Wage)	18,374	2,442	29,644
o/w Urban Unconditional Grant - Non Wage	18,374	2,442	29,644
Support Services Conditional Grant (Non-Wage)	5,087	3,815	4,980
o/w Conditional Grant to PAF monitoring	5,087	3,815	4,980
Other Revenues	11,437	7,770	14,203
o/w Multi-Sectoral Transfers to LLGs	4,413	5,728	4,875
o/w Locally Raised Revenues	7,024	2,042	9,329
Development Revenues	248,451	216,689	24,879
Urban Unconditional Grant (Non-Wage)	243,000	212,661	17,500
o/w Urban Unconditional Grant - Non Wage	243,000	212,661	17,500
District Discretionary Development Grant	4,028	4,028	3,110
o/w LGMSD (Former LGDP)	4,028	4,028	3,110
Other Revenues	1,423	0	4,269
o/w Multi-Sectoral Transfers to LLGs	1,160	0	1,885
o/w Locally Raised Revenues	263	0	2,384

Vote: 775 Ntungamo Municipal Council

Workplan 10: Planning

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	283,349	230,716	73,705
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	34,898	14,027	48,826
Wage		0	0
Non Wage	34,898	14,027	48,826
<i>Development Expenditure</i>	248,451	213,959	24,879
Domestic Development	248,451	213,959	24,879
Donor Development	0	0	0
Total Expenditure	283,349	227,986	73,705

Department Revenue and Expenditure Allocations Plans for 2015/16

The departments budget for 2015/16 reduced by 74% when compared with the last financial years budget because the funds budgeted for purchase of gabbage Land site has been removed. The budgeted funds will be spent on construction of Accountability platform, establishment of LC project profiles, holding 12 TPC meetings and monitoring government projects, preparation and submission of BFP, performance contract form B and quarterly performance reports and Compilation of statistical abstract.

(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 TPC meetings		9	12
No of minutes of Council meetings with relevant resolutions		6	6
Function Cost (UShs '000)	283,349	227,986	73,705
Cost of Workplan (UShs '000):	283,349	227,986	73,705

Planned Outputs for 2015/16

Holding 12 TPC meetings, Preparation and submission of Budget framework paper, Contract performance form B and quarterly reports to MoFPED, monitoring government projects, compilation of technical planning committee meeting minutes and the statistical abstract.

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	27,954	13,608	22,226
Urban Unconditional Grant (Non-Wage)	1,813	763	3,560
o/w Urban Unconditional Grant - Non Wage	1,813	763	3,560
Urban Unconditional Grant (Wage)	20,321	9,635	12,846
o/w Transfer of Urban Unconditional Grant - Wage	20,321	9,635	12,846
Other Revenues	5,820	3,211	5,820

Vote: 775 Ntungamo Municipal Council

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Locally Raised Revenues	5,820	3,211	5,820
Total Revenues	27,954	13,608	22,226
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	27,954	13,608	22,226
Wage	20,321	9,635	12,846
Non Wage	7,632	3,974	9,380
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	27,954	13,608	22,226

Department Revenue and Expenditure Allocations Plans for 2015/16

The approved budget for 2015/16 has reduced by 20% as compared to the last years budget caused by the reduction in urban unconditional grant wage originally estimated for the recruitment of internal Audit but now removed due to insufficient funds. The funds will mostly be spent on Auditing of government units and submitting reports to relevant offices.

(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	16	8	4
Date of submitting Quaterly Internal Audit Reports	15/10/2013	25/04/2015	15/10/2015
Function Cost (UShs '000)	27,954	13,608	22,226
Cost of Workplan (UShs '000):	27,954	13,608	22,226

Planned Outputs for 2015/16

4 internal Audit reports prepared and submitted to relevant offices, planned activities will include: Auditing of USE, UPE Road Grant, Revenues, Pay roll, Budget Process and Financial reporting value for money and High risk areas.