

Vote: 778 Rukungiri 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 778 Rukungiri 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, Rukungiri Municipal Council

Permanent Secretary / Secretary to Treasury

Date:

Date:

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

Vote: 778 Rukungiri 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	707,868	800,146	600,257
2a. Discretionary Government Transfers	608,369	437,697	617,231
2b. Conditional Government Transfers	3,651,375	2,617,541	3,637,450
2c. Other Government Transfers	948,985	727,215	948,985
3. Local Development Grant	59,428	50,656	74,428
Total Revenues	5,976,025	4,633,256	5,878,351

Planned Revenues for 2015/16

The local revenue is expected to reduce roughly by 100 millions mainly due to not planning for arrears of property related duties/fees which had been collected in the FY 2014/15. Our major sources of local revenue remain user fees and business license. Central Government Grants and other Central Government transfers are expected to remain at the same level as those of last financial year 2014/2015. The Municipality does not expect to receive any donor funding in financial year 2015/2016.

Expenditure Performance and Plans

US\$ 000's	2014/15		2015/16	
	Approved Budget	Actual Expenditure by end of March	Approved Budget	
1a Administration	480,957	355,061	501,640	
2 Finance	452,051	602,475	352,924	
3 Statutory Bodies	232,625	119,548	202,193	
4 Production and Marketing	10,913	0	16,600	
5 Health	722,502	558,328	664,800	
6 Education	3,002,535	2,075,329	3,010,165	
7a Roads and Engineering	870,152	624,063	907,946	
7b Water	0	0	0	
8 Natural Resources	0	0	0	
9 Community Based Services	148,795	49,102	166,103	
10 Planning	34,686	18,183	30,857	
11 Internal Audit	20,809	18,908	25,123	
Grand Total	5,976,025	4,420,996	5,878,351	
	<i>Wage Rec't:</i>	3,392,623	2,380,855	3,472,563
	<i>Non Wage Rec't:</i>	2,294,419	1,912,251	2,120,669
	<i>Domestic Dev't</i>	288,983	127,890	285,120
	<i>Donor Dev't</i>	0	0	0

Planned Expenditures for 2015/16

The departmental expenditure plans for the financial year 2015/2016 is expected not to change very much following no much change in revenues. In the financial year 2015/16, the following capital projects will be given priority: completion of office compound fencing to protect Municipality's road equipment, maintaining and rehabilitation of road network and installation of Culverts, continue with construction of staff house at Marumba HC II and construction of stance sanitation facilities.

Vote: 778 Rukungiri Municipal Council

A. Revenue Performance and Plans

(i) Conditional and Discretionary Transfers to the Local Government

<i>UShs 000's</i>	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	2,970,720	2,134,242	2,970,234
121466 Sector Conditional Grant (Wage)	2,405,681	1,688,564	2,502,617
o/w Conditional Grant to Secondary Salaries	1,169,246	889,260	1,387,692
o/w Conditional Grant to Primary Salaries	1,236,435	799,304	1,114,925
121467 Sector Conditional Grant (Non-Wage)	354,387	265,859	260,880
o/w Conditional Grant to Primary Education	58,930	44,140	62,243
o/w Conditional Grant to Secondary Education	284,628	213,606	187,605
o/w Conditional transfers to School Inspection Grant	10,829	8,113	11,032
121470 Development Grant	210,652	179,819	206,737
o/w Conditional Grant to SFG	210,652	179,819	206,737
Health	530,503	392,913	497,365
121466 Sector Conditional Grant (Wage)	502,087	369,642	470,740
o/w Conditional Grant to PHC Salaries	502,087	369,642	470,740
121467 Sector Conditional Grant (Non-Wage)	9,512	7,134	22,671
o/w Conditional Grant to PHC- Non wage	9,512	7,134	22,671
121470 Development Grant	18,904	16,137	3,955
o/w Conditional Grant to PHC - development	18,904	16,137	3,955
Social Development	10,530	7,899	10,530
121467 Sector Conditional Grant (Non-Wage)	10,530	7,899	10,530
o/w Conditional Grant to Women Youth and Disability Grant	2,360	1,770	2,360
o/w Conditional Grant to Community Devt Assistants Non Wage	655	492	655
o/w Conditional transfers to Special Grant for PWDs	4,927	3,696	4,927
o/w Conditional Grant to Functional Adult Lit	2,587	1,941	2,587
Support Services	89,773	67,512	105,384
121469 Support Services Conditional Grant (Non-Wage)	89,773	67,512	105,384
o/w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	72,558	54,600	88,349
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	12,003	9,003	11,822
District Discretionary	98,365	65,632	113,366
121426 District Discretionary Development Grant	59,428	50,656	74,428
o/w LGMSD (Former LGDP)	59,428	50,656	74,428
121451 District Unconditional Grant (Wage)	38,938	14,976	38,938
o/w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	38,938	14,976	38,938
Urban Discretionary	608,369	437,697	617,231
121402 Urban Unconditional Grant (Non-Wage)	173,364	130,023	171,962
o/w Urban Unconditional Grant - Non Wage	173,364	130,023	171,962
121450 Urban Unconditional Grant (Wage)	435,005	307,674	445,269

Vote: 778 Rukungiri Municipal Council

A. Revenue Performance and Plans

US\$ 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
o/w Transfer of Urban Unconditional Grant - Wage	435,005	307,674	445,269
Total Revenues	4,319,172	3,105,895	4,329,109
o/w Wage	3,392,623	2,380,855	3,472,563
o/w Non Wage	637,566	478,427	571,426
o/w Development	288,983	246,612	285,120

(ii) Other Local Government Revenues

US\$ 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
1. Locally Raised Revenues	707,868	800,146	600,257
o/w Park Fees	193,847	163,629	193,847
o/w Agency Fees	3,000	1,948	3,000
o/w Animal & Crop Husbandry related levies	14,272	11,199	14,272
o/w Application Fees	3,240	2,598	3,240
o/w Business licences	122,334	86,765	122,334
o/w Ground rent	8,910	745	8,910
o/w Land Fees	24,430	13,717	24,430
o/w Local Hotel Tax	8,640	1,417	8,640
o/w Local Service Tax	30,326	347,555	30,326
o/w Market/Gate Charges	90,066	77,146	90,066
o/w Advertisements/Billboards	2,510	4,532	2,510
o/w Other Fees and Charges	34,074	334	34,074
o/w Property related Duties/Fees	105,044	34,421	25,729
o/w Refuse collection charges/Public convenience	3,960	754	3,960
o/w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,225	2,272	3,225
o/w Registration of Businesses	15,695	7,800	15,695
o/w Rent & Rates from private entities	28,295	21,322	0
o/w Rent & rates-produced assets-from private entities	4,800	2,290	4,800
o/w Unspent balances – Locally Raised Revenues		8,549	
o/w Miscellaneous	11,200	11,153	11,200
2c. Other Government Transfers	948,985	727,215	948,985
o/w Youth Livelihood Programme	100,000	57,128	100,000
o/w Road Maintenance-Uganda Road Fund	752,699	534,173	752,699
o/w Drugs and Supplies from National Medical Stores	96,286	133,171	96,286
o/w UNEB/PLE		2,114	
o/w Unspent balances – Conditional Grants		520	
o/w Unspent balances – Other Government Transfers		110	
Total Revenues	1,656,853	1,527,361	1,549,242
Grand Total	5,976,025	4,633,256	5,878,351

Planned Revenues for 2015/16

(i) Locally Raised Revenues

The Municipality local revenue budget is expected reduce approximately by 100 millions in the financial year 2015/2016 due to reduction of property related duties/fees arrears as much of it was in 2014/2015 FY and Rent and Rates from private entities which

Vote: 778 Rukungiri Municipal Council

A. Revenue Performance and Plans

is paid once in two years. The reduction of the local revenue by about 100millions will also affect finance department where property related duties/fees had been budgeted in the FY 2014/15.

(ii) Central Government Transfers

The Revenue from Central Government for the financial year 2015/16 is expected to be the same as the one of financial year 2014/2015. Urban unconditional grant-non wage component are expected to be reduced due to recruitment of staff which will reduce the wage component. Uganda Road Fund grant, conditional grant to secondary education and primary and secondary teachers' salaries are expected to be increased.

(iii) Donor Funding

Rukungiri Municipal Council Local Government does not plan to receive donor funding for the financial year 2015/16.

Vote: 778 Rukungiri 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	468,774	348,744	486,753
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>50,275</i>	<i>40,976</i>	<i>28,834</i>
o\w Urban Unconditional Grant - Non Wage	50,275	40,976	28,834
<i>Urban Unconditional Grant (Wage)</i>	<i>118,662</i>	<i>49,551</i>	<i>83,201</i>
o\w Transfer of Urban Unconditional Grant - Wage	118,662	49,551	83,201
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>3,360</i>	<i>2,520</i>	<i>3,360</i>
o\w Conditional Grant to PAF monitoring	3,360	2,520	3,360
Other Revenues	296,478	255,697	371,358
o\w Unspent balances – Locally Raised Revenues		211	
o\w Multi-Sectoral Transfers to LLGs	272,660	194,558	321,441
o\w Locally Raised Revenues	23,817	60,928	49,917
Development Revenues	12,183	10,137	14,887
<i>District Discretionary Development Grant</i>	<i>12,183</i>	<i>10,134</i>	<i>14,887</i>
o\w LGMSD (Former LGDP)	12,183	10,134	14,887
Other Revenues		2	
o\w Unspent balances – Conditional Grants		2	
Total Revenues	480,957	358,881	501,640
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>468,774</i>	<i>346,422</i>	<i>486,753</i>
Wage	221,675	110,766	167,613
Non Wage	247,099	235,657	319,140
<i>Development Expenditure</i>	<i>12,183</i>	<i>8,639</i>	<i>14,887</i>
Domestic Development	12,183	8,639	14,887
Donor Development	0	0	0
Total Expenditure	480,957	355,061	501,640

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental allocation of revenue during the financial year 2015/16 compared to last financial year is expected to increase. Most of local revenue and urban unconditional grant nonwage is expected to be spent in the Administration department to cater for procurement of stationary and computer servicing since they are done centrally by administration 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: 1381 District and Urban Administration

Vote: 778 Rukungiri 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	3	4
Availability and implementation of LG capacity building policy and plan	Yes	Yes	yes
% age of LG establish posts filled	60	60	60
No. of monitoring visits conducted	4	3	4
No. of monitoring reports generated	4	3	4
Function Cost (UShs '000)	480,957	355,061	501,640
Cost of Workplan (UShs '000):	480,957	355,061	501,640

Planned Outputs for 2015/16

The plans for financial year 2015/16 under Administration includes; paying of Salaries for Staffs under Administration, Recruitment of staffs, Monitoring and supervision of the implementation of Projects and other activities to be under taken during the financial year. The above plans were confirmed by the wider stakeholders to be included in the Development Plan during the Budget Conference.

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	452,051	626,440	352,924
<i>Urban Unconditional Grant (Non-Wage)</i>	43,922	41,759	44,676
o/w Urban Unconditional Grant - Non Wage	43,922	41,759	44,676
<i>Urban Unconditional Grant (Wage)</i>	34,008	28,071	39,334
o/w Transfer of Urban Unconditional Grant - Wage	34,008	28,071	39,334
<i>Support Services Conditional Grant (Non-Wage)</i>	4,321	4,384	4,141
o/w Conditional Grant to PAF monitoring	4,321	4,384	4,141
Other Revenues	369,800	552,227	264,773
o/w Unspent balances – Locally Raised Revenues		475	
o/w Multi-Sectoral Transfers to LLGs	213,049	168,673	186,602
o/w Locally Raised Revenues	156,751	383,079	78,171
Total Revenues	452,051	626,440	352,924
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	452,051	602,475	352,924
Wage	82,999	74,477	100,525
Non Wage	369,052	527,998	252,399
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	452,051	602,475	352,924

Department Revenue and Expenditure Allocations Plans for 2015/16

The Finance Department budget for 2015/2016 is lower than the budget for last financial year because sundry creditors which are planned for in the department are expected to reduce. More so, the reduction of property tax arrears in the financial year 2015/16 by about 100millions will also affect finance department since it had been budgeted for under finance in the financial year 2014/15.

Vote: 778 Rukungiri Municipal Council

Workplan 2: Finance

(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 annual LG final accounts to Auditor General	30/09/2014	30/09/2013	30/09/2015
Date for submitting the Annual Performance Report	30/07/2014	30/07/2014	30/07/2015
Value of LG service tax collection	30325568	503027372	30326000
Value of Hotel Tax Collected	8640000	1416800	8640000
Value of Other Local Revenue Collections	731273371	442624881	563291000
Date of Approval of the Annual Workplan to the Council	31/05/2014	31/05/2014	31/05/2015
Date for presenting draft Budget and Annual workplan to the Council	15/03/2014	15/03/2014	15/03/2015
Function Cost (US\$ '000)	452,051	602,475	352,924
Cost of Workplan (US\$ '000):	452,051	602,475	352,924

Planned Outputs for 2015/16

Advise council on expenditure allocation in line with National and Municipal Priorities in consultation with other Directorates and departments. Control and manage Public funds in accordance with the provisions of the Local Governments Financial and Accounting Regulations. Maintaining financial accounting records and preparation and submission of accountability returns to relevant Ministries and department. Prepare and submit to the Auditor General Final Accounts.

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	232,625	121,398	202,193
Urban Unconditional Grant (Non-Wage)	6,258	2,949	19,320
o/w Urban Unconditional Grant - Non Wage	6,258	2,949	19,320
Urban Unconditional Grant (Wage)		2,396	16,928
o/w Transfer of Urban Unconditional Grant - Wage		2,396	16,928
District Unconditional Grant (Wage)	38,938	14,976	38,938
o/w Conditional transfers to Salary and Gratuity for LG elected Political	38,938	14,976	38,938
Support Services Conditional Grant (Non-Wage)	77,770	58,509	93,562
o/w Conditional transfers to Councillors allowances and Ex- Gratia for L	72,558	54,600	88,349
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	5,212	3,909	5,212
Other Revenues	109,659	42,568	33,446
o/w Unspent balances – Locally Raised Revenues		126	
o/w Multi-Sectoral Transfers to LLGs	49,938	11,821	
o/w Locally Raised Revenues	59,721	30,621	33,446

Vote: 778 Rukungiri Municipal Council

Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	232,625	121,398	202,193
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	232,625	119,548	202,193
Wage	38,938	17,372	55,865
Non Wage	193,687	102,176	146,328
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	232,625	119,548	202,193

Department Revenue and Expenditure Allocations Plans for 2015/16

Statutory Bodies' allocation is lower than that of last financial year because of general reeducation of local revenue thus 20% share of local revenue to council operations.

(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 Auditor Generals queries reviewed per LG	4	7	8
No. of LG PAC reports discussed by Council	4	0	4
<i>Function Cost (UShs '000)</i>	<i>197,825</i>	<i>119,548</i>	<i>202,193</i>
Cost of Workplan (UShs '000):	197,825	119,548	202,193

Planned Outputs for 2015/16

Policies, plans and resolutions passed for action by conducting timely and organized Council and committee meetings, political leaders and standing Committees facilitated to do their activities and monitor council programmes and projects, bye laws enacted for effective governance of the community, Political Leaders trained on monitoring service delivery and demanding for accountability of public resources, Council provided with timely and constant flow of goods, services and works as required.

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	10,913	0	16,600
<i>Sector Conditional Grant (Wage)</i>	<i>10,913</i>	<i>0</i>	<i>15,000</i>
o/w Conditional Grant to Agric. Ext Salaries	10,913	0	15,000
<i>Other Revenues</i>	<i>0</i>	<i>0</i>	<i>1,600</i>
o/w Locally Raised Revenues		0	1,600

Vote: 778 Rukungiri 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	16,600
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	10,913	0	16,600
Wage	10,913	0	15,000
Non Wage	0	0	1,600
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	10,913	0	16,600

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental allocation of revenue during the financial year 2015/16 compared to last financial year is expected to increase. There was no expenditure by end of March, 2015 for the financial year 2014/15 due to the fact that the department did not have staff. The expenditure for the department for the financial year 2015/16 will mainly be on payment of salaries for agricultural extension workers and general operation and Management of Production and Marketing 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: 0181 Agricultural Advisory Services			
<i>Function Cost (UShs '000)</i>	0	0	400
Function: 0182 District Production Services			
No. of livestock vaccinated			1200
No. of livestock by type undertaken in the slaughter slabs			6480
<i>Function Cost (UShs '000)</i>	10,913	0	15,800
Function: 0183 District Commercial Services			
No of cooperative groups supervised			5
No. of cooperative groups mobilised for registration			4
No. of cooperatives assisted in registration			4
<i>Function Cost (UShs '000)</i>	0	0	400
Cost of Workplan (UShs '000):	10,913	0	16,600

Planned Outputs for 2015/16

Teaching Farmers on better farming practices, Payment of salaries for agricultural extension workers, Management of Production and Marketing Department, Carrying out Antemortem and Postmortem Inspection of Meat Animals, Collection of data on livestock, Commercial Activities and vaccination of livestock in the Municipality, Monitoring of Savings and Credit Cooperatives Societies in the Municipality.

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:			

Vote: 778 Rukungiri Municipal Council

Workplan 5: Health

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Recurrent Revenues	703,598	557,867	660,845
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>1,821</i>	<i>88</i>	<i>2,294</i>
o\w Urban Unconditional Grant - Non Wage	1,821	88	2,294
<i>Sector Conditional Grant (Wage)</i>	<i>502,087</i>	<i>369,642</i>	<i>470,740</i>
o\w Conditional Grant to PHC Salaries	502,087	369,642	470,740
<i>Sector Conditional Grant (Non-Wage)</i>	<i>9,512</i>	<i>7,134</i>	<i>22,671</i>
o\w Conditional Grant to PHC- Non wage	9,512	7,134	22,671
Other Revenues	190,178	181,003	165,141
o\w Unspent balances – Locally Raised Revenues	0	18	
o\w Other Transfers from Central Government	96,286	133,171	96,286
o\w Multi-Sectoral Transfers to LLGs	89,773	47,034	64,885
o\w Locally Raised Revenues	4,120	780	3,971
Development Revenues	18,904	16,137	3,955
<i>Development Grant</i>	<i>18,904</i>	<i>16,137</i>	<i>3,955</i>
o\w Conditional Grant to PHC - development	18,904	16,137	3,955
Total Revenues	722,502	574,004	664,800
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>703,598</i>	<i>557,867</i>	<i>660,845</i>
Wage	502,087	369,641	470,740
Non Wage	201,512	188,225	190,105
<i>Development Expenditure</i>	<i>18,904</i>	<i>461</i>	<i>3,955</i>
Domestic Development	18,904	461	3,955
Donor Development	0	0	0
Total Expenditure	722,502	558,328	664,800

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental allocation of revenue during the financial year 2015/16 compared to last financial year is expected to reduce mainly due to reduction in Conditional Grant to PHC Salaries and Conditional Grant PHC Development.

(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: 778 Rukungiri 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
Number of inpatients that visited the NGO Basic health facilities	500	622	500
No. and proportion of deliveries conducted in the NGO Basic health facilities	100	266	110
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	98	116	100
Number of trained health workers in health centers	45	45	50
Value of essential medicines and health supplies delivered to health facilities by NMS	96285600	97370445	96285600
Number of health facilities reporting no stock out of the 6 tracer drugs.	8	0	8
Number of outpatients that visited the NGO Basic health facilities	2550	4483	2550
No. of trained health related training sessions held.	4	3	4
Number of outpatients that visited the Govt. health facilities.	28000	46033	48500
Number of inpatients that visited the Govt. health facilities.	125	228	140
No. and proportion of deliveries conducted in the Govt. health facilities	130	174	145
%age of approved posts filled with qualified health workers	84	85	61
No. of children immunized with Pentavalent vaccine	960	567	970
No of staff houses constructed	1	1	1
Function Cost (US\$ '000)	722,502	558,328	664,800
Cost of Workplan (US\$ '000):	722,502	558,328	664,800

Planned Outputs for 2015/16

The department in the FY 2015/16 plans to undertake the following; sensitization on household based Garbage collection and disposal, ornamental tree planting and street trash bins, disease control and epidemic preparedness, supervision of Sanitation and hygiene campaigns, support Supervision of health facilities, monitoring of NMS Deliveries, health education and promotion campaigns, HIV/AIDS AMICAAL Programme cascading to the divisions and Marumba HC II one staff house construction (PHASE III).

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	2,791,884	1,983,033	2,803,428
Urban Unconditional Grant (Non-Wage)	1,602	1,000	2,573
o/w Urban Unconditional Grant - Non Wage	1,602	1,000	2,573
Urban Unconditional Grant (Wage)	27,193	23,837	32,905
o/w Transfer of Urban Unconditional Grant - Wage	27,193	23,837	32,905
Sector Conditional Grant (Wage)	2,405,681	1,688,564	2,502,617
o/w Conditional Grant to Secondary Salaries	1,169,246	889,260	1,387,692
o/w Conditional Grant to Primary Salaries	1,236,435	799,304	1,114,925
Sector Conditional Grant (Non-Wage)	354,387	265,859	260,880
o/w Conditional transfers to School Inspection Grant	10,829	8,113	11,032
o/w Conditional Grant to Secondary Education	284,628	213,606	187,605

Vote: 778 Rukungiri Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Conditional Grant to Primary Education	58,930	44,140	62,243
Other Revenues	3,021	3,774	4,454
o/w Other Transfers from Central Government		2,114	
o/w Locally Raised Revenues	3,021	1,660	4,454
Development Revenues	210,652	179,819	206,737
Development Grant	210,652	179,819	206,737
o/w Conditional Grant to SFG	210,652	179,819	206,737
Total Revenues	3,002,535	2,162,853	3,010,165
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,791,884	1,982,890	2,803,428
Wage	2,432,873	1,712,400	2,535,522
Non Wage	359,010	270,489	267,907
<i>Development Expenditure</i>	210,652	92,439	206,737
Domestic Development	210,652	92,439	206,737
Donor Development	0	0	0
Total Expenditure	3,002,535	2,075,329	3,010,165

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental allocation of revenue during the financial year 2015/16 compared to last financial year is expected not to change significantly apart from Transfer of Urban Unconditional Grant – Wage which slightly increased by around two millions.

(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 Students passing in grade one	480	373	400
No. of pupils sitting PLE	5500	877	900
No. of latrine stances constructed	42	49	36
No. of teachers paid salaries	217	189	189
No. of qualified primary teachers	217	189	189
No. of pupils enrolled in UPE	6850	5362	6000
Function Cost (UShs '000)	1,506,017	935,864	1,383,905
Function: 0782 Secondary Education			
No. of teaching and non teaching staff paid	174	154	154
No. of students passing O level	1220	753	780
No. of students sitting O level	1240	758	800
No. of students enrolled in USE	1900	1829	
Function Cost (UShs '000)	1,453,874	1,102,866	1,575,297
Function: 0784 Education & Sports Management and Inspection			
No. of inspection reports provided to Council	4	3	4
No. of primary schools inspected in quarter	32	32	30
No. of secondary schools inspected in quarter	4	4	5
Function Cost (UShs '000)	42,045	36,599	49,964
Function: 0785 Special Needs Education			

Vote: 778 Rukungiri 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 SNE facilities operational	2	2	2
No. of children accessing SNE facilities	70	68	74
<i>Function Cost (UShs '000)</i>	<i>600</i>	<i>0</i>	<i>1,000</i>
Cost of Workplan (UShs '000):	3,002,535	2,075,329	3,010,165

Planned Outputs for 2015/16

In the FY 2015/16, the department plans to evaluating performance of schools through centrally set and marked Examinations. Routine School Inspection and support supervision, identification and placement of pupils with special Needs, construction of pit latrines at schools, revitalizing games, sports and music in primary schools, disbursement of UPE capitation grants to all government aided primary schools and procurement and distribution of furniture to primary schools.

Workplan 7a: Roads and Engineering

(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	829,003	603,941	856,040
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>6,615</i>	<i>1,576</i>	<i>11,517</i>
o/w Urban Unconditional Grant - Non Wage	6,615	1,576	11,517
<i>Urban Unconditional Grant (Wage)</i>	<i>54,009</i>	<i>53,075</i>	<i>71,886</i>
o/w Transfer of Urban Unconditional Grant - Wage	54,009	53,075	71,886
Other Revenues	768,379	549,290	772,637
o/w Unspent balances – Other Government Transfers		110	
o/w Unspent balances – Locally Raised Revenues		8,836	
o/w Other Transfers from Central Government	752,699	534,173	752,699
o/w Locally Raised Revenues	15,680	6,172	19,938
Development Revenues	41,149	39,466	51,907
<i>District Discretionary Development Grant</i>	<i>19,816</i>	<i>17,730</i>	<i>25,953</i>
o/w LGMSD (Former LGDP)	19,816	17,730	25,953
Other Revenues	21,334	21,736	25,953
o/w Unspent balances – Conditional Grants		493	
o/w Multi-Sectoral Transfers to LLGs	21,334	17,726	25,953
o/w Locally Raised Revenues		3,516	
Total Revenues	870,152	643,407	907,946
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>829,003</i>	<i>602,246</i>	<i>856,040</i>
Wage	54,009	53,075	71,886
Non Wage	774,994	549,171	784,153
<i>Development Expenditure</i>	<i>41,149</i>	<i>21,817</i>	<i>51,907</i>
Domestic Development	41,149	21,817	51,907
Donor Development	0	0	0
Total Expenditure	870,152	624,063	907,946

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental allocation of revenue during the financial year 2015/16 compared to last financial year – 2014/2015

Vote: 778 Rukungiri Municipal Council

Workplan 7a: Roads and Engineering

is expected to increase mainly due to increase in Transfer of Urban Unconditional Grant - Wage and in LGMSD (Former LGDP).

(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: 0481 District, Urban and Community Access Roads			
Length in Km of District roads routinely maintained	73	29	85
Length in Km of District roads periodically maintained	12	12	21
No. of bridges maintained	1	0	1
<i>Function Cost (UShs '000)</i>	<i>865,152</i>	<i>621,660</i>	<i>899,946</i>
Function: 0482 District Engineering Services			
<i>Function Cost (UShs '000)</i>	<i>5,000</i>	<i>2,403</i>	<i>8,000</i>
Cost of Workplan (UShs '000):	870,152	624,063	907,946

Planned Outputs for 2015/16

The department in the financial year plans to undertake the following: periodic and routine maintenance of paved and unpaved roads in motor able conditions, maintenance of road equipment in working conditions, production of the Rukungiri Municipal Council structural plan.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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:			
<i>Recurrent Revenues</i>		0	
<i>Urban Unconditional Grant (Non-Wage)</i>		0	
o/w Urban Unconditional Grant - Non Wage		0	

Vote: 778 Rukungiri Municipal Council

Workplan 8: Natural Resources

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

Department Revenue and Expenditure Allocations Plans for 2015/16

(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			
<i>Function Cost (UShs '000)</i>	0	0	0
Cost of Workplan (UShs '000):	0	0	0

Planned Outputs for 2015/16

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:			
Recurrent Revenues	142,700	100,412	158,469
<i>Urban Unconditional Grant (Non-Wage)</i>	2,040	0	2,325
o/w Urban Unconditional Grant - Non Wage	2,040	0	2,325
<i>Urban Unconditional Grant (Wage)</i>	12,457	9,928	10,831
o/w Transfer of Urban Unconditional Grant - Wage	12,457	9,928	10,831
<i>Sector Conditional Grant (Non-Wage)</i>	10,530	7,899	10,530
o/w Conditional transfers to Special Grant for PWDs	4,927	3,696	4,927
o/w Conditional Grant to Women Youth and Disability Grant	2,360	1,770	2,360
o/w Conditional Grant to Functional Adult Lit	2,587	1,941	2,587
o/w Conditional Grant to Community Devt Assistants Non Wage	655	492	655
Other Revenues	117,673	82,586	134,783
o/w Unspent balances – Locally Raised Revenues		13	
o/w Other Transfers from Central Government	100,000	57,128	100,000
o/w Multi-Sectoral Transfers to LLGs	15,333	22,445	29,026
o/w Locally Raised Revenues	2,340	3,000	5,756
Development Revenues	6,095	5,090	7,634
<i>District Discretionary Development Grant</i>	6,095	5,065	7,634
o/w LGMSD (Former LGDP)	6,095	5,065	7,634
Other Revenues		24	

Vote: 778 Rukungiri Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Unspent balances – Conditional Grants		24	
Total Revenues	148,795	105,502	166,103
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	142,700	44,568	158,469
Wage	24,601	21,351	26,005
Non Wage	118,099	23,216	132,464
<i>Development Expenditure</i>	6,095	4,534	7,634
Domestic Development	6,095	4,534	7,634
Donor Development	0	0	0
Total Expenditure	148,795	49,102	166,103

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental allocation of revenue during the financial year 2015/16 compared to last financial year is expected to increase mainly due to Multi-Sectoral Transfers to LLGs which increased and in LGMSD (Former LGDP) for CDD Component.

(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	5	5	5
No. FAL Learners Trained	400	320	307
No. of Youth councils supported	1	1	1
No. of women councils supported	1	1	1
Function Cost (UShs '000)	148,795	49,102	166,103
Cost of Workplan (UShs '000):	148,795	49,102	166,103

Planned Outputs for 2015/16

Planning process coordinated, Communities mobilised and sensitized on government programmes like CDD and YLP, FAL activities monitored, evaluated and supervised, advocacy and creation of awareness on labour related concerns and inspections done, CBOs registered and other CBO activities monitored, Gender mainstreaming through sensitization programmes done, marginalized groups like youths, PWDS, Elderly supported, Families counseled and disputes settled, PMCs formed at community level projects.

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:			
Recurrent Revenues	34,686	18,183	30,857
<i>Urban Unconditional Grant (Non-Wage)</i>	2,946	1,590	5,692
o/w Urban Unconditional Grant - Non Wage	2,946	1,590	5,692
<i>Urban Unconditional Grant (Wage)</i>	11,174	10,188	13,584
o/w Transfer of Urban Unconditional Grant - Wage	11,174	10,188	13,584
<i>Support Services Conditional Grant (Non-Wage)</i>	1,729	130	1,729

Vote: 778 Rukungiri Municipal Council

Workplan 10: Planning

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Conditional Grant to PAF monitoring	1,729	130	1,729
Other Revenues	18,838	6,275	9,853
o/w Multi-Sectoral Transfers to LLGs	6,800	0	
o/w Locally Raised Revenues	12,038	6,275	9,853
Total Revenues	34,686	18,183	30,857
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	34,686	18,183	30,857
Wage	11,174	10,188	13,584
Non Wage	23,512	7,995	17,273
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	34,686	18,183	30,857

Department Revenue and Expenditure Allocations Plans for 2015/16

Revenue allocation to Planning for financial year 2015/16 is expected to reduce slightly compared to the last financial year due to the fact that much of local revenue and urban unconditional grant non-wage were put under administration for procurement of stationary and computer/photo-copier serving.

(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 qualified staff in the Unit	1	1	1
No of Minutes of TPC meetings	12	9	12
No of minutes of Council meetings with relevant resolutions	6	5	6
Function Cost (UShs '000)	34,686	18,183	30,857
Cost of Workplan (UShs '000):	34,686	18,183	30,857

Planned Outputs for 2015/16

Preparing Major Municipality Planning documents (Budget Framework Paper, Development Plan, Integrated work plan and Quarterly progress reports and procurement plan), mentoring Division staff and other stakeholder in planning and the budgeting process, formulation and dissemination of planning data and information, carry out poverty analysis to establish poverty trends in the Municipality and carryout mid-term reviews and performance of Municipality plans and budget.

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	20,809	18,908	25,123
Urban Unconditional Grant (Non-Wage)	1,200	1,078	2,723
o/w Urban Unconditional Grant - Non Wage	1,200	1,078	2,723
Urban Unconditional Grant (Wage)	13,356	11,584	15,823

Vote: 778 Rukungiri Municipal Council

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Transfer of Urban Unconditional Grant - Wage	13,356	11,584	15,823
Support Services Conditional Grant (Non-Wage)	2,593	1,969	2,593
o/w Conditional Grant to PAF monitoring	2,593	1,969	2,593
Other Revenues	3,660	4,276	3,983
o/w Locally Raised Revenues	3,660	4,276	3,983
Total Revenues	20,809	18,908	25,123
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	20,809	18,908	25,123
Wage	13,356	11,584	15,823
Non Wage	7,453	7,323	9,299
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	20,809	18,908	25,123

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental allocation of revenue during the financial year 2015/16 compared to last financial year is expected not to change significantly apart a small increase in local revenue of about one million to 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: 1482 Internal Audit Services			
No. of Internal Department Audits	146	100	140
Date of submitting Quaterly Internal Audit Reports	31/10/2013	13/04/2014	31/10/2014
Function Cost (UShs '000)	20,809	18,908	25,123
Cost of Workplan (UShs '000):	20,809	18,908	25,123

Planned Outputs for 2015/16

Internal control system strengthened, Improvement in financial management and accountability to ensure compliance with law, strengthened risk assessment and mitigation process and awareness about risk issues created amongst heads of department, timely reporting of audit findings to auditees done and auditees involved in the process of risk assessment, audit planning and setting appropriate action on recommendations.