

# Vote: 778 Rukungiri Municipal Council

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## Structure of Performance Contract

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### PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

### PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

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

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

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**Town Clerk/Accounting Officer**

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**Permanent Secretary / Secretary to The Treasury**

**Rukungiri Municipal Council**

**MoFPED**

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

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

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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## PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

### NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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## PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

### Executive Summary

#### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	740,756	464,366	779,694
2a. Discretionary Government Transfers	730,597	455,819	957,998
2b. Conditional Government Transfers	3,598,512	2,665,839	4,268,126
2c. Other Government Transfers	948,985	399,705	0
3. Local Development Grant		74,428	0
<b>Total Revenues</b>	<b>6,018,850</b>	<b>4,060,157</b>	<b>6,005,818</b>

#### Planned Revenues for 2016/17

A total of shs. 6,005,818,000= is expected to be realized out of which shs. 779,693,694= will be local revenue and the rest central government grants. Our major sources of local revenue remain user fees which include Bus/Taxi Park fees, market charges, slaughter slab charges and business license and local service tax. Parking fees have also been recently introduced in the municipality thus the increase in local revenue. Central Government Grants are also expected to increase.

#### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	542,139	149,664	716,426
2 Finance	452,924	136,700	363,011
3 Statutory Bodies	202,193	0	189,313
4 Production and Marketing	16,600	0	51,833
5 Health	664,800	49,774	571,781
6 Education	3,010,165	0	2,954,728
7a Roads and Engineering	907,946	24,542	999,999
7b Water	0	0	0
8 Natural Resources	0	0	12
9 Community Based Services	166,103	25,406	94,941
10 Planning	30,857	0	32,727
11 Internal Audit	25,123	0	31,044
<b>Grand Total</b>	<b>6,018,850</b>	<b>386,085</b>	<b>6,005,818</b>
Wage Rec't:	3,472,563	116,992	3,457,576
Non Wage Rec't:	2,261,167	244,550	2,274,060
Domestic Dev't	285,120	24,542	274,182
Donor Dev't	0	0	0

#### Planned Expenditures for 2016/17

The departmental expenditure plans for the financial year 2016/2017 is expected not to change very much following no much change in revenues. In the financial year 2016/17, the following capital projects will be given priority: maintenance and rehabilitation of road network, Culverts will be installed on different spots on roads, continuation of the construction of staff house at Marumba Health Centre II and construction of stance sanitation facilities.

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## A. Revenue Performance and Plans

### Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>740,756</b>	<b>462,796</b>	<b>779,694</b>
Miscellaneous	9,000	5,432	9,000
Advance Recoveries	8,973	500	
Advertisements/Billboards	7,560	1,000	7,560
Agency Fees	3,000	677	3,000
Animal & Crop Husbandry related levies	31,919	16,975	31,919
Application Fees	3,955	2,614	1,285
Business licences	134,812	96,899	131,921
Ground rent	8,910	26,424	8,910
Land Fees	20,610	16,485	20,923
Local Government Hotel Tax		0	8,640
Local Hotel Tax	8,640	2,089	
Market/Gate Charges	90,066	42,460	90,066
Other Fees and Charges	4,425	4,956	70,124
Other licences	20,000	500	20,000
Unspent balances – Locally Raised Revenues		18,632	
Local Service Tax	57,525	18,767	57,525
Park Fees	193,847	172,095	193,847
Sale of non-produced government Properties/assets		0	28,995
Rent & rates-produced assets-from private entities	8,400	3,760	7,176
Registration of Businesses	16,035	30,860	15,695
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,075	1,490	4,075
Refuse collection charges/Public convenience	3,960	162	3,960
Property related Duties/Fees	105,044	20	65,073
<b>2a. Discretionary Government Transfers</b>	<b>730,597</b>	<b>530,247</b>	<b>957,998</b>
Urban Unconditional Grant (Wage)	445,269	316,241	494,424
District Unconditional Grant (Wage)	38,938	15,288	
Urban Discretionary Development Equalization Grant	74,428	74,428	195,970
Urban Unconditional Grant (Non-Wage)	171,962	124,290	267,604
<b>2b. Conditional Government Transfers</b>	<b>3,598,512</b>	<b>2,665,839</b>	<b>4,268,126</b>
Development Grant	210,692	210,692	67,163
Pension for Local Governments		0	18,292
Support Services Conditional Grant (Non-Wage)	105,384	71,005	
Sector Conditional Grant (Wage)	2,988,356	2,186,923	3,070,057
Sector Conditional Grant (Non-Wage)	294,081	197,220	1,065,710
Gratuity for Local Governments		0	46,904
<b>2c. Other Government Transfers</b>	<b>948,985</b>	<b>399,705</b>	
Drugs and Supplies from National Medical Stores	96,286	49,862	
Road Maintenance-Uganda Road Fund	752,699	349,163	
Youth Livelihood Programme	100,000	680	
<b>Total Revenues</b>	<b>6,018,850</b>	<b>4,058,587</b>	<b>6,005,818</b>

### Planned Revenues for 2016/17

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## A. Revenue Performance and Plans

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### *(i) Locally Raised Revenues*

Rukungiri Municipal Council's local revenue budget is expected to increase from Shs 740,755,597= to Shs 779,693,769= in the FY 2016/17. The increase is as a result of introduction of parking fees in the municipal council. The tax has been in place for three months now and it is expected to start yielding high in the months on August and onwards after addressing some of the major challenges. Our major sources of local revenue remain user fees which include Bus/Taxi Park fees and market charges.

### *(ii) Central Government Transfers*

The Revenue from Central Government is expected to increase in the FY 2016/2017. This is mainly because of the introduction of a new grant that is the Urban Discretionary Development Grant to a tune of Shs 195,970,449. This grant is to aid in development work mainly through departments of Works and Engineering, capacity building in the Administrative Departments and also aid in the CDD implementation in Community department.

### *(iii) Donor Funding*

Rukungiri Municipal Council Local Government does not plan to receive donor funding for the financial year 2016/17.

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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>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	527,251	315,251	706,323
Gratuity for Local Governments		0	46,904
Locally Raised Revenues	49,917	33,804	196,757
Multi-Sectoral Transfers to LLGs	361,940	172,648	276,489
Pension for Local Governments		0	18,292
Support Services Conditional Grant (Non-Wage)	3,360	2,490	
Unspent balances – Locally Raised Revenues		21,206	
Urban Unconditional Grant (Non-Wage)	28,834	34,364	20,618
Urban Unconditional Grant (Wage)	83,201	50,738	147,264
<i>Development Revenues</i>	14,887	15,029	10,103
Urban Discretionary Development Equalization Grant	14,887	15,029	10,103
<b>Total Revenues</b>	<b>542,139</b>	<b>330,280</b>	<b>716,426</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	527,251	149,664	706,323
Wage	167,613	63,963	207,060
Non Wage	359,638	85,701	499,264
<i>Development Expenditure</i>	14,887	0	10,103
Domestic Development	14,887	0	10,103
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>542,139</b>	<b>149,664</b>	<b>716,426</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The Departmental cumulative allocation was shs 330,280,000= which was lower than the expected average caused mainly by the low Multi-sectoral transfers at 48%. This was because the local revenue collection for the previous quarters had been very low which meant low remittance to the divisions. During second quarter, the department received shs 119,319,000= which was less than the quarterly expected average. The least performing was Multi-sectoral transfers at 70% simply because the Urban Un conditional Non wage grant was low for this quarter. The best performing was LGMSD at 217% because the release for this quarter was doubled and local revenue allocation at 181% to cater council sitting.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation of revenue during the financial year 2016/17 compared to last financial year is expected to increase i.e. from shs. 542,139,000= to shs. 716,426,000=. This is because 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. Also being the biggest department , it has a large wage component.

#### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget and Planned outputs</b>	<b>Expenditure and Performance by End March</b>	<b>Approved Budget and Planned outputs</b>

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## Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1381 District and Urban Administration</b>			
No. (and type) of capacity building sessions undertaken			4
Availability and implementation of LG capacity building policy and plan			Yes
No. of monitoring visits conducted			8
No. of monitoring reports generated			8
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>149,664</b>	<b>716,426</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>149,664</b>	<b>716,426</b>

### 2015/16 Physical Performance up to March

The department managed to implement a number of outputs under its main function that is to provide Urban Administration.

The department held one capacity building session. The percentage of filled posts in the Municipal Council was still at 60% since no recruitment was done because the recruitment process is scheduled for the next quarter.

### Planned Outputs for 2016/17

The planned outputs for financial year 2016/17 under Administration includes; paying of Salaries for Staff under administration department, recruitment of staff, monitoring and supervision of the implementation of Projects and other activities to be undertaken during the financial year. The department goes on to supervise the operations of the divisions and their respective on going capital projects.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

NGOs such as TASO and Compassion International normally offer free services to disadvantaged people such as people living with HIV and the orphaned.

Rukungiri Municipal council doesn't receive any donor funding

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate Office Space

A number of staff have been planned for recruitment yet the office space is not even adequate for the current number of staff.

#### 2. Low Staffing Level

There is currently a problem of low staffing level especially in the Department of Finance, Community Based Services, and Works. This has greatly affected the performance in the Council.

#### 3. Lack of transport means

The department does not have any official transport vehicle to be used by department staff in carrying out duties of Municipality.

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget



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## Workplan 2: Finance

	Budget	March	Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	452,924	307,268	363,011
Locally Raised Revenues	103,171	82,371	102,274
Multi-Sectoral Transfers to LLGs	261,602	136,700	190,482
Support Services Conditional Grant (Non-Wage)	4,141	3,488	
Unspent balances – Locally Raised Revenues		14,107	
Urban Unconditional Grant (Non-Wage)	44,676	41,254	30,921
Urban Unconditional Grant (Wage)	39,334	29,349	39,334
<b>Total Revenues</b>	<b>452,924</b>	<b>307,268</b>	<b>363,011</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	452,924	136,700	363,011
Wage	100,525	45,399	100,525
Non Wage	352,399	91,301	262,486
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>452,924</b>	<b>136,700</b>	<b>363,011</b>

### 2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter, the departmental cumulative allocation was less than the expected quarterly average. Multi-sectoral transfers are the least performing both at cumulative and quarterly level that is 52% and 73% respectively. This was mainly because the new parking fees tax has not performed as budgeted originally and yet it is shared by all divisions. Finance department always receives a bigger share of local revenue and urban unconditional grant non wage to cater for the many activities such as revenue enhancement, assessment and other general staff allowances which explains the 125% and 129% respectively.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The Finance Department budget for 2016/2017 is lower than the budget for last financial year because sundry creditors which are planned for in the department are expected to reduce. Most of the sundry creditors were planned and sorted during the FY 2015/16. Also, expenditure on Division council operations is to be done under Statutory Bodies Department.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1481 Financial Management and Accountability(LG)</b>			
Date for submitting the Annual Performance Report			30/07/2016
Value of LG service tax collection			30326000
Value of Hotel Tax Collected			8640000
Value of Other Local Revenue Collections			563291000
Date of Approval of the Annual Workplan to the Council			31/05/2016
Date for presenting draft Budget and Annual workplan to the Council			15/03/2016
Date for submitting annual LG final accounts to Auditor General			30/09/2016
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>136,700</b>	<b>363,011</b>

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## Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>136,700</b>	<b>363,011</b>

### 2015/16 Physical Performance up to March

The department managed to identify and collect local revenue such as collection of parking fees which is a new tax for service delivery and prepared reports necessary for decision making on proper service delivery.

The Department facilitated its staff to collect local revenue, carried out consultative visits with relevant Ministries and agencies, posted and updated books of accounts regularly and submitted relevant reports to Council.

The department has also managed to participate in revenue assessment throughout the three divisions of the municipality.

### Planned Outputs for 2016/17

Facilitate and monitor revenue collection in accordance with the Annual Budget Estimates and approved charging Policy. Identify new avenues of widening revenue base. Sensitization of tax payers on enumeration, assessment and importance of paying of taxes. Collection of business license and local service tax and other revenues. Preparation of 2017/18 budget framework paper. Preparation of 2017/18 budget estimates

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

NGOs such as TASO and Compassion International normally offer free services to disadvantaged people such as people living with HIV and the orphaned.

Rukungiri Municipal council doesn't receive any donor funding

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Zoning of the town into only 2 zones

Some businesses in zone II are too small to pay shs. 60,000= as license.

#### 2. Late commencement of procurement process

This leads to late awarding of tenders leading to tenderers starting to collect revenue before fulfilling some contractual requirements.

#### 3. Resistance by associations to increase rates

The resistance to increase rates even when the cost of providing services has increased due to inflation and many years have passed since the last increment affects local revenue performance.

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	202,193	132,585	189,313
District Unconditional Grant (Wage)	38,938	14,976	
Locally Raised Revenues	33,446	40,449	38,564

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## Workplan 3: Statutory Bodies

Multi-Sectoral Transfers to LLGs		0	29,938
Support Services Conditional Grant (Non-Wage)	93,562	62,138	
Urban Unconditional Grant (Non-Wage)	19,320	2,014	103,884
Urban Unconditional Grant (Wage)	16,928	13,008	16,928
<b>Total Revenues</b>	<b>202,193</b>	<b>132,585</b>	<b>189,313</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	202,193	0	189,313
Wage	55,865	0	16,928
Non Wage	146,328	0	172,386
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>202,193</b>	<b>0</b>	<b>189,313</b>

### 2015/16 Revenue and Expenditure Performance up to March

The Departmental cumulative allocation was shs. 132,585,000= which was lower than the expected average caused mainly by Transfers to Urban Unconditional Non-Wage component at 10%. The 38% of Conditional transfers to LG elected leaders was due to the fact that it was budgeted under general statutory staff salaries. They high allocation of local revenue at 108% was to enable two council sittings to pass the draft budget 2016/17.

By the end of the quarter, out of the revenues received by the department, only shs. 131,253,000= was spent by the department leaving a balance of shs. 1,332,000= on the department account. Shs. 38,232,000= was spent in the quarter.

### Department Revenue and Expenditure Allocations Plans for 2016/17

Statutory Bodies' allocation is lower than that of last financial year because there was no allocation of the sector conditional grant non wage. This was mainly due to the very high allocation of Urban Un conditional grant non wage. This allocation is mainly meant to facilitate council operations within the division councils. Division council operations are now being partly planned at the centre.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1382 Local Statutory Bodies</b>			
No. of Auditor Generals queries reviewed per LG			8
No. of LG PAC reports discussed by Council			4
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>189,313</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>0</b>	<b>189,313</b>

### 2015/16 Physical Performance up to March

The Department managed to implement a number of outputs under its planning, budgeting, Executive, Legislative, Accountability and Administrative functions. The Department convened one Council session, one Executive Committee meeting, three standing committee meetings.

### Planned Outputs for 2016/17

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

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## Workplan 3: Statutory Bodies

goods, services and works as required and costs optimized to enhance value for money procurements and disposals. Conducting timely and organized Council and Contracts Committee meetings aimed at having policies, plans and resolutions passed for action, Councilors and the Community empowered to demand for accountability of public resources.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

NGOs such as TASO and Compassion International normally offer free services to disadvantaged people such as people living with HIV and the orphaned.

Rukungiri Municipal council doesn't receive any donor funding

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Lack of skills and knowledge by the political wing

The political wing in particular Councilors do not have adequate knowledge and skills about their roles and responsibilities and staff need mentoring on procurement and disposal planning and contracts management. This leads to delays.

#### 2. Office space

The Deputy Mayor, the Speaker, the Clerk to Council don't have an office. There is no room which can accommodate the council sessions.

#### 3. Understaffing and inadequate tools

The Department has only one person responsible for all technical Council affairs and all support service affairs of the department. Stationery is inadequate, filing, printing, photocopying & binding services not always available.

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	16,600	11,957	51,833
Locally Raised Revenues	1,600	908	3,020
Sector Conditional Grant (Non-Wage)	0	0	9,623
Sector Conditional Grant (Wage)	15,000	9,724	32,351
Urban Unconditional Grant (Non-Wage)		1,325	6,840
<b>Total Revenues</b>	<b>16,600</b>	<b>11,957</b>	<b>51,833</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	16,600	0	51,833
Wage	15,000	0	14,998
Non Wage	1,600	0	36,835
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>16,600</b>	<b>0</b>	<b>51,833</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The departmental cumulative allocation was Shs. 11,595,000= which is much than the budgeted Shs 16,600,000=. Being anew department, the budgetary allocation was underestimated at the time of budgeting and yet the department

# Vote: 778 Rukungiri Municipal Council

## Workplan 4: Production and Marketing

has a lot of activities to undertake. This is why this quarter's local revenue allocation was at 125% to facilitate the veterinary officer and commercial officer in their field activities. These two officers meet a lot of challenges to do with facilitation especially the veterinary officer who does daily meat inspection in all abattoirs.

### Department Revenue and Expenditure Allocations Plans for 2016/17

Production and Marketing department's allocation is expected to change from Shs 16,600,000= to Shs 51,833,000=. This is to help in the operationalization of the department in an attempt to make it more field based since it is a new department. Commercial section is also part of this department which takes care of savings societies activities.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0182 District Production Services</b>			
No. of livestock vaccinated			1200
No. of livestock by type undertaken in the slaughter slabs			6480
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>51,833</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>0</b>	<b>51,833</b>

### 2015/16 Physical Performance up to March

By the end of the third quarter, most planned outputs in the Production and Marketing department had been effectively completed.

The department is involved in various activities such as daily inspection of animals meant for slaughtering, training of farmers on ways to improve their productivity.

It also involves the commercial section which mainly deals with commercial village based associations and aiding farmers to acquire low interest loans in order to move to commercial farming.

### Planned Outputs for 2016/17

Production and Marketing department plans on achieving the following objectives in the next Financial Year: Ensuring sustainable food security in the Municipal Council, Vaccination of all animals within the municipality to control spreading of diseases, ensure that Wealth creation projects run smoothly to improve on the productivity of the municipality.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No off budget activities are expected during the FY 2016/17

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Lack of transport means

The department currently lacks vehicles to enable smooth running of departmental activities especially in the department

#### 2. Innadequate Funding

In relation to the planned outputs in the next financial year, the amount of money allocated to the department is too small to enable it run these activities.

#### 3. Understaffing

# Vote: 778 Rukungiri Municipal Council

## Workplan 4: Production and Marketing

The department currently has two staff members and yet the range of activities is too large.

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	660,845	519,837	571,781
Locally Raised Revenues	3,971	1,030	4,139
Multi-Sectoral Transfers to LLGs	64,885	46,774	54,878
Other Transfers from Central Government	96,286	71,010	
Sector Conditional Grant (Non-Wage)	22,671	17,003	49,717
Sector Conditional Grant (Wage)	470,740	383,360	455,763
Urban Unconditional Grant (Non-Wage)	2,294	660	7,284
<i>Development Revenues</i>	3,955	3,955	0
Development Grant	3,955	3,955	0
<b>Total Revenues</b>	<b>664,800</b>	<b>523,792</b>	<b>571,781</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	660,845	49,774	571,781
Wage	470,740	0	455,763
Non Wage	190,105	49,774	116,019
<i>Development Expenditure</i>	3,955	0	0
Domestic Development	3,955	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>664,800</b>	<b>49,774</b>	<b>571,781</b>

### 2015/16 Revenue and Expenditure Performance up to March

The departmental quarterly allocation was slightly high with multi sectoral tranfers at 164%. This was aimed at intensifying insoection of sanitation within division thus more allocation of local reveneu. The Departmental allocation was only for Non Wage Recurrent at 38%. The release for non wage was cut for the third quarter hence this decline. The department suffered a decline in the NMS supplies

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation of revenue during the financial year 2016/17 compared to last financial year is expected to reduce slightly. This is mainly due to the recentralization of the PHC Development grant which was always to a tune of Shs 18m. The department is expected to finalize Phase IV in the construcion of Marumba Staff House.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget and Planned outputs</b>	<b>Expenditure and Performance by End March</b>	<b>Approved Budget and Planned outputs</b>
<b>Function: 0883 Health Management and Supervision</b>			
<i>Function Cost (UShs '000)</i>	0	0	571,781
<b>Cost of Workplan (UShs '000):</b>	<b>0</b>	<b>49,774</b>	<b>571,781</b>

# Vote: 778 Rukungiri Municipal Council

## Workplan 5: Health

### 2015/16 Physical Performance up to March

By the end of the quarter, most planned outputs in the health department under its PHC grant mandate of increasing and improving access to basic health care services had been effectively completed.

Community mobilization for preventive, promotional and rehabilitative public health services was done in order to strengthen household, village and community level initiatives.

### Planned Outputs for 2016/17

Sensitization on household based Garbage collection and disposal (continuous)  
 Town beatification activities – e.g. ornamental tree planting and street trash bins.  
 Disease control and epidemic preparedness.  
 Keep Rukungiri Municipal Council clean (Monthly cleaning day).  
 Supervision of Sanitation and hygiene campaigns.  
 Support Supervision of 11 health facilities (8 Government and 3 NGO).  
 Monitoring of NMS Bi-monthly Delivery of drugs and essential health supplies.  
 Health education and promotion campaigns  
 HIV/AIDS AMICAAL Programme cascading to the divisions.  
 Marumba HC II one staff house construction (PHASE IV).

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

TASO which provides comprehensive HIV CARE Package.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate Municipal Water supply

Inadequate Municipal Water supply and lack of sewerage system coupled with poor household sanitation and garbage disposal behavior compromise hygiene and sanitation thus worsening the risk of epidemic outbreaks of dysentery and cholera.

#### 2. Inadequate NMS Essential drugs and laboratory supplies

Inadequate NMS Essential drugs and laboratory supplies leading to frequent stock outs of drugs compromising the quality of healthcare delivered.

#### 3. Dilapidated infrastructure

Dilapidated infrastructure at Rukungiri HC IV, Karangaro HC II, and Marumba HC II has compromised service delivery capacity.

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,803,428	1,994,956	2,887,565
Locally Raised Revenues	4,454	1,163	4,584
Sector Conditional Grant (Non-Wage)	260,880	172,319	260,880
Sector Conditional Grant (Wage)	2,502,617	1,793,839	2,581,944
Urban Unconditional Grant (Non-Wage)	2,573	240	7,252
Urban Unconditional Grant (Wage)	32,905	27,396	32,905
<i>Development Revenues</i>	206,737	206,737	67,163



# Vote: 778 Rukungiri Municipal Council

## Workplan 6: Education

Development Grant	206,737	206,737	67,163
<b>Total Revenues</b>	<b>3,010,165</b>	<b>2,201,693</b>	<b>2,954,728</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	2,803,428	0	2,887,565
Wage	2,535,522	0	2,535,514
Non Wage	267,907	0	352,051
Development Expenditure	206,737	0	67,163
Domestic Development	206,737	0	67,163
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,010,165</b>	<b>0</b>	<b>2,954,728</b>

### 2015/16 Revenue and Expenditure Performance up to March

The Departmental cumulative allocation was shs 2,201,693,000= which was slightly lower than the expected average due to the very low allocation of both local revenue and Urban Un conditional grant non wage at 26% and 9% respectively. Allocation was like this because USE and UPE grants were now released which was not the case in the previous quarters and most activities would be covered. During this quarter, both UPE and USE grants were received thus accounting for the 133% for both of them. The very low allocation of local revenue and Urban unconditional grant non wage is because most projects in education department are expected to kick off in the next quarter thus need for more monitoring and inspection then.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation is expected to reduce in the Financial Year 2016/17. This is because the School Facilities Grant was cut from Shs 206m to Shs 67m. However this will not affect the day to day operation of the department since this grant was meant for infrastructure. This grant will actually be co funded and used to buy a departmental vehicle in the next FY.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of pupils enrolled in UPE			6000
No. of pupils sitting PLE			900
No. of latrine stances constructed			36
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>212,385</b>
<b>Function: 0782 Secondary Education</b>			
No. of students enrolled in USE			3950
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>1,481,527</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter			15
No. of secondary schools inspected in quarter			5
No. of inspection reports provided to Council			3
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>1,258,592</b>
<b>Function: 0785 Special Needs Education</b>			
No. of SNE facilities operational			2
No. of children accessing SNE facilities			70
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>2,224</b>



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## Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>0</b>	<b>2,954,728</b>

### 2015/16 Physical Performance up to March

The department managed to implement a number of outputs under its main functions of addressing access, retention and completion for children of school going age in primary schools, improving the school learning environment and enhancing the quality of teaching and improving participation in co-curricular activities.

The Department has so far inspected twenty primary schools, visited all secondary schools and carried out consultative visits with relevant Ministries and Agencies aimed at improving the quality of Education, held meetings with all stakeholders and prepared and submitted reports to the Council and relevant Ministries and Agencies.

### Planned Outputs for 2016/17

Evaluating performance of schools through centrally set and marked Examinations. Routine School Inspection and Support supervision.

Mobilization and sensitization of stakeholders

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. Procurement and distribution of Furniture to primary schools

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Construction of classrooms by parents and communities, Provision of furniture by parents and communities, Provision of water and sanitation by parents and communities, Development of games and sports by schools.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Office space

The Department lacks enough office space to accommodate staff. Also Teachers lack accommodation at different schools.

#### 2. Means of Transport

The department of Education lacks transport means for school inspection.

#### 3. Insufficient local revenue

The allocation of the Local revenue to the Department is very low and this affects performance of the Department specifically in operation of office of the Municipal Education Officer.

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	856,040	402,912	831,566

# Vote: 778 Rukungiri Municipal Council

## Workplan 7a: Roads and Engineering

Locally Raised Revenues	19,938	24,197	8,000
Other Transfers from Central Government	752,699	327,309	
Sector Conditional Grant (Non-Wage)		0	735,676
Urban Unconditional Grant (Non-Wage)	11,517	2,020	16,004
Urban Unconditional Grant (Wage)	71,886	49,387	71,886
<b>Development Revenues</b>	<b>51,907</b>	<b>50,097</b>	<b>168,433</b>
Locally Raised Revenues		1,000	11,048
Multi-Sectoral Transfers to LLGs	25,953	24,542	66,460
Urban Discretionary Development Equalization Grant	25,953	24,555	90,925
<b>Total Revenues</b>	<b>907,946</b>	<b>453,009</b>	<b>999,999</b>

### B: Breakdown of Workplan Expenditures:

<b>Recurrent Expenditure</b>	<b>856,040</b>	<b>0</b>	<b>831,566</b>
Wage	71,886	0	71,886
Non Wage	784,153	0	759,680
<b>Development Expenditure</b>	<b>51,907</b>	<b>24,542</b>	<b>168,433</b>
Domestic Development	51,907	24,542	168,433
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>907,946</b>	<b>24,542</b>	<b>999,999</b>

### 2015/16 Revenue and Expenditure Performance up to March

The Departmental cumulative allocation was shs 453,009,000= which was lower than the expected average. The Roads and Engineering department has been with a shortfall in the URF grant for the FY 2016/17 thus accounting for the 59% allocation for the quarter and 43% for cumulative allocation. During third quarter, the department concentrated on development that is capital projects thus the least need for Urban Unconditional grant non wage at 31% for the quarter. There is need to construct a gate at the municipal council headquarters thus the 218% allocation of LGMSD for the third quarter.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation of revenue during the financial year 2016/17 compared to last financial year – 2015/2016 is expected to slightly increase from Shs 907,946,000= to Shs 999,999,000. This is mainly due to the slightly high allocation of UDDEG grant which is meant for development work within the municipality. The major area of emphasis in the next FY 2016/17 will be routine road maintenance and opening up new small access roads within the municipal council.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481 District, Urban and Community Access Roads</b>			
Length in Km of District roads routinely maintained			77
Length in Km of District roads periodically maintained			1
No. of bridges maintained			2
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>24,542</b>	<b>969,947</b>
<b>Function: 0482 District Engineering Services</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>6,500</b>
<b>Function: 0483 Municipal Services</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>23,552</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>24,542</b>	<b>999,999</b>

## **Vote: 778** Rukungiri Municipal Council

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### ***Workplan 7a: Roads and Engineering***

#### *2015/16 Physical Performance up to March*

Mobilisation and demarcation of 12km of the roadnetwork under periodic maintenance has been completed. Environmental screening has also been done. 20km of the road network has also been completed using both mechanised and manual labour.

#### *Planned Outputs for 2016/17*

The Department expects to receive and utilize funds mainly on road maintenance of all Municipal and community roads in a motorable condition. Some of the other plans include working on the street lighting, carrying out repairs on the lorry park, installation of culverts where they are needed, and purchase of road work materials.

#### **(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**

No off budget activities are expected under roads and engineering department.

#### **(iv) The three biggest challenges faced by the department in improving local government services**

##### *1. Land tenure system*

People demand for compensation when roads are being opened.

##### *2. Inadequate office space and equipments*

The department houses six officers in one small room with only one desktop computer.

##### *3. Inadequate staff*

The Department has inadequate staff which affects timely and quality out puts.

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### ***Workplan 7b: Water***

#### **(i) Overview of Workplan Revenue and Expenditures**

#### *2015/16 Revenue and Expenditure Performance up to March*

#### *Department Revenue and Expenditure Allocations Plans for 2016/17*

#### **(ii) Summary of Past and Planned Workplan Outputs**

#### *2015/16 Physical Performance up to March*

#### *Planned Outputs for 2016/17*

#### **(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**

#### **(iv) The three biggest challenges faced by the department in improving local government services**

1.

2.

3.

# Vote: 778 Rukungiri Municipal Council

## Workplan 7b: Water

### Workplan 8: Natural Resources

#### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	0	2	12
Locally Raised Revenues		2	
Sector Conditional Grant (Non-Wage)	0	0	12
Urban Unconditional Grant (Non-Wage)		0	
<b>Total Revenues</b>	<b>0</b>	<b>2</b>	<b>12</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	0	0	12
Wage		0	0
Non Wage		0	12
<i>Development Expenditure</i>	0	0	0
Domestic Development		0	0
Donor Development		0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>12</b>

2015/16 Revenue and Expenditure Performance up to March

N/A

Department Revenue and Expenditure Allocations Plans for 2016/17

#### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0983 Natural Resources Management</b>			
<i>Function Cost (UShs '000)</i>	0	0	12
<b>Cost of Workplan (UShs '000):</b>	<b>0</b>	<b>0</b>	<b>12</b>

2015/16 Physical Performance up to March

N/A

Planned Outputs for 2016/17

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

(iv) The three biggest challenges faced by the department in improving local government services

1.

2.

# Vote: 778 Rukungiri Municipal Council

## Workplan 8: Natural Resources

3.

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	158,469	47,761	66,459
Locally Raised Revenues	5,756	1,500	3,225
Multi-Sectoral Transfers to LLGs	29,026	29,221	35,333
Other Transfers from Central Government	100,000	509	
Sector Conditional Grant (Non-Wage)	10,530	7,898	9,802
Unspent balances – Other Government Transfers		511	
Urban Unconditional Grant (Non-Wage)	2,325	0	7,267
Urban Unconditional Grant (Wage)	10,831	8,124	10,831
<i>Development Revenues</i>	7,634	7,327	28,483
Multi-Sectoral Transfers to LLGs		0	28,483
Urban Discretionary Development Equalization Grant	7,634	7,327	
<b>Total Revenues</b>	<b>166,103</b>	<b>55,089</b>	<b>94,941</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	158,469	25,406	66,459
Wage	26,005	7,630	26,005
Non Wage	132,464	17,775	40,453
<i>Development Expenditure</i>	7,634	0	28,483
Domestic Development	7,634	0	28,483
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>166,103</b>	<b>25,406</b>	<b>94,941</b>

### 2015/16 Revenue and Expenditure Performance up to March

The Departmental cumulative allocation was shs 55,089,000= which was lower than the expected average caused mainly by other transfers from central government (Youth Livelihood Programme) and local revenue which stood at 1% and 26% respectively. Youth Livelihood grant was budgeted at Shs 100,000,000 but only Shs 25,000,000 has released for FY 2015/16. The department received no Un-conditional non-wage and very low local revenue at 26% due to more need for recurrent expenditure in Administration, Finance, and Statutory Bodies departments. During the third quarter, there more allocation of LGMSD to the divisions to enable CDD operations thus accounting for the 298% Multi sectoral allocation under the Community Based Department.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation of revenue during the financial year 2016/17 is estimated at Shs 94,941,000. The sharp decline is due to the fact that the Youth Livelihood Programme was not budgeted at the municipality for the next FY. This is because all the money for the programme is through the district headquarters and that's the accounting authority for the programme.

### (ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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# Vote: 778 Rukungiri Municipal Council

## Workplan 9: Community Based Services

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of Active Community Development Workers			20
No. FAL Learners Trained			1400
No. of Youth councils supported			2
No. of women councils supported			2
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>25,406</b>	<b>94,941</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>25,406</b>	<b>94,941</b>

### 2015/16 Physical Performance up to March

By the end of Quarter three, the Department had managed to implement the following i.e. monitoring and supervision of community activities and projects, mobilized and sensitized communities including the youth on government programmes like youth livelihood programme and reports were prepared and submitted to the Council and relevant Ministries and Agencies. During the quarter, the department disbursed funds to the Southern Division for CDD.

### Planned Outputs for 2016/17

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, Public functions organized.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Voluntary Counselling and testing by RUGADA, RUDINET and TASO and Support to OVC by Compassion International.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate equipments

The department does not have equipments like computers. The whole department does not have a computer for clerical work and for processing and storing data.

#### 2. Inadequate staff

The Department has inadequate staff which affects timely and quality outputs.

#### 3. Transport Means

The department has no form of transport means to facilitate staff in carrying out monitoring and supervision of community development activities.

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	30,857	20,002	32,727
Locally Raised Revenues	9,853	7,589	9,358

# Vote: 778 Rukungiri Municipal Council

## Workplan 10: Planning

Support Services Conditional Grant (Non-Wage)	1,729	770	
Urban Unconditional Grant (Non-Wage)	5,692	2,500	10,295
Urban Unconditional Grant (Wage)	13,584	9,143	13,074
<b>Total Revenues</b>	<b>30,857</b>	<b>20,002</b>	<b>32,727</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	30,857	0	32,727
Wage	13,584	0	13,074
Non Wage	17,273	0	19,653
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>30,857</b>	<b>0</b>	<b>32,727</b>

### 2015/16 Revenue and Expenditure Performance up to March

The Departmental allocation was below the quarterly average due to the fact that PAF monitoring and Urban Un conditional grant non wage were all spent in Finance and Internal audit which had more outstanding payments. However, all revenue was received as expected in the third quarter though local revenue allocation went slightly higher that is 152%. This mainly to facilitate the budget process during the months of February and March.

### Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue allocation to Planning for financial year 2016/17 is expected to increase slightly compared to the last financial year due to the allocation of Urban Un conditional Non Wage which is expected to be higher. This is because the planning unit is currently loaded with many activities such as development planning, statistical data collection, budgeting and reporting which are so costly.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383 Local Government Planning Services</b>			
No of qualified staff in the Unit			2
No of Minutes of TPC meetings			12
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>32,727</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>0</b>	<b>32,727</b>

### 2015/16 Physical Performance up to March

By the end of second quarter, the Department had managed to facilitate and coordinate the process of development planning and budgeting through issuing letter/circulars, three Technical Planning Committee meetings were held. This was also a quarter of preparing the budget 2016/17.

### Planned Outputs for 2016/17

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 carry out mid-term reviews and performance of Municipality plans and budget.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

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## Workplan 10: Planning

No off budget activities are expected under the planning unit.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Rigid staff structure

Under staffing of the planning unit yet there is heavy workload.

#### 2. Office Accommodation

The Unit lacks enough office space which hinders in the operations of the Planning Unit.

#### 3. Limited funding

The unit has a lot of activities to perform yet the funds are scarce.

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	25,123	19,645	31,044
Locally Raised Revenues	3,983	4,305	8,389
Support Services Conditional Grant (Non-Wage)	2,593	2,119	
Urban Unconditional Grant (Non-Wage)	2,723	1,116	6,832
Urban Unconditional Grant (Wage)	15,823	12,104	15,823
<b>Total Revenues</b>	<b>25,123</b>	<b>19,645</b>	<b>31,044</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	25,123	0	31,044
Wage	15,823	0	15,823
Non Wage	9,299	0	15,221
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>25,123</b>	<b>0</b>	<b>31,044</b>

### 2015/16 Revenue and Expenditure Performance up to March

Revenue allocation to the Department was slightly above the quarterly average with the highest being local revenue at 181%. The high local revenue allocation to the department was to ease travel and other activities involved in the answering of queries for FY 2014/15. This quarter involved providing responses to the queries raised in the previous FY 2014/15 and auditing the half year performance of 2015/16 which all required facilitation. A bigger portion of the Urban unconditional grant non wage was spent under Administration and Finance departments which had more outstanding commitments thus the 49% allocation for the Audit section.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation has been increased by Shs 6m. This is mainly to cater for the Internal Auditor's monthly travels to Auditor General's office which were not considered in the earlier years.

### (ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17
Function Indicator	Approved Budget	Expenditure and Approved Budget



# Vote: 778 Rukungiri Municipal Council

## Workplan 11: Internal Audit

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			
Date of submitting Quaterly Internal Audit Reports			31/10/2016
No. of Internal Department Audits			60
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>31,044</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>0</b>	<b>0</b>	<b>31,044</b>

### 2015/16 Physical Performance up to March

In quarter three, the department managed to implement a number of outputs under its main functions of strengthening the internal control system and ensuring compliance with relevant laws and Regulations.

The Department has so far facilitated staff to conduct internal audits and 28 audits have been conducted. Reports have been prepared and submitted to Council.

### Planned Outputs for 2016/17

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.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Delay in receiving responses from auditees

Affects timely reporting, requires continuous reminding of the Auditees and lack of enough attention by auditees about the highlighted findings.

#### 2. Inadequate staffing

Affects proper coverage of audit area and timely reporting

#### 3. Delay in payment of audit facilitation

Sabotages quick delivery of services and affects the audit targets.