

Vote: 778 Rukungiri Municipal Council

Structure of Budget Framework Paper

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Foreword

The Budget Framework Paper is an important element in the Planning cycle within the Local Governments and is a medium term Budget Policy Development Road map.

This Budget Framework Paper for 2016/17 provides detailed information on the financial situation of Rukungiri Municipal Council and the performance of various sectors in delivering the mandated services. The Municipality remains focused on addressing priorities of the National Development Plan which include; Agricultural production and productivity, Infrastructure developments, Human resources development, Natural resources management and Employment generation all aimed at Poverty eradication and sustainable development.

This Budget Framework Paper has been prepared through a bottom up participatory approach where various stakeholders have been consulted on their local needs and priorities in conjunction with the available local revenue and transfers from Central Government. The Discussions also focused on the need to significantly maintain and improve the status of the various infrastructures of the Municipality required to meet the Millennium Development goals.

To the Technical staff of the Municipality, I wish to formally recognize their hard work in preparing the Budget Framework Paper. I never the less remind them that planning is a continuous process and not a one-day activity.

To the Councillors and the Municipality Community, I implore you to work as a team in implementing this Budget Framework Paper for 2016/17 in order to fulfill the Municipality's vision of "A Healthy and Wealthy Urban Population in a Secure Environment" arising of the Mission "To serve the Community through Coordinated delivery of Services, focusing on National priorities and Significant Local Needs in order to promote Sustainable Development of Rukungiri Municipality".

Together we shall make the Municipality rise and shine.

**MAKURU CHARLES
MAYOR
RUKUNGIRI MUNICIPAL COUNCIL**

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	740,756	150,769	740,756
2a. Discretionary Government Transfers	730,597	168,931	885,629
2b. Conditional Government Transfers	3,598,512	869,333	3,880,188
2c. Other Government Transfers	948,985	205,588	931,962
Total Revenues	6,018,850	1,394,621	6,438,534

Revenue Performance in the first quarter of 2015/16

By the end of first quarter 2015/16, Rukungiri Municipal Council had received shs. 1,394,631,000=. Revenues from Central Government transfers received were as expected apart from funds for Conditional transfers to Councillors allowances and Ex- Gratia for LLGs but much of these funds will be received in quarter four. Local revenue received was lower than expected however much of local revenue will be received in the second and third quarters since revenue collection is based on calendar year.

Planned Revenues for 2016/17

A total of shs. 6,438,535,299= is expected to be realized out of which shs. 740,756,000= 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. Central Government Grants and other Central Government transfers are expected to increase from shs. 5,268,157,000= for the FY 2015/2016 to shs. 5,697,779,000= in the FY 2016/2017.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	542,139	95,170	1,130,028
2 Finance	452,924	76,317	389,146
3 Statutory Bodies	202,193	43,983	75,815
4 Production and Marketing	16,600	3,291	26,616
5 Health	664,800	167,210	674,846
6 Education	3,010,165	675,157	2,976,714
7a Roads and Engineering	907,946	82,890	935,612
7b Water	0	0	0
8 Natural Resources	0	0	26
9 Community Based Services	166,103	11,159	169,959
10 Planning	30,857	4,915	32,727
11 Internal Audit	25,123	4,522	27,044
Grand Total	6,018,850	1,164,616	6,438,534
Wage Rec't:	3,472,563	820,725	3,472,554
Non Wage Rec't:	2,261,167	330,841	2,713,676
Domestic Dev't	285,120	13,050	252,305
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2015/16

A total of shs. 1,164,616,000= was spent by the departments. Much of the expenditures in the first quarter of the financial year 2015/16 have been of recurrent in nature while capital expenditure will be undertaken in the subsequent quarters awaiting other quarterly releases.

Planned Expenditures for 2016/17

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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.

Medium Term Expenditure Plans

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

Challenges in Implementation

The main constraints in implementation of plans in Rukungiri Municipality are; Lack of office accommodation both at Municipal Headquarter and Southern Division, Inadequate staffing levels in almost all the Departments, Inadequate water supply, and lack of a sewerage system compromises the quality of hygiene and sanitation, land tenure system affects urban development as people demand for compensation when opening roads since the law vests land ownership rights to citizens.

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A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	740,756	150,769	740,756
Other Fees and Charges	4,425	1,388	4,425
Advance Recoveries	8,973	0	8,973
Advertisements/Billboards	7,560	30	7,560
Agency Fees	3,000	677	3,000
Animal & Crop Husbandry related levies	31,919	5,075	31,919
Application Fees	3,955	489	3,955
Business licences	134,812	5,869	134,812
Ground rent	8,910	0	8,910
Land Fees	20,610	6,855	20,610
Local Government Hotel Tax		0	8,640
Local Hotel Tax	8,640	800	
Local Service Tax	57,525	9,328	57,525
Miscellaneous	9,000	934	9,000
Other licences	20,000	0	20,000
Rent & Rates from private entities	0	0	8,400
Market/Gate Charges	90,066	24,000	90,066
Rent & rates-produced assets-from private entities	8,400	2,810	
Unspent balances – Locally Raised Revenues		18,632	
Registration of Businesses	16,035	6,460	16,035
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,075	435	4,075
Refuse collection charges/Public convenience	3,960	62	3,960
Property related Duties/Fees	105,044	20	105,044
Park Fees	193,847	66,906	193,847
2a. Discretionary Government Transfers	730,597	168,931	885,629
Urban Unconditional Grant (Wage)	445,269	103,567	484,207
District Unconditional Grant (Wage)	38,938	7,488	
Urban Discretionary Development Equalization Grant	74,428	14,886	108,887
Urban Unconditional Grant (Non-Wage)	171,962	42,991	292,535
2b. Conditional Government Transfers	3,598,512	869,333	3,880,188
Development Grant	210,692	42,138	132,370
Support Services Conditional Grant (Non-Wage)	105,384	25,278	408,722
Sector Conditional Grant (Non-Wage)	294,081	92,246	350,748
Sector Conditional Grant (Wage)	2,988,356	709,671	2,988,347
2c. Other Government Transfers	948,985	205,588	931,962
Youth Livelihood Programme	100,000	509	100,000
Drugs and Supplies from National Medical Stores	96,286	25,947	96,286
Road Maintenance-Uganda Road Fund	752,699	179,132	735,676
Total Revenues	6,018,850	1,394,621	6,438,534

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

In the first Quarter, local revenue received was low compared to the quarterly average standing at 20% with park fees and registration of business performing well at 35% and 40% respectively. The other items of local revenue did not perform because assessment for Business License and Local Service Tax was still on-going, debtors had just been served with demand notes and had not paid, and sensitization on new revenue sources was ongoing.

Also application fees were to be collected together with

(ii) Central Government Transfers

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A. Revenue Performance and Plans

Revenue from Central Government transfers that was received in the first Quarter was as expected apart from funds for Youth livelihood Programme which stood at 1% but much of these funds will be received in the preceding quarters to fund youth projects.

(iii) Donor Funding

Rukungiri Municipal Council did not plan to get donor funding.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Rukungiri Municipal Council's local revenue budget is expected to remain at the same level as that of financial year 2015/2016. 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.

(ii) Central Government Transfers

The Revenue from Central Government and other Central Government transfers for the financial year 2016/17 are expected to increase from shs. 5,268,157,000= for the FY 2015/2016 to shs. 5,697,779,000= in the FY 2016/2017. This is mainly because of an increase in Conditional Government Transfers from shs. 3,598,512,000= to shs. 3,880,188,000=.

(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 of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	527,251	95,613	1,119,139
Locally Raised Revenues	49,917	11,201	196,757
Multi-Sectoral Transfers to LLGs	361,940	54,758	306,395
Support Services Conditional Grant (Non-Wage)	3,360	825	408,722
Urban Unconditional Grant (Non-Wage)	28,834	12,491	84,618
Urban Unconditional Grant (Wage)	83,201	16,337	122,647
<i>Development Revenues</i>	14,887	2,977	10,889
Urban Discretionary Development Equalization Grant	14,887	2,977	10,889
Total Revenues	542,139	98,590	1,130,028
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	527,251	92,862	1,119,139
Wage	167,613	38,021	207,060
Non Wage	359,638	54,842	912,080
<i>Development Expenditure</i>	14,887	2,308	10,889
Domestic Development	14,887	2,308	10,889
Donor Development	0	0	0
Total Expenditure	542,139	95,170	1,130,028

Revenue and Expenditure Performance in the first quarter of 2015/16

The Departmental allocation was lower than the expected quarterly average caused mainly by Multi-Sectoral Transfers to LLGs however Urban Unconditional Grant - Non Wage was at 173%. This was because all the salaries for Lower Local Governments had been budgeted in administration department.

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. 1,130,028,000=. 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.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department managed to implement a number of outputs under its main function - to provide Urban Administration. The department held one capacity building session of training staff on how to fill appraisal forms which was as per the capacity building plan which was available and being implemented. The percentage of filled posts in the Municipal Council was still at 60% since no recruitment was done because the recruitment process was halted.

Plans for 2016/17 by Vote Function

The department managed to implement a number of outputs under its main function - to provide Urban Administration. The department held one capacity building session of training staff on how to fill appraisal forms which was as per the capacity building plan which was available and being implemented. The percentage of filled posts in the Municipal Council was still at 60% since no recruitment was done because the recruitment process was halted.

Medium Term Plans and Links to the Development Plan

The plans 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

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Workplan 1a: Administration

undertaken during the financial year. The above plans were confirmed by the wider stakeholders to be included in the Development Plan during the Budget Conference.

(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

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	452,924	90,768	389,146
Locally Raised Revenues	103,171	11,081	102,274
Multi-Sectoral Transfers to LLGs	261,602	39,774	209,478
Support Services Conditional Grant (Non-Wage)	4,141	1,000	
Unspent balances – Locally Raised Revenues		13,632	
Urban Unconditional Grant (Non-Wage)	44,676	14,402	38,060
Urban Unconditional Grant (Wage)	39,334	10,880	39,334
Total Revenues	452,924	90,768	389,146
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	452,924	76,317	389,146
Wage	100,525	25,525	100,525
Non Wage	352,399	50,792	288,621
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	452,924	76,317	389,146

Revenue and Expenditure Performance in the first quarter of 2015/16

The Departmental allocation was much less than the expected quarterly average caused by local revenue standing at 43% and multisectoral transfers to divisions at 61%. This was caused by the low revenue collection that is 50% from the divisions thus less 30% remittances.

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.

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Workplan 2: Finance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department managed to identify and collect local revenue for service delivery and preparing 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.

Plans for 2016/17 by Vote Function

The department managed to identify and collect local revenue for service delivery and preparing 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.

Medium Term Plans and Links to the Development Plan

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 departments. Prepare and submit to the Auditor General Final Accounts of the Municipal.

(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		2016/17 Proposed Budget
	2015/16 Approved Budget	2015/16 Outturn by end Sept	
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	202,193	50,766	75,815
District Unconditional Grant (Wage)	38,938	7,488	
Locally Raised Revenues	33,446	15,706	38,564
Support Services Conditional Grant (Non-Wage)	93,562	22,332	
Urban Unconditional Grant (Non-Wage)	19,320	1,007	20,323
Urban Unconditional Grant (Wage)	16,928	4,232	16,928

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Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	202,193	50,766	75,815
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	202,193	43,983	75,815
Wage	55,865	11,720	16,928
Non Wage	146,328	32,263	58,887
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	202,193	43,983	75,815

Revenue and Expenditure Performance in the first quarter of 2015/16

The Departmental allocation was much more than the expected quarterly average caused by local revenue standing at 188% and urban un conditional grant 100%. This is mainly because some money was initially to pay councilors ex gracia as the release was being awaited The department received revenues totaling to shs. 50,766,000=.

By the end of the quarter, out of shs. 50,766,000= received by the department, only shs. 43,983,000= was spent by the department leaving a balance of shs. 6,782,000= o

Department Revenue and Expenditure Allocations Plans for 2016/17

Statutory Bodies' allocation is lower than that of last financial year because of general reduction of local revenue thus the small allocation to council operations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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,

The Department also procured copies of Local Government Act for councilors.

Plans for 2016/17 by Vote Function

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,

The Department also procured copies of Local Government Act for councilors.

Medium Term Plans and Links to the Development Plan

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 an

(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

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Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	16,600	3,291	26,616
Locally Raised Revenues	1,600	0	3,020
Sector Conditional Grant (Non-Wage)	0	0	1,758
Sector Conditional Grant (Wage)	15,000	3,291	14,998
Urban Unconditional Grant (Non-Wage)		0	6,840
Total Revenues	16,600	3,291	26,616
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	16,600	3,291	26,616
Wage	15,000	3,291	14,998
Non Wage	1,600	0	11,618
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	16,600	3,291	26,616

Revenue and Expenditure Performance in the first quarter of 2015/16

Natural resources is a new department in Rukungiri MC and has only received money to cater for salaries.

Department Revenue and Expenditure Allocations Plans for 2016/17

Production and Marketing department's allocation is expected to slightly change from Shs 16,600,000= to Shs 26,616,000=. This is to help in the operationalization of the department in an attempt to make it more field based.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

N/A

Plans for 2016/17 by Vote Function

N/A

Medium Term Plans and Links to the Development Plan

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

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Workplan 4: Production and Marketing

municipality. All these plans are linked to the Development plan.

(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. 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

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>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	660,845	168,047	663,492
Locally Raised Revenues	3,971	350	4,139
Multi-Sectoral Transfers to LLGs	64,885	10,209	54,878
Other Transfers from Central Government	96,286	23,547	96,286
Sector Conditional Grant (Non-Wage)	22,671	5,668	30,165
Sector Conditional Grant (Wage)	470,740	128,053	470,740
Urban Unconditional Grant (Non-Wage)	2,294	220	7,284
<i>Development Revenues</i>	3,955	791	11,354
Development Grant	3,955	791	11,354
Total Revenues	664,800	168,838	674,846
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	660,845	167,210	663,492
Wage	470,740	128,053	470,740
Non Wage	190,105	39,157	192,753
<i>Development Expenditure</i>	3,955	0	11,354
Domestic Development	3,955	0	11,354
Donor Development	0	0	0
Total Expenditure	664,800	167,210	674,846

Revenue and Expenditure Performance in the first quarter of 2015/16

The Departmental allocation for local revenue was very low standing at 35% and Urban unconditional non wage was also very low at 38%. During the quarter, the department received other revenues as expected i.e. PHC quarterly grant release for non-wage and development catering for most of the activities under Health and this is the reason why their allocation for local revenue and urban unconditional non wage is very low.

Out of shs. 168,838,000= received by the department, only shs. 167,210,00

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Workplan 5: Health

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 not expected to change significantly.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

All planned PHC Non Wage activities were done as per the workplan despite the budgetary deficit. No PHC Development activities were planned for Quarter One. All Local revenue activities were done despite the budgetary deficit.

Plans for 2016/17 by Vote Function

All planned PHC Non Wage activities were done as per the workplan despite the budgetary deficit. No PHC Development activities were planned for Quarter One. All Local revenue activities were done despite the budgetary deficit.

Medium Term Plans and Links to the Development Plan

Sensitization on household based Garbage collection and disposal (continuous)
Town beautification 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 promot

(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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	2,803,428	670,985	2,855,698
Locally Raised Revenues	4,454	580	4,584
Sector Conditional Grant (Non-Wage)	260,880	83,520	308,348

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Workplan 6: Education

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Wage)	2,502,617	578,327	2,502,609
Urban Unconditional Grant (Non-Wage)	2,573	120	7,252
Urban Unconditional Grant (Wage)	32,905	8,439	32,905
<i>Development Revenues</i>	206,737	41,347	121,016
Development Grant	206,737	41,347	121,016
Total Revenues	3,010,165	712,333	2,976,714
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,803,428	670,750	2,855,698
Wage	2,535,522	586,765	2,535,514
Non Wage	267,907	83,984	320,184
<i>Development Expenditure</i>	206,737	4,407	121,016
Domestic Development	206,737	4,407	121,016
Donor Development	0	0	0
Total Expenditure	3,010,165	675,157	2,976,714

Revenue and Expenditure Performance in the first quarter of 2015/16

The Departmental allocation was lower than the expected quarterly average caused by local revenue and urban unconditional non-wage which was not received during the quarter. The department received other revenues as expected totaling to shs. 712,333,000= . Most of the activities in Education department are under conditional grants thus the reason for the consistent very low departmental allocation of urban unconditional grant and local revenue.

Out of shs. 712,333,000= received by the departm

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental allocation is not expected to change by a big margin in the Financial Year 2016/17. This is because activities in the Education department have not changed significantly.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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 impr

Plans for 2016/17 by Vote Function

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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 impr

Medium Term Plans and Links to the Development Plan

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

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Workplan 6: Education

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	856,040	204,116	826,566
Locally Raised Revenues	19,938	9,800	3,000
Other Transfers from Central Government	752,699	179,132	735,676
Urban Unconditional Grant (Non-Wage)	11,517	900	16,004
Urban Unconditional Grant (Wage)	71,886	14,283	71,886
<i>Development Revenues</i>	51,907	10,420	109,046
Locally Raised Revenues		0	11,048
Multi-Sectoral Transfers to LLGs	25,953	5,210	
Urban Discretionary Development Equalization Grant	25,953	5,210	97,998
Total Revenues	907,946	214,535	935,612
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	856,040	77,680	826,566
Wage	71,886	14,283	71,886
Non Wage	784,153	63,397	754,680
<i>Development Expenditure</i>	51,907	5,210	109,046
Domestic Development	51,907	5,210	109,046
Donor Development	0	0	0
Total Expenditure	907,946	82,890	935,612

Revenue and Expenditure Performance in the first quarter of 2015/16

179,132,308 was received from Uganda Road fund for urban road maintenance and out of that only 61,911,232 was spent as per details in the report. The local revenue allocation for roads and works was very high at 197% majolly to facilitate recruitment of road gangs.

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.

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Workplan 7a: Roads and Engineering

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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.

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Rehabilitation of Rukungiri Municipality road network.
Periodic and Routine maintenance of Municipality road
Street naming and Numbering
Demarcation of major roads using concrete poles.
Physical planning
Extension and improvement of water system
Installation of culverts

(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.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

Revenue and Expenditure Performance in the first quarter of 2015/16

N/A

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

N/A

Plans for 2016/17 by Vote Function

N/A

Medium Term Plans and Links to the Development Plan

Vote: 778 Rukungiri Municipal Council

Workplan 7b: Water

(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.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	26
Sector Conditional Grant (Non-Wage)	0	0	26
Urban Unconditional Grant (Non-Wage)		0	
Total Revenues	0	0	26
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	26
Wage		0	0
Non Wage		0	26
<i>Development Expenditure</i>	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	26

Revenue and Expenditure Performance in the first quarter of 2015/16

N/A

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

N/A

Plans for 2016/17 by Vote Function

N/A

Medium Term Plans and Links to the Development Plan

(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.

Vote: 778 Rukungiri Municipal Council

Workplan 8: Natural Resources

2.

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	158,469	10,090	169,959
Locally Raised Revenues	5,756	0	3,225
Multi-Sectoral Transfers to LLGs	29,026	3,815	38,185
Other Transfers from Central Government	100,000	509	100,000
Sector Conditional Grant (Non-Wage)	10,530	3,059	10,451
Urban Unconditional Grant (Non-Wage)	2,325	0	7,267
Urban Unconditional Grant (Wage)	10,831	2,708	10,831
<i>Development Revenues</i>	7,634	1,489	0
Urban Discretionary Development Equalization Grant	7,634	1,489	
Total Revenues	166,103	11,579	169,959
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	158,469	10,034	169,959
Wage	26,005	6,523	26,005
Non Wage	132,464	3,512	143,954
<i>Development Expenditure</i>	7,634	1,125	0
Domestic Development	7,634	1,125	0
Donor Development	0	0	0
Total Expenditure	166,103	11,159	169,959

Revenue and Expenditure Performance in the first quarter of 2015/16

The Departmental allocation was above average caused by the high value in conditional grant to community development assistants which stood at 360% to enable Assistant Community Development Officers supervise youth livelihood programmes. The department did not receive local revenue and urban unconditional grant non-wage during quarter one.

Out of shs. 11,579,000= received by the department, only shs. 11,159,000= was spent by the department leaving a balance of shs. 419,000= on the department

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 from Ughs. 166,103, 000= to Ushs. 169,959,000= mainly due to Multi-Sectoral Transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

By the end of Quarter one, 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.

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Workplan 9: Community Based Services

Plans for 2016/17 by Vote Function

By the end of Quarter one, 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.

Medium Term Plans and Links to the Development Plan

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, P

(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 out puts.

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	30,857	4,915	32,727
Locally Raised Revenues	9,853	1,674	9,358
Support Services Conditional Grant (Non-Wage)	1,729	370	
Urban Unconditional Grant (Non-Wage)	5,692	520	10,295
Urban Unconditional Grant (Wage)	13,584	2,351	13,074
Total Revenues	30,857	4,915	32,727
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	30,857	4,915	32,727
Wage	13,584	2,351	13,074
Non Wage	17,273	2,564	19,653
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	30,857	4,915	32,727

Vote: 778 Rukungiri Municipal Council

Workplan 10: Planning

Revenue and Expenditure Performance in the first quarter of 2015/16

The Departmental allocation was below the quarterly average due to the fact that Multi-Sectoral Transfers to LLG and PAF Monitoring were not given. Secondly urban unconditional non-wage was low compared to the expected amount.

All the amount of money received by the department was all spent leaving no balance on the account because the department does not have a separate account. Planning Unit uses Finance and Planning Account.

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 local revenue which is expected to be higher.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

By the end of first 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 and consolidated departmental budgets to produce the 2014/2015 annual budget.

Plans for 2016/17 by Vote Function

By the end of first 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 and consolidated departmental budgets to produce the 2014/2015 annual budget.

Medium Term Plans and Links to the Development Plan

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

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	25,123	5,672	27,044
Locally Raised Revenues	3,983	529	4,389
Support Services Conditional Grant (Non-Wage)	2,593	751	

Vote: 778 Rukungiri Municipal Council

Workplan 11: Internal Audit

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Non-Wage)	2,723	200	6,832
Urban Unconditional Grant (Wage)	15,823	4,192	15,823
Total Revenues	25,123	5,672	27,044
B: Overall Workplan Expenditures:			
Recurrent Expenditure	25,123	4,522	27,044
Wage	15,823	4,192	15,823
Non Wage	9,299	330	11,221
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	25,123	4,522	27,044

Revenue and Expenditure Performance in the first quarter of 2015/16

Revenue allocation to the Department was below the quarterly average. Urban unconditional and local revenue allocation to the department at 29% and 53% respectively was very low because the major in the first quarter was auditing of LLGs which was catered for under PAF monitoring standing at 116%.

All the amount of money received by the department was all spent leaving no balance on the account.

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 not to change significantly apart from a small increase in local revenue of about one million to the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

In quarter, 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 26 audits have been conducted. Reports have been prepared and submitted to Council.

Plans for 2016/17 by Vote Function

In quarter, 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 26 audits have been conducted. Reports have been prepared and submitted to Council.

Medium Term Plans and Links to the Development Plan

Strengthen the internal control system.

Improve financial management and accountability to ensure compliance with law.

Strengthen risk assessment and mitigation process and create awareness about risk issues amongst heads of department.

Ensure timely reporting of audit findings to auditees and follow on agreed action.

Involve auditees 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

Vote: 778 Rukungiri Municipal Council

Workplan 11: Internal Audit

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.