

Vote: 777 Bushenyi-Ishaka Municipal Council

Structure of Draft Performance Contract

Terms and Conditions

Executive Summary

A: Revenue Performance and Plans FY 2016/17

B: Summary of Department Performance and Plans by Workplan

Terms and Conditions

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

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

The Accounting Officer for Vote 777 Bushenyi-Ishaka Municipal Council undertakes to achieve the Performance targets and deliver the outputs in this Performance Contract subject to the availability of Budgeted resources.

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

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

The Accounting Officer will submit performance reports on or before the last working day of the first month after the close of each quarter and to the Council by the 20th day of the next month, and understands that Budgets and Performance Reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to Budget information and that this information will also be accessible from the Budget Hotline (0800 229 229). The Accounting Officer undertakes to respond to queries raised by the Public on the Budget Website or the Budget Hotline.

The Accounting Officer commits to adhering to the responsibilities laid out in the appointment letter from the Permanent Secretary/Secretary to the Treasury for FY 2016/17 and understands that failure to comply with these requirements will result in the appointment being revoked.

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer, Bushenyi-Ishaka Municipal Council

Permanent Secretary / Secretary to Treasury

Date:

Date:

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

Vote: 777 Bushenyi-Ishaka Municipal Council

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End Dec	Draft Budget
1. Locally Raised Revenues	923,138	278,688	976,287
2a. Discretionary Government Transfers	1,014,882	542,518	932,067
2b. Conditional Government Transfers	5,537,248	2,770,980	5,722,851
2c. Other Government Transfers		3,500	134,806
Total Revenues	7,475,268	3,595,686	7,766,011

Planned Revenues for 2016/17

The institution plans to receive 7,127,672,000=, that is 973,786,000= as local revenue and 6,153,886,000= as central government transfers. This year's revenues are expected to be lower than those of last financial year because according to the released IPFs from the central government, there has been several reductions on many votes like sector conditional grants-Education.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end of Dec	Draft Budget
1a Administration	1,299,278	568,290	1,532,842
2 Finance	270,615	142,370	310,066
3 Statutory Bodies	297,556	132,296	306,063
4 Production and Marketing	45,696	32,144	39,664
5 Health	491,053	215,410	422,568
6 Education	3,876,282	1,833,354	3,869,340
7a Roads and Engineering	1,015,923	276,953	937,358
7b Water	0	0	0
8 Natural Resources	53,874	12,793	29,784
9 Community Based Services	65,830	25,441	179,335
10 Planning	37,578	11,470	89,463
11 Internal Audit	21,584	9,816	20,492
Grand Total	7,475,268	3,260,339	7,736,975
Wage Rec't:	4,295,448	2,036,777	4,282,454
Non Wage Rec't:	2,854,582	1,131,860	3,254,509
Domestic Dev't	325,238	91,702	200,012
Donor Dev't	0	0	0

Planned Expenditures for 2016/17

This institution is estimating to spend 7,406,723,000= compared to the previous year's estimates totalling to 7,475,268,000=. The expenditure is expected to reduce because Sector conditional grant(NW) for Education have reduced.

Vote: 777 Bushenyi-Ishaka Municipal Council

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End Dec	Draft Budget
1. Locally Raised Revenues	923,138	278,688	976,287
Local Service Tax	111,963	50,875	111,963
Advertisements/Billboards	16,740	6,081	10,740
Animal & Crop Husbandry related levies	64,800	37,600	64,800
Application Fees	17,305	1,637	17,800
Business licences	207,925	33,557	225,000
Educational/Instruction related levies	9,000	0	9,000
Local Government Hotel Tax	8,400	2,569	14,501
Market/Gate Charges	42,784	14,030	42,784
Other Fees and Charges	11,410	4,110	11,410
Property related Duties/Fees	72,000	2,310	107,000
Refuse collection charges/Public convenience	2,000	1,003	2,300
Inspection Fees	23,322	12,270	23,500
Rent & Rates from other Gov't Units	17,280	5,360	17,280
Park Fees	318,209	107,287	318,209
2a. Discretionary Government Transfers	1,014,882	542,518	932,067
Urban Discretionary Development Equalization Grant	210,462	140,308	132,413
Urban Unconditional Grant (Non-Wage)	329,911	164,956	325,145
Urban Unconditional Grant (Wage)	474,509	237,254	474,509
2b. Conditional Government Transfers	5,537,248	2,770,980	5,722,851
Development Grant	69,454	46,303	67,599
Sector Conditional Grant (Wage)	3,807,945	1,903,972	3,873,866
Sector Conditional Grant (Non-Wage)	1,232,721	532,943	1,145,536
Pension for Local Governments	107,714	53,857	153,407
Gratuity for Local Governments	274,299	188,790	274,299
General Public Service Pension Arrears (Budgeting)	45,114	45,114	139,916
Domestic arrears (Budgeting)		0	68,228
2c. Other Government Transfers		3,500	134,806
Other Transfers from Central Government(UWEP)		0	39,131
Other Transfers from Central Government		3,500	3,500
Other Transfers from Central Government(YLP)		0	92,175
Total Revenues	7,475,268	3,595,686	7,766,011

Planned Revenues for 2017/18

(i) Locally Raised Revenues

In the 2016/2017 F/Y, this LG had projected to receive 923,138,000= . In the F/Y 2017/2018, it is forecasting to receive 973,786,000= . There is an increment because Electronic revenue registers have been established and hence accuracy in collection will be high leading to increased collections.

(ii) Central Government Transfers

In the F/Y 2016/2017, the LG had planned to receive 6,567,528,000= . This year it is planning to receive 6,153,886,000 = . There is a decrement in the grants budget because the government has reduced the sector conditional grants foreducation.

(iii) Donor Funding

Vote: 777 Bushenyi-Ishaka Municipal Council

A. Revenue Performance and Plans

No donor funding

Vote: 777 Bushenyi-Ishaka Municipal Council

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Dec	Draft Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,273,611	612,909	1,522,598
Urban Unconditional Grant (Wage)	181,656	98,679	177,566
Urban Unconditional Grant (Non-Wage)	26,761	11,412	31,338
Unspent balances – Locally Raised Revenues	107,176	24,364	
Pension for Local Governments	107,714	53,857	153,407
Multi-Sectoral Transfers to LLGs	530,890	190,691	578,292
Locally Raised Revenues		0	99,551
Gratuity for Local Governments	274,299	188,790	274,299
General Public Service Pension Arrears (Budgeting)	45,114	45,114	139,916
Domestic arrears (Budgeting)		0	68,228
<i>Development Revenues</i>	25,667	4,721	10,244
Urban Discretionary Development Equalization Grant	10,900	4,721	10,244
Unspent balances – Locally Raised Revenues	14,767	0	
Total Revenues	1,299,278	617,630	1,532,842
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,273,611	563,570	1,522,598
Wage	181,656	98,679	177,566
Non Wage	1,091,955	464,890	1,345,031
<i>Development Expenditure</i>	25,667	4,721	10,244
Domestic Development	25,667	4,721	10,244
Donor Development	0	0	0
Total Expenditure	1,299,278	568,290	1,532,842

Department Revenue and Expenditure Allocations Plans for 2017/18

In the 2015/2016 F/Y, the department had planned for 585,223,000=..This F/Y, 2016/2017 the department is planning to receive 1,299,278,000=,an increment of 122%.This increment is expected because of the support services grant which the central government has put under this department.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1281 Local Police and Prisons			
<i>Function Cost (UShs '000)</i>	15,800	194,312	13,600
Function: 1381 District and Urban Administration			

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 1a: Administration

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
%age of pensioners paid by 28th of every month	99	99	99
%age of LG establish posts filled	65	65	65
%age of staff appraised	99	99	99
%age of staff whose salaries are paid by 28th of every month	99	99	99
Availability and implementation of LG capacity building policy and plan	Yes	Yes	yes
No. of administrative buildings constructed	0	0	1
No. (and type) of capacity building sessions undertaken	4	2	
No. of monitoring visits conducted	4	2	4
No. of monitoring reports generated	4	2	
%age of staff trained in Records Management	50	50	50
No. of computers, printers and sets of office furniture purchased	5	5	
Function Cost (US\$ '000)	1,283,479	564,669	1,519,242
Cost of Workplan (US\$ '000):	1,299,279	568,290	1,532,842

Planned Outputs for 2017/18

The department will continue to provide support supervision to Divisions through holding planning and coordination meetings; To improve on team work and knowledge sharing, and mentoring will be carried out in all departments and divisions; To ensure accountability of government fund supervision of government programmes will be carried out. The department will further carry out capacity building of its staff to improve on skills mix. Recruitment of new staff will be carried to improve on staffing levels up to 65%

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

Not yet identified

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

1. Inadequate Funding to the department

Being a new upgraded department, the local revenue is still little and yet many office equipment and work needs to be done for the Municipal Council to be at a level befitting its status. Grants from Central Government are also little and have reduced.

2. Understaffing

The department and Council generally is staffed at less than 50%. Too much work load combined with lack of equipments such as computers

3. Lack of timely communication

The circulars and guide lines from line ministries are received late making it hard for timely implementation

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17	2017/18
---------------	---------	---------

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 2: Finance

	Approved Budget	Outturn by end Dec	Draft Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	162,950	72,436	250,307
Urban Unconditional Grant (Wage)	106,630	47,474	98,630
Urban Unconditional Grant (Non-Wage)	17,009	9,405	14,182
Unspent balances – Locally Raised Revenues	39,311	15,558	
Locally Raised Revenues		0	137,495
<i>Development Revenues</i>	107,665	70,260	59,759
Urban Discretionary Development Equalization Grant	6,201	2,617	
Multi-Sectoral Transfers to LLGs	101,464	67,643	59,759
Total Revenues	270,615	142,696	310,066
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	162,950	72,110	250,307
Wage	106,630	47,474	98,630
Non Wage	56,320	24,637	151,677
<i>Development Expenditure</i>	107,665	70,260	59,759
Domestic Development	107,665	70,260	59,759
Donor Development	0	0	0
Total Expenditure	270,615	142,370	310,066

Department Revenue and Expenditure Allocations Plans for 2017/18

In the 2015/2016 F/Y, the department had planned to receive 525,922,000= . This year, 2016/2017, the department expects to receive and spend 270,615,000= . There is a decrease of 49% in the budgeting compared to the previous FY's budget because the municipality has not budgeted for property valuation which was budgeted for the previous year. This activity was not done as there were no funds. Council expects to start saving money so as to value such properties.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	28/8/2017	28/8/2016	28/8/2017
Value of LG service tax collection	110000000	55000000	110000000
Value of Hotel Tax Collected	72000000	2010000	12000000
Value of Other Local Revenue Collections	475000000	386640000	800000000
Date of Approval of the Annual Workplan to the Council	2/2/2016	2/2/2016	15/4/2017
Date for presenting draft Budget and Annual workplan to the Council	15/2/2026	15/2/2016	15/2/2017
Date for submitting annual LG final accounts to Auditor General	30/8/2017	30/8/2016	
Function Cost (US\$ '000)	270,616	142,370	310,066
Cost of Workplan (US\$ '000):	270,616	142,370	310,066

Planned Outputs for 2017/18

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 2: Finance

The department shall supervise revenue collection and management, accountability and allocation to various departments. To ensure proper spending and accountability municipality budget will be prepared and submitted to council for approval. Books of accounts will be closed on monthly base in divisions and quarterly cash flows will be prepared to ease spending forecasts. Final accounts will be prepared to ensure transparency and accountability. There is, however, need for computerization of payment system to ease production of financial statements/records and reports

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

No activity identified yet in this area.

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

1. insufficient finance

Grants are inadequate and this hampers service delivery.

2. Understaffing

Due to creation of Municipality, some of the staff posted to Divisions were got from the department and this created staffing gaps and capacities, both at the municipal council and the divisions

3. Lack of transport

This hinders revenue mobilization and enforcement. High default rates in property rates, licences, LHT, LST and makes revenue projections unreliable

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Dec	Draft Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	292,001	140,734	303,863
Urban Unconditional Grant (Wage)	36,480	16,901	36,480
Urban Unconditional Grant (Non-Wage)	114,574	58,862	107,582
Unspent balances – Locally Raised Revenues	46,976	14,002	
Multi-Sectoral Transfers to LLGs	93,971	50,969	103,965
Locally Raised Revenues		0	55,836
<i>Development Revenues</i>	5,555	0	2,200
Urban Discretionary Development Equalization Grant		0	2,200
Unspent balances – Locally Raised Revenues	5,555	0	
Total Revenues	297,556	140,734	306,063
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	292,001	132,296	303,863
Wage	36,480	16,901	36,480
Non Wage	255,521	115,396	267,383
<i>Development Expenditure</i>	5,555	0	2,200
Domestic Development	5,555	0	2,200
Donor Development	0	0	0
Total Expenditure	297,556	132,296	306,063

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 3: Statutory Bodies

Department Revenue and Expenditure Allocations Plans for 2017/18

In the 2015/2016 Financial year, the department had planned to spend 210,940,000= The current budget 2016/2017 is 297,556,000=which reflects an increment of 41 %. The budget has been increased because of the fact that the number of councillors has increased. Also more projects have been included for this year.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No of minutes of Council meetings with relevant resolutions	6	2	6
Function Cost (US\$ '000)	297,556	132,296	306,063
Cost of Workplan (US\$ '000):	297,556	132,296	306,063

Planned Outputs for 2017/18

For effective supervision and coordination of government programs the sector will carry out 12 executive meeting and 6 council sessions. The department will further mobilize communities for government programs through sensitization exercises. It will facilitate policies to be made and approved, monitoring and overseeing government programs, contracts committee meetings to be held to prequalify and award service providers, Meetings of council, standing committees and executive and reports approved.

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

No activity identified yet in this area.

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

1. Inadequate funding

The conditional grant for political leaders' salary is not enough to pay for the salaries and gratuity of all the politicians from LCI-III within the municipality. Even the PAF Monitoring is too meagre to facilitate the activities of oversight

2. Low Local revenue collection

This has caused poor facilitation for meetings and execution of oversight functions

3. Central governments failure to release the as budgeted

Projects to be funded from these grants do not get to their completion

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Dec	Draft Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	45,696	32,156	39,664
Urban Unconditional Grant (Non-Wage)	6,804	7,589	4,182
Unspent balances – Locally Raised Revenues	3,761	7,002	

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 4: Production and Marketing

Sector Conditional Grant (Wage)	25,000	12,500	25,000
Sector Conditional Grant (Non-Wage)	10,131	5,066	10,482
Total Revenues	45,696	32,156	39,664
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	45,696	32,144	39,664
Wage	14,998	0	25,000
Non Wage	30,698	32,144	14,664
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	45,696	32,144	39,664

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to receive 45,696,000= compared to 32,414,000= in the previous 2015/2016 budget. The figure for this year is greater than that of last financial year because this year the IPF for the salaries for agriculture extension officer and the veterinary officer have been included.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 0182 District Production Services			
Function Cost (US\$ '000)	10,698	20,244	25,000
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	2	40
No. of trade sensitisation meetings organised at the district/Municipal Council	4	2	4
No of businesses inspected for compliance to the law	2000	1995	3400
No of businesses issued with trade licenses	2000	1984	3400
A report on the nature of value addition support existing and needed		No	
Function Cost (US\$ '000)	34,998	11,900	14,664
Cost of Workplan (US\$ '000):	45,696	32,144	39,664

Planned Outputs for 2017/18

The department will hold massive sensitization in an effort for supporting farmers on food security by teaching farmers ways of eradicating bacterial banana wilt. Also there will be workshops to teach SACCOs better culture so as to eradicate poverty.

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

No off budget activities.

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

1. Lack of staff at Municipality Level

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 4: Production and Marketing

There is need to have production structure at municipal level so as to spearhead urban agriculture which will reduce the problem of food inflation and also a way of controlling solid wastes.

2. Lack of land for development

There is no strategic land on which to construct a modern market that would not only generate revenue to council but also to help in solving unemployment in the municipal population.

3. The youth do not like participation in the agricultural activities

There is serious youth migration in the municipality in search of jobs. This has resulted into widespread participation in immoral activities and crimes. The se youth are a security threat to business and commercial activities.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Dec	2017/18 Draft Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	469,053	228,929	422,568
Urban Unconditional Grant (Non-Wage)	15,308	6,520	19,142
Unspent balances – Locally Raised Revenues	33,853	12,463	
Sector Conditional Grant (Wage)	367,937	183,968	367,937
Sector Conditional Grant (Non-Wage)	51,954	25,977	16,242
Locally Raised Revenues		0	19,247
<i>Development Revenues</i>	22,000	20,000	
Urban Discretionary Development Equalization Grant	20,000	20,000	
Unspent balances – Locally Raised Revenues	2,000	0	
Total Revenues	491,053	248,929	422,568
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	469,053	205,410	422,568
Wage	367,937	91,984	367,937
Non Wage	101,116	113,426	54,631
<i>Development Expenditure</i>	22,000	10,000	0
Domestic Development	22,000	10,000	0
Donor Development	0	0	0
Total Expenditure	491,053	215,410	422,568

Department Revenue and Expenditure Allocations Plans for 2017/18

The departments budget is Ush 491,053,000 = compared to the previous year's budget (2015/2016) which was 698,438,000=. There is a decrease of 30%. The fall in the budget is due to the fact that last financial year, council had planned more projects under this department than in the 2016/2017 budget.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of trained health workers in health centers	38	38	38
No of trained health related training sessions held.	4	2	
Number of outpatients that visited the Govt. health facilities.	1000000	550000	
Number of inpatients that visited the Govt. health facilities.	255	170	
No and proportion of deliveries conducted in the Govt. health facilities	60	30	
% age of approved posts filled with qualified health workers	65	65	
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	
No of children immunized with Pentavalent vaccine	99	99	
No of staff houses constructed	1	0	
Value of medical equipment procured	5	0	
Function Cost (US\$ '000)	439,735	179,183	404,179
Function: 0882 District Hospital Services			
Value of medical equipment procured	5	0	
Function Cost (US\$ '000)	22,000	10,000	0
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	29,318	26,227	18,389
Cost of Workplan (US\$ '000):	491,053	215,410	422,568

Planned Outputs for 2017/18

Planned medium term activities include Immunization of 100% of the children under 5yrs, infectious disease control, improved sanitation and promoting safe motherhood, improving child health care, increasing OPD attendance from 42% to 70%. The department will continue to improve on efficiency and effectiveness by carrying out 12 supervision visits to Lower health units, 16 Immunization outreaches in communities, 72 TB Patients followed up, 16 school visited on school health program, 200 males circumcised, 4 HUMC meeting held at HCIV, 52 weekly data collected and submitted to the ministry. On capital project the department will focus on completion of the construction of the staff house at Kashenyi HCII

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

Not yet identified

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

1. Lack of transport and accommodation

Lack of transport system and accommodation for health staff in the Health Centres

2. Poor remuneration

Low salaries of health workers leads to demotivation and attrition especially in the peri-urban areas

3. Stock outs of essential medicines

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 5: Health

Inadequate and irregular supply of medicines from the NMS leads to chronic stock out of medicines in the health facilities`

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Dec	Draft Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,806,828	1,833,642	3,801,741
Urban Unconditional Grant (Wage)	36,592	18,296	36,592
Urban Unconditional Grant (Non-Wage)	13,608	5,446	4,182
Unspent balances – UnConditional Grants		3,500	
Unspent balances – Other Government Transfers		3,500	
Unspent balances – Locally Raised Revenues	30,287	9,335	
Sector Conditional Grant (Wage)	3,415,008	1,707,504	3,480,930
Sector Conditional Grant (Non-Wage)	311,333	86,062	260,043
Other Transfers from Central Government		0	3,500
Locally Raised Revenues		0	16,494
<i>Development Revenues</i>	69,454	46,303	67,599
Development Grant	69,454	46,303	67,599
Total Revenues	3,876,282	1,879,945	3,869,340
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,806,828	1,826,633	3,801,741
Wage	3,451,600	1,725,799	3,451,600
Non Wage	355,228	100,834	350,141
<i>Development Expenditure</i>	69,454	6,721	67,599
Domestic Development	69,454	6,721	67,599
Donor Development	0	0	0
Total Expenditure	3,876,282	1,833,354	3,869,340

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to spend 3,876,282,000= compared to 3,832,546,000= for the F/Y 2015/2016. This a increase of 1.1%.This increment is due to the increase in the wage component.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs

Function: 0781 Pre-Primary and Primary Education

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 6: Education

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
No. of teachers paid salaries	270	253	270
No. of qualified primary teachers		253	270
No. of pupils enrolled in UPE		8000	9000
No. of student drop-outs		12	30
No. of Students passing in grade one		572	556
No. of pupils sitting PLE		2304	800
No. of classrooms constructed in UPE	2	2	
Function Cost (US\$ '000)	1,783,588	847,072	1,799,253
Function: 0782 Secondary Education			
No. of students enrolled in USE	1864	1864	1864
No. of teaching and non teaching staff paid	250	250	253
No. of students passing O level	350	350	800
No. of students sitting O level	1220	1220	1200
Function Cost (US\$ '000)	1,598,042	750,305	1,583,104
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	1	1	49
No. of students in tertiary education	49	49	450
Function Cost (US\$ '000)	397,731	198,866	397,731
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	60	30	60
No. of secondary schools inspected in quarter	20	8	20
No. of tertiary institutions inspected in quarter	7	4	8
No. of inspection reports provided to Council	4	2	4
Function Cost (US\$ '000)	96,921	37,111	89,251
Cost of Workplan (US\$ '000):	3,876,282	1,833,354	3,869,340

Planned Outputs for 2017/18

The department will continue to improve on the literacy levels through supporting UPE program by remitting UPE funds to all government primary schools and inspection of government primary and private primary schools. Secondary and tertiary institutions will be enhanced in this year. To improve on mobilization of parents and schools committees, the department will be sending a representative to BoG and school management committees. Inspection will be done to all schools to improve on attendance of teachers.

To improve on the health environment, the department will construct a 2 classroom block at Irembezi Primary school..

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

Not yet identified

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

1. Dropout and Absenteeism and drop out rates

High rate of drop out from UPE Schools as a result of declining standards.

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 6: Education

2. Inadequate infrastructure

Inadequate desks, classroom, safe water and toilet facilities. Most facilities constructed are out of use, no desks for most p1&p2 classes, others are collapsed while in many schools such facilities have never been accessed

3. Inadequate funding

The Municipality does not get enough SFG for infrastructural development

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Dec	2017/18 Draft Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	945,073	448,346	937,358
Urban Unconditional Grant (Wage)	68,258	25,389	58,258
Urban Unconditional Grant (Non-Wage)	11,907	4,702	20,182
Unspent balances – Locally Raised Revenues	16,330	7,779	
Sector Conditional Grant (Non-Wage)	848,578	410,476	848,578
Locally Raised Revenues		0	10,339
<i>Development Revenues</i>	70,850	45,328	
Urban Unconditional Grant (Non-Wage)	8,000	0	
Urban Discretionary Development Equalization Grant	50,850	45,328	
Unspent balances – Locally Raised Revenues	12,000	0	
Total Revenues	1,015,923	493,673	937,358
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	945,073	276,953	937,358
Wage	68,258	25,389	58,258
Non Wage	876,816	251,564	879,100
<i>Development Expenditure</i>	70,850	0	0
Domestic Development	70,850	0	0
Donor Development	0	0	0
Total Expenditure	1,015,923	276,953	937,358

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has budgeted for 1,015,923,000= compared to 1,017,827,000= for 2016/2017. There is an increment of 0.2%. The department has reduced its budget because this year less projects will be done compared to last year.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs

Function: 0481 District, Urban and Community Access Roads

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 7a: Roads and Engineering

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Length in Km of urban roads resealed	1	1	1
No. of bottlenecks cleared on community Access Roads	30	7	3
Length in Km of District roads routinely maintained	95	60	60
Length in Km of District roads periodically maintained	52.2	26	31
No. of bridges maintained	19	7	13
Function Cost (UShs '000)	910,073	252,681	869,382
Function: 0482 District Engineering Services			
Function Cost (UShs '000)	45,000	22,272	67,976
Function: 0483 Municipal Services			
Function Cost (UShs '000)	60,850	2,000	0
Cost of Workplan (UShs '000):	1,015,923	276,953	937,358

Planned Outputs for 2017/18

The department will continue to improve on the road infrastructure so as to ease communication and access to market for the population. Periodically maintain 39km and under routine maintenance 95km of roads are to be maintained using road gangs, Resealing of Kabirisi-ishaka park-central market road in Ishaka trading centre in Ishaka division done(1Km) done.

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

No direct donor funding has been identified yet.

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

1. Few contractors in the region

Few contractors in the region delays implementation of activities in the sector

2. Inadequate funding

The department receives less funding from RF and LR for capital development

3. Under staffing

The LLGs within the municipality have no sector staff. This hampers supervision of council works and monitoring the status of public services

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 7b: Water

Planned Outputs for 2017/18

(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>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Draft Budget
	Outturn by end Dec	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>51,874</i>	<i>15,723</i>
Urban Unconditional Grant (Wage)	11,559	5,861
Urban Unconditional Grant (Non-Wage)	10,206	3,631
Unspent balances – Locally Raised Revenues	30,092	6,223
Sector Conditional Grant (Non-Wage)	17	9
Locally Raised Revenues		0
<i>Development Revenues</i>	<i>2,000</i>	<i>0</i>
Unspent balances – Locally Raised Revenues	2,000	0
Total Revenues	53,874	15,723
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>51,874</i>	<i>12,793</i>
Wage	11,559	5,861
Non Wage	40,315	6,932
<i>Development Expenditure</i>	<i>2,000</i>	<i>0</i>
Domestic Development	2,000	0
Donor Development	0	0
Total Expenditure	53,874	12,793

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to spend 53,874,000= in 2016/2017 F/Y compared to 54,439,000= in the 2015/2016 F/Y. There is a decrement of 4.7%. This decrement is due to the fact that this financial year no expenditure is planned for physical planning gadgets as was the case in the previous year 2015/2016.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 8: Natural Resources

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 0983 Natural Resources Management			
No. of monitoring and compliance surveys undertaken	3	0	
No. of new land disputes settled within FY	5	1	
Area (Ha) of trees established (planted and surviving)	1	0	1
Number of people (Men and Women) participating in tree planting days	100	0	100
Function Cost (US\$ '000)	53,874	12,793	29,784
Cost of Workplan (US\$ '000):	53,874	12,793	29,784

Planned Outputs for 2017/18

The planned outputs for 2015/16 include, Routine physical planning and surveying activities carried out, Towns and trading centres planned, Routine field inspections for development control and structure plan compliance carried out, Land and physical planning office equipped, Towns aesthetic/ visual and beauty improved, Official trips made and workshops conducted.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
Not yet Identified

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

1. Inadequate financial resources

The department receives less allocation due to poor revenue base of the municipal council

2. Unavailability of surveyors

There is neither private surveyors nor a government surveyor at the municipal council and attracting private surveyors outside the municipality requires a lot of money.

3. Land tenure systems

It is still a very big challenge to plan to implement physical development plans on peoples' privately owned land.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Dec	Draft Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	43,782	25,540	179,335
Urban Unconditional Grant (Wage)	8,505	12,632	25,408
Urban Unconditional Grant (Non-Wage)		2,887	4,182
Unspent balances – Locally Raised Revenues	24,569	4,667	
Sector Conditional Grant (Non-Wage)	10,708	5,354	10,190
Other Transfers from Central Government		0	131,306
Locally Raised Revenues		0	8,249

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 9: Community Based Services

Development Revenues	22,048	0	
Urban Discretionary Development Equalization Grant	10,900	0	
Unspent balances – Locally Raised Revenues	1,000	0	
Multi-Sectoral Transfers to LLGs	10,148	0	
Total Revenues	65,830	25,540	179,335
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	43,782	25,441	179,335
Wage	31,501	12,632	25,408
Non Wage	12,281	12,809	153,927
Development Expenditure	22,048	0	0
Domestic Development	22,048	0	0
Donor Development	0	0	0
Total Expenditure	65,830	25,441	179,335

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to spend 65,830,000= compared to 69,513,000= of 2015/2016. There is a decrement of 5%. The decrement is due to the fact that this year there will be decreased expenditure on sensitization on CDD as much of it was done last year..

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	8	2	8
No. of Active Community Development Workers	4	4	4
No. FAL Learners Trained	370	370	370
No. of children cases (Juveniles) handled and settled	6	3	6
No. of Youth councils supported	6	3	6
No. of assisted aids supplied to disabled and elderly community	6	4	6
No. of women councils supported	4	2	4
Function Cost (US\$ '000)	65,830	25,441	179,335
Cost of Workplan (US\$ '000):	65,830	25,441	179,335

Planned Outputs for 2017/18

The department will sensitize 3 communities in each division on HIV/AIDs in the three divisions to reduce on its spread. To improve on literacy rates 370 FAL learners will be trained and facilitated. The department will also implement its mandate, of increasing incomes of communities by supporting 9 CDD groups and 3 groups for PWDs under special grant in income generating activities. It will further intensify on the monitoring of communities by carrying 4 monitoring and support supervision, to improve on the capacity of its staff, mentoring and support of LLGs will be done, capacity of CBOs will be enhanced. 4 quarterly reports will be produced to share on the achievements and lessons learnt on the planned outputs.

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

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 9: Community Based Services

Not yet identified

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

1. Lack of transport means

The department lacks a vehicle for transport and depends on hire of transport means that makes it costly and difficult when implementing activities

2. Understaffing

The department is manned by three people making it difficult to accomplish targets on time

3. Underfunding

The departments activities especially for Children, Youth, Women and PWDs are under funded.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18	
	Approved Budget	Outturn by end Dec	Draft Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	37,578	11,470	29,252
Urban Unconditional Grant (Wage)	12,469	5,879	14,611
Urban Unconditional Grant (Non-Wage)	10,063	2,480	9,142
Unspent balances – Locally Raised Revenues	15,046	3,112	
Locally Raised Revenues		0	5,499
<i>Development Revenues</i>		0	60,211
Urban Discretionary Development Equalization Grant		0	60,211
Total Revenues	37,578	11,470	89,463
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	37,578	11,470	29,252
Wage	12,469	5,879	14,611
Non Wage	25,109	5,592	14,641
<i>Development Expenditure</i>	0	0	60,211
Domestic Development	0	0	60,211
Donor Development	0	0	0
Total Expenditure	37,578	11,470	89,463

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to spend 37,578,000= this F/Y 2016/2017 compared to 2015/2016's 33126000= . There is an increment of 13%. The budget has increased in relation to the previous years budget because the previous years budget did not include preparation of the population action plan and the statistical abstract which are in this financial's budget.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned	Expenditure and Performance by	Draft Budget and Planned outputs

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 10: Planning

	outputs	End December	
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	1	2	1
No of Minutes of TPC meetings	12	6	12
Function Cost (UShs '000)	37,578	11,470	89,463
Cost of Workplan (UShs '000):	37,578	11,470	89,463

Planned Outputs for 2017/18

To improve on participatory planning the department will hold a budget conference which will give an input to generate the BFP. In addition, to improve on data based planning, one statistical abstract will be produced and will be supported by quarterly statistical reports. The department will update one integrated annual work plan and update 5 year development plan to effectively capture the key MC challenges and priorities. To improve on reporting and accountability 4 quarterly OBT reports will be produced and one annual cumulative report. To build planning capacity of division eight mentoring sessions will be carried out, four multi-sectoral monitoring of government projects will be carried out and one assessment exercise will be done. To improve on the coordination of activities and team work twelve TPC meetings will be held.

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

No yet identified

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

1. Inadequate and Poor Data for planning

There is lack of accurate and comprehensive data needed for planning and decision making. UBOS has not updated Bushenyi-Ishaka MC data to the ward level. There is still low appreciation of the planning function by stakeholders.

2. Inadequate funding

The sector is poorly funded yet there is too much work to be done for the municipality

3. Understaffing and capacity gaps

Understaffing. No enough planning staff to ease the flow of work. There is one staff in the planning unit. It has no vehicle and basic equipments like cabinets, files, shelves and projectors.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Dec	2017/18 Draft Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	21,584	9,817	20,492
Urban Unconditional Grant (Wage)	12,360	6,144	12,360
Urban Unconditional Grant (Non-Wage)	1,701	1,051	5,382
Unspent balances – Locally Raised Revenues	7,523	2,621	
Locally Raised Revenues		0	2,750

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 11: Internal Audit

Total Revenues	21,584	9,817	20,492
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>21,584</i>	<i>9,816</i>	<i>20,492</i>
Wage	12,360	6,180	12,360
Non Wage	9,224	3,636	8,132
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	21,584	9,816	20,492

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will spend 21,584,000= this Financial year compared to 23,661,000= for the year 2015/2016. There is a fall in the budget of about 9%. The fall is because this year, no capital purchases are expected in the department.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End December	Draft Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports		15/12/2016	15-10-2017
No. of Internal Department Audits		2	
<i>Function Cost (UShs '000)</i>	<i>21,584</i>	<i>9,816</i>	<i>20,492</i>
Cost of Workplan (UShs '000):	21,584	9,816	20,492

Planned Outputs for 2017/18

30 audits on departments, government projects and divisions will be made. 4 quaterly audit reports will be produced.

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

Not yet identified

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

1. Understaffing

At the moment, there is still no permanent staff in the department and the area of coverage is big.

2. Underfunding

The funding for the department is very small

3. Lack of Transport facilities

There is no transport for the internal auditor to cover all divisions in time