
Vote: 777 Bushenyi-Ishaka Municipal Council

Structure of Budget Framework Paper

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Foreword

The Budget Framework Paper for Bushenyi-Ishaka Municipal council was generated from the Output Budgeting Tool. It generates all priorities for the budgeting/planning year in both recurrent and development. Bushenyi-Ishaka Municipal council expects to raise and spend 7,406,723,000= . Locally raised revenue will be 973,786,000= while Central government transfers will be 6,153,886,000= . Of this local revenue, 632,000,000= will be returned to the divisions. Activities to be fund by these multisectoral transfers are part of this BFP. The Budget framwork paper aims at portraying the picture of what the Budget for 2017/2018 will be. Most of the prioritized projects are aimed at improving the lives of the people either directly or indirectly by increasing their levels of income through the improvement of income generating activities. Such activities that will improve the incomes of the people have been budgeted for and they include opening of community access roads, resealing of Basajja-Rwemirokora road, town beautification, Road maintenance and installation of solar pannel stands.I wish to call upon all stakeholders to support this BFP and later the budget for for 2017/2018..

KAMUGASHA JACKSON-MAYOR,BIMC

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	923,138	144,677	973,786
2a. Discretionary Government Transfers	1,014,882	253,721	1,000,572
2b. Conditional Government Transfers	5,537,248	1,469,333	5,153,314
2c. Other Government Transfers		0	3,500
Total Revenues	7,475,268	1,867,731	7,131,172

Revenue Performance in the first quarter of 2016/17

The institution planned to receive 1,872,666,500= for the first quarter of the year 2016/2017, that is 1,641,882,000= central government transfers and 230,784,500 = as local revenue. However, it received 1,538,472,000= as central government transfers which is 25%. The amount received in terms of local revenue was 144,677,055=(16%). Poor performance in local revenue is as a result of inadequate staff mainly in the finance department.

Planned Revenues for 2017/18

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 Sept	Proposed Budget
1a Administration	1,299,278	297,583	1,012,351
2 Finance	270,615	35,476	309,750
3 Statutory Bodies	297,556	73,628	304,372
4 Production and Marketing	45,696	18,174	79,460
5 Health	491,053	113,190	448,310
6 Education	3,876,282	951,496	3,800,290
7a Roads and Engineering	1,015,923	93,670	930,932
7b Water	0	0	0
8 Natural Resources	53,874	7,630	58,795
9 Community Based Services	65,830	12,515	52,300
10 Planning	37,578	5,695	118,945
11 Internal Audit	21,584	4,228	15,667
Grand Total	7,475,268	1,613,286	7,131,172
Wage Rec't:	4,295,448	1,064,398	4,282,454
Non Wage Rec't:	2,854,582	548,887	2,579,030
Domestic Dev't	325,238	0	269,688
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

For FY 2016/17 Bushenyi-Ishaka MC planned for 7,475,268,000= but received 1,867,731,000= indicating 25 percent performance. All the funds received were transferred to departments from consolidated account leaving no balances. The departments spent 1,613,286,000= (86%) overall and the balance of 254,445,000=(14%) was on road fund under works, sector development grant under education and DDEG under health as Projects were at procurement level, being evaluated by evaluation committee.

Planned Expenditures for 2017/18

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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.

Medium Term Expenditure Plans

The medium term expenditure plans for this local government are that monitoring and supervision of government programmes such as UPE and USE will continue as in the previous year, implementation of projects will continue from where the previous F/Y ended, School inspection will be maintained, mobilisation of communities to ensure food security will be carried out, opening of community roads will be done, Physical planning of unplanned areas of the municipality will be done

Challenges in Implementation

The several constraints in implementing the future plans include: Land ownership where by all land belongs to the people. This makes it hard for council to open new roads in the municipality. The procurement process delays the process of awarding contracts leading to implementation problems such as delays. Failure by the central government to release all the budgeted funds affects this local government's efforts to implement projects and programmes. People's unwillingness to pay taxes.

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A. Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	923,138	144,677	973,786
Local Government Hotel Tax	8,400	1,079	12,000
Advertisements/Billboards	16,740	1,696	10,740
Animal & Crop Husbandry related levies	64,800	20,800	64,800
Application Fees	17,305	713	17,800
Business licences	207,925	13,850	225,000
Inspection Fees	23,322	7,889	23,500
Local Service Tax	111,963	25,069	111,963
Market/Gate Charges	42,784	7,354	42,784
Park Fees	318,209	58,750	318,209
Property related Duties/Fees	72,000	1,488	107,000
Educational/Instruction related levies	9,000	0	9,000
Refuse collection charges/Public convenience	2,000	173	2,300
Rent & Rates from other Gov't Units	17,280	5,060	17,280
Other Fees and Charges	11,410	757	11,410
2a. Discretionary Government Transfers	1,014,882	253,721	1,000,572
Urban Discretionary Development Equalization Grant	210,462	52,616	201,607
Urban Unconditional Grant (Non-Wage)	329,911	82,478	324,456
Urban Unconditional Grant (Wage)	474,509	118,627	474,509
2b. Conditional Government Transfers	5,537,248	1,469,333	5,153,314
Development Grant	69,454	17,364	68,081
Sector Conditional Grant (Wage)	3,807,945	951,986	3,807,945
Sector Conditional Grant (Non-Wage)	1,232,721	359,366	1,169,574
Pension for Local Governments	107,714	26,929	107,714
Gratuity for Local Governments	274,299	68,575	0
General Public Service Pension Arrears (Budgeting)	45,114	45,114	0
2c. Other Government Transfers		0	3,500
Other Transfers from Central Government		0	3,500
Total Revenues	7,475,268	1,867,731	7,131,172

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The Municipality planned to receive 230,784,469= but actually received 144,677,055=. The deviation is due to the fact that local revenue collection performed badly because of understaffing and delays in procuring service providers.

(ii) Central Government Transfers

The planned central government revenue for quarter one should have been 1,538,471,500= but actual receipts were 1,538,472,000=. There is no significant deviation

(iii) Donor Funding

No donor funding

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

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A. Revenue Performance and Plans

a decrement in the grants budget because the government has reduced the sector conditional grants foreducation.

(iii) *Donor Funding*

No donor funding

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,273,611</i>	<i>297,583</i>	<i>998,910</i>
General Public Service Pension Arrears (Budgeting)	45,114	45,114	0
Gratuity for Local Governments	274,299	68,575	0
Locally Raised Revenues		0	48,975
Multi-Sectoral Transfers to LLGs	530,890	92,866	632,961
Pension for Local Governments	107,714	26,929	107,714
Unspent balances – Locally Raised Revenues	107,176	10,181	
Urban Unconditional Grant (Non-Wage)	26,761	4,579	31,694
Urban Unconditional Grant (Wage)	181,656	49,340	177,566
<i>Development Revenues</i>	<i>25,667</i>	<i>0</i>	<i>13,441</i>
Unspent balances – Locally Raised Revenues	14,767	0	
Urban Discretionary Development Equalization Grant	10,900	0	13,441
Total Revenues	1,299,278	297,583	1,012,351
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,273,611</i>	<i>297,583</i>	<i>998,910</i>
Wage	181,656	49,340	177,566
Non Wage	1,091,955	248,243	821,344
<i>Development Expenditure</i>	<i>25,667</i>	<i>0</i>	<i>13,441</i>
Domestic Development	25,667	0	13,441
Donor Development	0	0	0
Total Expenditure	1,299,278	297,583	1,012,351

Revenue and Expenditure Performance in the first quarter of 2016/17

Cummulatively, the department planned to receive 1,299,278,000= but actually received 297,583,000= (23%). For Q1 , 324,820,000= was budgeted but 297,583,000=(92%) was received. General public service arrears performed best at 400% because central government released all the budgeted funds at once. This was followed by urban unconditional grant wage which performed at 109% due to annual increments on some staff salaries. Pensions for local governments and gratuity for local governments both perfor

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to receive and spend 1,012,352,000= compared to 1,299,278,000= of the previous year, a decrement of 22 % because IPF for gratuity has not been released by the central government.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Capacity of staff built, monitoring of government programs done, community mobilization for tax payments done, Salaries for staff paid, Allowances for councillors paid, procurement processes enhanced, TPC meetings organized and held, and divisions supervised.

Plans for 2017/18 by Vote Function

provision of support supervision to Divisions done, holding planning and coordination meetings done, supervision of government programme done, capacity building to staff done, Recruitment of new staff carried out, coordination meetings held, staff salaries paid,

Medium Term Plans and Links to the Development Plan

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Workplan 1a: Administration

The department will provide support supervision to Divisions, hold planning and coordination meetings, coordinate and supervise government programmes and activities, mobilize and allocate resources to departments, recruit new staff in the municipality and divisions, control and update payroll, new staff accessed payroll of municipality, procure office equipment (computers), celebrate National and local functions, appraise and discipline staff.

(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
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	162,950	35,476	207,893
Locally Raised Revenues		0	97,611
Unspent balances – Locally Raised Revenues	39,311	7,576	
Urban Unconditional Grant (Non-Wage)	17,009	4,163	11,652
Urban Unconditional Grant (Wage)	106,630	23,737	98,630
<i>Development Revenues</i>	107,665	0	101,857
Multi-Sectoral Transfers to LLGs	101,464	0	97,195
Urban Discretionary Development Equalization Grant	6,201	0	4,662
Total Revenues	270,615	35,476	309,750
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	162,950	35,476	207,893
Wage	106,630	23,737	98,630
Non Wage	56,320	11,740	109,263
<i>Development Expenditure</i>	107,665	0	101,857
Domestic Development	107,665	0	101,857
Donor Development	0	0	0
Total Expenditure	270,615	35,476	309,750

Revenue and Expenditure Performance in the first quarter of 2016/17

Cummulatively, the department planned to receive 270,615,000 = but actually received 35,476,000 (13%) . For quarter one, the department planned to receive 67,654,000= but received 35,476,000= (27%). The highest performance was noted in Urban unconditional grant - non wage (98%) followed by wage at 89% while the poorest performance was noted in locally raised revenues (77%) because there were under collections due to limited number of staff in the department.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive and spend 309,750,000= compared to 270,615,000= of 2016/2017. There is an increase of 14% in the budgeting, because the department expects to carry out valuation exercise on properties in the municipality. This was not the case in the previous budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Updating the books of accounts done, preparing budgets done, revenue enhancement plans prepared, financial statements prepared, assessment of revenue sources done, and collecting revenues done.

Plans for 2017/18 by Vote Function

supervision of revenue collection and management done, accountability for monies done and allocation of revenues to various departments done, preparation of budgets and workplans done, books of accounts Prepared, final accounts prepared to ensure transparency and accountability.

Medium Term Plans and Links to the Development Plan

The department shall supervise revenue collection and management, accountability and allocation to various departments. Recruitment of the accounting staff and their deployment to the departments and divisions. Privatizing the revenue collection and enhancing the tax base by establishing markets, gazetted parking stages/lines and fencing the Ishaka taxi park and animal/cow loading centres.

(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. Inefficient 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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	292,001	73,628	301,372
Locally Raised Revenues		0	46,976
Multi-Sectoral Transfers to LLGs	93,971	27,477	92,417
Unspent balances – Locally Raised Revenues	46,976	6,819	
Urban Unconditional Grant (Non-Wage)	114,574	30,864	125,499
Urban Unconditional Grant (Wage)	36,480	8,468	36,480
Development Revenues	5,555	0	3,000
Unspent balances – Locally Raised Revenues	5,555	0	
Urban Discretionary Development Equalization Grant		0	3,000

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Workplan 3: Statutory Bodies

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	297,556	304,372
B: Overall Workplan Expenditures:		
Recurrent Expenditure	292,001	301,372
Wage	36,480	36,480
Non Wage	255,521	264,892
Development Expenditure	5,555	3,000
Domestic Development	5,555	3,000
Donor Development	0	0
Total Expenditure	297,556	304,372

Revenue and Expenditure Performance in the first quarter of 2016/17

Cummulatively, the department planned to receive 297,556,000 = but actually received 73,628,000= (25%) . For quarter one, the department planned to receive 74,389,000= but actually received 73,628,000= (99%). Multi-sectoral transfers to LLGs performed best at 117% beause there was need to sensitize the communities in all the 15 wards about food security in order to prevent them from the impending famine.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to receive and spend 304,372,000= compared to 297,556,000= in the 2016/2017 budget. There is an increment of 2% because the the salary for the clerk to council will increase when she becomes substantive.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 council meeting organized and held, one sectoral committee meeting for each committee held to ensure smooth running of coucil programs, three executive meetings held. To ensure accountability and value for money, two monitoring visits on government programmes were made by the executive.

Plans for 2017/18 by Vote Function

supervision and coordination of government programs done, 12 executive meeting held, 6 council sessions held, The mobilization of communities for government programs done, , monitoring and overseeing government projects done, contracts committee meetings to be held , standing committees meetings held, and executive and reports approved.

Medium Term Plans and Links to the Development Plan

The sector will be facilitated for policies to be made and approved, monitoring and overseeing government programmes, contracts committee meetings will 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

Not yet identified

(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

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Workplan 3: Statutory Bodies

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

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	45,696	18,174	79,460
Locally Raised Revenues		0	40,070
Sector Conditional Grant (Non-Wage)	10,131	2,533	10,510
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Unspent balances – Locally Raised Revenues	3,761	6,061	
Urban Unconditional Grant (Non-Wage)	6,804	3,330	3,880
Total Revenues	45,696	18,174	79,460
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	45,696	18,174	79,460
Wage	14,998	0	25,000
Non Wage	30,698	18,174	54,460
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	45,696	18,174	79,460

Revenue and Expenditure Performance in the first quarter of 2016/17

Cummulatively, The department planned to receive 45,696,000= but actually received 18,174,000 = (40%) . For quarter one, the department planned to receive 11,424,000= but actually received 18,174,000= (159%) which was spent on community mobilisation on issues of food security. Locally raised revenues performed best at 645% followed by urban unconditional grant at 196% because there was need to increase expenditure on food security sensitization as famine was seen to affect all the communities in

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to receive 79,460,000= compared to 45,696,000= in the 2016/2017 budget. There is an increment of 74% in expenditure because this year staff will be recruited as the department did not have staff

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Wealth creation projects monitored, community livelihood projects supported, sensitization on food security done, training of farmers on manure usage done, manure from waste made and given to farmers.

Plans for 2017/18 by Vote Function

Massive sensitization in an effort for supporting farmers on food security done, monitoring wealth creation projects done, Radio talk shows held on agricultural and commercial issues.

Medium Term Plans and Links to the Development Plan

Fighting Banana bacterisl wilt, monitoring wealth creation projects, generation of composit manure at Kabagarama, fencing of markets, assessment of businesses for trading licenses, maintaining of slaughter slabs in clean environments,

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

Construction of composit shade at Kabagarama, construction of an incinerator to burn the non biodegradable garbage at Kabagarama.

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Workplan 4: Production and Marketing

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

1. Lack of staff at Municipality Level

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 Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	469,053	113,190	448,310
Locally Raised Revenues		0	18,261
Sector Conditional Grant (Non-Wage)	51,954	12,989	51,954
Sector Conditional Grant (Wage)	367,937	91,984	367,937
Unspent balances – Locally Raised Revenues	33,853	5,304	
Urban Unconditional Grant (Non-Wage)	15,308	2,914	10,158
<i>Development Revenues</i>	22,000	20,000	0
Unspent balances – Locally Raised Revenues	2,000	0	
Urban Discretionary Development Equalization Grant	20,000	20,000	
Total Revenues	491,053	133,190	448,310
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	469,053	113,190	448,310
Wage	367,937	91,984	367,937
Non Wage	101,116	21,206	80,373
<i>Development Expenditure</i>	22,000	0	0
Domestic Development	22,000	0	0
Donor Development	0	0	0
Total Expenditure	491,053	113,190	448,310

Revenue and Expenditure Performance in the first quarter of 2016/17

The department cummulatively planned to receive 491,053,000= but actually received 133,190,000=(27%). For quarter one, it planned to receive 122,763,000 but actually received 133,190,000= (108%). DDEG performed best at 400% because of the urgency to purchase theatre equipment and the increase of their prices at the open market. Urban unconditional grant wage and non wage also performed well at 100% each because the central releases were as planned. LR performed poorly at 63% because of undercoll

Department Revenue and Expenditure Allocations Plans for 2017/18

The departments budget is Ush448,310,000 = compared to the previous year's budget (2016/2017) which was 491,053,000=. There is a decrease of 9%. 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 2017/2018 budget.

(ii) Summary of Past and Planned Workplan Outputs

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Workplan 5: Health

Physical Performance in the first quarter of 2016/17

Stakeholders meetings coordinated, Safe male circumcision carried out, immunisation activities carried out, regular treatment of patients done, health centres supervised, carbage collected and taken to Kabagarambe, staffs in restaurants and hotels examined for compliance, HIV patients tested and counseled, and salaries of all health staff paid

Plans for 2017/18 by Vote Function

Immunization of 100% of the children under 5yrs done, infectious disease control ensured, improved sanitation and promoting safe motherhood maintained, improvement of child health care promoted, increasing OPD attendance from 42% to 70% enhanced. 12 supervision visits to Lower health units done, 16 Immunization outreaches in communities done, 72 TB Patients followed up, 16 school visited on school health program, 200 males circumcised, 4 HUMC meeting held at HCIV, and 52 weekly data collected

Medium Term Plans and Links to the Development Plan

Planned medium term activities include Immunisation 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 upgrading of Ruharo HCII into a HCIII and operationalizing Kashenyi and Nyamiko. Renovation of HCIV at Bushenyi by renovating the maternity ward and OPD ward

(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

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,806,828	951,897	3,732,209
Locally Raised Revenues		0	20,713
Other Transfers from Central Government		0	3,500
Sector Conditional Grant (Non-Wage)	311,333	81,953	248,362
Sector Conditional Grant (Wage)	3,415,008	853,752	3,415,008
Unspent balances – Locally Raised Revenues	30,287	4,546	
Urban Unconditional Grant (Non-Wage)	13,608	2,498	8,033
Urban Unconditional Grant (Wage)	36,592	9,148	36,592
<i>Development Revenues</i>	69,454	17,364	68,081
Development Grant	69,454	17,364	68,081

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Workplan 6: Education

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	3,876,282	3,800,290
B: Overall Workplan Expenditures:		
Recurrent Expenditure	3,806,828	3,732,209
Wage	3,451,600	3,451,600
Non Wage	355,228	280,609
Development Expenditure	69,454	68,081
Domestic Development	69,454	68,081
Donor Development	0	0
Total Expenditure	3,876,282	3,800,290

Revenue and Expenditure Performance in the first quarter of 2016/17

The department cummulatively planned to receive 3,876,282,000= but actually received 969,261,000=(25%). For quarter one, it planned to receive 969,070,000= but actually received 969,261,000= (100%). Urban unconditional grant performed best at 105% because there was need to strengthen supervision in private schools so as to ensure of teaching in these schools. Wage performed at 100% because the central government releases were as planned. LR performed poorly at 60% because of undercollections result

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to spend 3,800,290,000= compared to 3,876,282,000= for the F/Y 2016/2017. This a 1 % decrease. This decrement is due to the reduction in sector conditional grant (NW) and the development grant for this F/Y

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Supervision of schools done, a two classroom block constructed at Irembezi primary schhol, PLE examinations conducted, Various sports activities held in the municipality, Music, dance and drama competetions held,

Plans for 2017/18 by Vote Function

The literacy levels improved through supporting UPE program, inspection of government primary and private primary schools done. Secondary and tertiary institutions enhanced in this year, mobilization of parents and schools committees done, mentoring of BoG and school management committees done. Teachers' attendance of lessons improved and Construction of a two classroom block at Irembezi ps done.

Medium Term Plans and Links to the Development Plan

Strict supervision of schools to improve academic performance, ensuring that all schools have lighting conductors, provision of refresher courses to teachers and head teachers for efficiency and effectiveness, recruitment of teachers to replace those who left, and to purchase a vehicle for education department.

(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.

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

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 6: Education

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

<i>UShs Thousand</i>	2016/17	2017/18	
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	945,073	277,774	930,932
Locally Raised Revenues		0	10,339
Sector Conditional Grant (Non-Wage)	848,578	259,210	848,578
Unspent balances – Locally Raised Revenues	16,330	3,788	
Urban Unconditional Grant (Non-Wage)	11,907	2,082	13,756
Urban Unconditional Grant (Wage)	68,258	12,694	58,258
<i>Development Revenues</i>	70,850	32,616	0
Unspent balances – Locally Raised Revenues	12,000	0	
Urban Discretionary Development Equalization Grant	50,850	32,616	
Urban Unconditional Grant (Non-Wage)	8,000	0	
Total Revenues	1,015,923	310,390	930,932
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	945,073	93,670	930,932
Wage	68,258	12,694	58,258
Non Wage	876,816	80,976	872,674
<i>Development Expenditure</i>	70,850	0	0
Domestic Development	70,850	0	0
Donor Development	0	0	0
Total Expenditure	1,015,923	93,670	930,932

Revenue and Expenditure Performance in the first quarter of 2016/17

Cummulatively, the department planned to receive 1,015,923,000,= but actually received 310,390,000= (31%). For quarter one, the department planned to receive 253,981,000= but actually received 310,390,000 (122%). Sector conditional grant non wage performed best at 122% because the Road Fund increased the budget to accommodate the funding of tarmarcking the state lodge road which had not been budgeted for. Urban unconditional grant non wage performed poorest at 70 % because much of the UCG had be

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has budgeted for 930,932,000= compared to 1,015,923,000= for 2016/2017. There is a significant decrement of 8%. The department has reduced its budget because this year fewer projects will be implemented under this department. For example, no Local revenue projects will be implemented under this department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Roads periodically maintained, Roads for routine maintenance done, Culverts installed, Emergency road bottlenecks repaired, Operational expenses-fuel and lubricants, Monitoring and Evaluation made, Cross cutting issues-Environment, Gender, HIV-AIDS done.

Plans for 2017/18 by Vote Function

The department will continue to improve on the road infrastructure so as to ease communication and access to market for the population. Periodically maintain 52km and under routine maintenance 78km of roads are to be maintained using road gangs, Resealing of 0.8km of Basajjabalaba-Rwemirokora road will be accomplished.

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 7a: Roads and Engineering

Medium Term Plans and Links to the Development Plan

No direct donor funding has been identified yet.

(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. 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

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

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.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	51,874	7,631	58,795
Locally Raised Revenues		0	35,618
Sector Conditional Grant (Non-Wage)	17	4	
Unspent balances – Locally Raised Revenues	30,092	3,031	
Urban Unconditional Grant (Non-Wage)	10,206	1,665	8,573
Urban Unconditional Grant (Wage)	11,559	2,930	14,604
<i>Development Revenues</i>	2,000	0	0
Unspent balances – Locally Raised Revenues	2,000	0	
Total Revenues	53,874	7,631	58,795
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	51,874	7,630	58,795
Wage	11,559	2,930	14,604
Non Wage	40,315	4,700	44,191
<i>Development Expenditure</i>	2,000	0	0
Domestic Development	2,000	0	0
Donor Development	0	0	0
Total Expenditure	53,874	7,630	58,795

Revenue and Expenditure Performance in the first quarter of 2016/17

Cummulatively, the department planned to receive 53,874,000= but actually received 7,631,000= (14%). For quarter one, it planned to receive 13,469,000= but received 7,631,000=(47%). Un conditional grant - wage performed best at 101% because the physical planner's salary was changed to science.LR on the other hand performed worst at 40% because of undercollections resulting from understaffing especially in the finance department.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to spend 58,795,000= in 2017/2018 F/Y compared to 53,874,000= in the 2016/2017 F/Y. There is an increment of 9%. This decrement is due to the fact that this financial year more expenditure is planned for physical planning as was the case in the previous year 2016/2017.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Development plan applications handled, Development plans approved, Town's detailed plans produced, Inspections for development control done, Monitoring of wetlands done, Municipal's lands surveyed

Plans for 2017/18 by Vote Function

The planned out puts for 2016/17 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

Medium Term Plans and Links to the Development Plan

Planting of trees for environment protection and conservation. Protection of council lands to deter encroachers and routine inspections for proper planned growth and development of the town.

(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

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 8: Natural Resources

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

2. Un availability of surveyors

There is neither private surveyors nor a government surveyor at the municipal council and attracting private surveyors out side 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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	43,782	12,515	52,300
Locally Raised Revenues		0	13,357
Sector Conditional Grant (Non-Wage)	10,708	2,677	10,169
Unspent balances – Locally Raised Revenues	24,569	2,273	
Urban Unconditional Grant (Non-Wage)		1,249	3,366
Urban Unconditional Grant (Wage)	8,505	6,316	25,408
<i>Development Revenues</i>	22,048	0	0
Multi-Sectoral Transfers to LLGs	10,148	0	
Unspent balances – Locally Raised Revenues	1,000	0	
Urban Discretionary Development Equalization Grant	10,900	0	
Total Revenues	65,830	12,515	52,300
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	43,782	12,515	52,300
Wage	31,501	6,316	25,408
Non Wage	12,281	6,199	26,892
<i>Development Expenditure</i>	22,048	0	0
Domestic Development	22,048	0	0
Donor Development	0	0	0
Total Expenditure	65,830	12,515	52,300

Revenue and Expenditure Performance in the first quarter of 2016/17

Cummulatively, the department planned to receive 65,830,000= but actually received 12,515,000= (19%). For quarter one, the department planned to receive 16,457,000= but actually received 12,515,000=(75%). Urban unconditional grant wage seemingly performed best at 297% because there was an error in budgeting where by less wage was budgeted than what was actually received. LR on the other hand performed poorest at 36% due to undercollections resulting from understaffing in most of the departments.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to spend 52,300,000= compared to 65,830,000= of 2016/2017. There is decrease of 21%. The decrease is due to the fact that this year there will be reduced expenditure on sensitization as much of it was done the previous year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Monitoring of Community livelihood projects done, Monitoring of PWDS groups projects done, training of FAL learners done, mentoring of LLGs staff on community mobilisation done. Capacity building of CBOs done.

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 9: Community Based Services

Plans for 2017/18 by Vote Function

sensitization of 3 communities in each division on HIV/AIDs in the three divisions to reduce on its spread done. Literacy rates improved. 3 groups for PWDs under special grant supported in income generating activities. The monitoring and support supervision of government programs done, 12 YIP monitored.

Medium Term Plans and Links to the Development Plan

The department will continue to link its work plans with the departmental objectives and MC vision and plan by improving Adult literacy through FAL training. It will improve the incomes of disadvantaged groups through implementation income generating activities. To improve on social welfare the department will continue to offer counseling and home visits to the communities.

(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 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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	37,578	5,695	35,636
Locally Raised Revenues		0	8,904
Unspent balances – Locally Raised Revenues	15,046	1,515	
Urban Unconditional Grant (Non-Wage)	10,063	1,240	12,121
Urban Unconditional Grant (Wage)	12,469	2,939	14,611
<i>Development Revenues</i>	0	0	83,309
Urban Discretionary Development Equalization Grant		0	83,309
Total Revenues	37,578	5,695	118,945
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	37,578	5,695	35,636
Wage	12,469	2,939	14,611
Non Wage	25,109	2,755	21,025
<i>Development Expenditure</i>	0	0	83,309
Domestic Development	0	0	83,309
Donor Development	0	0	0
Total Expenditure	37,578	5,695	118,945

Revenue and Expenditure Performance in the first quarter of 2016/17

Cummulatively, the department planned to receive 37,578,000= but actually received 5,695,000=(15%). For quarter one, the department planned to receive 9,394,000= but actually received 5,695,000=(61%). Urban unconditional grant

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 10: Planning

wage performed best at 94% because the planner was underpaid by 59,268= per month in the quarter but this problem would be rectified in Q2. LR on the other hand performed poorest at 40% because of undercollections resulting from understaffing in most of the departments. Po

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is planning to spend 118,945,000= this F/Y 2017/2018 compared to 2016/2017's 37,578,000=. There is an increment of 216%. The budget has increased in relation to the previous years budget because the previous years budget did not include capital projects which are in this financial's budget

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

TPC meetings conducted up , Progress quaterly OBT reports produced and submitted to the MoFPED, Accountabilities of DDEG prepared and submitted to MoLG. One draft and final Performance Contract Form B produced and submitted to MoFPED

Plans for 2017/18 by Vote Function

Budget conference held, First quarter performance report generated and submitted to MoFPED, one statistical abstract produced and submitted to UBOS, departments updated the 5 year development plan to effectively capture the key MC challenges and priorities, Divisions mentored on planning activities, two multi-sectoral monitoring of government projects carried out 6 TPC meetings held.

Medium Term Plans and Links to the Development Plan

The department will continue to coordinate the MC planning activities through a participatory approach. The department will continue to mentor staff in planning and budgeting to ensure efficiency and effectiveness of staff. Assessment of all departments and Divisions will be done to improve on adherence to guidelines. The department will continue to collect data for informed discussion and 1 statistical abstract will be produced. Sensitisation meetings in all the 15 wards of the municipality will

(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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	21,584	4,264	15,667
Unspent balances – Locally Raised Revenues	7,523	758	

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 11: Internal Audit

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Non-Wage)	1,701	416	3,307
Urban Unconditional Grant (Wage)	12,360	3,090	12,360
Total Revenues	21,584	4,264	15,667
B: Overall Workplan Expenditures:			
Recurrent Expenditure	21,584	4,228	15,667
Wage	12,360	3,090	12,360
Non Wage	9,224	1,138	3,307
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	21,584	4,228	15,667

Revenue and Expenditure Performance in the first quarter of 2016/17

The department planned to receive 21,584,000= cumulatively but actually received 4,228,000= (20%). For the first quarter, it planned to receive 5,396,000= but actually received 4,228,000= (78%). Urban unconditional grant wage performed best at 100% because the central government released it as was planned. LR on the other hand performed poorest at 40% because of understaffing that drastically affected the level of collections

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will spend 15,667,000= this Financial year compared to 21,584,000 of the year 2016/2017. There is a fall in the budget of about 27%. The fall is because this year, no capital purchases are expected in the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Auditing council projects done, Auditing divisions books of accounts done, auditing municipal departmental books of accounts done, auditing schools books of accounts done, Auditing the municipal staff payrolls done

Plans for 2017/18 by Vote Function

30 audits on departments done, government projects monitored and divisions mentored on preparation of financial statements. 2 quarterly audit reports produced and submitted to the mayor.

Medium Term Plans and Links to the Development Plan

Recruitment of one audit staff and ensuring value for money of council expenditures

(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