

Vote: 777 Bushenyi-Ishaka Municipal Council

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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

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

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

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

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

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

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

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

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

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

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

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

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Bushenyi-Ishaka Municipal Council

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	946,812	471,060	923,138
2a. Discretionary Government Transfers	934,570	629,444	1,014,882
2b. Conditional Government Transfers	4,982,171	3,659,229	5,537,248
2c. Other Government Transfers	868,402	421,485	0
3. Local Development Grant		139,802	0
Total Revenues	7,731,955	5,321,021	7,475,268

Planned Revenues for 2016/17

The institution plans to receive 7,475,268,000=, that is 923,138,000= as local revenue and 6,552,221,000= 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 SFG and LGMSD.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	585,223	390,704	1,299,278
2 Finance	525,922	210,003	270,615
3 Statutory Bodies	858,845	590,609	297,556
4 Production and Marketing	32,414	9,051	45,696
5 Health	698,438	488,268	491,053
6 Education	3,832,546	2,884,295	3,876,282
7a Roads and Engineering	1,017,827	469,170	1,015,923
7b Water	0	0	0
8 Natural Resources	54,439	34,458	53,874
9 Community Based Services	69,513	70,165	65,830
10 Planning	33,126	26,786	37,578
11 Internal Audit	23,661	18,069	21,584
Grand Total	7,731,954	5,191,578	7,475,268
Wage Rec't:	4,152,986	3,072,425	4,295,448
Non Wage Rec't:	3,140,500	1,839,659	2,854,582
Domestic Dev't	438,468	279,493	325,238
Donor Dev't	0	0	0

Planned Expenditures for 2016/17

This institution is estimating to spend 7,475,268,000= compared to the previous year's estimates totalling to 7,439,047,000=. The expenditure is expected to reduce because LGMSD and SFG have reduced. Also locally raised revenues are seemingly expected to reduce because of the inadequacy of staff generally due to the ban on recruitment of new staff.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	946,812	471,060	923,138
Local Service Tax	85,000	64,807	111,963
Advertisements/Billboards	7,900	1,078	16,740
Animal & Crop Husbandry related levies	59,267	27,568	64,800
Application Fees	17,305	8,172	17,305
Business licences	167,442	137,707	207,925
Educational/Instruction related levies	7,000	0	9,000
Inspection Fees	27,408	10,775	23,322
Land Fees	15,750	0	
Local Hotel Tax	10,000	2,127	
Market/Gate Charges	42,784	9,338	42,784
Miscellaneous	104,500	5,090	
Other Fees and Charges	18,600	6,228	11,410
Park Fees	277,672	164,495	318,209
Property related Duties/Fees	70,000	31,192	72,000
Refuse collection charges/Public convenience		0	2,000
Local Government Hotel Tax		0	8,400
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,948	1,254	
Rent & Rates from other Gov't Units	12,840	0	17,280
Other licences	19,395	1,230	
2a. Discretionary Government Transfers	934,570	769,246	1,014,882
District Unconditional Grant (Wage)	8,112	22,464	
Urban Unconditional Grant (Non-Wage)	364,223	288,251	329,911
Urban Discretionary Development Equalization Grant	139,802	139,802	210,462
Urban Unconditional Grant (Wage)	422,433	318,729	474,509
2b. Conditional Government Transfers	4,982,171	3,659,229	5,537,248
Development Grant	152,666	152,666	69,454
Support Services Conditional Grant (Non-Wage)	745,489	501,783	
Sector Conditional Grant (Wage)	3,736,602	2,770,692	3,807,945
Sector Conditional Grant (Non-Wage)	347,415	234,089	1,232,721
Pension for Local Governments		0	107,714
Gratuity for Local Governments		0	274,299
General Public Service Pension Arrears (Budgeting)		0	45,114
2c. Other Government Transfers	868,402	421,485	
Contribution to PLE exams from UNEB	2,800	17,000	
Uganda Road Fund (DUCAR)	865,602	404,485	
Total Revenues	7,731,955	5,321,021	7,475,268

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In the 2015/2016 F/Y, this LG had projected to receive 946,812,000= . In the F/Y 2016/2017, it is forecasting to receive 923,138,000= . There is decrement because the LG had planned for a loan in the previous year which is not the case now.

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A. Revenue Performance and Plans

(ii) Central Government Transfers

In the F/Y 2015/2016, the LG had planned to receive 6,785,143,000,=. This year it is planning to receive 6,552,130,000 =. There is a decrement because some central government transfers like SFG and LGMSD have been reduced.

(iii) Donor Funding

No donor funding so far.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	562,514	381,880	1,273,611
General Public Service Pension Arrears (Budgeting)		0	45,114
Gratuity for Local Governments		0	274,299
Locally Raised Revenues	69,933	39,788	107,176
Multi-Sectoral Transfers to LLGs	254,087	162,757	530,890
Pension for Local Governments		0	107,714
Support Services Conditional Grant (Non-Wage)	3,810	2,861	
Urban Unconditional Grant (Non-Wage)	70,805	33,760	26,761
Urban Unconditional Grant (Wage)	163,879	142,713	181,656
<i>Development Revenues</i>	22,709	8,855	25,667
Locally Raised Revenues	10,000	0	14,767
Urban Discretionary Development Equalization Grant	12,709	8,855	10,900
Total Revenues	585,223	390,735	1,299,278
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	562,514	381,880	1,273,611
Wage	154,909	142,713	181,656
Non Wage	407,605	239,167	1,091,955
<i>Development Expenditure</i>	22,709	8,824	25,667
Domestic Development	22,709	8,824	25,667
Donor Development	0	0	0
Total Expenditure	585,223	390,704	1,299,278

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department planned to receive 585,223,000= but actually received 391,828,000= (67%). For Q3 , 146,306,000= was budgeted but 140,406,000=(96%) was received. LR performed best at 122% because of recruitment of new staff .PAF monitoring performed second at 100% because the Central government released all the budgeted funds for the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

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>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
<i>Function Cost (UShs '000)</i>	263,986	16,099	15,800
Function: 1381			

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Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
%age of LG establish posts filled			65
Availability and implementation of LG capacity building policy and plan		Yes	Yes
No. (and type) of capacity building sessions undertaken	3	3	4
No. of monitoring visits conducted	12	9	4
No. of monitoring reports generated	4	3	4
No. of computers, printers and sets of office furniture purchased		0	5
Function Cost (US\$ '000)	321,238	374,605	1,283,479
Cost of Workplan (US\$ '000):	585,224	390,704	1,299,279

2015/16 Physical Performance up to March

For FY 2015/16 Quarter three, staff were supported and appraised to monitor their performance. All government programs were monitored to improve on the quality and timely completion of these projects.

The staffing is still very low at 60 percent, this affects performance of key departments without a staff e.g planning and divisions under community development.

Planned Outputs for 2016/17

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

No activities have so far been 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	2015/16	2016/17
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Workplan 2: Finance

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	513,922	210,102	162,950
Locally Raised Revenues	148,158	49,365	39,311
Multi-Sectoral Transfers to LLGs	234,692	90,428	
Urban Unconditional Grant (Non-Wage)	34,442	18,298	17,009
Urban Unconditional Grant (Wage)	96,630	52,011	106,630
<i>Development Revenues</i>	12,000	0	107,665
Locally Raised Revenues	12,000	0	
Multi-Sectoral Transfers to LLGs		0	101,464
Urban Discretionary Development Equalization Grant		0	6,201
Total Revenues	525,922	210,102	270,615
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	513,922	210,003	162,950
Wage	96,630	44,523	106,630
Non Wage	417,292	165,480	56,320
<i>Development Expenditure</i>	12,000	0	107,665
Domestic Development	12,000	0	107,665
Donor Development	0	0	0
Total Expenditure	525,922	210,003	270,615

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department planned to receive 525,922,000 = but actually received 69,130,000 (13%) . For quarter one, the department planned to receive 131,481,000= but received 33,838,000= (26%). The highest performance was noted in Urban unconditional grant - non wage (58%) while the poorest performance was noted in locally raised revenues (15%) because there were under collections due to limited number of staff. Wage performance was at 32% as some staff retired while others went away. A recruitment plan has been submitted to the ministry of public service for approval.

Department Revenue and Expenditure Allocations Plans for 2016/17

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	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	28/8/2015	28/8/2015	28/8/2017
Value of LG service tax collection	60275000	30000000	110000000
Value of Hotel Tax Collected	10320000	48000000	72000000
Value of Other Local Revenue Collections	630280000	740000000	475000000
Date of Approval of the Annual Workplan to the Council	15/4/2015	29/4/2016	2/2/2016
Date for presenting draft Budget and Annual workplan to the Council	15/4/2015	31/3/2016	15/2/2026
Date for submitting annual LG final accounts to Auditor General	30/8/2015	30/8/2015	30/8/2017
Function Cost (UShs '000)	525,922	210,003	270,616
Cost of Workplan (UShs '000):	525,922	210,003	270,616

2015/16 Physical Performance up to March

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

Planned Outputs for 2016/17

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. 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

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

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Workplan 3: Statutory Bodies

<i>Recurrent Revenues</i>	809,963	558,609	292,001
District Unconditional Grant (Wage)	8,112	22,464	
Locally Raised Revenues	46,001	23,664	46,976
Multi-Sectoral Transfers to LLGs		0	93,971
Support Services Conditional Grant (Non-Wage)	735,459	494,263	
Urban Unconditional Grant (Non-Wage)	10,058	13,258	114,574
Urban Unconditional Grant (Wage)	10,334	4,960	36,480
<i>Development Revenues</i>	48,882	32,345	5,555
Locally Raised Revenues		0	5,555
Multi-Sectoral Transfers to LLGs	48,882	32,345	
Total Revenues	858,845	590,954	297,556

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	809,963	558,609	292,001
Wage	10,334	2,941	36,480
Non Wage	799,630	555,668	255,521
<i>Development Expenditure</i>	48,882	32,000	5,555
Domestic Development	48,882	32,000	5,555
Donor Development	0	0	0
Total Expenditure	858,845	590,609	297,556

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department planned to receive 858,845,000 = but actually received 305,608,000= (36%) . For quarter one, the department planned to receive 214,711,000= but actually received 202,478,000= (94%) . Conditional transfers to salary and gratuity for LG elected leaders contributed best at 369% because the central government had released less IPFs than what was actually received. Un conditional grant -non wage performed second at 179% due to the need for massive sensitization for payment of taxes. Wage performed poorest at 38% because the committee clerk retired and is yet to be replaced.

Department Revenue and Expenditure Allocations Plans for 2016/17

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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
<i>Function Cost (US\$ '000)</i>	858,845	590,609	297,556
Cost of Workplan (US\$ '000):	858,845	590,609	297,556

2015/16 Physical Performance up to March

For FY 2015/16 Quarter three, the department organised 1 council meeting and one sectoral committee for each committee to ensure smooth flow of the discussion of the documents. Three executive committee meetings were held. To ensure accountability and value for money, two monitoring visits on government programmes were made by the executive.

Planned Outputs for 2016/17

For effective supervision and coordination of government programs the sector will carry out 12 executive meeting and

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Workplan 3: Statutory Bodies

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

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

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>	2015/16	2016/17	
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	32,414	9,162	45,696
Locally Raised Revenues	4,146	4,138	3,761
Sector Conditional Grant (Non-Wage)	0	0	10,131
Sector Conditional Grant (Wage)	15,000	0	25,000
Urban Unconditional Grant (Non-Wage)	1,089	5,024	6,804
Urban Unconditional Grant (Wage)	12,179	0	
Total Revenues	32,414	9,162	45,696
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	32,414	9,051	45,696
Wage	23,092	0	14,998
Non Wage	9,322	9,051	30,698
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	32,414	9,051	45,696

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, The department planned to receive 32,414,000= but actually received 3,162,000= (10%) . For quarter one, the department planned to receive 8,103,000= but actually received 1,562,000= (19%) which was spent on community mobilisation on issues of food security. Urban Un conditional grant - non wage performed best at 372% because there was need to sensitise the communities (all 15 wards) on issues of food security.

Department Revenue and Expenditure Allocations Plans for 2016/17

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Workplan 4: Production and Marketing

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	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0182 District Production Services			
Function Cost (US\$ '000)	6,285	6,941	10,698
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	3	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	3	4
No of businesses inspected for compliance to the law	1888	1342	2000
No of businesses issued with trade licenses	1600	1272	2000
A report on the nature of value addition support existing and needed		No	
Function Cost (US\$ '000)	26,129	2,110	34,998
Cost of Workplan (US\$ '000):	32,414	9,051	45,696

2015/16 Physical Performance up to March

Sensitization was done in all the 15 wards.

Planned Outputs for 2016/17

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

There is need to have production structure at municipal level so as to spearhead urban agriculture which will reduce the problem of food insecurity, inflation and also control 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

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	562,058	443,132	469,053
Locally Raised Revenues	20,739	9,951	33,853
Multi-Sectoral Transfers to LLGs	60,155	99,083	
Sector Conditional Grant (Non-Wage)	24,642	18,482	51,954
Sector Conditional Grant (Wage)	392,066	288,609	367,937
Urban Unconditional Grant (Non-Wage)	59,955	27,007	15,308
Urban Unconditional Grant (Wage)	4,500	0	
<i>Development Revenues</i>	136,380	95,380	22,000
Development Grant	12,380	12,380	0
Locally Raised Revenues	24,000	6,000	2,000
Urban Discretionary Development Equalization Grant		0	20,000
Urban Unconditional Grant (Non-Wage)	100,000	77,000	
Total Revenues	698,438	538,512	491,053
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	562,058	420,146	469,053
Wage	392,106	288,609	367,937
Non Wage	169,952	131,537	101,116
<i>Development Expenditure</i>	136,380	68,122	22,000
Domestic Development	136,380	68,122	22,000
Donor Development	0	0	0
Total Expenditure	698,438	488,268	491,053

2015/16 Revenue and Expenditure Performance up to March

The department cumulatively planned to receive 698,438,000= but actually received 312,712,000=(45%). For quarter one, it planned to receive 174,609,000= but actually received 138,404,000= (79%). PHC non wage performed best at 100% because the central government released all the funds as budgeted. Urban unconditional grant performed poorest at 27% because much of it was allocated to finishing of Nyamiko community health project.

Department Revenue and Expenditure Allocations Plans for 2016/17

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

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

Function: 0881 Primary Healthcare

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of trained health workers in health centers	26	26	38
No of trained health related training sessions held.	3	3	4
Number of outpatients that visited the Govt. health facilities.	28100	22754	1000000
Number of inpatients that visited the Govt. health facilities.	13000	10296	255
No and proportion of deliveries conducted in the Govt. health facilities	433	326	60
% age of approved posts filled with qualified health workers	51	60	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No of children immunized with Pentavalent vaccine	1012	1403	99
No of healthcentres constructed	1	1	
No of staff houses constructed	1	0	1
No of theatres constructed	1	1	
Value of medical equipment procured	0	0	5
Function Cost (US\$ '000)	698,438	488,268	439,735
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	22,000
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	29,318
Cost of Workplan (US\$ '000):	698,438	488,268	491,053

2015/16 Physical Performance up to March

The department continued to improve health services through regular coordination meetings with stakeholders to plan better. Safe male circumcision was done ,immunisation activities carried out as well as regular treatment of patients. The value of essential medicine is hard to capture since NMS delivers direct to health units and does not give out that information.

Planned Outputs for 2016/17

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 circumused , 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

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 5: Health

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

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,692,260	2,744,009	3,806,828
Locally Raised Revenues	20,500	13,409	30,287
Other Transfers from Central Government	2,800	17,000	
Sector Conditional Grant (Non-Wage)	311,333	207,026	311,333
Sector Conditional Grant (Wage)	3,329,536	2,482,083	3,415,008
Urban Unconditional Grant (Non-Wage)	4,000	1,499	13,608
Urban Unconditional Grant (Wage)	24,092	22,992	36,592
<i>Development Revenues</i>	140,285	140,285	69,454
Development Grant	140,285	140,285	69,454
Total Revenues	3,832,546	2,884,295	3,876,282
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,692,260	2,744,009	3,806,828
Wage	3,353,627	2,505,075	3,451,600
Non Wage	338,633	238,935	355,228
<i>Development Expenditure</i>	140,285	140,285	69,454
Domestic Development	140,285	140,285	69,454
Donor Development	0	0	0
Total Expenditure	3,832,546	2,884,295	3,876,282

2015/16 Revenue and Expenditure Performance up to March

The department cummulatively planned to receive 3,832,546,000= but actually received 1,862,739,000= (49%). For quarter two, the department had planned to receive 958,136,000= but actually received 896,038,000=.(94%) Much of this was spent on various activities including payment of wages, school inspection, and management of the department. Other transfers from central government performed best at 2429% because UNEB released mor funds than had been budgeted. USE and UPE grants seemingly contributed last because they are not being reported on because the encrypted file did not contain figures for their releases.

Department Revenue and Expenditure Allocations Plans for 2016/17

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>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	7895	7895	
No. of student drop-outs	25	24	
No. of Students passing in grade one	550	561	
No. of pupils sitting PLE	1212	1208	
No. of classrooms constructed in UPE	2	2	2
No. of latrine stances constructed	15	0	
Function Cost (US\$ '000)	1,818,959	1,334,696	1,783,588
Function: 0782 Secondary Education			
No. of students enrolled in USE	1864	1864	1864
Function Cost (US\$ '000)	1,568,042	1,221,258	1,598,042
Function: 0783 Skills Development			
No. of students in tertiary education	450	450	49
No. Of tertiary education Instructors paid salaries	49	49	1
Function Cost (US\$ '000)	377,719	283,545	397,731
Function: 0784 Education & Sports Management and Inspection			
No. of tertiary institutions inspected in quarter	6	5	7
No. of inspection reports provided to Council	4	3	4
No. of primary schools inspected in quarter	53	39	60
No. of secondary schools inspected in quarter	18	12	20
Function Cost (US\$ '000)	67,826	44,796	96,921
Cost of Workplan (US\$ '000):	3,832,546	2,884,295	3,876,282

2015/16 Physical Performance up to March

To improve in the education standards the department has sensitized and mobilized parents which has reduced drop outs in schools. UPE and USE enrollments have increased

The department continued with inspection and 28 schools were inspected.

Planned Outputs for 2016/17

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	954,281	467,298	945,073
Locally Raised Revenues	20,186	12,989	16,330
Other Transfers from Central Government	865,602	404,485	
Sector Conditional Grant (Non-Wage)		0	848,578
Urban Unconditional Grant (Non-Wage)	6,000	7,500	11,907
Urban Unconditional Grant (Wage)	62,493	42,324	68,258
<i>Development Revenues</i>	63,547	65,419	70,850
Locally Raised Revenues		0	12,000
Urban Discretionary Development Equalization Grant	63,547	65,419	50,850
Urban Unconditional Grant (Non-Wage)		0	8,000
Total Revenues	1,017,827	532,718	1,015,923
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	954,281	467,298	945,073
Wage	62,493	42,324	68,258
Non Wage	891,788	424,974	876,816
<i>Development Expenditure</i>	63,547	1,872	70,850
Domestic Development	63,547	1,872	70,850
Donor Development	0	0	0
Total Expenditure	1,017,827	469,170	1,015,923

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department planned to receive 1,017,827,000= but actually received 402,252,000= (40%). For quarter two, the department planned to receive 254,457,000= but actually received 163,282,000(64%). Much of this money was spent on community access roads and grading of municipal roads. Urban un conditional - non wage performed best at 200% because there was need to grossly mobilise and sensitise the 15 wards on development of access roads. Other transfers from central government performed poorest at 31%

Department Revenue and Expenditure Allocations Plans for 2016/17

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	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 7a: Roads and Engineering

Function: 0481

Length in Km of urban unpaved roads rehabilitated	55	45	
No. of bottlenecks cleared on community Access Roads	6	4	30
Length in Km of District roads routinely maintained	79	70	95
Length in Km of District roads periodically maintained	47	39	52.2
No. of bridges maintained	39	30	19
Length in Km of urban roads resealed	1	0	1
Function Cost (US\$ '000)	984,327	454,295	910,073

Function: 0482 District Engineering Services

Function Cost (US\$ '000)	33,500	14,875	45,000
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Function: 0483 Municipal Services

Function Cost (US\$ '000)	0	0	60,850
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Cost of Workplan (US\$ '000):	1,017,827	469,170	1,015,923
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2015/16 Physical Performance up to March

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 provided for.

Planned Outputs for 2016/17

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

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 7b: Water

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

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

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

1.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	54,439	34,459	51,874
Locally Raised Revenues	40,880	19,141	30,092
Sector Conditional Grant (Non-Wage)	0	0	17
Urban Unconditional Grant (Non-Wage)	2,000	6,499	10,206
Urban Unconditional Grant (Wage)	11,559	8,818	11,559
<i>Development Revenues</i>		0	2,000
Locally Raised Revenues		0	2,000
Total Revenues	54,439	34,459	53,874
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	54,439	34,458	51,874
Wage	11,559	8,818	11,559
Non Wage	42,880	25,639	40,315
<i>Development Expenditure</i>	0	0	2,000
Domestic Development	0	0	2,000
Donor Development	0	0	0
Total Expenditure	54,439	34,458	53,874

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department planned to receive 54,439,000= but actually received 16,020,000= (29%). For quarter two, it planned to receive 13,610,000= but received 7,640,000=(56%). Un conditional grant - non wage performed best at 500% because there was need to increase expenditure on the process of obtaining land titles for the Municipal lands. The poorest performance was noted in the locally raised revenues due to under staffing especially in Finance department.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 8: Natural Resources

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
No. of monitoring and compliance surveys undertaken	3	4	3
No. of new land disputes settled within FY	1	1	5
Area (Ha) of trees established (planted and surviving)		0	1
Number of people (Men and Women) participating in tree planting days		0	100
Function Cost (US\$ '000)	54,439	34,458	53,874
Cost of Workplan (US\$ '000):	54,439	34,458	53,874

2015/16 Physical Performance up to March

The key outputs were that out of the targeted 65 development/building plans applications, 55 were handled out of which, 45 development plans were approved, 9 deferred or disapproved. The department continues to carry out its mandate of making sure that it does the producing the town's detailed plan, field inspection for development control, monitoring wetlands in the municipality, surveying the municipal lands for obtaining land titles, and sensitisation of the stakeholders on building plans

Planned Outputs for 2016/17

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

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	54,848	41,775	43,782
Locally Raised Revenues	15,000	8,503	24,569
Sector Conditional Grant (Non-Wage)	11,440	8,581	10,708
Urban Unconditional Grant (Non-Wage)	3,000	5,250	
Urban Unconditional Grant (Wage)	25,408	19,441	8,505
<i>Development Revenues</i>	14,665	28,390	22,048
Locally Raised Revenues		0	1,000
Multi-Sectoral Transfers to LLGs	14,665	28,390	10,148
Urban Discretionary Development Equalization Grant		0	10,900
Total Revenues	69,513	70,165	65,830
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	54,848	41,775	43,782
Wage	25,408	19,441	31,501
Non Wage	29,440	22,334	12,281
<i>Development Expenditure</i>	14,665	28,390	22,048
Domestic Development	14,665	28,390	22,048
Donor Development	0	0	0
Total Expenditure	69,513	70,165	65,830

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department planned to receive 69,513 ,000= but actually received 35,032,000= (50%). For quarter two, the department planned to receive 17,378 ,000= but actually received 17,519,000=(101%). Urban un conditional - non wage performed best at 233% because of the need for boosting community sensation and mobilisation (in 15 wards) for good living during election period.

Department Revenue and Expenditure Allocations Plans for 2016/17

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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	8	6	8
No. of Active Community Development Workers	4	3	4
No. FAL Learners Trained	370	278	370
No. of children cases (Juveniles) handled and settled	6	5	6
No. of Youth councils supported	0	0	6
No. of assisted aids supplied to disabled and elderly community	6	5	6
No. of women councils supported	4	3	4
Function Cost (UShs '000)	69,512	70,165	65,830

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	69,512	70,165	65,830

2015/16 Physical Performance up to March

The department continued to improve on the welfare of the community through continuous monitoring of CDDs & PWDS groups, training of FAL learners, continued mentoring of LLGs staff on community mobilisation. Capacity building of CBOs was done.

Planned Outputs for 2016/17

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

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 Two 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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	33,126	26,786	37,578
Locally Raised Revenues	17,001	8,566	15,046
Support Services Conditional Grant (Non-Wage)	4,972	3,720	
Urban Unconditional Grant (Non-Wage)	11,152	5,682	10,063
Urban Unconditional Grant (Wage)		8,818	12,469

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 10: Planning

Total Revenues	33,126	26,786	37,578
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>33,126</i>	<i>26,786</i>	<i>37,578</i>
Wage	11,469	8,818	12,469
Non Wage	21,657	17,967	25,109
<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	33,126	26,786	37,578

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department planned to receive 33,126,000= but actually received 17,524,000=(53%). For quarter two, the department planned to receive 8,281,000= but actually received 10,081,000=(122%). Locally raised revenue performed best at 104% because there was need to support the planner's travels to and from Kampala to do submissions. Urban unconditional grant non wage performed poorest at 54% because much of it was committed to development projects in health.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is planning to spend 37,578,000= this F/Y 2016/2017 compared to 2015/2016's 33,126,000=. 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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	1	1	1
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	33,126	26,786	37,578
Cost of Workplan (US\$ '000):	33,126	26,786	37,578

2015/16 Physical Performance up to March

Coordination of council activities 3 TPC meetings were conducted up to the end of December. First quarter OBT reports produced and submitted to the MoFPED to improve on budgeting implementation and reporting. Accountability of LGMSD for Q1 and BFP were prepared and submitted to MoLG and MoFPED respectively.

Planned Outputs for 2016/17

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.

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Workplan 10: Planning

(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 critical for planning and decision making. UBOS has not updated Bushenyi-Ishaka MC data as it still using the town council data. 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 new 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\$ Thousands	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	23,661	18,070	21,584
Locally Raised Revenues	9,487	5,577	7,523
Support Services Conditional Grant (Non-Wage)	1,248	938	
Urban Unconditional Grant (Non-Wage)	1,567	2,392	1,701
Urban Unconditional Grant (Wage)	11,360	9,163	12,360
Total Revenues	23,661	18,070	21,584
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	23,661	18,069	21,584
Wage	11,360	9,163	12,360
Non Wage	12,302	8,907	9,224
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	23,661	18,069	21,584

2015/16 Revenue and Expenditure Performance up to March

The department planned to receive 23,661,000= cummulatively but actual received 11,009,000= (47%). For the second quarter, it planned to receive 5,915,000= but actually received 5,467,000= (92%). Urban unconditional grant-non wage contributed 255% because there was need to outsource for another auditor from the district to supplement the SIA as there was a need to strengthen the audit function in the divisions. Locally raised revenues performed poorly at 50% because of understaffing.

Department Revenue and Expenditure Allocations Plans for 2016/17

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.

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Workplan 11: Internal Audit

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	15/10/2014	15/3/2016	
No. of Internal Department Audits	21	18	
Function Cost (UShs '000)	23,661	18,069	21,584
Cost of Workplan (UShs '000):	23,661	18,069	21,584

2015/16 Physical Performance up to March

The implementation of its mandate for ensuring value for money and accountability through carrying out audits and by the end of Q2 FY 2015/16 10 departments were audited and 2 quarterly audit report was submitted to PAC.

The department is still under staffed with only one staff (Senior Auditor), though it was planned to recruit another one staff the IPF could not allow. This left some of un activities not done.

Planned Outputs for 2016/17

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 only one 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