

Vote: 776 Busia Municipal Council

Structure of Performance Contract

Terms and Conditions

Executive Summary

A: Revenue Performance and Plans FY 2015/16

B: Summary of Department Performance and Plans by Workplan

Terms and Conditions

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

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

The Accounting Officer for Vote 776 Busia Municipal Council undertakes to achieve the Performance targets and deliver the outputs in this Performance Contract subject to the availability of Budgeted resources.

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

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

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

The Accounting Officer commits to adhering to the responsibilities laid out in the appointment letter from the Permanent Secretary/Secretary to the Treasury for FY 2015/16 and understands that failure to comply with these requirements will result in the appointment being revoked.

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer, Busia Municipal Council

Permanent Secretary / Secretary to Treasury

Date:

Date:

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

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Executive Summary

Revenue Performance and Plans

UShs 000's	2014/15		2015/16
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,365,158	1,101,452	1,430,229
2a. Discretionary Government Transfers	510,788	395,531	612,469
2b. Conditional Government Transfers	2,978,158	2,074,382	2,600,715
2c. Other Government Transfers	770,346	590,196	770,346
3. Local Development Grant	328,887	280,605	323,858
4. Donor Funding	1,000,000	0	1,000,000
Total Revenues	6,953,337	4,442,165	6,737,617

Planned Revenues for 2015/16

The Municipal expects a total of 6,737,617,000/= of which 21% is Local revenue, 64% are Government transfers and 15% is donor funding. Government transfers reduced by 280,791,000/=, but council has the grant to public libraries as a new source. Local revenue is expected to rise by 65,071,000/= since most of the reserve prices were raised. The 1 billion PPP project under donor was just rolled over.

Expenditure Performance and Plans

UShs 000's	2014/15		2015/16
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,724,728	589,755	1,756,793
2 Finance	312,144	237,954	364,075
3 Statutory Bodies	236,991	179,329	276,379
4 Production and Marketing	48,432	8,625	58,690
5 Health	530,694	390,516	480,579
6 Education	2,512,898	1,662,153	2,195,565
7a Roads and Engineering	997,827	641,843	946,160
7b Water	446,340	428,351	469,587
8 Natural Resources	40,808	11,954	39,562
9 Community Based Services	46,730	8,974	75,255
10 Planning	18,714	15,350	34,010
11 Internal Audit	37,030	30,450	40,962
Grand Total	6,953,337	4,205,256	6,737,617
	<i>Wage Rec't:</i>	2,294,173	2,077,578
	<i>Non Wage Rec't:</i>	2,229,056	2,269,769
	<i>Domestic Dev't</i>	1,430,108	1,390,270
	<i>Donor Dev't</i>	1,000,000	1,000,000

Planned Expenditures for 2015/16

Council plans to construct & maintain roads, classrooms & latrines, empower the community, supply furniture, street lights installation, greening of the town, provision of water & other routine activities. LGMSD was allocated to administration for office block construction & education for procurement of a motor cycle with council approval. Non wage was spread across all departments. The extra local revenue was allocated to Administration, Finance and statutory bodies to pay taxes and debts.

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A. Revenue Performance and Plans

(i) Conditional and Discretionary Transfers to the Local Government

<i>US\$'s 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
Agriculture	10,913	7,017	24,355
121466 Sector Conditional Grant (Wage)	10,913	7,017	24,355
o\w Conditional Grant to Agric. Ext Salaries	10,913	7,017	24,355
Education	2,457,263	1,665,956	2,115,444
121466 Sector Conditional Grant (Wage)	1,508,922	924,175	1,221,506
o\w Conditional Grant to Secondary Salaries	292,469	166,572	211,207
o\w Conditional Grant to Primary Salaries	1,127,781	757,603	1,010,299
o\w Conditional Grant to Tertiary Salaries	88,673	0	0
121467 Sector Conditional Grant (Non-Wage)	597,255	442,083	554,299
o\w Conditional Grant to Primary Education	78,311	52,643	81,464
o\w Conditional Grant to Secondary Education	508,896	381,912	459,102
o\w Conditional transfers to School Inspection Grant	10,049	7,528	13,733
121470 Development Grant	351,086	299,698	339,639
o\w Conditional Grant to SFG	351,086	299,698	339,639
Health	396,193	317,946	341,198
121466 Sector Conditional Grant (Wage)	338,606	271,631	299,488
o\w Conditional Grant to PHC Salaries	338,606	271,631	299,488
121467 Sector Conditional Grant (Non-Wage)	27,431	20,573	35,401
o\w Conditional Grant to PHC- Non wage	27,431	20,573	35,401
121470 Development Grant	30,156	25,742	6,309
o\w Conditional Grant to PHC - development	30,156	25,742	6,309
Social Development	9,445	7,083	18,641
121467 Sector Conditional Grant (Non-Wage)	9,445	7,083	18,641
o\w Conditional Grant to Public Libraries	0	0	9,196
o\w Conditional Grant to Women Youth and Disability Grant	2,117	1,587	2,117
o\w Conditional Grant to Community Devt Assistants Non Wage	588	441	588
o\w Conditional Grant to Functional Adult Lit	2,321	1,740	2,321
o\w Conditional transfers to Special Grant for PWDs	4,420	3,315	4,420
Support Services	70,274	56,724	67,007
121469 Support Services Conditional Grant (Non-Wage)	70,274	56,724	67,007
o\w Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	5,212	3,909	5,212
o\w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	51,840	42,900	48,719
o\w Conditional Grant to PAF monitoring	13,222	9,915	13,075
District Discretionary	362,957	300,261	357,929
121426 District Discretionary Development Grant	328,887	280,605	323,858
o\w LGMSD (Former LGDP)	328,887	280,605	323,858
121451 District Unconditional Grant (Wage)	34,070	19,656	34,070
o\w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	34,070	19,656	34,070

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A. Revenue Performance and Plans

<i>UShs 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
Urban Discretionary	510,788	395,531	612,469
121402 Urban Unconditional Grant (Non-Wage)	160,966	120,726	163,030
o\w Urban Unconditional Grant - Non Wage	160,966	120,726	163,030
121450 Urban Unconditional Grant (Wage)	349,822	274,805	449,439
o\w Transfer of Urban Unconditional Grant - Wage	349,822	274,805	449,439
Total Revenues	3,817,834	2,750,517	3,537,042
	<i>o\w Wage</i>	2,242,333	2,028,859
	<i>o\w Non Wage</i>	865,372	838,377
	<i>o\w Development</i>	710,129	669,807

(ii) Other Local Government Revenues

<i>UShs 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
1. Locally Raised Revenues	1,365,158	1,101,452	1,430,229
o\w Property related Duties/Fees	147,051	61,629	147,051
o\w Animal & Crop Husbandry related levies	21,600	7,691	23,760
o\w Business licences	90,000	61,759	99,000
o\w Land Fees	25,500	32,717	47,250
o\w Local Hotel Tax	24,000	13,885	25,680
o\w Local Service Tax	6,549	26,332	22,000
o\w Lock-up Fees	25,000	3,854	16,170
o\w Market/Gate Charges	264,000	222,798	283,800
o\w Miscellaneous	10,000	0	7,611
o\w Advertisements/Billboards	2,700	4,308	2,835
o\w Park Fees	168,600	126,013	189,675
o\w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,045	3,296	4,478
o\w Rent & Rates from private entities	434,720	439,044	456,456
o\w Unspent balances – Locally Raised Revenues		28,435	
o\w Other Fees and Charges	142,393	69,692	104,463
2c. Other Government Transfers	770,346	590,196	770,346
o\w Unspent balances – Other Government Transfers		177	
o\w Road Fund Grant	770,346	546,696	770,346
o\w Uganda AIDS Commission Deloitte		0	
o\w UNEB invigilation		2,159	
o\w Unspent balances – Conditional Grants		41,164	
4. Donor Funding	1,000,000	0	1,000,000
o\w Public Private Partnership	1,000,000	0	1,000,000
Total Revenues	3,135,503	1,691,648	3,200,575
Grand Total	6,953,337	4,442,165	6,737,617

Planned Revenues for 2015/16

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A. Revenue Performance and Plans

(i) Locally Raised Revenues

Council forecasts to collect 1,430,229,000/= which has an increment of 65,071,000/= from that of 2014/15. The rise was out the rise in reserave prices of the market, park, land fees, local service tax, licences, rent and rates (water collections), Hotel tax, registration of births and deaths, abattoir levies and adevertising/bill boards. Property rates remained the same and rent from stalls was reduced.

(ii) Central Government Transfers

Council forecasts to recieve 4,307,388,000/= as Government grants which reduced by 280,791,000/= . USE, PHC - development, SFG, PHC Salaries, Primary and Secondary Salaries, PAF monitoring, Councillors allowances and LGMSD were reduced. Unconditional Grant - Wage and Non Wage, Agric. Ext Salaries, PHC- Non wage, UPE, School Inspection were increased. Tertiary Salaries were removed because we donot have any tertiary institution and we have a Grant to Public Libraries as a new source.

(iii) Donor Funding

Council had a project of redevelopment of the taxi park of 1billion which has not yet started because we have not got a contractor. This project was rolled over to FY 2015/16. The money was to be raised through public private partenership.

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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>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	430,407	383,087	431,026
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>52,902</i>	<i>42,952</i>	<i>57,921</i>
o/w Urban Unconditional Grant - Non Wage	52,902	42,952	57,921
<i>Urban Unconditional Grant (Wage)</i>	<i>144,468</i>	<i>94,568</i>	<i>132,272</i>
o/w Transfer of Urban Unconditional Grant - Wage	144,468	94,568	132,272
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>6,288</i>	<i>4,715</i>	<i>6,288</i>
o/w Conditional Grant to PAF monitoring	6,288	4,715	6,288
<i>Other Revenues</i>	<i>226,749</i>	<i>240,853</i>	<i>234,545</i>
o/w Multi-Sectoral Transfers to LLGs	167,963	113,086	172,358
o/w Locally Raised Revenues	58,787	127,767	62,187
Development Revenues	1,294,321	237,862	1,325,767
<i>District Discretionary Development Grant</i>	<i>263,481</i>	<i>218,274</i>	<i>266,550</i>
o/w LGMSD (Former LGDP)	263,481	218,274	266,550
<i>Other Revenues</i>	<i>1,030,840</i>	<i>19,589</i>	<i>1,059,217</i>
o/w Unspent balances – Conditional Grants		119	
o/w Multi-Sectoral Transfers to LLGs	17,940	17,000	8,717
o/w Locally Raised Revenues	12,900	2,470	50,500
o/w Donor Funding	1,000,000	0	1,000,000
Total Revenues	1,724,728	620,950	1,756,793
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>430,407</i>	<i>382,112</i>	<i>431,026</i>
Wage	144,468	94,568	132,272
Non Wage	285,940	287,544	298,754
<i>Development Expenditure</i>	<i>1,294,321</i>	<i>207,643</i>	<i>1,325,767</i>
Domestic Development	294,321	207,643	325,767
Donor Development	1,000,000	0	1,000,000
Total Expenditure	1,724,728	589,755	1,756,793

Department Revenue and Expenditure Allocations Plans for 2015/16

Administration has a budget of 1,756,793,000/= both at the municipal and the divisions. Non wage grant increased because of the increment in the grant, wage was reduced because recruitments in other departments were prioritised. Local revenue was increased due to a rise in projections. LGMSD and development local revenue increased to be spent on the office block. Donor funding remained the same because the PPP project of redevelopment of the taxi parkp was rolled over.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1381 District and Urban Administration

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Workplan 1a: Administration

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of administrative buildings constructed (PRDP)	1	1	1
No. of computers, printers and sets of office furniture purchased	3	2	2
No. (and type) of capacity building sessions undertaken	6	2	5
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
%age of LG establish posts filled	35	43	43
No. of monitoring visits conducted (PRDP)	4	2	4
No. of monitoring reports generated (PRDP)	4	2	4
No. of existing administrative buildings rehabilitated	0	0	1
Function Cost (UShs '000)	1,724,728	589,755	1,756,793
Cost of Workplan (UShs '000):	1,724,728	589,755	1,756,793

Planned Outputs for 2015/16

Salaries paid to 19 staff in administration and other routine activities. There will be some capital development outputs like office equipments, internet appliances & a laptop procured, land for water reservers procured and office blocks construction on PRDP/LGMSD grants. Rolled over the redevelopment of the Bus/taxi park under PPP. 3 staffs supported for further studies and 3 workshops and trainings of capacity building. Implemented works monitored on a quarterly basis generating 4 reports.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	307,144	238,216	359,575
Urban Unconditional Grant (Non-Wage)	26,261	19,696	26,261
o\w Urban Unconditional Grant - Non Wage	26,261	19,696	26,261
Urban Unconditional Grant (Wage)	62,993	62,010	78,756
o\w Transfer of Urban Unconditional Grant - Wage	62,993	62,010	78,756
Other Revenues	217,890	156,511	254,558
o\w Multi-Sectoral Transfers to LLGs	32,045	14,998	62,785
o\w Locally Raised Revenues	185,845	141,513	191,774
Development Revenues	5,000	0	4,500
Other Revenues	5,000	0	4,500
o\w Multi-Sectoral Transfers to LLGs	5,000	0	4,500

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Workplan 2: Finance

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	312,144	238,216	364,075
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	307,144	237,954	359,575
Wage	62,993	62,010	78,756
Non Wage	244,151	175,944	280,819
<i>Development Expenditure</i>	5,000	0	4,500
Domestic Development	5,000	0	4,500
Donor Development	0	0	0
Total Expenditure	312,144	237,954	364,075

Department Revenue and Expenditure Allocations Plans for 2015/16

Finance department has a workplan of 364,075,046 UGX of which 67,284,609 is multi-sectoral to the finance sections of the two divisions. The budget increased from 312,144,156/= because of increase in local revenue allocation both at the municipal and the divisions. Wage allocation also increased because of some promotions that were made.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30/07/2014	8/09/2014	30/07/2015
Value of LG service tax collection	6549000	26331625	6549000
Value of Hotel Tax Collected	18000000	13884834	18000000
Value of Other Local Revenue Collections	1239829087	1060464882	1239829087
Date of Approval of the Annual Workplan to the Council	15/02/2014	27/02/2015	31/01/2015
Date for presenting draft Budget and Annual workplan to the Council	28/02/2014	13/03/2015	15/02/2015
Date for submitting annual LG final accounts to Auditor General	25/09/2014	26/09/2014	30/09/2015
Function Cost (UShs '000)	312,144	237,954	364,075
Cost of Workplan (UShs '000):	312,144	237,954	364,075

Planned Outputs for 2015/16

Outstanding obligations settled, statutory obligations paid, salaries paid to 9 staff members, statutory documents like the budget, workplans, final accounts and performance reports compiled and submitted to the relevant ministries and authorities, local revenue collected and facilitation of other routine activities

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	236,991	179,329	276,379

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Urban Unconditional Grant (Non-Wage)	12,000	9,000	12,000
o/w Urban Unconditional Grant - Non Wage	12,000	9,000	12,000
Urban Unconditional Grant (Wage)		10,186	21,511
o/w Transfer of Urban Unconditional Grant - Wage		10,186	21,511
District Unconditional Grant (Wage)	34,070	19,656	34,070
o/w Conditional transfers to Salary and Gratuity for LG elected Political	34,070	19,656	34,070
Support Services Conditional Grant (Non-Wage)	57,052	46,809	53,932
o/w Conditional transfers to Councillors allowances and Ex- Gratia for L	51,840	42,900	48,719
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	5,212	3,909	5,212
Other Revenues	133,869	93,679	154,866
o/w Multi-Sectoral Transfers to LLGs	47,909	36,404	64,734
o/w Locally Raised Revenues	85,960	57,275	90,132
Total Revenues	236,991	179,329	276,379
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	236,991	179,329	276,379
Wage	85,910	72,742	104,301
Non Wage	151,081	106,588	172,078
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	236,991	179,329	276,379

Department Revenue and Expenditure Allocations Plans for 2015/16

Satutory bodies has a budget of 276,379,000/= to be spent in 2015/16. This is composed of local revenue,wages,non wage, councillors'allowances, salary to political leaders and contracts committee grant. Most of the grants remained the same apart from the Conditional transfers to Councillors allowances was reduced, local revenue increased both at the municipal and the LLGs. Urban unconditional Wage increased from 0 to 21,511,000/= because of the new staff in the department and the recruitment plan

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No.of Auditor Generals queries reviewed per LG	5	2	5
No. of LG PAC reports discussed by Council	4	2	4
Function Cost (UShs '000)	236,991	179,329	276,379
Cost of Workplan (UShs '000):	236,991	179,329	276,379

Planned Outputs for 2015/16

Salaries paid to 4 political leaders, 2 staff, payment of councillors allowances ,executive committee allowances paid, standing committees and contracts committee paid allowances and other routine activities.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

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Workplan 4: Production and Marketing

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	43,002	8,625	53,260
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>5,439</i>	<i>1,398</i>	<i>1,856</i>
o/w Urban Unconditional Grant - Non Wage	5,439	1,398	1,856
<i>Urban Unconditional Grant (Wage)</i>	<i>12,416</i>	<i>0</i>	<i>15,076</i>
o/w Transfer of Urban Unconditional Grant - Wage	12,416	0	15,076
<i>Sector Conditional Grant (Wage)</i>	<i>10,913</i>	<i>7,017</i>	<i>24,355</i>
o/w Conditional Grant to Agric. Ext Salaries	10,913	7,017	24,355
Other Revenues	14,234	210	11,973
o/w Multi-Sectoral Transfers to LLGs	4,112	0	1,850
o/w Locally Raised Revenues	10,123	210	10,123
Development Revenues	5,430	0	5,430
Other Revenues	5,430	0	5,430
o/w Locally Raised Revenues	5,430	0	5,430
Total Revenues	48,432	8,625	58,690
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>43,002</i>	<i>8,625</i>	<i>53,260</i>
Wage	23,329	7,017	39,431
Non Wage	19,674	1,608	13,829
<i>Development Expenditure</i>	<i>5,430</i>	<i>0</i>	<i>5,430</i>
Domestic Development	5,430	0	5,430
Donor Development	0	0	0
Total Expenditure	48,432	8,625	58,690

Department Revenue and Expenditure Allocations Plans for 2015/16

Production and Marketing department has budget of 58,690,000/= both at the municipal and the divisions. This increased from 48,432,000/=. The increment is mainly because of wage allocation for the recruitment plan. But Local revenue allocation at the divisions was reduced and non wage was reduced. The budget is comprised of Agric. Ext salaries, non wages, urban unconditional wage and local revenue to be spent in 2015/16.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Advisory Services			
<i>Function Cost (UShs '000)</i>	<i>10,913</i>	<i>7,017</i>	<i>24,355</i>
Function: 0182 District Production Services			
<i>Function Cost (UShs '000)</i>	<i>27,978</i>	<i>1,608</i>	<i>11,979</i>
Function: 0183 District Commercial Services			
A report on the nature of value addition support existing and needed	no	no	no
<i>Function Cost (UShs '000)</i>	<i>9,542</i>	<i>0</i>	<i>22,356</i>
Cost of Workplan (UShs '000):	48,432	8,625	58,690

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Workplan 4: Production and Marketing

Planned Outputs for 2015/16

construction of stage shelters, commercial and production sensitisation meetings, wages paid to the staff in the department.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	489,643	371,146	463,375
<i>Urban Unconditional Grant (Non-Wage)</i>	8,800	6,600	8,800
o\w Urban Unconditional Grant - Non Wage	8,800	6,600	8,800
<i>Sector Conditional Grant (Wage)</i>	338,606	271,631	299,488
o\w Conditional Grant to PHC Salaries	338,606	271,631	299,488
<i>Sector Conditional Grant (Non-Wage)</i>	27,431	20,573	35,401
o\w Conditional Grant to PHC- Non wage	27,431	20,573	35,401
Other Revenues	114,806	72,342	119,686
o\w Multi-Sectoral Transfers to LLGs	105,456	70,322	110,336
o\w Locally Raised Revenues	9,350	2,020	9,350
Development Revenues	41,051	41,756	17,204
<i>District Discretionary Development Grant</i>		11,014	
o\w LGMSD (Former LGDP)		11,014	
Development Grant	30,156	25,742	6,309
o\w Conditional Grant to PHC - development	30,156	25,742	6,309
Other Revenues	10,895	5,000	10,895
o\w Locally Raised Revenues	10,895	5,000	10,895
Total Revenues	530,694	412,902	480,579
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	489,643	368,031	463,375
Wage	338,606	271,631	299,488
Non Wage	151,037	96,399	163,887
<i>Development Expenditure</i>	41,051	22,486	17,204
Domestic Development	41,051	22,486	17,204
Donor Development	0	0	0
Total Expenditure	530,694	390,516	480,579

Department Revenue and Expenditure Allocations Plans for 2015/16

Health has a budget of 480,579,000/= both at the municipal and the divisions. The budget decreased from 530,694,000/= due to reduction in PHC-Wage and PHC Development but PHC- Non wage was increased. Urban Unconditional Grant - Non Wage and local revenue remained the same as last FY. The budget will be spent through out the whole financial year.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Vote: 776 Busia Municipal Council

Workplan 5: Health

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of trained health workers in health centers	40	40	40
Number of outpatients that visited the Govt. health facilities.	27500	19064	35356
Number of inpatients that visited the Govt. health facilities.	3775	2260	3775
No. and proportion of deliveries conducted in the Govt. health facilities	1273	1447	1273
%age of approved posts filled with qualified health workers	85	85	85
%of Villages with functional (existing, trained, and reporting quarterly) VHTs.	0	0	99
No. of children immunized with Pentavalent vaccine	2543	2339	2543
No of OPD and other wards constructed	1	1	1
No of OPD and other wards rehabilitated	1	1	0
Function Cost (US\$ '000)	530,694	390,516	480,579
Cost of Workplan (US\$ '000):	530,694	390,516	480,579

Planned Outputs for 2015/16

Staff salaries and enhancement paid, Equipment bought, HC IV monitored and supervised, medicines purchased, workshops attendend/conducted, HIV/AIDS activities carried out. Number of patients who visited OPD=36500, Number of patients who visited Inpatient department=3775, Number of deliveries=1273, 85% of approved posts filled, VHTs=99%, Number of children immunised=2543, Gate constructed and Solar lights installed at Busia HC IV, Land purchased for abattoir waste water and OPD constructed.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	2,146,812	1,388,911	1,826,926
Urban Unconditional Grant (Non-Wage)	3,119	2,339	3,119
o/w Urban Unconditional Grant - Non Wage	3,119	2,339	3,119
Urban Unconditional Grant (Wage)	18,081	14,700	36,567
o/w Transfer of Urban Unconditional Grant - Wage	18,081	14,700	36,567
Sector Conditional Grant (Wage)	1,508,922	924,175	1,221,506
o/w Conditional Grant to Tertiary Salaries	88,673	0	0
o/w Conditional Grant to Secondary Salaries	292,469	166,572	211,207
o/w Conditional Grant to Primary Salaries	1,127,781	757,603	1,010,299
Sector Conditional Grant (Non-Wage)	597,255	442,083	554,299
o/w Conditional transfers to School Inspection Grant	10,049	7,528	13,733
o/w Conditional Grant to Secondary Education	508,896	381,912	459,102
o/w Conditional Grant to Primary Education	78,311	52,643	81,464
Other Revenues	19,435	5,613	11,435
o/w Other Transfers from Central Government		2,159	
o/w Multi-Sectoral Transfers to LLGs	4,190	344	3,190

Vote: 776 Busia Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Locally Raised Revenues	15,245	3,110	8,245
Development Revenues	366,086	328,968	368,639
District Discretionary Development Grant		0	7,000
o/w LGMSD (Former LGDP)		0	7,000
Development Grant	351,086	299,698	339,639
o/w Conditional Grant to SFG	351,086	299,698	339,639
Other Revenues	15,000	29,270	22,000
o/w Unspent balances – Conditional Grants		29,270	
o/w Locally Raised Revenues	15,000	0	22,000
Total Revenues	2,512,898	1,717,878	2,195,565
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,146,812	1,388,911	1,826,926
Wage	1,527,003	938,875	1,258,073
Non Wage	619,809	450,035	568,853
<i>Development Expenditure</i>	366,086	273,243	368,639
Domestic Development	366,086	273,243	368,639
Donor Development	0	0	0
Total Expenditure	2,512,898	1,662,153	2,195,565

Department Revenue and Expenditure Allocations Plans for 2015/16

Education has a budget of 2,195,565,000/= to be spent through out the finance year. The budget dropped from that of 2014/15 because the following grants were reduced: Grant to USE, primary and secondary teachers' salaries and tertiary salaries were removed. But UPE and school inspection were raised. Also the Urban Unconditional Grant - Wage allocation to the department was increased because of the recruitment plan. The department has LGMSD as a new source and local revenue remained the same.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	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 teachers paid salaries	183	181	183
No. of qualified primary teachers	183	181	183
No. of pupils enrolled in UPE	8752	9071	9117
No. of student drop-outs	180	70	150
No. of Students passing in grade one	220	169	250
No. of pupils sitting PLE	1415	1225	1450
No. of classrooms constructed in UPE	8	8	4
No. of classrooms rehabilitated in UPE	0	0	6
No. of latrine stances constructed	25	20	10
No. of primary schools receiving furniture	7	7	6
Function Cost (UShs '000)	1,556,502	1,082,941	1,453,402
Function: 0782 Secondary Education			

Vote: 776 Busia Municipal Council

Workplan 6: Education

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of teaching and non teaching staff paid	39	39	39
No. of students passing O level	720	657	750
No. of students sitting O level	1200	1128	1200
No. of students enrolled in USE	3500	3500	3500
Function Cost (US\$ '000)	801,364	548,484	670,309
Function: 0783 Skills Development			
Function Cost (US\$ '000)	88,673	0	0
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	42	40	45
No. of secondary schools inspected in quarter	11	11	10
No. of inspection reports provided to Council	8	6	8
Function Cost (US\$ '000)	66,359	30,729	71,854
Cost of Workplan (US\$ '000):	2,512,898	1,662,153	2,195,565

Planned Outputs for 2015/16

Motorcycle procured for the department, land land procured for Arubaine P/s, 6 classrooms rehabilitated, 4 classrooms and 10 latrine stances constructed, 288 desks supplied to 6 schools. 183 primary school teachers and 39 secondary teachers paid salaries, UPE and USE paid to 7 primary and 4 secondary schools. 45 primary and 10 secondary schools in BMC inspected and monitored.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	317,758	183,792	302,273
Urban Unconditional Grant (Non-Wage)	7,504	5,628	7,504
o/w Urban Unconditional Grant - Non Wage	7,504	5,628	7,504
Urban Unconditional Grant (Wage)	51,350	39,473	54,456
o/w Transfer of Urban Unconditional Grant - Wage	51,350	39,473	54,456
Other Revenues	258,904	138,691	240,313
o/w Other Transfers from Central Government	203,519	122,586	197,969
o/w Multi-Sectoral Transfers to LLGs	41,017	6,359	21,976
o/w Locally Raised Revenues	14,368	9,746	20,368
Development Revenues	680,069	480,581	643,887
District Discretionary Development Grant	2,775	2,068	
o/w LGMSD (Former LGDP)	2,775	2,068	
Other Revenues	677,294	478,514	643,887
o/w Unspent balances – Other Government Transfers		177	
o/w Other Transfers from Central Government	566,827	424,109	572,377
o/w Multi-Sectoral Transfers to LLGs	49,468	46,227	46,511
o/w Locally Raised Revenues	61,000	8,000	25,000

Vote: 776 Busia Municipal Council

Workplan 7a: Roads and Engineering

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	997,827	664,373	946,160
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	317,758	176,999	302,273
Wage	51,350	39,473	54,456
Non Wage	266,408	137,526	247,817
<i>Development Expenditure</i>	680,069	464,844	643,887
Domestic Development	680,069	464,844	643,887
Donor Development	0	0	0
Total Expenditure	997,827	641,843	946,160

Department Revenue and Expenditure Allocations Plans for 2015/16

Roads and Engineering department has a budget of 946,160,907 UGX of which 68,487,000/= is multi-sectoral to the works sections of the two divisions. The budget decreased from 997,827,072/= because of less allocation on local revenue, no allocation on LGMSD at the municipal and more allocation on wages. Uganda Road fund allocation under other transfers from Central Government remained constant.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
Length in Km of District roads routinely maintained	36	17	11
Length in Km of District roads periodically maintained	0	0	1
No. of bridges maintained	0	0	2
Function Cost (UShs '000)	989,352	639,775	940,460
Function: 0482 District Engineering Services			
Function Cost (UShs '000)	8,475	2,068	5,700
Cost of Workplan (UShs '000):	997,827	641,843	946,160

Planned Outputs for 2015/16

Salaries paid to 6 staff members, mechanized and periodic maintenance and opening of roads in Busia Municipality, street lights installed, drainage constructed, drainages in the municipal disilted, office equipment procured.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	446,340	448,488	469,587
Urban Unconditional Grant (Wage)	11,620	9,848	13,131
o/w Transfer of Urban Unconditional Grant - Wage	11,620	9,848	13,131
Other Revenues	434,720	438,640	456,456
o/w Locally Raised Revenues	434,720	438,640	456,456

Vote: 776 Busia Municipal Council

Workplan 7b: Water

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	446,340	448,488	469,587
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	446,340	428,351	469,587
Wage	11,620	9,848	13,131
Non Wage	434,720	418,502	456,456
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	446,340	428,351	469,587

Department Revenue and Expenditure Allocations Plans for 2015/16

We budgeted for 469,587,096/= in the Water department as wage and local revenue from water collections which has been apportioned across the various votes in the water section. The budget increased from 434,720,000/= of last financial year. The increment is on Local Revenue and the wage.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0982 Urban Water Supply and Sanitation			
Collection efficiency (% of revenue from water bills collected)	99	98	99
Length of pipe network extended (m)	100	0	100
No. of new connections	25	158	50
Volume of water produced	10000000	231625	10000000
No. Of water quality tests conducted	4	3	4
No. of new connections made to existing schemes	80	158	100
Function Cost (UShs '000)	446,340	428,351	469,587
Cost of Workplan (UShs '000):	446,340	428,351	469,587

Planned Outputs for 2015/16

Water mains in the Municipality extended, new water connections to the system made, repair and maintain the existing water system and water board meetings held.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	20,708	11,954	32,771
Urban Unconditional Grant (Non-Wage)	1,880	1,398	1,856
o/w Urban Unconditional Grant - Non Wage	1,880	1,398	1,856
Urban Unconditional Grant (Wage)	12,021	9,806	26,149
o/w Transfer of Urban Unconditional Grant - Wage	12,021	9,806	26,149

Vote: 776 Busia Municipal Council

Workplan 8: Natural Resources

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Other Revenues	6,808	750	4,766
o/w Multi-Sectoral Transfers to LLGs	1,308	250	1,308
o/w Locally Raised Revenues	5,500	500	3,459
Development Revenues	20,100	4,440	6,792
District Discretionary Development Grant	10,600	4,440	
o/w LGMSD (Former LGDP)	10,600	4,440	
Other Revenues	9,500	0	6,792
o/w Multi-Sectoral Transfers to LLGs		0	250
o/w Locally Raised Revenues	9,500	0	6,542
Total Revenues	40,808	16,394	39,562
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	20,708	11,954	32,771
Wage	12,021	9,806	26,149
Non Wage	8,688	2,148	6,622
Development Expenditure	20,100	0	6,792
Domestic Development	20,100	0	6,792
Donor Development	0	0	0
Total Expenditure	40,808	11,954	39,562

Department Revenue and Expenditure Allocations Plans for 2015/16

The Natural resources department has a workplan of 39,562,000/=. The budget reduced from 40,808,000/= is due to no LGMSD allocation to the department and a reduction on local revenue. But wages increased from 12,021,000/= to 26,149,000/= because of the recruited physical planner. This will be spent through out the whole financial year.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	1000	0	590
No. of Wetland Action Plans and regulations developed	0	0	01
No. of community women and men trained in ENR monitoring	0	0	20
No. of monitoring and compliance surveys undertaken	2	4	20
No. of environmental monitoring visits conducted (PRDP)	0	1	0
Function Cost (UShs '000)	40,808	11,954	39,562
Cost of Workplan (UShs '000):	40,808	11,954	39,562

Planned Outputs for 2015/16

Wage payment to the staff in the department, sensitisation meetings and trees planted.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget

Vote: 776 Busia Municipal Council

Workplan 9: Community Based Services

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	28,679	13,696	57,204
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>1,104</i>	<i>828</i>	<i>1,104</i>
o\w Urban Unconditional Grant - Non Wage	1,104	828	1,104
<i>Urban Unconditional Grant (Wage)</i>	<i>3,958</i>	<i>3,750</i>	<i>21,087</i>
o\w Transfer of Urban Unconditional Grant - Wage	3,958	3,750	21,087
<i>Sector Conditional Grant (Non-Wage)</i>	<i>9,445</i>	<i>7,083</i>	<i>18,641</i>
o\w Conditional transfers to Special Grant for PWDs	4,420	3,315	4,420
o\w Conditional Grant to Women Youth and Disability Grant	2,117	1,587	2,117
o\w Conditional Grant to Public Libraries	0	0	9,196
o\w Conditional Grant to Functional Adult Lit	2,321	1,740	2,321
o\w Conditional Grant to Community Devt Assistants Non Wage	588	441	588
<i>Other Revenues</i>	<i>14,172</i>	<i>2,036</i>	<i>16,372</i>
o\w Unspent balances – Locally Raised Revenues		107	
o\w Multi-Sectoral Transfers to LLGs	6,330	1,626	8,530
o\w Locally Raised Revenues	7,842	303	7,842
Development Revenues	18,051	13,443	18,051
<i>District Discretionary Development Grant</i>		<i>0</i>	<i>15,771</i>
o\w LGMSD (Former LGDP)		0	15,771
<i>Other Revenues</i>	<i>18,051</i>	<i>13,443</i>	<i>2,281</i>
o\w Multi-Sectoral Transfers to LLGs	15,771	13,443	
o\w Locally Raised Revenues	2,281	0	2,281
Total Revenues	46,730	27,139	75,255
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>28,679</i>	<i>8,706</i>	<i>57,204</i>
Wage	3,958	3,750	21,087
Non Wage	24,721	4,956	36,117
<i>Development Expenditure</i>	<i>18,051</i>	<i>269</i>	<i>18,051</i>
Domestic Development	18,051	269	18,051
Donor Development	0	0	0
Total Expenditure	46,730	8,974	75,255

Department Revenue and Expenditure Allocations Plans for 2015/16

Community department has a workplan of 75,255,000/= to spend through the whole financial year. The sources are FAL, Community worker, special grant for PWDs, women youth and disabilities and public library which has come on board as a new source in F/Y 2015/16. LGMSD is another source of funds under LLGs transfers. Most of the grants remained the same.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1081 Community Mobilisation and Empowerment

Vote: 776 Busia Municipal Council

Workplan 9: Community Based Services

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Active Community Development Workers	1	1	1
No. FAL Learners Trained	9	9	9
No. of Youth councils supported	4	1	4
No. of assisted aids supplied to disabled and elderly community	0	0	4
No. of women councils supported	0	2	4
<i>Function Cost (UShs '000)</i>	<i>46,730</i>	<i>8,974</i>	<i>75,255</i>
Cost of Workplan (UShs '000):	46,730	8,974	75,255

Planned Outputs for 2015/16

Payment of salary to one staff and also a provision to cater for the one in the recruitment plan, Community development projects under CDD and special grant for PWDs and other routine activities. Groups of PWDs, youths and women projects planned for and expect them to be funded with both local revenue and conditional grants.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	18,714	15,350	34,010
<i>Urban Unconditional Grant (Non-Wage)</i>		<i>0</i>	<i>1,856</i>
o/w Urban Unconditional Grant - Non Wage		0	1,856
<i>Urban Unconditional Grant (Wage)</i>	<i>11,780</i>	<i>10,150</i>	<i>25,366</i>
o/w Transfer of Urban Unconditional Grant - Wage	11,780	10,150	25,366
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>6,934</i>	<i>5,200</i>	<i>6,787</i>
o/w Conditional Grant to PAF monitoring	6,934	5,200	6,787
Total Revenues	18,714	15,350	34,010
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>18,714</i>	<i>15,350</i>	<i>34,010</i>
Wage	11,780	10,150	25,366
Non Wage	6,934	5,200	8,643
<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	18,714	15,350	34,010

Department Revenue and Expenditure Allocations Plans for 2015/16

Planning unit has a budget of 34,010,000/= to be spent in the whole FY. The budget increased from 18,714,000 because of non wage as a new source and wage allocation increased because of the recruitment plan. PAF monitoring was reduced by 147,000/=. The main source is PAF monitoring, non wage and wages.

(ii) Summary of Past and Planned Workplan Outputs

	2014/15	2015/16
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Vote: 776 Busia Municipal Council

Workplan 10: Planning

Function, Indicator	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
No of minutes of Council meetings with relevant resolutions	7	5	7
Function Cost (UShs '000)	18,714	15,350	34,010
Cost of Workplan (UShs '000):	18,714	15,350	34,010

Planned Outputs for 2015/16

Payment of salary to the staff, Budgeting, planning, internal assessment, monitoring and other routine activities

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	37,030	30,450	40,962
Urban Unconditional Grant (Non-Wage)	5,772	4,329	5,772
o/w Urban Unconditional Grant - Non Wage	5,772	4,329	5,772
Urban Unconditional Grant (Wage)	21,135	20,314	25,068
o/w Transfer of Urban Unconditional Grant - Wage	21,135	20,314	25,068
Other Revenues	10,123	5,808	10,123
o/w Locally Raised Revenues	10,123	5,808	10,123
Total Revenues	37,030	30,450	40,962
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	37,030	30,450	40,962
Wage	21,135	20,314	25,068
Non Wage	15,894	10,136	15,894
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	37,030	30,450	40,962

Department Revenue and Expenditure Allocations Plans for 2015/16

Internal audit has a workplan of 40,962,000/= only at the municipal level. The main source is local revenue, non wage grant and wage

which increased and will be spent. All the grants remained the same apart from the wage which increased slightly.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			

Vote: 776 Busia Municipal Council

Workplan 11: Internal Audit

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	30/10/2013	29/05/2015	30/10/2015
<i>Function Cost (UShs '000)</i>	<i>37,030</i>	<i>30,450</i>	<i>40,962</i>
Cost of Workplan (UShs '000):	37,030	30,450	40,962

Planned Outputs for 2015/16

audit done in all the unit of the Local Government.