

Vote: 776 Busia 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

Busia 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	1,573,773	1,143,534	1,035,074
2a. Discretionary Government Transfers	970,398	409,103	987,084
2b. Conditional Government Transfers	2,566,645	2,018,831	3,194,967
2c. Other Government Transfers	753,321	371,760	0
3. Local Development Grant		323,859	0
4. Donor Funding	1,000,000	0	0
Total Revenues	6,864,137	4,267,086	5,217,126

Planned Revenues for 2016/17

The Municipal expects a total of 5,217,126,000/= of which 20% is Local revenue, 80% are Government transfers and 0% is donor funding. Government transfers reduced by 108,313,000/=. Local revenue will reduce by 538,699,000/= because national water took over water management which was on Rent & Rates from private entities source. But the other sources' reserve prices were raised. The 1billion PPP project under donor was not rolled over.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,756,793	494,799	591,326
2 Finance	364,075	227,927	345,367
3 Statutory Bodies	276,379	164,403	297,131
4 Production and Marketing	58,690	8,579	71,032
5 Health	480,579	400,034	510,346
6 Education	2,195,565	1,387,892	2,037,186
7a Roads and Engineering	929,136	499,530	1,188,255
7b Water	613,131	446,547	0
8 Natural Resources	39,562	22,275	40,607
9 Community Based Services	75,255	14,099	75,296
10 Planning	34,010	15,326	20,881
11 Internal Audit	40,962	29,921	39,700
Grand Total	6,864,137	3,711,329	5,217,126
Wage Rec't:	2,077,578	1,541,895	2,128,668
Non Wage Rec't:	2,385,252	1,664,345	2,581,129
Domestic Dev't	1,401,306	505,089	507,329
Donor Dev't	1,000,000	0	0

Planned Expenditures for 2016/17

Council plans to construct & maintain roads, classrooms & latrines, empower the community, supply furniture, street lights installation, greening of the town and other routine activities. Urban Discretionary Development Equalization Grant was allocated to Engineering for office block construction and community for livelihood development. Non wage was spread across all departments. The extra local revenue apart from the water collections was allocated to Works for installation of street lights.

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Executive Summary

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,573,773	1,143,534	1,035,074
Miscellaneous	7,611	0	6,251
Advertisements/Billboards	2,835	2,963	2,700
Animal & Crop Husbandry related levies	23,760	14,110	23,712
Business licences	99,000	71,836	102,460
Land Fees	47,250	27,340	48,500
Local Government Hotel Tax		0	30,000
Local Hotel Tax	25,680	19,800	
Local Service Tax	22,000	27,323	31,079
Market/Gate Charges	283,800	204,452	320,400
Other Fees and Charges	104,463	101,767	136,060
Park Fees	189,675	120,964	181,866
Property related Duties/Fees	147,051	98,423	134,901
Rent & Rates from private entities	600,000	415,552	
Unspent balances – Locally Raised Revenues		33,304	
Lock-up Fees	16,170	2,653	11,900
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,478	3,048	5,245
2a. Discretionary Government Transfers	970,398	732,962	987,084
District Unconditional Grant (Wage)	34,070	19,656	
Urban Unconditional Grant (Non-Wage)	163,030	117,834	257,188
Urban Discretionary Development Equalization Grant	323,858	323,859	270,863
Urban Unconditional Grant (Wage)	449,439	271,613	459,034
2b. Conditional Government Transfers	2,566,645	2,018,831	3,194,967
Development Grant	345,948	345,948	78,366
Support Services Conditional Grant (Non-Wage)	67,007	47,495	
Sector Conditional Grant (Wage)	1,545,350	1,216,187	1,669,635
Sector Conditional Grant (Non-Wage)	608,340	409,201	1,395,818
Pension for Local Governments	0	0	5,878
Gratuity for Local Governments		0	943
General Public Service Pension Arrears (Budgeting)		0	44,328
2c. Other Government Transfers	753,321	371,760	
UNEB		2,568	
Unspent balances – Conditional Grants		5,300	
Unspent balances – Other Government Transfers		7	
Student head count		826	
Road Fund Grant	753,321	360,872	
YLH		2,187	
4. Donor Funding	1,000,000	0	
Public Private Partnership	1,000,000	0	
Total Revenues	6,864,137	4,267,086	5,217,126

Planned Revenues for 2016/17

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A. Revenue Performance and Plans

(i) Locally Raised Revenues

Council forecasts to collect 1,035,074,000/= which dropped by 538,699,000/= from that of 2015/16. The reduction is mainly because national water took over water supply and so no more water collections by the LG. But there is a rise on other researve prices of the market, land fees, local service tax, licences, Hotel tax, registration of births and deaths, abattoir levies and adevertising/bill boards. Rent and rates (water collections) is 0/=, but Property rates and stalls rent were reduced.

(ii) Central Government Transfers

Council forecasts to recieve 4,182,051,000/= as Government grants which reduced by 108,313,000/=. Urban Unconditional Grant (Non-Wage) increased on merging with grants formally under support services. Urban Discretionary Development Equalization Grant which was formally LGMSD/PRDP was also reduced, sector development grants were also reduced. But Sector Conditional Grant (Non-Wage and wage) were raised.

(iii) Donor Funding

Council had a project of redevelopment of the taxi park of 1billion which failed to kick off and it was dropped. 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>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	431,026	419,559	503,226
General Public Service Pension Arrears (Budgeting)		0	44,328
Gratuity for Local Governments		0	943
Locally Raised Revenues	62,187	132,898	71,239
Multi-Sectoral Transfers to LLGs	172,358	146,104	181,947
Pension for Local Governments		0	5,878
Support Services Conditional Grant (Non-Wage)	6,288	5,636	
Unspent balances – Locally Raised Revenues		311	
Urban Unconditional Grant (Non-Wage)	57,921	40,044	59,032
Urban Unconditional Grant (Wage)	132,272	94,566	139,860
<i>Development Revenues</i>	1,325,767	276,644	88,100
Donor Funding	1,000,000	0	
Locally Raised Revenues	50,500	1,069	50,500
Multi-Sectoral Transfers to LLGs	8,717	2,000	37,600
Unspent balances – Conditional Grants		24	
Urban Discretionary Development Equalization Grant	266,550	273,550	
Total Revenues	1,756,793	696,203	591,326
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	431,026	411,835	503,226
Wage	132,272	94,566	139,860
Non Wage	298,754	317,269	363,366
<i>Development Expenditure</i>	1,325,767	82,964	88,100
Domestic Development	325,767	82,964	88,100
Donor Development	1,000,000	0	0
Total Expenditure	1,756,793	494,799	591,326

2015/16 Revenue and Expenditure Performance up to March

The department received a total of 280,238,000/= in Q3 and a cumulative of 696,203,000/= with an annual and quarterly revenue performance of 40 and 66 percent. The under performance was mainly because of the zero receipts on donor funding because the PPP taxi park project has failed to kick off. Also little development local revenue was given to the department. But more recurrent local revenue was transferred to the department at the municipal because its activities were prioritised. Also LGMSD funds were released fully. Most of the recurrent funds were spent but little on LGMSD was spent with an expenditure performance of 28 and 35 percent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The budget of administration department reduced by 1,172,475,000/=. The reduction is mainly because council is not rolling over the PPP project of Bus/taxi park redevelopment of 1 billion under donor funding. The Unconditional Grant (Wage) allocation was increased by 7,588,000/= due to recruitment priorities. Non wage grant increased by 1,111,000/=. Local revenue allocation was increased at the municipal and divisions mainly routine operations of the LG and purchase of division land. Urban Discretionary Development Equalization Grant formerly LGMSD was allocated to community and engineering departments. Support Services Conditional Grant (Non-Wage) allocation was increased for pension and gratuity.

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Workplan 1a: Administration

(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: 1381			
No. (and type) of capacity building sessions undertaken	5	1	1
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
No. of monitoring visits conducted	0	0	4
No. of monitoring reports generated	0	0	4
No. of computers, printers and sets of office furniture purchased	1	0	15
Function Cost (US\$ '000)	1,756,793	494,799	591,326
Cost of Workplan (US\$ '000):	1,756,793	494,799	591,326

2015/16 Physical Performance up to March

Payment of salaries and wages to 19 staff, monitoring of council activities, procurement activities, reports generated and submitted, titling of council land and other routine activities.

Planned Outputs for 2016/17

Salaries paid to 24 staff in administration and other routine activities. Pension and gratuity paid. Study tour for capacity building. Implemented works monitored on a quarterly basis generating 4 reports. Procurement processes of all works and activities carried out. There will be some capital development outputs like office furniture and equipments, internet appliances and a laptop procured, 40 fit container purchased and modified to be offices.

(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. limited office space

Inadequate staff offices due to lack of office space

2. limited funding of activities

Too many activities which require funding compared to meagre revenue allocation.

3. Inadequate furniture

Most of staff have no tables and chairs, something that affects output performance.

Workplan 2: Finance

(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:			
Recurrent Revenues	359,575	228,473	339,867
Locally Raised Revenues	191,774	123,490	191,774

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Workplan 2: Finance

Multi-Sectoral Transfers to LLGs	62,785	24,871	36,852
Unspent balances – Locally Raised Revenues		209	
Urban Unconditional Grant (Non-Wage)	26,261	19,696	19,087
Urban Unconditional Grant (Wage)	78,756	60,208	92,154
<i>Development Revenues</i>	<i>4,500</i>	<i>0</i>	<i>5,500</i>
Multi-Sectoral Transfers to LLGs	4,500	0	5,500
Total Revenues	364,075	228,473	345,367

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>359,575</i>	<i>227,927</i>	<i>339,867</i>
Wage	78,756	60,208	92,154
Non Wage	280,819	167,719	247,713
<i>Development Expenditure</i>	<i>4,500</i>	<i>0</i>	<i>5,500</i>
Domestic Development	4,500	0	5,500
Donor Development	0	0	0
Total Expenditure	364,075	227,927	345,367

2015/16 Revenue and Expenditure Performance up to March

The annual and quarterly receipt performance of 63 and 86 percent respectively was because the department was given local revenue less than the budget both at the municipal and divisions. The department received a total of 77,584,000/= in Q3 and a cumulative of 228,473,000/=. All the funds received were spent. This gives an annual and quarterly expenditure performance of 63 and 86 percent respectively.

Department Revenue and Expenditure Allocations Plans for 2016/17

Finance department total budget reduced by 18,708,000/=. The reduction is mainly due to local revenue allocation at the divisions which was reduced by 25,933,000/=. Urban Unconditional Grant (Non-Wage allocation went down by 7,174,000/=. But the wage allocation was increased by 13,398,000/= because of recruitments in the plan and advancements in the wage segments of staff.

(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)			
Date for submitting the Annual Performance Report	30/07/2015	24/07/2015	30/07/2016
Value of LG service tax collection	6549000	27323522	31078875
Value of Hotel Tax Collected	18000000	19800000	30000000
Value of Other Local Revenue Collections	1239829087	1063107190	973995398
Date of Approval of the Annual Workplan to the Council	31/01/2015	31/01/2015	18/03/2016
Date for presenting draft Budget and Annual workplan to the Council	15/02/2015	24/03/2016	18/03/2016
Date for submitting annual LG final accounts to Auditor General	30/09/2015	28/08/2015	28/08/2016
Function Cost (UShs '000)	364,075	227,927	345,367
Cost of Workplan (UShs '000):	364,075	227,927	345,367

2015/16 Physical Performance up to March

Salary payment to 9 staff in finance department, compensation paid, final accounts, budget, annual workplan and performance reports compiled and submitted, local revenue collected, and other routine activities.

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Workplan 2: Finance

Planned Outputs for 2016/17

Outstanding obligations settled, statutory obligations paid, salaries paid to 10 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

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

None as yet

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

1. Budget interpretation

Lack of capacity by political leaders to interpret the budget

2. Ever changing IPFs

Ever changing IPFs affect timely departmental planning as either some existing activities are dropped or new activities are brought on board

3.

Workplan 3: Statutory Bodies

(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:			
Recurrent Revenues	276,379	164,403	297,131
District Unconditional Grant (Wage)	34,070	19,656	
Locally Raised Revenues	90,132	44,781	90,132
Multi-Sectoral Transfers to LLGs	64,734	44,240	67,174
Support Services Conditional Grant (Non-Wage)	53,932	37,688	
Urban Unconditional Grant (Non-Wage)	12,000	9,000	84,120
Urban Unconditional Grant (Wage)	21,511	9,038	55,705
Total Revenues	276,379	164,403	297,131
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	276,379	164,403	297,131
Wage	104,301	62,473	55,705
Non Wage	172,078	101,930	241,426
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	276,379	164,403	297,131

2015/16 Revenue and Expenditure Performance up to March

Statutory bodies department received 56,222,000/= in Q3 and accumulative of 164,403,000/= and spent it. The annual and quarterly receipt and expenditure performance of 59 and 81 percent was because the staff recruitment is not yet done to consume the balance of wage. Also less local revenue was transferred to the department at the municipal but more at the divisions. Gratuity of elected leaders is yet to be paid contributing to the under performance.

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Workplan 3: Statutory Bodies

Department Revenue and Expenditure Allocations Plans for 2016/17

Statutory bodies department's total budget increased by 20,752,000/=. The increment is mainly on Urban Unconditional Grant (Non-Wage) which increased by 18,188,000/= after merging it with ex-gratia and boards and commissions. These were formally under Support Services Conditional Grant (Non-Wage). Locally Raised Revenues remained the same at the municipality and increased by 2,440,000/= at divisions. There are no allocations meant for development. The budget will be spent throughout the financial 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
Function: 1382 Local Statutory Bodies			
No. of Auditor Generals queries reviewed per LG	5	0	
No. of LG PAC reports discussed by Council	4	0	
Function Cost (US\$ '000)	276,379	164,403	297,131
Cost of Workplan (US\$ '000):	276,379	164,403	297,131

2015/16 Physical Performance up to March

Payment of salaries and sitting allowances, payment of ex-gratia for councillors, facilitation of council and committee meetings, facilitation contracts committee meetings.

Planned Outputs for 2016/17

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.

(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. limited knowledge

Limited knowledge on council procedures, due to new councillors to handle council business, may curtail business.

2. limited funds

Inadequate funds to finance all the planned activities due to meager revenue.

3. High expectation

Most of the councillors will be new with high expectations in terms of allowances but may be disappointed.

Workplan 4: Production and Marketing

(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:			
Recurrent Revenues	53,260	8,579	64,532
Locally Raised Revenues	10,123	170	

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Workplan 4: Production and Marketing

Multi-Sectoral Transfers to LLGs	1,850	0	1,850
Sector Conditional Grant (Non-Wage)	0	0	12,213
Sector Conditional Grant (Wage)	24,355	7,017	34,168
Urban Unconditional Grant (Non-Wage)	1,856	1,392	1,880
Urban Unconditional Grant (Wage)	15,076	0	14,420
<i>Development Revenues</i>	<i>5,430</i>	<i>0</i>	<i>6,500</i>
Locally Raised Revenues	5,430	0	6,500
Total Revenues	58,690	8,579	71,032

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>53,260</i>	<i>8,579</i>	<i>64,532</i>
Wage	39,431	7,017	48,589
Non Wage	13,829	1,562	15,943
<i>Development Expenditure</i>	<i>5,430</i>	<i>0</i>	<i>6,500</i>
Domestic Development	5,430	0	6,500
Donor Development	0	0	0
Total Expenditure	58,690	8,579	71,032

2015/16 Revenue and Expenditure Performance up to March

Production department received 2,973,000/= in quarter three and a cumulative total of 8,579,000/=. The poor revenue and expenditure performance of 15 and 22 percent was because very little local revenue was transferred to the department at the municipal and no thing at the divisions. Production department activities were not prioritised for facilitation. Also no wage to the department because the PCO who was planned for is not yet recruited and only one agricultural extension worker to benefit on the grant of agric. Ext Salaries.

Department Revenue and Expenditure Allocations Plans for 2016/17

Production and Marketing department total budget increased by 12,342,000/=. The increment is mainly because of the Sector Conditional Grant (Non-Wage) of 12,213,000/= as a new source and the Sector Conditional Grant (Wage) which went up by 9,813,000/= meant for Agric. Ext salaries. The department was not allocated Locally Raised Revenues for recurrent activities at the municipality. This was transferred to other departments. The budget at divisions was maintained. Development local revenue was increased by 1,070,000/=. Urban Unconditional Grant (Wage) allocation reduced for the planned recruitment. This will be spent in 2016/17.

(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: 0181 Agricultural Extension Services

<i>Function Cost (US\$ '000)</i>	<i>24,355</i>	<i>7,017</i>	<i>37,738</i>
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Function: 0182 District Production Services

Quantity of fish harvested	0	0	800
<i>Function Cost (US\$ '000)</i>	<i>11,979</i>	<i>1,562</i>	<i>26,464</i>

Function: 0183

Vote: 776 Busia Municipal Council

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of businesses issued with trade licenses	0	0	1017
A report on the nature of value addition support existing and needed	no	no	no
No. of trade sensitisation meetings organised at the district/Municipal Council	0	0	4
No of businesses inspected for compliance to the law	0	0	1139
Function Cost (US\$ '000)	22,356	0	6,829
Cost of Workplan (US\$ '000):	58,690	8,579	71,032

2015/16 Physical Performance up to March

Salary payment, consultations done, fish market hygiene ensured, fish mongers and farmers trained on quality aspects, fish act CAP 197 enforced through surveillance, fisheries data collected, fish farmers at the municipality identified, visited and trained, fish inspection done and monthly reports submitted, revenue from fish market collected in Busia Municipality.

Planned Outputs for 2016/17

Procurement of a weighing scale, commercial and production sensitisation meetings, businesses inspected for compliance, wages paid to the staff in the department, businesses issued with trade licenses, Fisheries data collected, fish quality ensured, fish mongers and farmers trained on fish quality aspects, fish farmer groups visited and demonstrations conducted.

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

No activities

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

1. Little funds

Very little revenue allocated to the department which affects delivery of the decentralized services

2. Office space

There is inappropriate office furniture for the department has made the environment not conducive for work

3. Public expectations

High expectations by the stakeholders

Workplan 5: Health

(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:			
Recurrent Revenues	463,375	397,711	500,346
Locally Raised Revenues	9,350	19,863	10,245
Multi-Sectoral Transfers to LLGs	110,336	72,157	120,600
Sector Conditional Grant (Non-Wage)	35,401	26,550	58,781

Vote: 776 Busia Municipal Council

Workplan 5: Health

Sector Conditional Grant (Wage)	299,488	272,540	287,319
Urban Unconditional Grant (Non-Wage)	8,800	6,600	23,400
<i>Development Revenues</i>	<i>17,204</i>	<i>6,644</i>	<i>10,000</i>
Development Grant	6,309	6,309	0
Locally Raised Revenues	10,895	0	10,000
Unspent balances – Conditional Grants		335	
Total Revenues	480,579	404,355	510,346

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>463,375</i>	<i>395,804</i>	<i>500,346</i>
Wage	299,488	272,540	287,319
Non Wage	163,887	123,264	213,026
<i>Development Expenditure</i>	<i>17,204</i>	<i>4,230</i>	<i>10,000</i>
Domestic Development	17,204	4,230	10,000
Donor Development	0	0	0
Total Expenditure	480,579	400,034	510,346

2015/16 Revenue and Expenditure Performance up to March

Health department received a total of 138,270,000/= in Q3 and a cumulative of 404,355,000/=. The annual and quarterly performance of 84 and 115 percent was because of PHC salaries which over performed due to an allocation in the budget less than the required. Also much more local revenue was transferred to health department at the municipal because of the cholera outbreak. Most of the funds received were spent with an expenditure performance of 83 and 115 percent.

Department Revenue and Expenditure Allocations Plans for 2016/17

During FY 2016/17, health department budget will increase by 29,767,000/= from that of 2015/16. The increment is mainly on Sector Conditional Grant (Non-Wage which went up by 23,380,000/=. Also Urban Unconditional Grant (Non-Wage) allocation was raised by 14,600,000/=. Local revenue allocation remained the same at the municipality and raised at the divisions. Sector Conditional Grant (Wage) was reduced and no allocation for the Development Grant. The funds will be spent through the financial 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
Function: 0881 Primary Healthcare			
No and proportion of deliveries conducted in the Govt. health facilities	1273	1579	1273
% age of approved posts filled with qualified health workers	85	83	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No of children immunized with Pentavalent vaccine	2543	1693	2543
Number of trained health workers in health centers	40	40	40
Number of outpatients that visited the Govt. health facilities.	35356	23906	35356
Number of inpatients that visited the Govt. health facilities.	3775	2594	3775
No of OPD and other wards constructed	1	1	0
Function Cost (US\$ '000)	480,579	400,034	61,392
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	448,954

Vote: 776 Busia 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
Cost of Workplan (US\$ '000):	480,579	400,034	510,346

2015/16 Physical Performance up to March

Payment of salaries to health workers, management of the HC IV, routine immunisation done, monitoring and supervision of the HC IV, garbage collected in the municipality, management of the cholera out break by emptying public latrines, construction of a water tank base and a medical waste shade at the HC IV and other routine activities.

Planned Outputs for 2016/17

Babies delivered, Patients in Out-patient department and in-patient departments treated, Children immunised, Staff recruited and paid salaries, Carry out Operation and Maintenance, construct a placenta pit at the HC IV and procure land for the abattoir treatment plant.

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

Completion of OPD construction at the HC IV and ensuring sanitation and hygiene in the municipality

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

1. In-adequate funding

The funds are too little to run the department especially the Health centre IC

2. In-Adequate Staff

The Staff ceiling is too small to run the department both Clinical and Public Health

3. In-adequate Space

Office space at the M.Council and Outpatient department is insufficient

Workplan 6: Education

(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>	1,826,926	1,330,103	1,936,820
Locally Raised Revenues	8,245	4,810	8,245
Multi-Sectoral Transfers to LLGs	3,190	878	4,528
Other Transfers from Central Government		3,394	
Sector Conditional Grant (Non-Wage)	554,299	368,671	554,299
Sector Conditional Grant (Wage)	1,221,506	936,630	1,348,147
Urban Unconditional Grant (Non-Wage)	3,119	2,339	3,760
Urban Unconditional Grant (Wage)	36,567	13,381	17,841
<i>Development Revenues</i>	368,639	340,904	100,366
Development Grant	339,639	339,639	78,366
Locally Raised Revenues	22,000	0	22,000
Unspent balances – Conditional Grants		1,265	
Urban Discretionary Development Equalization Grant	7,000	0	

Vote: 776 Busia Municipal Council

Workplan 6: Education

Total Revenues	2,195,565	1,671,007	2,037,186
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,826,926</i>	<i>1,329,277</i>	<i>1,936,820</i>
Wage	1,258,073	950,011	1,365,988
Non Wage	568,853	379,266	570,832
<i>Development Expenditure</i>	<i>368,639</i>	<i>58,615</i>	<i>100,366</i>
Domestic Development	368,639	58,615	100,366
Donor Development	0	0	0
Total Expenditure	2,195,565	1,387,892	2,037,186

2015/16 Revenue and Expenditure Performance up to March

Education department received 686,238,000/= and a cumulative total of 1,671,007,000/= which was 76% and 116% respectively. This revenue performance of 76% and 116 percent was because of more salaries received by secondary teachers and the entire budget of SFG was released. But wage was less because the recruitment is not yet done. There were UPE and USE releases in Q3. Almost all the recurrent funds were spent and little on SFG was spent on payment of on going works.

Department Revenue and Expenditure Allocations Plans for 2016/17

Education department total budget dropped by 158,379,000/= from that of 2015/16. The reduction is mainly on the development grant which was reduced by 261,273,000/= and the Urban Unconditional Grant (Wage) allocation due to changes in the recruitment plan. No allocation of Urban Discretionary Development Equalization Grant. Sector Conditional Grant (Non-Wage) and local revenue allocations to education remained the same. Sector Conditional Grant (Wage) was raised by 126,641,000/=. Urban Unconditional Grant (Non-Wage) and divisions allocations were slightly raised. The funds will be spent through out the financial 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
Function: 0781 Pre-Primary and Primary Education			
No. of primary schools receiving furniture	6	0	01
No. of pupils enrolled in UPE	9117	9000	10000
No. of student drop-outs	150	130	100
No. of Students passing in grade one	250	139	200
No. of pupils sitting PLE	1450	1277	1400
No. of classrooms constructed in UPE	4	4	0
No. of classrooms rehabilitated in UPE	6	2	0
No. of latrine stances constructed	10	10	10
Function Cost (US\$ '000)	1,453,402	873,459	1,300,868
Function: 0782 Secondary Education			
No. of students enrolled in USE	3500	3250	2500
Function Cost (US\$ '000)	670,309	480,157	674,952
Function: 0784			
No. of primary schools inspected in quarter	45	42	57
No. of secondary schools inspected in quarter	10	10	10
No. of inspection reports provided to Council	8	6	09
Function Cost (US\$ '000)	71,854	34,276	61,366

Vote: 776 Busia 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
Cost of Workplan (US\$ '000):	2,195,565	1,387,892	2,037,186

2015/16 Physical Performance up to March

Salary payment to teachers and the staff in education department, inspection and monitoring of schools, UPE and USE grants paid to schools, classroom construction and other routine activities

Planned Outputs for 2016/17

10 stances of pit latrines constructed, 36 desks and 2 sets of teachers' tables and chairs supplied, land for Arubaine primary school procured. 190 primary and 39 secondary teachers paid salaries. UPE and USE paid to primary and secondary schools. 57 primary and 10 secondary schools in BMC inspected, supervised and monitored

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

Construction of school fence and latrines in schools by world Vision

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

1. Transport

The department lacks transport (motor cycle/vehicle) and this affects service delivery

2. Delay in the implementation of the planned projects

The procurement process is delayed by Bills of Quantities which are not provided in time by the engineering department

3. Understaffing

The department has only 3 officers out of the expected 10 and they are over whelmed with work

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>	274,212	143,150	913,392
Locally Raised Revenues	20,368	6,047	52,366
Multi-Sectoral Transfers to LLGs	21,976	16,201	42,417
Other Transfers from Central Government	169,909	83,652	
Sector Conditional Grant (Non-Wage)		0	753,322
Urban Unconditional Grant (Non-Wage)	7,504	5,628	9,992
Urban Unconditional Grant (Wage)	54,456	31,623	55,295
<i>Development Revenues</i>	654,923	367,276	274,863
Locally Raised Revenues	25,000	51,654	25,000
Multi-Sectoral Transfers to LLGs	46,511	38,395	114,524
Other Transfers from Central Government	583,412	277,220	
Unspent balances – Other Government Transfers		7	
Urban Discretionary Development Equalization Grant		0	135,339

Vote: 776 Busia Municipal Council

Workplan 7a: Roads and Engineering

Total Revenues	929,136	510,426	1,188,255
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>274,212</i>	<i>142,441</i>	<i>913,392</i>
Wage	54,456	31,623	55,295
Non Wage	219,757	110,818	858,097
<i>Development Expenditure</i>	<i>654,923</i>	<i>357,088</i>	<i>274,863</i>
Domestic Development	654,923	357,088	274,863
Donor Development	0	0	0
Total Expenditure	929,136	499,530	1,188,255

2015/16 Revenue and Expenditure Performance up to March

The annual and quarterly receipt performance of 55 and 80 percent respectively. The department received a total of 182,108,000/= in Q3 and a cumulative of 510,426,000/= by end of Q3, spent 184,924,000/=. This gives an annual and quarterly expenditure performance of 54 and 81 percent respectively.

Department Revenue and Expenditure Allocations Plans for 2016/17

Roads and Engineering department budget increased by 259,119,000/=. The department was allocated more 31,998,000/= local revenue for streetlights maintainance. Urban Unconditional Grant (Non-Wage and wage) were increased. Urban DDEG is a new source to works for the office block. More multi-sectoral allocation to works sections of the two divisions on local revenue and Urban DDEG. Sector Conditional Grant (Non-Wage) formally Uganda Road fund under other transfers from Central Government remained constant.

(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: 0481 District, Urban and Community Access Roads			
Length in Km of District roads routinely maintained	12	10	15
Length in Km of District roads periodically maintained	1	1	0
No. of bridges maintained	2	0	2
Function Cost (US\$ '000)	923,436	498,158	833,277
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	5,700	1,372	37,698
Function: 0483 Municipal Services			
Function Cost (US\$ '000)	0	0	317,280
Cost of Workplan (US\$ '000):	929,136	499,530	1,188,255

2015/16 Physical Performance up to March

Periodic and routine mechanized , routine manual maintainance of roads

Planned Outputs for 2016/17

Salaries paid to 7 staff members, mechanized and periodic maintenance and opening of roads in Busia Municipality, street lights installed and maintained, drainage constructed, drainages in the municipal disilted, office equipment procured and office block construction at the municipality continued.

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

Not as yet

Vote: 776 Busia Municipal Council

Workplan 7a: Roads and Engineering

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

1. Limited resources

The community believes that the available resources are enough to maintain all the roads in the municipality which is not true

2. Community attitude

The community has a negative attitude towards the quality of road works done due to their high expectations.

3.

Workplan 7b: Water

(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>	<i>613,131</i>	<i>448,297</i>	
Locally Raised Revenues	600,000	415,552	
Unspent balances – Locally Raised Revenues		22,896	
Urban Unconditional Grant (Wage)	13,131	9,848	
Total Revenues	613,131	448,297	
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>613,131</i>	<i>446,547</i>	<i>0</i>
Wage	13,131	9,848	0
Non Wage	600,000	436,699	0
<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	613,131	446,547	0

2015/16 Revenue and Expenditure Performance up to March

The annual and quarterly receipt performance of 73 and 79 percent respectively was because the department at the municipal reaped more from water tariff. The department received 121,271,000/= in Q3 with accumulative of 448,297,000 by the end of the quarter, spent 137,672,000/= in Q3, accumulative of 446,547,000 by the end of the quarter. This gives an annual and quarterly expenditure performance of 73 and 90 percent respectively.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is no budget for water department since National Water took over the management and supply of water in the municipality. The 2015/16 budget was out of water bills collections and wage for the water engineer who was transferred to Roads and Engineering 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

Vote: 776 Busia Municipal Council

Workplan 7b: Water

Function: 0982 Urban Water Supply and Sanitation

Collection efficiency (% of revenue from water bills collected)	99	98	
Length of pipe network extended (m)	100	200	
No. of new connections	50	84	
Volume of water produced	10000000	187036	
No. of water quality tests conducted	4	2	
No. of new connections made to existing schemes	100	84	
Function Cost (US\$ '000)	613,131	446,547	0
Cost of Workplan (US\$ '000):	613,131	446,547	0

2015/16 Physical Performance up to March

Water was produced, new connections were made, water was supplied & consumed as evidenced by the collection efficiency

Planned Outputs for 2016/17

No planned outputs by the municipality since National Water took over.

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

None as yet

(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>	32,771	22,275	35,807
Locally Raised Revenues	3,459	200	5,200
Multi-Sectoral Transfers to LLGs	1,308	250	1,431
Sector Conditional Grant (Non-Wage)	0	0	53
Urban Unconditional Grant (Non-Wage)	1,856	1,392	1,880
Urban Unconditional Grant (Wage)	26,149	20,433	27,243
<i>Development Revenues</i>	6,792	0	4,800
Locally Raised Revenues	6,542	0	4,800
Multi-Sectoral Transfers to LLGs	250	0	

Vote: 776 Busia Municipal Council

Workplan 8: Natural Resources

Total Revenues	39,562	22,275	40,607
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	32,771	22,275	35,807
Wage	26,149	20,433	27,243
Non Wage	6,622	1,842	8,563
<i>Development Expenditure</i>	6,792	0	4,800
Domestic Development	6,792	0	4,800
Donor Development	0	0	0
Total Expenditure	39,562	22,275	40,607

2015/16 Revenue and Expenditure Performance up to March

Natural resources department received a total of 7,275,000/= in Q3 and spent it. The under performance of 56 and 63 percent was because no local revenue was transferred to the department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total budget of Natural resources department increased by 1,045,000/= from that of 2015/16. Urban Unconditional Grant (Wage) increased by 1,094,000/= because changes in the wage segments of the staff. Sector Conditional Grant (Non-Wage) of 53,000/= as a new source also Urban Unconditional Grant (Non-Wage) increased slightly. Local revenue remained the same. Budget of 40,607,000/= will be spent through the whole financial 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: 0983 Natural Resources Management			
No. of monitoring and compliance surveys/inspections undertaken	0	2	0
No. of Wetland Action Plans and regulations developed	01	1	1
No. of community women and men trained in ENR monitoring	20	20	25
No. of monitoring and compliance surveys undertaken	20	17	3
Area (Ha) of trees established (planted and surviving)	590	200	0
Number of people (Men and Women) participating in tree planting days	0	0	120
Function Cost (US\$ '000)	39,562	22,275	40,606
Cost of Workplan (US\$ '000):	39,562	22,275	40,606

2015/16 Physical Performance up to March

Payment of salaries to the staff in the department. Screening of development projects conducted but monitoring of the projects is yet to be done. Regulated communities Jambo tannery and Vivo fuel Parking yard were monitored for environmental compliance

Planned Outputs for 2016/17

Development projects screened, elected councillors sensitised on environmental management, environmental Impact Statements and Audits reviewed, Inspections for environmental compliance for developed and implemented projects carried out, fruit trees procured and supplied to community members, River banks and wetland restoration carried out, workshop, conferences attended and consultations carried out.

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

Vote: 776 Busia Municipal Council

Workplan 8: Natural Resources

No off-budget activities

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

1. lack of knowledge

Some people donot see the importance of implementing the environment mitigation measures

2. stray animals

The animals in town destroy the vegetation planted and too much sunshine.

3.

Workplan 9: Community Based Services

(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>	57,204	23,474	58,096
Locally Raised Revenues	7,842	0	8,923
Multi-Sectoral Transfers to LLGs	8,530	2,729	9,091
Other Transfers from Central Government		2,187	
Sector Conditional Grant (Non-Wage)	18,641	13,980	17,150
Urban Unconditional Grant (Non-Wage)	1,104	828	3,512
Urban Unconditional Grant (Wage)	21,087	3,750	19,420
<i>Development Revenues</i>	18,051	15,093	17,200
Locally Raised Revenues	2,281	0	1,200
Urban Discretionary Development Equalization Grant	15,771	15,093	16,000
Total Revenues	75,255	38,566	75,296
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	57,204	11,907	58,096
Wage	21,087	3,750	19,420
Non Wage	36,117	8,157	38,676
<i>Development Expenditure</i>	18,051	2,192	17,200
Domestic Development	18,051	2,192	17,200
Donor Development	0	0	0
Total Expenditure	75,255	14,099	75,296

2015/16 Revenue and Expenditure Performance up to March

The under revenue performance of 51% and 85% is due to un remitted local revenue to the sector and the staff recruitment which was planned for but not yet done. The expenditure performance is at 19 and 30 percent because some funds are for domestic development brest groups and the communities have not yet submitted their proposal for funding.

Department Revenue and Expenditure Allocations Plans for 2016/17

Community department budget slightly reduced by 41,000/= from that of 2015/16. It decreased due to the decreament in multi- sectoral transfers to LLGs. Urban Unconditional Grant (Wage) reduced but the plan to recruit the principle Community Development officer is still on. DDEG increased for the livelihood support to the community. Urban

Vote: 776 Busia Municipal Council

Workplan 9: Community Based Services

Unconditional Grant (Non-Wage) allocation was raised. Sector Conditional Grant (Non-Wage) which include FAL, Community worker, special grant for PWDs, women youth and disabilities and public library was reduced. The funds will be spent in the whole financial 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
Function: 1081			
No. of Active Community Development Workers	1	1	1
No. FAL Learners Trained	9	9	83
No. of children cases (Juveniles) handled and settled	0	0	5
No. of Youth councils supported	4	1	1
No. of assisted aids supplied to disabled and elderly community	4	0	0
No. of women councils supported	4	1	1
Function Cost (US\$ '000)	75,255	14,099	75,296
Cost of Workplan (US\$ '000):	75,255	14,099	75,296

2015/16 Physical Performance up to March

Facilitated youth council meetings, women council meetings facilitated, facilitated the FAL instructors, facilitated the process of selection of youth groups and appraisal of youth projects under youth livelihood programme, one CDD group funded

Planned Outputs for 2016/17

Payment for departmental staff salaries and enhancement, facilitate youth, women and PWDs' council, facilitate adult literacy activities. Community development projects under DDEG 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

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

Sensitisation of the community on child based issues and skills enhancement of out of school youths and child mothers and facilitate youth, women and pwds council under conditional grant

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

1. limited number of staff in the department

The office has got very many activities to be carried out but only has one staff in the department therefore need other staff to be recruited to enable effective implementation of the activities.

2. high expectations from the community

Community expect to benefit more than what we have planned for and other interest groups the budgets are not provided for i.e. the elderly and children.

3. supervision of the community projects implemented by the community

Community projects are implemented according to their needs

Workplan 10: Planning

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Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>34,010</i>	<i>15,326</i>
Support Services Conditional Grant (Non-Wage)	6,787	4,170
Urban Unconditional Grant (Non-Wage)	1,856	1,392
Urban Unconditional Grant (Wage)	25,366	9,764
Total Revenues	34,010	15,326
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>34,010</i>	<i>15,326</i>
Wage	25,366	10,424
Non Wage	8,643	4,902
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	34,010	15,326

2015/16 Revenue and Expenditure Performance up to March

Planning Unit received 5,006,000/= in Q3 and a cumulative total of 15,326,000/= and spent it. The revenue and expenditure performance of 45 and 60 percent was because Urban Unconditional Grant - Wage to the unit was reduced and the recruitment which was planned for is not yet done.

Department Revenue and Expenditure Allocations Plans for 2016/17

Planning unit total budget reduced by 13,129,000/= from that of last financial year. The reduction is mainly on Urban Unconditional Grant (Wage) because the plan to recruit another staff in the unit was dropped. Urban Unconditional Grant (Non-Wage) was merged with a source formally under support services and the allocation slightly went up. The funds will be spent in the whole financial year.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16	2016/17
	Approved Budget and Planned outputs	Approved Budget and Planned outputs
	Expenditure and Performance by End March	
Function: 1383 Local Government Planning Services		
No of Minutes of TPC meetings	12	9
No of qualified staff in the Unit	1	1
Function Cost (UShs '000)	34,010	15,326
Cost of Workplan (UShs '000):	34,010	15,326

2015/16 Physical Performance up to March

Salary payment to the staff, performance reports, BFP and draft budget compiled and submitted, TPC meetings held and procurement of stationery.

Planned Outputs for 2016/17

Payment of salary to the staff, BFP and Budget for next FY prepared and submitted, Quarterly performance reports prepared, planning for next FY coordinated, Busia Municipality internal assessment for compliance conducted, monitoring of implemented projects carried out, Minutes of TPC meetings recorded and other routine activities.

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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 off-budget activities

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

1. unstable prices

The fluctuations in prices of goods and services affect the plans costs thus affecting their implementation.

2. Community expectations

High expectations by the community in terms of planned capital projects

3.

Workplan 11: Internal Audit

(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>	40,962	29,921
Locally Raised Revenues	10,123	6,589
Urban Unconditional Grant (Non-Wage)	5,772	4,329
Urban Unconditional Grant (Wage)	25,068	19,003
Total Revenues	40,962	29,921
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	40,962	29,921
Wage	25,068	19,003
Non Wage	15,894	10,918
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	40,962	29,921

2015/16 Revenue and Expenditure Performance up to March

Out of Shs.10,240,000 planned for the quarter, Shs.8,317,000 was received by the unit in Q3 giving a performance of 81% and 73%. The under performance was because some Audit activities were not prioritised and given less local revenue. All the money received as local revenue and wage was spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total budget reduced by 1,262,000/= from that of 2015/16. Local revenue for the financial year 2016/2017 has been maintained as that for the previous financial year 2015/2016 and this is because the same activities carried out in the previous financial year will be maintained in the financial year 2016/2017. The wage increased by 270,000 from the previous financial year of 2015/2016 because of the annual salary increments to the staff in Audit. Urban Unconditional Grant (Non-Wage) allocation was reduced.

(ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17
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Workplan 11: Internal Audit

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	04
Date of submitting Quaterly Internal Audit Reports	30/10/2015	30/04/2016	31/7/2017
Function Cost (UShs '000)	40,962	29,921	39,700
Cost of Workplan (UShs '000):	40,962	29,921	39,700

2015/16 Physical Performance up to March

Salary payment to the staff and internal audit done, reports compiled and submitted and taxation seminar attended

Planned Outputs for 2016/17

The department plans to carry out 4 mandatory quarterly audits of Municipal council head offices, 2 divisions, Health centre IV, government aided primary and secondary schools, submission of audit reports to the relevant government organs and purchase of reference books.

(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. DPAC has not yet discussed our audit reports for the last 2 years.

Failure of DPAC to discuss our audit reports has made implementation of our audit recommendations of the previous audits hard.

2. Inadequate supply of key reference books for audit.

This has made making of audit reports quite hard due to lack of reference books for audit.

3. Lack of official desktop computer.

This has made the department not meeting the required reporting dates as we have to move from department to department looking for a computer to type the audit reports.