

Vote: 771 Hoima Municipal Council

Structure of Budget Framework Paper

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Foreword

The Budget Framework Paper (BFP) is a key instrument through which government implements its policies. The BFP provides the link between overall government policies and the annual budget laying out fiscal policy frameworks and strategies for the budget year while in the Medium Term setting out how government intends to achieve its policy objectives.

The BFP outlines interventions for social economic development in the FY 2017/18 and the medium term in line with the Municipal and National Development Plans. The MDP lays out municipal strategic five-year plan.

Given that the budget for FY 2017/18 marks the mid implementation of the MDPII, it is imperative that the all sector priorities be geared towards achieving the objective of the approved MDP 2015-2020.

The purpose of this BFP is to set out how government/council intends to achieve its objectives over the medium term over the budget and it forms the basis for resource projection and indicative expenditure allocation.

Resources will continue to be concentrated on the key functional areas of Production, Health, Education, Roads & Engineering, Environment, and Community based services by;

1. Facilitate private enterprise through infrastructure development promotion of PPPs; protection of the local content; & provision of long term investment finance that will translate into increased investment, employment, and economic growth.
2. Commercializing production by promoting mechanization and provision of improved inputs, technologies and extension services. This is aimed at improving productivity and production, high quality products and fair competition in local, national and international markets.
3. Increased domestic revenue by enhancing own source revenue (OSR) through heavy investment in creation and management of local revenue database as well as evaluation of properties.
4. Effective delivery of infrastructure development and maintenance by timely development of infrastructure especially roads. This is intended to ensure easy access to the market, tourism and movement of the people.
5. Enhancing public service delivery by addressing human resource challenges -payroll management, filling vacant positions & also strengthening M&E systems and supervision mechanisms
6. Improving on human capital through education and health. In the education sector plans are to provide adequate classes, desks, teachers' houses as well as intensifying monitoring and supervision. On the health sector investment is going to be in provision of primary health care services to all the population of Hoima Municipality. The municipality is also planning to construct and rehabilitate health units to improve on their functionality.

The leadership of Hoima Municipal Council is committed to the responsibility and obligation towards the implementation of the development plan using our integrated budgets prepared using a multi-sectoral approach to planning and budgeting.

I would like to put on record my sincere appreciation and gratitude to all stakeholders who contributed to the preparation of this budget.

I sincerely hope and trust that this Tool will be a guide to Council in the fulfillment of its mandate as required by law.

Peter Masiko
Town Clerk - Hoima MC

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	3,090,040	340,897	3,090,040
2a. Discretionary Government Transfers	9,029,952	220,576	9,207,095
2b. Conditional Government Transfers	6,827,852	1,687,636	6,676,290
2c. Other Government Transfers	10,320,524	10,320,524	6,500
Total Revenues	29,268,369	12,569,633	18,979,926

Revenue Performance in the first quarter of 2016/17

Revenue available for the quarter was 12,569,633,000/- including 10,320,000/- as balance brought forward from last FY 2015/16 on USMID program. Also USMID second phase release was not received as the ongoing projects are not completed.

A total of 12,320,524,000/- was disbursed to various sectors of the municipality (43% of the approved budget) and of the released 24% was spent. The bigger fraction of the unspent balance being conditional grants for USMID development projects.

Planned Revenues for 2017/18

Hoima municipal council expects to a total revenue of 18,979,926,000/- where locally raised revenue will contribute at least 16%. The budget is less compared to the current FY because the FY 2016/17 had an unspent balance of over shs 10.3b. Funds for development budget will be 6,676,290,000/- compared to the discretionary grant of 9,207,090,000/- for both wage and non-wage recurrent budgets.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,829,467	325,000	1,587,370
2 Finance	913,484	82,616	932,718
3 Statutory Bodies	457,037	71,411	449,881
4 Production and Marketing	170,542	6,494	345,370
5 Health	935,523	116,133	931,967
6 Education	5,471,740	1,392,087	5,333,232
7a Roads and Engineering	19,042,512	981,651	8,351,320
7b Water	0	0	0
8 Natural Resources	119,152	10,793	270,909
9 Community Based Services	186,112	16,311	563,636
10 Planning	100,486	3,444	141,209
11 Internal Audit	42,314	9,364	72,314
Grand Total	29,268,369	3,015,303	18,979,926
Wage Rec't:	4,453,978	992,206	4,447,067
Non Wage Rec't:	4,755,091	1,056,221	4,739,970
Domestic Dev't	20,059,301	966,876	9,792,889
Donor Dev't	0	0	0

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Expenditure Performance in the first quarter of 2016/17

Revenue available for the quarter was 12,569,633,000/- including 10,320,000/- as balance brought forward from last FY 2015/16 on USMID program. Also USMID second phase release was not received as the ongoing projects are not completed.

Shs 12,320,524,000 (43% of the approved budget) was disbursed to various sectors of the municipality and 24% of the release was spent. The bigger fraction of the unspent balance was conditional grants for development/capital projects especially under USMID program

Planned Expenditures for 2017/18

The 2017/18 budget allocates resources worth 18,979,926,000/- to finance Hoima municipality's core social and economic priorities of the MDP and governments strategic direction. This is to be made possible by an expected planned expenditure during the FY.

Investment will concentrate on infrastructure development, provision of health care, and access to quality education as they are the primary drivers of development. Other sectors include staff/institutional capacity development.

Medium Term Expenditure Plans

The budget will allocate resources to core social and economic priorities while containing aggregate spending through; The municipal will implement the single treasury account, plan for results using OBT while instituting financial discipline using IFMS

Reduce spending on non-critical activities; all implemented projects must have O&M plans.

Fuel requisition will have to be tagged to activity, only activities in the budget will be funded.

Stakeholders engagement meeting to be promoted

Challenges in Implementation

The cash flows (quarterly basis) does not favor major capital investments. The contractor usually has to wait for the money to accumulate before serious works can go on.

Most of the grants are conditional which makes it hard to allocate funds to non-government priority areas where the political leadership and the population would have loved to invest.

The third is low staffing levels in the municipality. The municipal overall staffing level is currently at 39%.

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	3,090,040	340,897	3,090,040
Local Service Tax	80,000	4,147	80,000
Advertisements/Billboards	40,274	150	40,274
Application Fees	162,598	18,170	162,598
Business licences	259,725	11,320	259,725
Inspection Fees	62,699	10,600	62,699
Land Fees	72,819	1,800	72,819
Local Government Hotel Tax	22,622	700	22,622
Market/Gate Charges	340,484	10,525	340,484
Miscellaneous	64,570	114,505	64,570
Other licences	182,801	0	182,801
Park Fees	578,000	110,237	578,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		4,000	
Rent & Rates from private entities	1,185,679	54,743	1,185,679
Other Fees and Charges	20,776	0	20,776
Liquor licences	16,995	0	16,995
2a. Discretionary Government Transfers	9,029,952	220,576	9,207,095
Urban Discretionary Development Equalization Grant	8,147,649	0	8,323,132
Urban Unconditional Grant (Wage)	447,775	111,944	447,775
Urban Unconditional Grant (Non-Wage)	434,528	108,632	436,188
2b. Conditional Government Transfers	6,827,852	1,687,636	6,676,290
Development Grant	109,722	27,430	108,247
Gratuity for Local Governments	128,882	32,220	0
Transitional Development Grant	100,000	25,000	
Sector Conditional Grant (Wage)	3,999,292	999,823	3,999,292
Sector Conditional Grant (Non-Wage)	2,388,821	577,878	2,467,615
Pension for Local Governments	101,136	25,284	101,136
2c. Other Government Transfers	10,320,524	10,320,524	6,500
Support to PLE coordination and monitoring		0	6,500
Unspent balances – Other Government Transfers	10,320,524	10,320,524	
Total Revenues	29,268,369	12,569,633	18,979,926

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

Out of the Budgeted Ushs 3,090,897 000, a total of Ushs 340,897,000 shillings was realized reflecting an 11% performance. However, only 44% of the planned revenues for the Quarter were realized. The single performer was park fees with 19%. There was poor recording on miscellaneous where it logically means that entries for other licenses could have been recorded under miscellaneous.

(ii) Central Government Transfers

central government transfers totaled to 12,228,735,918 shillings with 10,320,524,000/- being balance brought forward from last FY 2015/16 on USMID program. The actual amount received from central government was 1,908,211,918 shillings which is 12% of the total revenue expected from the center during the financial year. This implies that only half of the quarter revenues expected from the center was realized. This is majorly due to the fact that no release was received on USMID project for phase

(iii) Donor Funding

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A. Revenue Performance and Plans

Hoima municipal council did not receive any revenue from donors in the quarter

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Estimated Local revenue for 2017/18 budget is maintained at that of 2016/17. We still expect returns to come from property tax with the efforts invest in this source. Other major contributors will be LHT and LST with the boom in hotel industry employment opportunity as reviled by the just concluded hotel and LST survey by finance department. Advertisement is another avenue to exploit than before. Strategies to precipitate the above factors are intensified monitoring and supervision of tax collec

(ii) Central Government Transfers

Without considering the balance on USMID as other transfers from central government, Central government transfer is expected to increase significantly by 25,581,000/=. However, conditional grants will reduce by 151,562,000/- as per the IPFs received from MOFPED. this is mainly due to no funds on transitional development and no IPF indicated for gratuity.

(iii) Donor Funding

Hoima is not extecting revenues from donors agencies.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	699,441	276,453	594,559
Gratuity for Local Governments	128,882	32,220	0
Locally Raised Revenues	140,000	33,760	140,000
Multi-Sectoral Transfers to LLGs	179,084	123,854	203,084
Pension for Local Governments	101,136	25,284	101,136
Urban Unconditional Grant (Non-Wage)	43,784	37,095	43,784
Urban Unconditional Grant (Wage)	106,555	24,240	106,555
<i>Development Revenues</i>	1,130,026	531,718	992,812
Locally Raised Revenues	172,421	57,545	172,421
Multi-Sectoral Transfers to LLGs	19,283	5,173	
Unspent balances – Other Government Transfers	469,000	469,000	
Urban Discretionary Development Equalization Grant	469,322	0	820,391
Total Revenues	1,829,467	808,171	1,587,370
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	699,441	244,232	594,559
Wage	113,466	24,240	106,555
Non Wage	585,975	219,993	488,004
<i>Development Expenditure</i>	1,130,026	80,768	992,812
Domestic Development	1,130,026	80,768	992,812
Donor Development	0	0	0
Total Expenditure	1,829,467	325,000	1,587,370

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

Administration had 808,171,000 shillings (44% of the budget) of which 469,000,000 /- was balance carried forward from last financial year. The department spent more on the unconditional grant due to the many activities at the central government level involving the Town Clerk and court cases expenses on our lawyers which are ever increasing. By the end of the quarter the department had spent only 325,000,000/- (45% of the quarterly planned expenditure) with the biggest spending being on recurrent

Department Revenue and Expenditure Allocations Plans for 2017/18

The FY 2017/18 administration budget will be 1,587,370,000/- with a reduction in allocation on both recurrent and development budgets of the department. For the recurrent no IPF has been given for payment of gratuity yet it is an obligation to be met. On the part of development budget, USMID capacity development grant is phasing out this FY 2016/17.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Original 35% of the staff maintained in the LG;
All staff including pensioners paid monthly salaries by 28th of the month and pay slips issued;
Carried out coordination of council activities specifically operationalization of the New Central Market, Kibati Compost plant, the bus/taxi park;

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Workplan 1a: Administration

Monitored/site meeting of the USMID project conducted;
Mediation of grievances of the USMID project Affected persons.

Plans for 2017/18 by Vote Function

1. Efficient administration and management function
2. Improved management of the salary system for serving staff and pensioners
3. Enhanced institutional and human capacity through the capacity building programme
4. Supervision of the division local governments
5. Improved information management and dissemination
6. Improved staffing levels where all key positions are to be filled

Medium Term Plans and Links to the Development Plan

Improved administration and management

Enhanced capacity building both institutional and technical capacity through capacity building programmes

Improved information management and dissemination to improve transparency and accountability while ensuring value for money

(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. inadequate staffing

Most departments lack adequate staff and this has created a gap in effective operation of most departments.

2. lack of transport

The institution lacks transport and this has hindered monitoring and supervision of government activities

3. Inadequate office space

The municipality lacks adequate office space and has failed to mobilise funds to start construction of the new office block

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	603,607	75,536	623,607
Locally Raised Revenues	326,020	36,459	346,020
Multi-Sectoral Transfers to LLGs	129,804	7,996	129,804

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Workplan 2: Finance

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Non-Wage)	66,999	7,582	66,999
Urban Unconditional Grant (Wage)	80,784	23,499	80,784
<i>Development Revenues</i>	<i>309,877</i>	<i>7,080</i>	<i>309,112</i>
Locally Raised Revenues	179,112	0	159,112
Multi-Sectoral Transfers to LLGs	130,766	0	
Urban Discretionary Development Equalization Grant		0	150,000
Urban Unconditional Grant (Non-Wage)		7,080	
Total Revenues	913,484	82,616	932,718
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>603,607</i>	<i>75,536</i>	<i>623,607</i>
Wage	80,784	23,499	80,784
Non Wage	522,822	52,037	542,822
<i>Development Expenditure</i>	<i>309,877</i>	<i>7,080</i>	<i>309,112</i>
Domestic Development	309,877	7,080	309,112
Donor Development	0	0	0
Total Expenditure	913,484	82,616	932,718

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

Finance received a total allocation of shs 82,616,000 as follows where wage was shs 23,499,000 and non-wage recurrent shs 52,037,000 and Domestic development shs 7,080,000

Department Revenue and Expenditure Allocations Plans for 2017/18

Finance is expected to receive and spend shs.932,718,000 with an increase of shs 20m on the recurrent budget as the department expects to recruit more staff. Development budget will also increase by shs.19m to improve capacity of the department. The increase on the budget will mainly be on the local revenue allocation.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Annual performance report submitted to Council on 2nd August

Revenue data bank updated for Kahoora Division

Paid internet subscription fees for 6 months.

Submitted Draft final accounts to the Office of the Auditor General and Accountant General

Mobilised local revenue to the tune of shs 340,896,920

Plans for 2017/18 by Vote Function

Submit performance report and motivate staff. Collect LST of shs 80m, LHT shs 22m and other local revenues shs 2.9 bn; sensitize taxpayers, undertake benchmarking of revenue collection. Present budget and work plan, hold budget desk meetings, budget reviews and budget conference. Disseminate reports, process payments. Submit final accounts to Auditor General, handle accountabilities and Audit responses. Support IFMS users, service IFMS equipments. Implement the GIS in the entire municipality.

Medium Term Plans and Links to the Development Plan

The automation of the financial management using the integrated financial management system (IFMS) will continue, with all payments done using electronic funds transfer system (EFT). Local Revenue collection is estimated to increase from shs.1.5 billion to shs.3 billion in the next three years as the four divisions get firmly established.

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Workplan 2: Finance

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

This will be in areas of enhanced revenue mobilization through creation and management of the revenue database by GAPP and LG Finance Commission. And USMID

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

1. Low Revenue base, and operationalisation of the central market

Our Municipal council has very low revenue base and consequently the allocated funds for Finance department is also meagre. We depend on revenue from a few markets, trading licences, the bus/taxi park and building plans.

2. Inadequate office space, and staffing

Apart from the office of the Town Clerk, the rest of the Officers are congested in just few rooms which makes it difficult for normal office operations

3. Inadequate transport, given the big size of the municipality.

Our entire Municipal council has only two pickup which is meant to be for Administration and Works departments. The need and pressure on it makes it even unable to assist the Department.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	452,146	71,411	428,881
Locally Raised Revenues	120,000	29,289	99,000
Multi-Sectoral Transfers to LLGs	150,007	5,864	147,742
Urban Unconditional Grant (Non-Wage)	129,550	28,038	129,550
Urban Unconditional Grant (Wage)	52,589	8,220	52,589
<i>Development Revenues</i>	4,891	0	21,000
Locally Raised Revenues		0	21,000
Multi-Sectoral Transfers to LLGs	1,053	0	
Urban Discretionary Development Equalization Grant	3,838	0	
Total Revenues	457,037	71,411	449,881
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	452,146	71,411	428,881
Wage	52,589	8,220	52,589
Non Wage	399,557	63,191	376,292
<i>Development Expenditure</i>	4,891	0	21,000
Domestic Development	4,891	0	21,000
Donor Development	0	0	0
Total Expenditure	457,037	71,411	449,881

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

These received shs. 71,411,000 and was spent to conduct 2 full council meetings and councilors paid their emoluments. In Addition all 5 committees sat twice during the quarter, the executive sat more than 3 times during the quarter and at least once every month. And sets of minutes were recorded and put on file with relevant resolutions. Budget performance was fair for the HLG (headquarters) compared to the divisions who realized only 16% of their

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Workplan 3: Statutory Bodies

combined budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

Proposed budget for the FY 2017/18 for statutory bodies is 449,881,000/- of which shs 147,742,000 will be for division councils. Though there is an increase on the development budget, overall budget is to reduce by 2% from the current FY's budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The municipal conducted 2 full council meetings and councilors paid their emoluments

All 5 committees sat twice during the quarter

The executive sat more than 3 times during the quarter and at least once every month.

Sets of minutes were recorded and put on file with relevant resolutions

Plans for 2017/18 by Vote Function

Planned for 8 full council meetings

All 5 committees to sit every 2 months

The executive sit at least once every month.

Sets of minutes to be recorded and put on file with relevant resolutions

Medium Term Plans and Links to the Development Plan

Improved political oversight for efficient and effective service delivery

Improved participation and representation of the electorates in decision making

(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. Lack of office space

No council hall to conduct council business

2. Lack of transport

The mayor has no official means of transport

3. Inadequate funding

Budget for political oversight is too small to break even

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved	Outturn by	Proposed

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Workplan 4: Production and Marketing

	budget	end Sept	budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	87,734	14,426	65,370
Locally Raised Revenues	20,000	3,585	20,000
Multi-Sectoral Transfers to LLGs	23,201	0	
Sector Conditional Grant (Non-Wage)	17,313	4,328	18,149
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Urban Unconditional Grant (Non-Wage)	2,221	263	2,221
<i>Development Revenues</i>	82,808	0	280,000
Locally Raised Revenues	80,000	0	80,000
Multi-Sectoral Transfers to LLGs	2,808	0	
Urban Discretionary Development Equalization Grant		0	200,000
Total Revenues	170,542	14,426	345,370
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	87,734	6,494	65,370
Wage	25,000	2,646	25,000
Non Wage	62,734	3,848	40,370
<i>Development Expenditure</i>	82,808	0	280,000
Domestic Development	82,808	0	280,000
Donor Development	0	0	0
Total Expenditure	170,542	6,494	345,370

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

The department received 6,493,671 million from municipal single account through requisitioning and as direct payments to the departmental staff. These funds were used to perform different municipal production and marketing activities as per the work plan.

Department Revenue and Expenditure Allocations Plans for 2017/18

2017/2018 FY's production budget is estimated at 345,370,000/- with a percentage increase of 102%. This comes about as a result of heavy allocation to the development budget towards investment in community livelihood projects as per the guidelines on the UDDEG. The increase on the budget also targets to promote urban agriculture and value addition through the livelihood projects.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 1- Staff salaries were paid
- 2- Two executive public notice boards were made and installed at the two main entrances of the Hoima central market
- 3- Training of new staff that has joined the department specifically for manure production at Kibati compost plant
- 4- Training of farmers in product knowledge and marketing skills have been done
- 5- Meat inspection was done in Karongo, Kyesiiga and Nyarugabu markets
- 6- Supervision and monitoring of both Hoima central market and local market

Plans for 2017/18 by Vote Function

-To Increase on vegetable and egg plant production throughout the year, by providing irrigation equipments to selected farmers

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Workplan 4: Production and Marketing

- To Improve on animal breeding through cross breeding by use of Artificial Insemination
- Disease prevention and control through prophylactic and chemoprophylactic
- Vermin control through sensitisation of farmers and putting to sleep
- Meat quality control through Meat inspection
- To impart urban farming knowledge to farmers through trainings

Medium Term Plans and Links to the Development Plan

Fencing of Nyarugabu market,
Construction of Kinubi market,
Construction of a modern swine slaughter house.

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

Construction of a modern abattoir under USMID phase ii.

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

1. Low wage bill

The department is supposed to have at least 11 staff according to the structure but am the only one running the department

2. Transport

It is clearly known that, production and marketing department is field best but not transport is provided to the department yet there is a lot to be done in helping farmers

3. Late release of grants

Grants are received from the treasury towards the end of the quarter therefore it becomes difficult to carry out activities and report the same quarter.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	815,259	116,133	921,967
Locally Raised Revenues	25,000	8,493	25,000
Multi-Sectoral Transfers to LLGs	336,761	0	443,469
Sector Conditional Grant (Non-Wage)	83,807	20,952	83,807
Sector Conditional Grant (Wage)	312,529	78,132	312,529
Urban Unconditional Grant (Non-Wage)	19,054	8,557	19,054
Urban Unconditional Grant (Wage)	38,108	0	38,108
<i>Development Revenues</i>	120,263	0	10,000
Locally Raised Revenues	80,000	0	10,000
Multi-Sectoral Transfers to LLGs	40,263	0	

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Workplan 5: Health

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Outturn by end Sept
		Proposed Budget
Total Revenues	935,523	116,133
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>815,259</i>	<i>116,133</i>
Wage	350,637	78,132
Non Wage	464,622	38,001
<i>Development Expenditure</i>	<i>120,263</i>	<i>0</i>
Domestic Development	120,263	0
Donor Development	0	0
Total Expenditure	935,523	116,133

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

Cumulative budget outturn at the end of the quarter was 116,133,000/- signifying a budget performance of 12% where all release budget was spent.

Sector conditional grant non-wage released to health units of shs 1,906,214 and 1,743,729 for HCIII and HCII respectively and 8,560,000 for the Municipal Health Office headquarters.

Department Revenue and Expenditure Allocations Plans for 2017/18

2017/18 Financial Year's budget is shs.931,967,000 where local revenue contribution will be 35 million for the HLG and 443,469,000/- for the divisions earmarked for garbage collection sanitation improvement. The budget will reduced due to a reduction in allocation on the development expenditure where in the current FY the land for abattoir projected was procured and next FY we are planning to only fence Kyapakeya HCII.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

A total of 43 health department staff were paid salaries and a few paid some arrears.

Operations of the public health facilities was supervised.

Quarterly support supervision for Q1 conducted by the MHT

Quarterly planning and review meeting held

All VHTs in the Municipality fully functioning and most of them reporting promptly

Conducted a monitoring exercise of health unit by the Sectoral Committee for Health HIV/AIDS Policy at the Workplace Workshop conducted

Privately owned

Plans for 2017/18 by Vote Function

Major plans focuses on both curative and preventive services like maternal and child health, improving immunization coverage, health education, training of VHCs, home improvement campaign, school health inspection, support supervision to lower health units and health inspection of premises Major capital development items include, rehabilitation of The Municipal Mortuary and acquisition of skips and litter bins to be placed along the completed USMID roads.

Vote: 771 Hoima Municipal Council

Workplan 5: Health

Medium Term Plans and Links to the Development Plan

The medium plans for the health sector include maintenance of staff welfare, supervision and monitoring of service delivery in health units, quality assurance of the services provided to ensure that standards are adhered to, renovation/rehabilitations of health facilities within the municipality and implementation of interventions geared towards improving the sanitation and hygiene standards of the people as well as lifting the beauty of the town. Main outcomes are;

1. Increase access to basic

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

The sector plays a pivotal role in improving the social economic wellbeing though the budget remains meager. However, no off-budget activities have been got though the opportunity remains open

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

1. Insufficient funds for both capital and recurrent expenditure

Funds allocated to the department are not sufficient to plan for and implement activities that can bring about positive health change. We have no donor or project funding to supplement and the PHC grants, both wage and non wage are too small.

2. Lack of transport for field work

The Municipal Health Office (headquarters) and all the six health units do not have even a single motorcycle seriously impairing implementation of environmental health activities, immunisation outreaches, monitoring and supervision activities

3. Little support from local leaders and community's negative attitude

Some health promotion programmes receive no support in fear of irritating locals or delineating politicians from their electorate. The community itself has a very low response to health improving initiatives or interventions eg proper handling of refuse.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	5,213,214	1,392,088	5,224,984
Locally Raised Revenues	25,000	10,365	35,000
Multi-Sectoral Transfers to LLGs	86,295	0	
Other Transfers from Central Government		0	6,500
Sector Conditional Grant (Non-Wage)	1,398,135	460,049	1,479,700
Sector Conditional Grant (Wage)	3,661,763	915,441	3,661,763
Urban Unconditional Grant (Non-Wage)	22,916	1,260	22,916
Urban Unconditional Grant (Wage)	19,106	4,973	19,106
<i>Development Revenues</i>	258,526	52,430	108,247
Development Grant	109,722	27,430	108,247
Multi-Sectoral Transfers to LLGs	31,548	0	
Transitional Development Grant	100,000	25,000	
Urban Discretionary Development Equalization Grant	17,256	0	

Vote: 771 Hoima Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	5,471,740	5,333,232
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>5,213,214</i>	<i>5,224,984</i>
Wage	3,680,868	3,680,868
Non Wage	1,532,346	1,544,116
<i>Development Expenditure</i>	<i>258,526</i>	<i>108,247</i>
Domestic Development	258,526	108,247
Donor Development	0	0
Total Expenditure	5,471,740	5,333,232

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

Generally budget outturn for the quarter was good (over 97% of the target) which was for the HLG. However, division did not commit any resources in the sector. Similarly the deficit also came as a result of the sector not getting a share on UDDEG.

All the expenditure was on recurrent budget. Wages were less than planned due to some staff being under paid and some positions not yet filled. Central government also released more funds to UPE and USE schools thus a 13% over performance.

Department Revenue and Expenditure Allocations Plans for 2017/18

The education sector's revenue and expenditure budget for FY 2017/18 is estimated at shs. 5,333,232,000. The sector is to experience a budget reduction of 138,508,000/- majorly because of consideration on transitional development grant by the centre. However, sector conditional grant will increase by 81,565,000/- (6%) due to expected increase in UEP pupils and USE students.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Teachers of government aided primary and secondary were paid monthly salaries;

Bulera PTC instructors and non-teaching staff paid monthly salaries

110,012 learners enrolled and taught in UPE schools, 1092 in USE and 450 at Bulera PTC

56 out of 123 primary schools were inspected and an inspection report compiled

Participated in ball games from school level to nation level in Koboko district

Organized music dance and drama from school level to regional level (Kinyege region)

Plans for 2017/18 by Vote Function

The department intends to construct 20 stances of latrines in the primary schools of Bulera, Buhanka, St. Bernadette and Nyarugabu. Relatedly, 20 latrine stances in the schools of Duhaga boys, Buswekera, St. Bernadette and Hoima public are to be maintained.

Medium Term Plans and Links to the Development Plan

In the mid term plan, the department planned to construct classrooms, staff quarters and latrine stances which is a common need to almost all schools which is linked to the Municipal development plan where by the mentioned

Vote: 771 Hoima Municipal Council

Workplan 6: Education

activities above cut across all the five years planned for.

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

One NGO by the names of "PEACE CORPS-UGANDA " intends to provide lunch to the school of Mpaia primary.

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

1. Transport

The department has no reliable and effective means of transport so supervise, monitor and inspect school activities regularly.

2. Under staffing.

The department has only the inspector of schools substantively appointed. The remaining staff are in care taking position and have stayed there for long. This is a demotivator in terms of performance.

3. Low participation of parents in schools affairs

Many parents after sending children to schools ,they do not follow them up and even when they are called upon to contribute for any need in the schools many of them do not respond. Even when they are called for meetings ,its only the mother who responde.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	999,443	104,314	990,915
Locally Raised Revenues	51,360	4,971	51,360
Multi-Sectoral Transfers to LLGs	8,528	0	
Sector Conditional Grant (Non-Wage)	855,102	83,933	855,102
Urban Unconditional Grant (Non-Wage)	22,891	3,167	22,891
Urban Unconditional Grant (Wage)	61,562	12,243	61,562
<i>Development Revenues</i>	18,043,069	9,851,524	7,360,405
Locally Raised Revenues	540,000	0	540,000
Multi-Sectoral Transfers to LLGs	162,160	0	369,977
Unspent balances – Other Government Transfers	9,851,524	9,851,524	0
Urban Discretionary Development Equalization Grant	7,489,385	0	6,450,428
Total Revenues	19,042,512	9,955,838	8,351,320
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	999,443	102,622	990,915
Wage	61,562	12,243	61,562
Non Wage	937,881	90,379	929,353
<i>Development Expenditure</i>	18,043,069	879,029	7,360,405
Domestic Development	18,043,069	879,029	7,360,405
Donor Development	0	0	0
Total Expenditure	19,042,512	981,651	8,351,320

Vote: 771 Hoima Municipal Council

Workplan 7a: Roads and Engineering

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

1. The department had 9,955,838,000 of which 9,851,524,000/- balance brought forward from 2015/16 FY for the USMID projects. Of the available revenue shs. 981,651,000/- was spent majorly on road maintenance. Proportion of the annual budget spent was 5%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expected to receive and spent Shs.8,351,320,000. 2016/17 FY's budget appears to be more than that of next FY due to the unspent balance on the USMID projects that was brought forward to continue funding the project. The share from Urban Discretionary Development Equalization Grant has reduced slightly by Shs. 1,038,957,000 due to the shift to low cost tarmacing technology going to be used on the proposed road projects.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1. 75 out 80 road gang workers, 8 road gang leaders and 1 road overseer recruited in August and deployed. Over 150km of roads done using road gangs under manual routine maintenance.
2. 8km of roads done under mechanized routine maintenance.
3. One multiple culverts drainage structure in final stages of construction
4. Upgrading of 2.731km to tarmac at 78% completion with drainage works in progress

Plans for 2017/18 by Vote Function

Shs 7,360,405,000/- will be for capital investments mainly in the road infrastructure development, upgrading of the bus/taxi park and 900,915,000/- for recurrent expenditure on unpaved urban road maintenance. Divisions are expected to spend shs 369,977,000 on bus/taxi park improvement.

Medium Term Plans and Links to the Development Plan

The department is to invest more on infrastructure development as a way to contribute to unlocking some of the binding constraints to development. This is aimed also at improving transport and communication within the municipality and ease access to markets.

(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. Low staffing level

Roads and Engineering staffing level stands at hardly 30%

2. Budget cuts

Quarterly conditional grant releases not tallying with the quarterly plans made in accordance with the provided IPFs

3. vehicles and Road Equipment breakdowns

Persistent breakdown of both chinese vehicles and engineering plants procured by central government

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

Vote: 771 Hoima Municipal Council

Workplan 7b: Water

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

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Medium Term Plans and Links to the Development Plan

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

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

1.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	78,951	70,909
Locally Raised Revenues	43,606	43,606
Multi-Sectoral Transfers to LLGs	8,000	
Sector Conditional Grant (Non-Wage)	42	
Urban Unconditional Grant (Non-Wage)	13,997	13,997
Urban Unconditional Grant (Wage)	13,306	13,306
<i>Development Revenues</i>	40,201	200,000
Multi-Sectoral Transfers to LLGs	12,363	
Urban Discretionary Development Equalization Grant	27,838	200,000

Vote: 771 Hoima Municipal Council

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Outturn by end Sept
		Proposed Budget
Total Revenues	119,152	10,803
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>78,951</i>	<i>10,793</i>
Wage	13,306	7,054
Non Wage	65,645	3,739
<i>Development Expenditure</i>	<i>40,201</i>	<i>0</i>
Domestic Development	40,201	0
Donor Development	0	0
Total Expenditure	119,152	10,793
		270,909

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

The Sector received a total revenue of shs 10,803,000/= in the quarter of which 10,793,000/= was spent. Apart from wage expenditure, the rest of the spending was on the waste composite plant management at Kibati and inspection of the implementation of the environmental mitigation measures and project screening.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects a total revenue and expenditure of 270,909,000/-. It is expected to spend eight million shillings less on the recurrent non-wage budget. On the other hand it has been allocated 200 million shillings for livelihood non-wage expenditure which in the medium term will result to reduction in environment degradation as people have alternative sources for livelihoods which are environmentally friendly.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Quarterly Monitoring report produced on implementation of environmental mitigation measures on Classroom block at Drucilla primary school, Class room block at Kigarama primary school and Staff Quarter at Kyakapeya primary school and on implementation of environmental and social safe guards
- Quarterly Monitoring report produced on implementation of environmental and social safe guards on 2.52 km roads being rehabilitated under USMID programme
- 18 tonnes of manure produced at the Kibati com

Plans for 2017/18 by Vote Function

- 108 tonnes of manure produced at the Kibati compost plant
- Equipping Communities e with skills in making energy saving stoves & briquettes
- Formulating & functionalizing Division water shed management communities
- Sensitization of Communities engaged in activities in / along wetlands/ riverbanks with other Stakeholders
- Community groups trained in Environment & Natural Resource Monitoring
- Establishment of modern Tree Nursery Bed Projects, Washing Bay and Brick making Projects

Medium Term Plans and Links to the Development Plan

Like the NDP, funds will aim at protection of natural resources, including forests and wetlands through stakeholder meetings,, implementation of projects that address climatic change

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

Demarcating Wambabya wetland by Ministry of Water and Environment under Wetland Inspection Division.

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

Vote: 771 Hoima Municipal Council

Workplan 8: Natural Resources

1. Lack of means of transport for inspection/monitoring

The sector lacks means of transport to make timely field monitoring/inspection. The means of transport (double cabin pick up) that belongs to engineering / works sector is always not available at the time it's needed to do timely inspections.

2. Failure to realise the approved budget

It's very hard to realise my annual budget which is entirely on local revenue. The sector has only been allocated 200,000,000/= as conditional grant from the centre which funds will help to supplement the local revenue

3. Poor Law enforcement levels

Negative pronouncements on enforcement of environmental laws and regulations make it hard to enforce environmental standards

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	120,311	24,917	131,323
Locally Raised Revenues	30,000	570	30,000
Multi-Sectoral Transfers to LLGs	13,204	0	27,780
Sector Conditional Grant (Non-Wage)	34,422	8,605	30,857
Urban Unconditional Grant (Non-Wage)	11,198	10,425	11,198
Urban Unconditional Grant (Wage)	31,487	5,316	31,487
<i>Development Revenues</i>	65,801	0	432,313
Urban Discretionary Development Equalization Grant	65,801	0	432,313
Total Revenues	186,112	24,917	563,636
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	120,311	16,311	131,323
Wage	31,487	5,316	31,487
Non Wage	88,824	10,995	99,836
<i>Development Expenditure</i>	65,801	0	432,313
Domestic Development	65,801	0	432,313
Donor Development	0	0	0
Total Expenditure	186,112	16,311	563,636

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

The department received funds worth 24,917,000/- of which shs 5,316,000 was spent on staff salaries, and shs. 10,995,000 on non-wage recurrent items towards implementation of planned activities. a Total of 16,311,000/- was spent by the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated Shs. 563,636,000 for spending during 2017/18 FY of which 5.3% will be from local revenue. At least three quarters of the budget will finance a development basically on livelihood projects. The budget reflects a 200% due to an increase on the UDDEG IPFs and a share of the budget for livelihood projects.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 771 Hoima Municipal Council

Workplan 9: Community Based Services

Physical Performance in the first quarter of 2016/17

Community development staff motivated, issues of children handled for failure of parents to pay school fees, PWDS sensitised on group dynamic, conflict management and the available programs at the Municipal, 2 library staff trained in digital literacy in Kampala, 1 staff trained on children's corner in Kampala, youth mobilised to benefit from YLP, 11 Projects on YLP generated from 3 divisions of Kahoora, Mparo and Bujumbura, training attended on UWEP, 3 Dialogue meetings with market vendors cond

Plans for 2017/18 by Vote Function

Implementation of community livelihood projects targeting PWDS and the elderly, women and the youth in the whole municipality

Promotion of gender mainstreaming with the aim of enhancing high level of involvement and equity in development programmes

Ensuring child protection and promotion of children's rights

Construction of the Public Library

Medium Term Plans and Links to the Development Plan

Community department is too much involved in improving livelihoods of the people through livelihood programmes like Youth Livelihood Project, Women Empowerment Project and others mainly funded by central government.

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

Cordination of MDF activities

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

1. Transport

The department has no means of transport that makes mobilisation, follow up of projects difficult

2. low wage bill

Staffing, the department has only one staff at the municipal and 1 at division, the 3 divisions have no substantively appointed staff.

3. Late release of funds

Funds released late affect implementation of activities of the previous quarter

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	96,648	3,444	82,209
Locally Raised Revenues	20,000	0	23,965
Multi-Sectoral Transfers to LLGs	26,004	0	
Urban Unconditional Grant (Non-Wage)	23,995	714	31,595
Urban Unconditional Grant (Wage)	26,649	2,730	26,649

Vote: 771 Hoima Municipal Council

Workplan 10: Planning

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
Development Revenues	3,838	0	59,000
Locally Raised Revenues		0	9,000
Urban Discretionary Development Equalization Grant	3,838	0	50,000
Total Revenues	100,486	3,444	141,209
B: Overall Workplan Expenditures:			
Recurrent Expenditure	96,648	3,444	82,209
Wage	26,649	2,730	26,649
Non Wage	69,999	714	55,560
Development Expenditure	3,838	0	59,000
Domestic Development	3,838	0	59,000
Donor Development	0	0	0
Total Expenditure	100,486	3,444	141,209

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

Planning Unit received only 3,444,000 shilling of which 2,730,000 shillings was wages for the Senior Planner. The low budget outturn was following the Senior Planners being away after the sudden loss of his parents and there was no person to perform the roles of the planner also on the ground that we are spending from the single treasury account.

Department Revenue and Expenditure Allocations Plans for 2017/18

Planning unit anticipates to receive shs 141,209,000 during FY 2017/18 from local revenue and central government transfers. The estimated budget is higher by 41 million from the current FY since planning unit is expected to receive a second staff (Planner) thus implying more salary budget and more activities to be implemented.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

During the quarter, minutes of three TPC meetings were recorded, annual performance report for FY 2015/15 was compiled and submitted to MOFPED and OPM, Performance contract for FY 2016/17 was also submitted to MOFPED.

Plans for 2017/18 by Vote Function

Data maps for Hoima Municipal Council produced and disseminated
 Midterm review of the Hoima MC Five-Year Development Plan conducted
 Annual Development Planning Coordinated
 Quarterly monitoring and reporting of the progress of implementation of workplans conducted
 Coordinate monthly TPC meetings and record TPC minutes

Medium Term Plans and Links to the Development Plan

More strategic planning with more research and statistical data for informed decision making will be emphasized.

(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. No transport means

The Unit lacks official transport means for monitoring activities

2. Small Budget

Vote: 771 Hoima Municipal Council

Workplan 10: Planning

Activities of the unit are many but the budget is tool small

3. Inadequate space

The unit lacks adequate office space to operate from and keep the report's and other records

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Outturn by end Sept
		Proposed Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	42,314	9,364
Locally Raised Revenues	19,000	3,711
Urban Unconditional Grant (Non-Wage)	5,685	977
Urban Unconditional Grant (Wage)	17,629	4,676
<i>Development Revenues</i>	0	0
Urban Discretionary Development Equalization Grant	0	0
Total Revenues	42,314	9,364
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	42,314	9,364
Wage	17,629	4,676
Non Wage	24,685	4,687
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	42,314	9,364

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

The department received and consumed in total UGX 9,363,688 against quarterly budget of UGX 10,578,500 representing 88.5% budget performance as follow:

- (a) Routine operations UGX 3,710,830 (Local revenue)
- (b) Staff welfare for July-September 2016 UGX 976,500(Urban non wage and
- (c) Staff salaries UGX 4,676,358 (urban wage)

Department Revenue and Expenditure Allocations Plans for 2017/18

FY 2017/18 budget for Internal Audit is estimated at Shs. 72,314,000 and increase of 71%. The unit's budget is increased due to the fact that it has now tow staff and the scaling up of the unit's activities to be implemented. Secondly the unit has been allocated 20,000,000/- for administrative capital investment where it is expected to implement a CAAT system

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- (a) Production and submission of quarterly audit reports.
- (b) Conducted value for money reviews under SFG (staff quarter's construction in Kyakapeya primary school,two class room block construction in drulica primary school,two class room block construction in Kigarama primary school) and inspected bridge construction and opening of roads under force on account.
- (c) Reviewed the condition of assets procured by various beneficiaries under CDD.

Vote: 771 Hoima Municipal Council

Workplan 11: Internal Audit

Plans for 2017/18 by Vote Function

Production and presentation of quarterly Internal Audit reports to all stake holders on due dates

Conduct value for money audits in procurement and works

Inspection and audit of UPE . USE and Health units

Audit the collection receipt and banking of own local revenue

Medium Term Plans and Links to the Development Plan

Application of CAATS in audit methodologies to promote value for money auditing.

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

N/A

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

1. Limited funding.

The department fully relies on local revenue which is small and unreliable, yet we cover all the activities at Municipal headquarters and in the four divisions.

2. Non implementation of audit recommendations

We audit the system, identify risk exposures, gaps and weaknesses and make recommendations but almost 75% of the recommendations are not implemented.

3. Lack of all weather transport means

The department has a fully depreciated but still in use Honda XL motor cycle reg. UG3064R which was donated to the unit under FINMAP1 in 2010. However we need a vehicle to audit hard to reach areas.