

Vote: 773 Iganga 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

Iganga 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	912,188	389,746	908,962
2a. Discretionary Government Transfers	803,965	426,958	1,221,936
2b. Conditional Government Transfers	3,368,431	2,515,475	4,067,852
2c. Other Government Transfers	888,900	432,924	0
3. Local Development Grant		141,411	0
Total Revenues	5,973,483	3,906,514	6,198,750

Planned Revenues for 2016/17

The municipality anticipate to receipt 908,962 ,000 as locally raised revenue in 2016/17.the revenue rate will decrease by 9%. This is attributed to forecast of decrease because the municipal council will procure upto now have not come up with the council court to enable the available valuation roll to be legal by the Act and also political interferences like presidential directives on gradual decrease in tender prices for tax parks which is the major source of revenue for the authority.central

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	491,210	221,607	868,846
2 Finance	284,284	150,548	312,527
3 Statutory Bodies	357,621	217,907	344,574
4 Production and Marketing	10,913	0	36,876
5 Health	438,223	289,305	522,912
6 Education	3,000,322	2,039,938	2,891,665
7a Roads and Engineering	1,013,809	575,543	1,032,055
7b Water	0	0	0
8 Natural Resources	67,074	43,379	56,447
9 Community Based Services	197,519	54,830	78,635
10 Planning	57,903	18,441	18,333
11 Internal Audit	54,604	26,102	35,877
Grand Total	5,973,483	3,637,601	6,198,748
Wage Rec't:	2,245,306	1,629,027	2,576,712
Non Wage Rec't:	3,295,691	1,838,680	3,292,204
Domestic Dev't	432,486	169,893	329,831
Donor Dev't	0	0	0

Planned Expenditures for 2016/17

the municipality expected to spend 6,198,750,000 as total budget the budget decreased by 2.9% compared 2015/2016 financial year.Out of that ,the municipality plan to Capture data of staff up to date,Supervise and coordinate the activities of staff and Departments as a way of enhancing service delivery,•Pursue the issuance of Titles for the following Council pieces of land;Iganga Municipal Council Head Office,Northern Division Offices,Kasokoso Primary School,Freedom Square,Freedom Square,Bus

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Executive Summary

Vote: 773 Iganga Municipal Council

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	912,188	389,746	908,962
Market/Gate Charges	65,262	27,000	71,788
Advertisements/Billboards	15,000	5,800	16,500
Animal & Crop Husbandry related levies	12,000	8,600	13,200
Application Fees	8,000	2,000	8,800
Business licences	114,680	49,900	126,148
Fees from appeals	12,209	3,300	13,430
Inspection Fees	1,500	0	1,650
Land Fees	19,830	8,000	21,813
Local Government Hotel Tax		0	18,480
Local Service Tax	62,756	28,956	69,032
Miscellaneous	49,851	18,000	54,836
Other Fees and Charges	8,200	1,603	9,020
Voluntary Transfers	6,000	3,300	6,600
Local Hotel Tax	16,800	8,200	
Park Fees	311,760	179,639	298,601
Rent & Rates from private entities	11,940	3,500	
Rent & Rates from other Gov't Units		0	13,134
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,000	510	3,300
Refuse collection charges/Public convenience	18,600	7,699	20,460
Property related Duties/Fees	174,800	33,740	142,171
2a. Discretionary Government Transfers	803,965	568,370	1,221,936
Urban Unconditional Grant (Wage)	437,968	259,952	645,534
District Unconditional Grant (Wage)	34,070	29,306	
Urban Discretionary Development Equalization Grant	141,411	141,411	246,475
Urban Unconditional Grant (Non-Wage)	190,515	137,700	329,927
2b. Conditional Government Transfers	3,368,431	2,515,475	4,067,852
Development Grant	281,064	281,064	78,825
Pension for Local Governments	0	0	10,783
Support Services Conditional Grant (Non-Wage)	163,877	119,130	
Sector Conditional Grant (Wage)	1,777,355	1,347,092	1,963,825
Sector Conditional Grant (Non-Wage)	1,146,134	768,189	1,951,550
Gratuity for Local Governments		0	62,869
2c. Other Government Transfers	888,900	432,924	
uganda road fund	788,900	430,724	
youth livelihood	100,000	2,200	
Total Revenues	5,973,483	3,906,514	6,198,750

Planned Revenues for 2016/17

(i) Locally Raised Revenues

the municipality anticipate to receipt 908,962 ,000 as locally raised revenue in 2015/16.the revenue rate will decrease by 9%. This is attributed to forecast of decrease because the municipal council will procure upto now have not come up with the council court to enable the available valuation roll to be legal by the Act and also political interferences like presidential directives on gradual

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A. Revenue Performance and Plans

decrease in tender prices for tax parks which is the major source of revenue for the authority.

(ii) Central Government Transfers

central government transfers expected are 1,221,936,000 as discretionary Government transfers 4,067,852,000 was expected to be received as conditional government transfers.

(iii) Donor Funding

no donor funding

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(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>	468,214	206,696	824,053
Gratuity for Local Governments		0	62,869
Locally Raised Revenues	147,712	38,573	69,997
Multi-Sectoral Transfers to LLGs	109,800	43,323	160,698
Pension for Local Governments		0	10,783
Support Services Conditional Grant (Non-Wage)	1,928	1,446	
Urban Unconditional Grant (Non-Wage)	34,562	42,817	135,378
Urban Unconditional Grant (Wage)	174,213	80,538	384,328
<i>Development Revenues</i>	22,996	21,415	44,794
Multi-Sectoral Transfers to LLGs	6,469	1,617	16,282
Urban Discretionary Development Equalization Grant	16,526	19,798	28,511
Total Revenues	491,210	228,112	868,846
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	468,214	206,667	824,053
Wage	174,213	80,538	384,328
Non Wage	294,001	126,129	439,725
<i>Development Expenditure</i>	22,996	14,941	44,794
Domestic Development	22,996	14,941	44,794
Donor Development	0	0	0
Total Expenditure	491,210	221,607	868,846

2015/16 Revenue and Expenditure Performance up to March

The departmental budget for 2015/2016 was 491,250,000. the department has so far received 228,112,000 to date in quarter three performing at 46% of the annual budget but the quarterly budget is 122,802,000 and it has received 74,252,000 making an outturn of 60%. The department performed at 46% instead of 75% in the third quarter. over performance is observed in unconditional grant non wage which performed at 124% and PAF Monitoring at 75%. Although the department had some over performances in the budget, it is also observed that some revenue sources performed poorly such as locally raised revenue and multisectoral transfers that performed at 26% and 39% respectively in the third quarter. Allocation priorities for the municipality has been emphasised in local revenue and unconditional grant in order to reduce on court cases thus representation in courts through procurement of council lawyers, more to that the municipality has put more force in payment of legal costs and compensation to those people whose cases were in their favour. The department has also tried to clear out standing creditors. Good performance was also observed on LGMSDP respectively. unconditional grant funds were allocated at that rate to settle court charges and taxes of New Uganda securico, Monitor Publications, New vision, Red Pepper, Exodus Procurement and logistics, Aliwayokyi enterprises, Veriaty Retailers. However the department has spent 221,607,000 only performing at 45% in quarter three. The department was able to clear some debtors, it was also able to settle so many court cases hence reduction in litigation and plans for development were approved. Payroll printing was also given a priority in this quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 868,846,000 as revenue and spend 868,846,000. The budget increased by 28.28% compared to 2015/2016. decrease in the budget is expected in, unconditional grant wage is expected to increase by 20% . Local revenue performance is expected to decrease because upto now the municipality has not yet addressed the issue

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Workplan 1a: Administration

of understaffing which has been caused by inadequate funding from central government in terms of wage allocation to enable recruitment of staff. As observed the department plans to to utilise the small resource envelope on settling matters out of court to avoid council losing colossal sum of money and reduce court cases.to acquire land titles for council land.staff to be recruited to fill the posts which are vacant and sensitize and train staff on HIV, Financial management,extend Iganga Municipal Council boundaries to reduce on the congestion of the Municipality,-Training of staff under capacity building programme. This will enhance performance of staff, and motivation,-Purchase of operational equipments for the Enforcement staff like the handcuffs, batons, raincoats, gumboots for night watchmen e.t.c.-Purchase of computer set for Enforcement office and procurement office. This will enable the Enforcement section to have a database for the different issues they handle, for the Procurement office, there will be improved service delivery since the two officers in the Section will be occupied, Pay salaries. Today, -Purchase of filing cabinets for proper custody of the Authority's records.

(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 District and Urban Administration			
%age of LG establish posts filled			65
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
No. (and type) of capacity building sessions undertaken	10	4	4
No. of monitoring visits conducted	0	0	8
No. of monitoring reports generated	0	0	8
Function Cost (US\$ '000)	491,210	221,607	590,861
Cost of Workplan (US\$ '000):	491,210	221,607	590,861

2015/16 Physical Performance up to March

60% of the staff filled ,capacity building plan and policy in place and minutes and reports available. Cases settled in the municipality.the payrolls printed and supplied to all staff in the municipality and the reduction in litigations and reduction in credit liabilities.

Planned Outputs for 2016/17

Capture data of staff up to date,Supervise and coordinate the activities of staff and Departments as a way of enhancing service delivery,•Pursue the issuance of Titles for the following Council pieces of land;Iganga Municipal Council Head Office,Northern Division Offices,Kasokoso Primary School,Freedom Square,Freedom Square,Bus Park,Iganga Municipal Council Health Centre III, Buligo Health Centre II,Nakavule Health centre II ,Abattoir.•Purchase a computer set for the Office of Town Clerk, under LGMSDP programme,•Train staff on appraisal filling and contract agreement signing and financial training management.Management meetings ,TPCs,Induction of staff under capacity building,submitting paychange reports ,recruitment of new staff and record keeping ,6 capacity building sessions to be undertaken and capacity building policy and 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. Under staffing

The department faces a challenge of understaffing. This is caused by the small IPF for urban salaries which can not accommodate the customised structure of staff needed hence leaving a lot of workload to be done by available few staff hence delivery delays

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Workplan 1a: Administration

2. Inadquate general supplies

The department faces a problem of inadequate supply of goods and services such as stationary and computer consumables .this has been caused by price fluctuation which has affected the quantity supplies hence making it difficult to acquire planned number.

3. Resource envelop

The available resources are inadequate to run its activities on time.this is because the department mainly depend on local revenue which collection is poor due to poor attitude of payers.

Workplan 2: Finance

(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:			
Recurrent Revenues	277,779	150,600	301,399
Locally Raised Revenues	50,711	26,076	69,997
Multi-Sectoral Transfers to LLGs	103,408	36,639	124,041
Support Services Conditional Grant (Non-Wage)	9,367	7,025	
Urban Unconditional Grant (Non-Wage)	22,862	17,312	31,433
Urban Unconditional Grant (Wage)	91,431	63,548	75,928
Development Revenues	6,505	0	11,128
Urban Discretionary Development Equalization Grant	6,505	0	11,128
Total Revenues	284,284	150,600	312,527
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	277,779	150,548	301,399
Wage	91,431	63,548	75,928
Non Wage	186,348	87,000	225,470
Development Expenditure	6,505	0	11,128
Domestic Development	6,505	0	11,128
Donor Development	0	0	0
Total Expenditure	284,284	150,548	312,527

2015/16 Revenue and Expenditure Performance up to March

The departmental budget for 2015/2016 was 284,284,000.the department has so far received 150,600,000 todate in quarter three performing at 53% of the annual budget but the quarterly budget is 71,071,000 and it has received 44,374,000 making on outturn of 62%.The departmental overall performance was below 53% as observed in the third quarter.this has been mostly observed on local revenue which performed at 51% due to lack of adquate number of staff in the the department to mobilise revenue.this has been due to the small wage allocation accorded to the municipality for urban wage which can't allow any recruitment.however ,as observed there was good performance on PAF Monitoring at 75% and unconditional wage at 76% in the quarterly performance budget.However the department has spent 150,548,000 only performing at 53% .as observed the expenditure and revenue performance for the department for next quarter will be prioritised on revenue enhancement and revenue mobilisation strategies with the aim of increasing revenue receipts, for quarter two alone,it priotised it's funds on revenue enhancement and revenue mobilisation ,budget preparationsand production of financial reports thus proper financial management.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to run abudget of 312,527,000 as revenue and 312,527,000 as expenditure.the budget allocation for finance department increased by 9.93% compared to the 2015/2016 budget.this has been due to the

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Workplan 2: Finance

department expecting an increase in revenue collection by 38% ,unconditional grant wage decrease by 16.6%,unconditional grant non wage by 54% . Additional the budget increased because 48% increase in Urban Discretionary development grant will cater for procurement of printer,and projector which will ease training.Local revenue will increase by that percentage because the municipality will procure consultancy firm to revalue property rolls and revenue assessment.the department has prioritised revenue enhancement through valuation of property and drawing valuation roll, the department expects to make extensive revenue assessment and come up with revenue data base on all revenue centers.it will also give budget preparation and financial statement preparation a priority during the course of the year.the department has also opted to improve in financial management and accountability for transperance And it also plan to carryout Capacity development through financing the department staff go study professional accounting.

(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	13/1/2015	28/11/2015	7/11/2015
Value of LG service tax collection	62756000	25896000	69032000
Value of Hotel Tax Collected	16800000	11200000	18480000
Value of Other Local Revenue Collections	802782000	355725000	821145000
Date of Approval of the Annual Workplan to the Council	29/5/2015	28/6/2015	14/4/2016
Date for presenting draft Budget and Annual workplan to the Council	9/4/2015	28/2/2016	
Date for submitting annual LG final accounts to Auditor General	4/8/2015	12/12/2015	18/8/2016
Function Cost (US\$ '000)	284,284	150,548	312,527
Cost of Workplan (US\$ '000):	284,284	150,548	312,527

2015/16 Physical Performance up to March

budget books in place, final accounts submitted. The department was able to receipt 25,896,000 for local service tax, 11,200,000 was receipted as hotel tax and 249,201,000 receipted as other local revenue.proper financial management carriedout in the municipality.nine month financial report in place

Planned Outputs for 2016/17

production of monthly financial statements ,preparation and production of the local revenue enhancement plans ,final accounts preparations ,posting books of accounts and budget, mobilisation of revenue collection.

(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. Inadquate general supply of goods.

The department faces a problem of inadquate supply of goods and services such as stationery and computer consumables .this has been caused by price flactuation which has affected the quantity supplies hence making it difficult to acquire planned number.

2. Staffing

The department faces achallenge of understaffing. This is caused by the small IPF for urban salaries which can not accommodate the customised structure of staff needed hence leaving a lot of workload to be done by available few staff

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Workplan 2: Finance

hence delivery delays

3. Poor infrastructure

The department faces a problem of poor infrastructure. This has caused poor access to revenue centers due to lack of transporting equipments in the municipality which has attributed to poor revenue collection since time wasted during mobilisation.

Workplan 3: Statutory Bodies

(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>	357,621	237,373	344,574
District Unconditional Grant (Wage)	34,070	29,306	
Locally Raised Revenues	64,078	31,806	81,663
Multi-Sectoral Transfers to LLGs	75,332	48,751	119,995
Support Services Conditional Grant (Non-Wage)	152,582	110,659	
Urban Unconditional Grant (Non-Wage)	9,512	2,376	86,800
Urban Unconditional Grant (Wage)	22,046	14,475	56,116
Total Revenues	357,621	237,373	344,574
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	357,621	217,907	344,574
Wage	56,116	36,506	56,116
Non Wage	301,505	181,402	288,458
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	357,621	217,907	344,574

2015/16 Revenue and Expenditure Performance up to March

The departmental budget for 2015/2016 was 357,621,000. the department has so far received 237,373,000 to date in quarter three performing at 66% of the annual budget. the quarterly budget is 89,405,000 and it has received 82,335,000 making an outturn of 92%. The departmental overall performance was below at 66% as observed. This has been mostly observed on local revenue which performed at 50% due to lack of adequate number of staff in the department to mobilise revenue. This has been due to the small wage allocation accorded to the municipality for urban wage which can't allow any recruitment. The department has experienced maximum outturn under contracts funds and ex gratia allowances for councillors. The department quarterly expenditure was 92% as observed. Given the receipted funds, the department has been able to review and approve the supplementary budget proposal for the municipality, the executive committee has been to sit and discuss government programme, it has been able to discuss the budget progress and monitor on the implementation of government programmes in the municipality.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to run a budget of UGX 344,574,000 as revenue and UGX 344,574,000 as expenditure in 2016/2017. Under statutory budget as observed, the budget has decreased by 3.64% compared to 2015/2016 budget. the department expects to increase on the emoluments of councillors more so that they will have many consultative meetings in the coming year since Central Government is still providing allowances to councillors. The available resource envelope shall be used to advertise for tenders of revenue collection, consultancy and non consultancy services and works. The department intends to procure filing cabinets and shelves, computer. Monitoring of procured contracts

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Workplan 3: Statutory Bodies

performances. The department also plans to hold meetings. The department also plans to monitor and supervise the implementation of government programmes.

(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			
Function Cost (US\$ '000)	357,621	217,907	344,574
Cost of Workplan (US\$ '000):	357,621	217,907	344,574

2015/16 Physical Performance up to March

budget approved, and political oversight reports and minutes in place.

Planned Outputs for 2016/17

7 council sittings to be held, 12 executive held sessions to be held, 18 sectoral committee meetings to be held, approval of budget and workplans to be done, land management meetings to be held, advertisement for tenders for revenue collection, consultancy and non consultancy services and prequalification for supplies and works, holding 10 Contracts Committee meetings evaluation and award of contracts. Monitoring of government programs to be held

(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. Inadequate general supply of goods.

The department faces a problem of inadequate supply of goods and services such as stationary and computer consumables. This has been caused by price fluctuation which has affected the quantity supplies hence making it difficult to acquire planned number.

2. Illiteracy problem

Some councillors are not educated. This has led to the interpretation of policies difficult for them since they need more clarification therefore affecting quick decision making. The councillor also are not well versed with the laws.

3. Budget cuts

Reduction of funding by central Government as well as local revenue shortfalls has affected Local Government service delivery

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	15,000	0	36,876
Sector Conditional Grant (Non-Wage)	0	0	11,876
Sector Conditional Grant (Wage)	15,000	0	25,000

Vote: 773 Iganga Municipal Council

Workplan 4: Production and Marketing

Total Revenues	15,000	0	36,876
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>10,913</i>	<i>0</i>	<i>36,876</i>
Wage	10,913	0	25,000
Non Wage	0	0	11,876
<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	10,913	0	36,876

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

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			
Function Cost (UShs '000)	0	0	36,876
Cost of Workplan (UShs '000):	0	0	36,876

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

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

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

1.

2.

3.

Workplan 5: Health

(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>	<i>430,347</i>	<i>281,485</i>	<i>493,954</i>
Locally Raised Revenues	17,476	6,081	11,666
Multi-Sectoral Transfers to LLGs	155,514	95,635	185,004

Vote: 773 Iganga Municipal Council

Workplan 5: Health

Sector Conditional Grant (Non-Wage)	33,263	24,947	58,577
Sector Conditional Grant (Wage)	208,853	149,060	235,845
Urban Unconditional Grant (Non-Wage)	15,241	5,762	2,863
Development Revenues	7,876	7,876	28,959
Development Grant	7,876	7,876	0
Urban Discretionary Development Equalization Grant		0	28,959
Total Revenues	438,223	289,362	522,912

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	430,347	281,430	493,954
Wage	208,853	149,060	235,845
Non Wage	221,494	132,370	258,109
Development Expenditure	7,876	7,875	28,959
Domestic Development	7,876	7,875	28,959
Donor Development	0	0	0
Total Expenditure	438,223	289,305	522,912

2015/16 Revenue and Expenditure Performance up to March

the departmental budget for 2015/2016 was 438,223,000. the department has so far received 289,362,000 to date in quarter three performing at 66% of the annual budget but the quarterly budget is 109,556,000 and it has received 98,621,000 making an outturn of 90%. poor performance is highlighted on some revenue centers. This has been mostly observed on local revenue which performed at 35% due to lack of adequate number of staff in the department to mobilise revenue. This has been due to the small wage allocation accorded to the municipality for urban wage which can't allow any recruitment more poor performance as observed PHC development, Multisectoral transfers and PHC salaries which performed at 100%, 61%, 71% respectively. However, as observed there was good performance on PHC non wage and whose allocation performed at 75% of its respective budget. However, the department has spent 289,305,000 only performing at 66%. The department prioritised its expenditures on improvement of hygiene and sanitation in schools and around town, it also carried out immunisation outreaches, it carried out sensitisation of HIV/AIDS, it also carried out child days classes.

Department Revenue and Expenditure Allocations Plans for 2016/17

the department expects to receive 522,912,000 as revenue and spend 522,912,000 as expenditure. As observed, the department expects to increase its budget by 19.3% compared to 2015/2016. the department expected a raise in the revenue and multisector transfer budget, All government transfers are changing at all except PHC Development grant which has performed at 0%. the increased budget at multisectoral transfers is attributed to increased garbage collection at the divisions. The department plan to utilise the available planned revenue on improvement of hygiene, to recruit two staff to replace those who retired and died. it also plan sensitise the community on HIV/AIDS prevalence, Improved on general cleanliness of town by prioritising sweeping, garbage collection and dumping. Building a perimeter wall at prisons health centre II. Improving on treatment and immunization coverage and also to construct Iganga Municipal council health center under urban discretionary development grant.

(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

Vote: 773 Iganga Municipal Council

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of trained health workers in health centers	50	50	50
No of trained health related training sessions held.	30	10	30
Number of outpatients that visited the Govt. health facilities.	69000	43000	75786
Number of inpatients that visited the Govt. health facilities.	2500	1200	2463
No and proportion of deliveries conducted in the Govt. health facilities	520	320	320
% age of approved posts filled with qualified health workers	72	72	72
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	60	60	80
No of healthcentres constructed	1	1	1
Function Cost (UShs '000)	438,223	289,305	511,263
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	0	0	11,649
Cost of Workplan (UShs '000):	438,223	289,305	522,912

2015/16 Physical Performance up to March

50 Qualified staff at the health centers, training reports available, the department was able to record 43,000 outpatients, 1200 inpatients and 320 deliveries. 60 VHTs Trained.

Planned Outputs for 2016/17

1. Iganga prisons health centre II was completed and now operational
2. Treatment of patients has been done for both inpatients and outpatients departments from Municipal health units.
3. We were able to implement both static and outreach immunization.
4. All health department staff have been fully paid their salaries
5. We have been in position to nullify some garbage dumping sites like along Ngobi Road.
6. Consignments of essential drugs have been supplied constantly.

(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. Community attitude

The community have poor attitude towards government programmes like child days class and immunisation. This has been due to lack of sensitisation campaign over the radios due to small resource envelop to facilitate radio talk shows and announcement.

2. Accommodation

The section is faced with the problem of accommodation of staff and limited working space at the health centers

3.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

Vote: 773 Iganga Municipal Council

Workplan 6: Education

<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>	2,727,134	1,965,926	2,845,486
Locally Raised Revenues	13,107	7,014	11,666
Sector Conditional Grant (Non-Wage)	1,102,762	735,659	1,102,762
Sector Conditional Grant (Wage)	1,553,502	1,198,032	1,702,980
Urban Unconditional Grant (Non-Wage)	11,431	4,809	2,863
Urban Unconditional Grant (Wage)	46,332	20,412	25,216
<i>Development Revenues</i>	273,188	273,188	78,825
Development Grant	273,188	273,188	78,825
Total Revenues	3,000,322	2,239,114	2,924,311
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,727,134	1,965,922	2,812,840
Wage	1,599,834	1,218,441	1,695,549
Non Wage	1,127,300	747,481	1,117,291
<i>Development Expenditure</i>	273,188	74,016	78,825
Domestic Development	273,188	74,016	78,825
Donor Development	0	0	0
Total Expenditure	3,000,322	2,039,938	2,891,665

2015/16 Revenue and Expenditure Performance up to March

The departmental budget for 2015/2016 was 3,000,322,000. the third quarter performing at 75% of the annual budget. there has been over performance of the budget because the releases for primary salaries at 76% ,secondary salaries 80% and inspection grant at 75%. However the department has spent 2,039,938,000 only performing at 68% .the department did not exhaust the funds available like SFG funds because the PDU is still winding up with the agreements with the awarded contractors to start works in quarter two. so the works are on going.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 2,891,665,000 as revenue and expenditure of 2,891,665,000 in 2016/17. The decrease in the budget has been observed under education by 3.6% compared to the 2015/2016 budget. decrease in the budget is observed in local revenue ,Development Grant ,and unconditional grant non wage The budget provision available will be used in financing co circular activities, To intensify school inspection and monitoring, To construct a four in one teachers' house at Iganga Municipal Council Primary School, Procurement of a double cabin for the department, purchasing of a laptop to aid e-registration, Teaching to be more learners centered than teacher centered in Iganga Municipal Council, To have a functional and strong joint Examinations Board, To improve on the teaching of science subjects through seminars.

(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: 0781 Pre-Primary and Primary Education

Vote: 773 Iganga 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
No. of pupils enrolled in UPE	6898	6898	5901
No. of student drop-outs	75	75	75
No. of Students passing in grade one	250	250	145
No. of pupils sitting PLE	1500	1500	1192
No. of classrooms rehabilitated in UPE	5	0	0
No. of classrooms constructed in UPE	5	5	0
No. of latrine stances constructed	2	0	0
No. of teacher houses constructed	2	2	1
No. of primary schools receiving furniture	7	0	0
Function Cost (US\$ '000)	1,493,847	984,589	121,288
Function: 0782 Secondary Education			
No. of students enrolled in USE	8695	8695	8922
Function Cost (US\$ '000)	1,473,673	1,041,569	1,503,325
Function: 0784 Education & Sports Management and Inspection			
No. of tertiary institutions inspected in quarter	4	12	4
No. of inspection reports provided to Council	4	12	4
No. of primary schools inspected in quarter	70	210	90
No. of secondary schools inspected in quarter	11	33	11
Function Cost (US\$ '000)	32,802	13,781	1,267,053
Cost of Workplan (US\$ '000):	3,000,322	2,039,938	2,891,665

2015/16 Physical Performance up to March

The department was able to recruit 198 qualified primary teachers, made 6898 enrollment in primary. 1500 will sit for PLE, The department recruited 60 qualified secondary teachers, 2393 students sat for O level, the department recorded 8695 enrolled in USE. The department was able to produce inspection reports. The department was also able to construct the teacher's houses at Nakavule primary school and Bugumba Islamic primary school. The department constructed the 5 classroom block at Iganga Municipal council primary school.

Planned Outputs for 2016/17

inspection of schools, monitor UPE and USE, pay salaries, construction of teachers units at Nakavule Primary school and Bugumba Noor primary school.

(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. Infrastructures

The department still lacks transport equipments like motor cycles which are supposed to be provided by the line ministry, hence hindering timely inspection and extensive monitoring to local areas.

2. Lack of classrooms

Some schools in the municipality lack classrooms and others constructed have weakened and are now full of cracks. This has been caused by small resource envelop which the municipality receives from central government which has hindered construction on time.

Vote: 773 Iganga Municipal Council

Workplan 6: Education

3. Inadquate supply of goods.

The department faces a problem of inadequate supply of goods and services such as stationary and computer consumables .this has been caused by price fluctuation which has affected the quantity supplies hence making it difficult to acquire planned number.

Workplan 7a: Roads and Engineering

(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>	917,889	537,005	894,643
Locally Raised Revenues	13,107	9,265	11,666
Multi-Sectoral Transfers to LLGs	80,182	67,766	65,013
Other Transfers from Central Government	768,988	419,724	
Sector Conditional Grant (Non-Wage)		0	768,063
Urban Unconditional Grant (Non-Wage)	8,573	4,960	2,863
Urban Unconditional Grant (Wage)	47,038	35,291	47,038
<i>Development Revenues</i>	95,921	80,058	137,412
Multi-Sectoral Transfers to LLGs	36,660	42,105	81,412
Urban Discretionary Development Equalization Grant	59,261	37,954	56,000
Total Revenues	1,013,809	617,064	1,032,055
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	917,889	533,438	894,643
Wage	47,038	35,291	47,038
Non Wage	870,850	498,147	847,605
<i>Development Expenditure</i>	95,921	42,105	137,412
Domestic Development	95,921	42,105	137,412
Donor Development	0	0	0
Total Expenditure	1,013,809	575,543	1,032,055

2015/16 Revenue and Expenditure Performance up to March

The departmental budget for 2015/2016 was 1,013,809,000. The department has so far received 617,064,000 to date in quarter three performing at 61% of the annual budget. This has been mostly observed on local revenue, other government transfers, multisectoral transfers, unconditional non wage, LGMSDP and unconditional grant, which performed at 71%, 55%, 85%, 58%, respectively. However the department has spent 575,543,000 only performing at 57% of the budget. The available allocation was prioritised procurement of road materials, repair of the equipments and street lighting and maintenance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 1,032,054,000 as revenue and expenditure of 1,032,054,000 in 2016/17. As observed, the departmental budget has increased by 1.8% compared to 2015/2016. Locally raised revenue is the only revenue that decreased by 10.9% because the department does not have enough resources to mobilise revenue maximally. The available estimate will be prioritised on upgrading of roads to bituminous under low cost sealing of 1.08km, Road naming that is to say 20 roads, 50 Bill board fixing on roads, Routine manual maintenance of 45km, 15km Routine mechanized maintenance, 15km Periodic maintenance, capacity development in the department, investment procurement, equipping the department with computers, production of detailed plan for the municipality.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 773 Iganga Municipal Council

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481			
Length in Km of urban roads resealed	650	600	
Length in Km. of urban roads upgraded to bitumen standard	0	0	02
Length in Km of Urban paved roads routinely maintained	3740	1740	
Length in Km of Urban unpaved roads routinely maintained	25	1450	15
Length in Km of Urban unpaved roads periodically maintained	25	0	0
No. of bottlenecks cleared on community Access Roads	13	0	4
Function Cost (US\$ '000)	1,013,809	514,700	824,555
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	0	60,843	99,000
Function: 0483 Municipal Services			
Function Cost (US\$ '000)	0	0	108,500
Cost of Workplan (US\$ '000):	1,013,809	575,543	1,032,055

2015/16 Physical Performance up to March

machinary and equipments in good condition.rehabilitation of 1.74km of urban paved roads maintained.old market street resealed.1.45km of urban unpaved roads routinely maintained.

Planned Outputs for 2016/17

resealing of 0.42km of Old market street,0.6km of Bulolo road Resealed,46.47km of urban roads routinely mechanised and maintained,7.38km periodically maintained in the municipal council,340m of Drainage works on Bataka road ,Provide signage on road that were worked upon as required by URF,100m Spot improvement on Balunywa road.

(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. poor condition of transporting equipments

the department faces a challenge of the untimely breakdown of transporting equipments like grader, double cabin due to small resource envelopment that has hindred provision of timely repair and servicing. The department does not have steady funding source

2. staffing

the department faces achallenge of understaffing. This is caused by the small IPF for urban salaries which can not accommodate the customised structure of staff needed hence leaving a lot of workload to be done by available few staff hence delivery delays

3. implimentation of projct short commings

the municipality has faced a challenge in implemenation of projects such as roads construction works since the ministry ordered all works to be done on force on account yet available staff are ignorant upon the execution of work by them selves with them

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

Vote: 773 Iganga Municipal Council

Workplan 7b: Water

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

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

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

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Workplan 8: Natural Resources

(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>	67,074	43,397
Locally Raised Revenues	14,563	2,662
Other Transfers from Central Government	10,000	9,000
Sector Conditional Grant (Non-Wage)	0	0
Urban Unconditional Grant (Non-Wage)	11,431	5,545
Urban Unconditional Grant (Wage)	31,080	26,190
<i>Development Revenues</i>	0	0
Urban Discretionary Development Equalization Grant	0	0
Total Revenues	67,074	43,397
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	67,074	43,379
Wage	31,080	26,190
Non Wage	35,994	17,189
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	67,074	43,379

Vote: 773 Iganga Municipal Council

Workplan 8: Natural Resources

2015/16 Revenue and Expenditure Performance up to March

The departmental budget for 2015/2016 was 67,074,000. The department has so far received 43,397,000 to date in quarter three alone performing at 65% of the annual budget. The department was able to spend 65% of the budget. Poor performance of revenue was observed on local revenue which performed at 18%. Local revenue being poorly performing due to the municipality being under staffed which is caused by the small IPF for wage that can't accommodate further recruitment. Overperformance as observed under other government transfers at 90% was attributed to too much work done in the quarter such as tree planting along the roads and environment awareness and mainstreaming.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 56,447,000 as revenue and expenditure of 56,447,000 in 2016/17 financial year. As observed, the departmental budget has decreased by 15.8% compared to 2015/2016. The department plan to use the available resources on Formulation of wetlands Management Action Plan through wetlands community groups. Formulation of Sub-County action plans at both Central and Northern Divisions. Commemorate the World Environment day on 5th June and other National gazetted Tree planting days like Labour day, Women's day, World Youth day among others. Monitoring and inspection for compliance. Environmental awareness of community and individuals through radio talk shows and barazas. Mainstreaming of LGMSDP, Road Fund and DEG projects. Review of Municipal Environment Action Plan. Assignment of 2 Environmental Focal Point persons at both Divisions. Procurement of a computer/ laptop for Environment Office. Procurement of a computer/ laptop for Environment Office. Environmental impact assessment was carried out by developers. Functionality of environment clubs in schools is ongoing.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	300	2000	300
Number of people (Men and Women) participating in tree planting days	200	100	200
No. of Agro forestry Demonstrations	0	0	1
No. of community members trained (Men and Women) in forestry management	0	0	36
No. of monitoring and compliance surveys/inspections undertaken	12	9	8
No. of Water Shed Management Committees formulated	11	4	32
Area (Ha) of Wetlands demarcated and restored	0	0	8
No. of Wetland Action Plans and regulations developed	11	0	2
No. of community women and men trained in ENR monitoring	200	20	36
No. of monitoring and compliance surveys undertaken	23	9	8
Function Cost (US\$ '000)	67,074	43,379	56,447
Cost of Workplan (US\$ '000):	67,074	43,379	56,447

2015/16 Physical Performance up to March

trees planted in the municipality on 2Ha. Community attitude improved towards tree planting. 9 inspection reports in place. 9 monitoring of ENR reports and community compliance reports in place, community trained in ENR Monitoring.

Vote: 773 Iganga Municipal Council

Workplan 8: Natural Resources

Planned Outputs for 2016/17

- Compliance of service stations to environmental laws to 80% as well as the telephone masts by carrying out the environmental audits.
- Community awareness on wetlands management was attained especially on Walugogo wetland.
- Environmental impact statement was reviewed for the proposed juice and tomato factory in Bugumba B in Northern Division.
- HIV/AIDS, gender and environmental issues were mainstreamed.
- Maintenance of roundabouts, road reserves and trees was done.
- Demarcation of Walugogo wetland was carried out.
- Social places like bars have complied with environmental laws by implementing 'NO SMOKING' signage.
- Resealing of Old market Street is ongoing.

(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. inadequate supply of goods.

the department faces a problem of inadequate supply of goods and services such as stationary and computer consumables. This has been caused by price fluctuation which has affected the quantity supplies hence making it difficult to acquire planned number.

2. Ignorance

people are not aware of environmental Laws and Regulations. This has been caused by lack of awareness campaign over the radio due to the small resource envelop manned by the department hindering the facilitation of medium talk shows.

3. poor attitude

poor attitude from the community especially on tree planting. This has been caused by lack of awareness campaign over the radio due to the small resource envelop manned by the department hindering the facilitation of medium talk shows.

Workplan 9: Community Based Services

(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>	181,519	38,148	63,249
Locally Raised Revenues	13,107	2,794	11,666
Multi-Sectoral Transfers to LLGs	26,480	10,772	28,010
Other Transfers from Central Government	109,912	4,200	
Sector Conditional Grant (Non-Wage)	10,109	7,582	10,230
Urban Unconditional Grant (Non-Wage)	11,431	5,120	2,863
Urban Unconditional Grant (Wage)	10,480	7,680	10,480
<i>Development Revenues</i>	16,000	18,787	15,386
Locally Raised Revenues		0	4,531
Multi-Sectoral Transfers to LLGs	16,000	18,787	10,855

Vote: 773 Iganga Municipal Council

Workplan 9: Community Based Services

Total Revenues	197,519	56,936	78,635
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>181,519</i>	<i>33,874</i>	<i>63,249</i>
Wage	10,480	7,680	10,480
Non Wage	171,039	26,194	52,769
<i>Development Expenditure</i>	<i>16,000</i>	<i>20,957</i>	<i>15,386</i>
Domestic Development	16,000	20,957	15,386
Donor Development	0	0	0
Total Expenditure	197,519	54,830	78,635

2015/16 Revenue and Expenditure Performance up to March

The departmental budget for 2015/2016 was 197,519,000. The department has so far received 56,936,000 to date in quarter three performing at 29% of the annual budget. Overall analysis shows a poor performance. This has been mostly observed in local revenue, unconditional grant wage, unconditional non wage and multisectoral transfers. However, the department has spent 54,830,000 only performing at 28% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 78,635,000 as revenue and expenditure of 78,635,000 in 2016/17 financial year. The department decreased in the budget by 31.4% compared to 2015/16. The department plans to prioritise the available resources on:

- Facilitating assistant community development officer and community development workers to implement projects on PWDs, Community based rehabilitation and youth councils

- Giving PWDs their special grant
- Community mobilization to reduce poverty, facilitating women, youth and disability councils
- Offering community based rehabilitation services
- Sensitization of community on cross cutting issues i.e. gender mainstreaming and other social aspects
- Training of the youth and women on poverty alleviation
- Payment of wages to officers in the department
- Purchasing a computer for the department and filing cabinet
- Facilitating PWDs, youth and women to attend international days
- Training and facilitating FAL instructors
- Conducting councils for the youths, PWDs and women
- Procurement of stationery to help in day to day operation of the department.

(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 Community Mobilisation and Empowerment			
No. of Active Community Development Workers	3	3	3
No. FAL Learners Trained	200	120	300
No. of Youth councils supported	14	2	14
No. of assisted aids supplied to disabled and elderly community	2	6	2
No. of women councils supported	2	4	2
Function Cost (US\$ '000)	197,519	54,830	78,635
Cost of Workplan (US\$ '000):	197,519	54,830	78,635

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Workplan 9: Community Based Services

2015/16 Physical Performance up to March

youth council supported ,women council supported ,welfare of elderly improved ,50 FAL trained.

Planned Outputs for 2016/17

community sensitisation ,gender main streaming ,training PWDs,youth,women and FAL, women empowerment and child abuse awareness, CDD groups selected and funded, the Monitoring projects and participatory planning.

(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. Inadquate supplies of goods

the department faces a problem of inadequate supply of goods and services such as stationary and computer consumables .this has been caused by price fluctuation which has affected the quantity supplies hence making it difficult to acquire planned number.

2. poor attitude

people upto now have attended in small numbers for training which has caused poor project proposals and few proposals have been brought forward for review.

3. under staffing

the department faces a challenge of understaffing. This is caused by the small IPF for urban salaries which can not accommodate the customised structure of staff needed hence leaving a lot of workload to be done by available few staff hence delivery delays

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	47,903	8,457	12,802
Locally Raised Revenues	46,175	5,124	12,802
Urban Unconditional Grant (Non-Wage)	1,728	3,333	
Development Revenues	10,000	10,000	5,531
Urban Discretionary Development Equalization Grant	10,000	10,000	5,531
Total Revenues	57,903	18,457	18,333
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	47,903	8,441	12,802
Wage		0	0
Non Wage	47,903	8,441	12,802
Development Expenditure	10,000	10,000	5,531
Domestic Development	10,000	10,000	5,531
Donor Development	0	0	0
Total Expenditure	57,903	18,441	18,333

2015/16 Revenue and Expenditure Performance up to March

The departmental budget for 2015/2016 was 57,903,000. The department has so far received 57,903,000 to date in quarter three performing at 32% of the annual budget . Overall analysis show a poor performance. this has been mostly

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Workplan 10: Planning

observed on local revenue 11% and over performance on unconditional grant non wage 193%. However the department has spent 18,441,000 only performing at 32% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

the department expects to receive 18,333,000 as revenue and expenditure of 18,333,000 in 2016/17 financial year. As observed, there has been a decrease in the budget by 68.3%. The department plans to draw proposals that will enhance donor grants and also preparation of quarterly performance reports and performance contracts. More to that, the department will prioritise the purchase of GPRS, Laptop and review the five year development plan. Carry out internal assessment.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of Minutes of TPC meetings	0	9	14
Function Cost (US\$ '000)	57,903	18,441	18,333
Cost of Workplan (US\$ '000):	57,903	18,441	18,333

2015/16 Physical Performance up to March

quarter one report, quarter two report in place, Draft performance form B in place and budget framework paper in place. 9 TPC Meeting minutes in place.

Planned Outputs for 2016/17

Budget framework paper produced, development plan updated, projects monitored and progress reports and accountabilities in place.

(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. inadequate supplies

the department faces a problem of inadequate supply of goods and services such as stationary and computer consumables. This has been caused by price fluctuation which has affected the quantity supplies hence making it difficult to acquire planned number.

2. staffing.

the department faces a challenge of understaffing. This is caused by the small IPF for urban salaries which can not accommodate the customised structure of staff needed hence leaving a lot of workload to be done by available few staff hence delivery delays.

3.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

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Workplan 11: Internal Audit

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	54,604	26,102	35,877
Locally Raised Revenues	24,014	5,027	11,666
Urban Unconditional Grant (Non-Wage)	15,241	9,301	8,862
Urban Unconditional Grant (Wage)	15,348	11,774	15,348
Total Revenues	54,604	26,102	35,877
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	54,604	26,102	35,877
Wage	15,348	11,774	15,348
Non Wage	39,256	14,328	20,529
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	54,604	26,102	35,877

2015/16 Revenue and Expenditure Performance up to March

the departmental budget for 2015/2016 was 54,604,000.the department has so far received 26,102,000 to date in quarter three performing at 48% of the annual budget .

Department Revenue and Expenditure Allocations Plans for 2016/17

the department expects to receive 35,877,000 as revenue and expenditure of 35,877,000 in 2016/17 financial year.34% is expected to decrease in the budget compared to 2015/2016. there has been decrease in allocation on locally raised revenue and unconditional grant . The department has prioritised its resource envelop to procure the laptop for the department, the department opts to extensively monitor government projects implementation and value for money such force account management on road fund ,LGMSDP and SFG. Further more the department has prioritised on training such staff going for audit training.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	30/10/2015	31/1/2016	30/10/2015
No. of Internal Department Audits	20	14	20
Function Cost (US\$ '000)	54,604	26,102	35,877
Cost of Workplan (US\$ '000):	54,604	26,102	35,877

2015/16 Physical Performance up to March

audit reports in place and evidence of submission of management letters in place.

Planned Outputs for 2016/17

internal audit on projects in the municipality and divisions ,submission of quarterly audit reports.monitoring revenue centers for both tendered and untendered sources

(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

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Workplan 11: Internal Audit

1. irregular supplies of goods

the department faces a problem of inadequate supply of goods and services such as stationary and computer consumables .this has been caused by price fluctuation which has affected the quantity supplies hence making it difficult to acquire planned number.

2. staffing

the department faces a challenge of understaffing. This is caused by the small IPF for urban salaries which can not accommodate the customised structure of staff needed hence leaving a lot of workload to be done by available few staff hence delivery delays

3.