

Vote: 755 Jinja Municipal Council

Structure of Budget Framework Paper

- Foreword
- Executive Summary
- A: Revenue Performance and Plans
- B: Summary of Performance by Department

Vote: 755 Jinja Municipal Council

Foreword

This Budget Framework Paper presents an analysis of Jinja Municipal Council's performance for the first quarter of the Fiscal Year (FY) 2016/17 and pre-budgetary allocation proposals for FY 2017/18. It is based on the guidelines provided by the Ministry of Finance, Planning and Economic Development (MoFPED) and that of Ministry of Local Government (MoLG). It shows Council's strength, weakness, threats and opportunities in its mandatory role of service delivery. It presents an evaluation of previous achievements, constraints, and medium term strategies for financial and physical targets set against resources anticipated in the medium term.

Jinja Municipal Council's mission is to promote the quality of life of all residents through tourism promotion, commercial rejuvenation and revitalized industrial economy with equitable access and enhanced service delivery in an attractive and sustainable environment. This is the catching theme throughout the paper addressed by all the sectors. The three documents namely; the Budget Framework Paper, the Annual Budget Estimates and the Five-Year Integrated Development Plan together elaborate on the development dimensions of the Municipality and highlight the poverty aspects in the population, which is pertinent to the overall development package being pursued by this Council.

In FY 2017/18, this budgetary analysis shows that council anticipates considerable achievements in the development budget, which is evident in several physical infrastructures to be constructed or improved upon. Central Government grants both conditional and un-conditional will greatly contribute to this achievement. Whereas local revenue has been maintained it is anticipated that there will be improvement. This is attributed to reforms in revenue mobilization strategies by the Local Revenue Enhancement Committee that has emphasized the availability of planning data on revenue sources.

This BFP also shows that Jinja Municipal Council has encountered a number of constraints during the implementation of the running budget; some of the constraints are; general poverty among the residents and high costs of service delivery and continued interference in the revenue centres. Despite the average performance in the budget, there is still a deficit, which leaves number of targets unattained and accumulated accrued expenses i.e. utility bills, allowances, vehicle and building infrastructure maintenance/service costs. This therefore calls for more government fiscal innovations to aid Council meet her obligation.

However, there are a number of un-funded priorities as well as statutory/mandatory obligations that are inadequately funded by Central Government transfers, local revenue or donors. I therefore request the Central Government, to accept and accommodate the interests and uniqueness of our urban council and as such increase on fiscal transfers during the budgetary allocation for subsequent years.

I thank the Budget Desk, which compiled this document, Sectoral Committees, Council and all those who made their contributions during the budget conference. I call upon all stakeholders to whole-heartedly support the implementation of the proposals in this Budget Framework Paper.

“Kiira Bwe Bugaga”

Byabagambi Francis
TOWN CLERK

Vote: 755 Jinja Municipal Council

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	11,942,701	2,475,630	11,942,702
2a. Discretionary Government Transfers	7,919,302	427,222	8,879,152
2b. Conditional Government Transfers	10,836,926	3,051,577	10,117,510
2c. Other Government Transfers	50,000	0	200,000
Total Revenues	30,748,929	5,954,429	31,139,363

Revenue Performance in the first quarter of 2016/17

Jinja Municipal Council received had receipts amounting to UGX 5,954,429,000 of which Central Government was UGX 3,478,799,000 of this JMC received a total of UGX to cater for wages as opposed to UGX TSA. Of the amount received UGX 178,530,704 was meant for recurrent expenditure i.e. Urban Unconditional – UGX 167,390,077, Production and Marketing - (Non-Wage) – UGX 3,450,681, Natural Resources - (Non-Wage) – UGX 11,509, and Community Based Services - (Non-Wage) – UGX 7,678,437.

Balance was UGX

Planned Revenues for 2017/18

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	7,301,980	1,372,015	6,510,238
2 Finance	1,573,767	306,709	1,523,206
3 Statutory Bodies	902,552	234,575	1,020,079
4 Production and Marketing	191,198	31,909	191,890
5 Health	2,178,697	472,905	2,101,275
6 Education	7,492,122	1,974,979	7,289,670
7a Roads and Engineering	9,618,933	572,308	10,869,143
7b Water	0	0	0
8 Natural Resources	593,469	110,522	594,578
9 Community Based Services	603,867	95,589	735,041
10 Planning	170,896	25,954	180,396
11 Internal Audit	121,447	23,662	123,847
Grand Total	30,748,929	5,221,128	31,139,363
Wage Rec't:	7,404,830	1,918,505	7,404,830
Non Wage Rec't:	14,885,946	3,292,623	13,918,544
Domestic Dev't	8,458,153	10,000	9,815,989
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

As noted earlier that JMC received UGX 1,851,207,590 on its TSA thus UGX 74,868,607 less to cater for salaries. This has subsequently affected other grants on the same account.

Planned Expenditures for 2017/18

To serve the residents of Jinja with improved quality in service delivery, Council prioritized Works, Education and Health as its key departments to enable achieve its mission as seen above in the budgetary allocations. The allocation to CBS increased because expect UWEP and YLP Grants. Because our vision is to excel in tourism a considerable amount has been allocated to Production to boost the Tourism Information Centre.

Vote: 755 Jinja Municipal Council

Executive Summary

Medium Term Expenditure Plans

The budget strategy for FY 2017/18 will be to built upon the achievements of FY 2016/17 and will prioritize the continued development of Council's infrastructure focussing on Beautification as well as Roads and other community projects. Accordingly, interventions will be prioritized in the following key areas:

Human Development

There is need to re-nergize the delivery of social service to ensure that quality human resource are developed and engaged in the economy. This not only requires th

Challenges in Implementation

POLITICAL INTERFERENCE

Politics is mostly cited in payments of property rates from properties of departed Asians and Custodian Board

POOR COMMUNITY ATTITUDE

There is lack of cooperation among the residents over cleanliness and safety of public property like street lights is still noticed in some sectors of the community.

Money from Uganda Land Commission

Revenue worth 3.5 Billion is expected from ULC failure to receive this money has affected performance of so many activities

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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	11,942,701	2,475,630	11,942,702
Occupational Permits	115,500	12,000	115,500
Advertisements/Billboards	170,000	32,160	170,000
Animal & Crop Husbandry related levies	24,057	3,890	24,057
Application Fees	10,000	1,600	10,000
Business licences	665,120	127,040	665,120
Educational/Instruction related levies	40,000	0	40,000
Fees from appeals	500	100	500
Land Fees	1,480,512	210,210	1,480,512
Local Government Hotel Tax	140,460	27,140	140,460
Local Service Tax	167,000	30,180	167,000
Miscellaneous	415,120	89,210	415,120
Other Fees and Charges	50,164	8,010	50,164
Park Fees	1,401,768	280,000	1,401,768
Sale of (Produced) Government Properties/assets	432,859	50,000	432,859
Market/Gate Charges	848,555	146,100	848,555
Property related Duties/Fees	4,880,432	680,000	4,880,432
Unspent balances – Locally Raised Revenues	750,000	750,000	750,000
Royalties	164,000	0	164,000
Rent & rates-produced assets-from private entities	77,111	10,000	77,111
Rent & Rates from other Gov't Units	58,900	8,230	58,900
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,200	450	2,200
Refuse collection charges/Public convenience	41,443	8,310	41,443
Public Health Licences	7,000	1,000	7,000
2a. Discretionary Government Transfers	7,919,302	427,222	8,879,152
Urban Unconditional Grant (Wage)	1,039,329	259,832	1,039,329
Urban Discretionary Development Equalization Grant	6,210,413	0	7,435,922
Urban Unconditional Grant (Non-Wage)	669,560	167,390	403,902
2b. Conditional Government Transfers	10,836,926	3,051,577	10,117,510
Development Grant	84,084	21,021	82,825
Gratuity for Local Governments	275,336	68,834	0
Transitional Development Grant	156,499	39,125	
Sector Conditional Grant (Wage)	6,365,502	1,672,494	6,365,502
Sector Conditional Grant (Non-Wage)	3,137,194	858,073	3,100,806
Pension for Local Governments	568,376	142,094	568,376
General Public Service Pension Arrears (Budgeting)	249,936	249,936	0
2c. Other Government Transfers	50,000	0	200,000
Uganda Women Entrepreneurship Project		0	100,000
Youth Livelihood Programme	50,000	0	100,000
Total Revenues	30,748,929	5,954,429	31,139,363

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

Despite the good general performance seen, most of the tenderers had not paid by the end of September 2016. The performance is attributed to unspent balance from FY 2015/16. There were no collections from Royalties, Public Health Licences and Educational/Instruction related levies had no collections because they normally pay in January. Most of the Property rates Council budgeted for will be coming from the Uganda Land Commission but had not been received by the end of September 2016.

Collection

Vote: 755 Jinja Municipal Council

A. Revenue Performance and Plans

(ii) Central Government Transfers

Government receipts by the end of quarter one were UGX 3,478,799,000 of which UGX 1,926,076,197 was to cater for wages as indicated in the releases whereas the actual amount that came to JMC TSA account was UGX 1,851,207,590 thus giving us a shortfall of UGX 74,868,607 UGX. Urban Discretionary Development Equalization Grant worth UGX 1,552,603,179 was not received during the quarter under review as Government transfers. It should also be noted that Council had a shortage of UGX 81,118,607 to cat

(iii) Donor Funding

There was no donor funding during the period under review

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Local revenue has been maintained for now though it is anticipated that there will be improvement and subsequently changes in Budget for FY 2017/18. This is attributed to the reforms in revenue mobilization and strategies by the Local Revenue Enhancement Committee which emphasize the availability of planning data on revenue sources.

(ii) Central Government Transfers

Many of the Central Government transfers have been maintained as seen above but important to note is that in FY 2017/18 JMC has no budgetary provision for gratuity and the provision for Urban Unconditional grant was reduced. We anticipate receiving UGX 200,000,000 as UWEP and YLP funds

(iii) Donor Funding

Council doesnot anticipate any donor funding in Financial Year 2017/18

Vote: 755 Jinja Municipal Council

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>	5,933,676	1,372,015	4,956,646
General Public Service Pension Arrears (Budgeting)	249,936	249,936	0
Gratuity for Local Governments	275,336	68,834	0
Locally Raised Revenues	1,507,581	203,769	1,507,581
Multi-Sectoral Transfers to LLGs	2,836,569	583,413	2,384,811
Pension for Local Governments	568,376	142,094	568,376
Urban Unconditional Grant (Non-Wage)	152,187	38,047	152,187
Urban Unconditional Grant (Wage)	343,690	85,923	343,690
<i>Development Revenues</i>	1,368,304	0	1,553,592
Locally Raised Revenues	355,000	0	380,000
Multi-Sectoral Transfers to LLGs	319,568	0	430,000
Urban Discretionary Development Equalization Grant	693,736	0	743,592
Total Revenues	7,301,980	1,372,015	6,510,238
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,933,676	1,372,015	4,956,646
Wage	343,690	85,923	343,690
Non Wage	5,589,986	1,286,092	4,612,956
<i>Development Expenditure</i>	1,368,304	0	1,553,592
Domestic Development	1,368,304	0	1,553,592
Donor Development	0	0	0
Total Expenditure	7,301,980	1,372,015	6,510,238

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

During the quarter under review Administration department was allocated a total of UGX 1,372,014,990 as revenue with details as seen above.

Council received all the money budgeted for under General Public Service Pension Arrears (Budgeting) thus the 400% performance as seen above.

The poor performance in Multi-Sectoral Transfers to LLGs is due to poor local revenue performance by council this affected both the recurrent and development expenditure.

Urban Discretionary Development Equaliza

Department Revenue and Expenditure Allocations Plans for 2017/18

Allocation to the department has reduced by 7% because there are no budgetary allocations for Pension and gratuity as opposed to FY 2016/17. The allocation for wages is less by UGX 78,148,669 thus not enough to cater for all department staff.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Implementation of national policies, programmes, council decisions, and projects in the municipality managed, coordinated, monitored and evaluated;

Council advised on technical , administrative and legal matters pertaining to the management of the Municipality;

Plans and budgets for Council activities developed and Coordinated;

Vote: 755 Jinja Municipal Council

Workplan 1a: Administration

Acquisition, utilisation, maintenance and accountability for the human, financial and physical resources of the Municipality managed;

Performance of staff

Plans for 2017/18 by Vote Function

- i. Supervise administration within the Municipality;
- ii. Advise, monitor and evaluate the effective implementation of Council resolutions, development projects and programmes in the Municipality;
- iii. Supervise financial transactions at the division levelS
- iv. Assess taxes and awarding licenses for operating business in the Municipality;
- v. Interpret local governments legislation pertaining to the administration of Town Council;
- vi. Supervise the effective implementation of

Medium Term Plans and Links to the Development Plan

Payment for the Town Clerk's vehicle
Reroofing Town Hall Phase II

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

There is increased participation and ownership Government programmes.

Increased investment due to security.

Promotion of accountability and transparency in service provision.

The specific objectives take in consideration the presidential and ministerial policy statements as issued from time to time e.g.;

Promoting accountability and transparency and fight against corruption.

The specific objectives do support the implementation of sectoral policies

Adherence to quality report has improved

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

1. Enforcement

The section lacks bye-laws to use when executing their duties, the section is understaffed and lack uniforms. Failure to have the above details the section's activities

2. Continued cut of Government transfers

Council is continuously having a reduced budget from Central Government as the case is that in FY 1017/18 we shall have reduced funding under urban unconditional grant. This is affecting service delivery and payment of other mandatory allowances

3. Land wrangles

Land mismanagement/disputes resulting from poor allocation procedure by the relevant authorities and fraudulent land grabbing has led to mistrust.

Workplan 2: Finance

(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:			
Recurrent Revenues	1,347,563	306,709	1,323,206
Locally Raised Revenues	773,198	182,223	249,555
Multi-Sectoral Transfers to LLGs	382,091	76,418	881,377
Urban Unconditional Grant (Non-Wage)	22,641	5,660	22,641

Vote: 755 Jinja Municipal Council

Workplan 2: Finance

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Wage)	169,633	42,408	169,633
<i>Development Revenues</i>	226,204	0	200,000
Locally Raised Revenues	179,904	0	150,000
Multi-Sectoral Transfers to LLGs	46,300	0	50,000
Total Revenues	1,573,767	306,709	1,523,206
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,347,563	306,709	1,323,206
Wage	169,633	42,408	169,633
Non Wage	1,177,930	264,301	1,153,573
<i>Development Expenditure</i>	226,204	0	200,000
Domestic Development	226,204	0	200,000
Donor Development	0	0	0
Total Expenditure	1,573,767	306,709	1,523,206

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

During the quarter under review Finance department was allocated a total of UGX 306,709,094 with details as seen above

The allocations are less than 100% due to poor local revenue performance by council.

The major expenditures in the department is salaries UGX 42,408,156, Revenue Management and Collection Services UGX 9,198,000, Budgeting and Planning Services UGX 5,455,000, Expenditure management Services UGX 2,351,000, UGX LG Accounting Services 2,500,000 and UGX 17,961,000 was spent in

Department Revenue and Expenditure Allocations Plans for 2017/18

Allocation to the department has not changed given that there no significant changes in income and priorities of the department have not changed as well

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Collected data on all revenue sources and the database fully computerized and networked

Facilitated other departments with available resources depending on Council's priorities

Supported to Accounting Officer in establishment and execution of efficient and effective financial management system provided and ensured funds were remitted to divisions both local revenue and government funds

Demand notes for ground and property rates were served to the eligible tax payers using debt collect

Plans for 2017/18 by Vote Function

- i. Provide support to Accounting Officer in establishment and execution of efficient and effective financial management system
- ii. Prepare Books of accounts and accounting records
- iii. Collect Revenue promptly
- iv. Carry out Financial transactions efficiently
- v. Prepare and coordinate Council work plans and budgets;
- vi. Prepare Financial statements and reports;
- vii. Answer Audit queries and mandatory inquiries
- viii. Provide Technical support to Council on financial matters
- ix. Review Reve

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Workplan 2: Finance

Medium Term Plans and Links to the Development Plan

Purchase of Vehicle for revenue mobilization
Procure a walling cabin for safe custody of vouchers

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

Sensitize the community on good side of paying taxes
Encourage the community to put their leaders to ask on how funds are managed (accountability)

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

1. Lack of an updated revenue database

Whereas data is available JMC lacks an upto date database to regularly track payments made especially in Ground rent, Business Licences and Local Service Tax

2. Failure to attract bidders

some revenue centres have failed to attract bidders this heavily impacts on budgetary performance given the fact that Council can not manage them.

3. Political Interference

Political interference especially in the tendering process

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:			
Recurrent Revenues	902,552	234,575	1,020,079
Locally Raised Revenues	405,327	140,593	416,026
Multi-Sectoral Transfers to LLGs	395,710	76,174	502,538
Urban Unconditional Grant (Non-Wage)	46,353	11,588	46,353
Urban Unconditional Grant (Wage)	55,162	6,220	55,162
Total Revenues	902,552	234,575	1,020,079
B: Overall Workplan Expenditures:			
Recurrent Expenditure	902,552	234,575	1,020,079
Wage	55,162	6,220	55,162
Non Wage	847,390	228,356	964,917
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	902,552	234,575	1,020,079

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

During the quarter under review Statutory Bodies was allocated a total of UGX 234,575,277 with details as seen above.

The allocations are less than 100% due to poor local revenue performance by council.

Deputy Mayor and the Chairperson Walukuba Masese division had not accessed the payroll by the end of the quarter thus the poor performance under wages in this sector

li) The major expenditure allocations for the departments
The major expenditures in the department were Wages; UGX 6,2

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Workplan 3: Statutory Bodies

Department Revenue and Expenditure Allocations Plans for 2017/18

The allocation to the department increased since it is based on local revenue performance this is very significant in the multi-sectoral transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Produced a comprehensive Board of Survey report
 Carried out monitoring of on-going projects
 Had to Two Council and committee meetings during the quarter under review
 Salaries paid to the three political heads i.e. Mayor and the three division chairpersons.
 Two council meetings held during the period under review.
 Produced a comprehensive board of survey report during the quarter under review.

Plans for 2017/18 by Vote Function

Set and approve policies aimed at alleviating poverty
 Monitor government programmes quarterly
 Ensure transparent procurement of works, goods and services
 Ensure accountability and proper use of Government resources
 Recruit and maintain high calibre staff
 Ensure proper Land Administration and Coordinated Development

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

Sensitization of the masses of the various Government programmes

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

1. Inadequate skills

Inadequate skills by some Councillors and members of Boards and Commissions in legislative Drafting and Board guidelines respectively. Some Councillors and members of Boards and Commissions are in office for the first time and lack experience.

2. Inadequate funding

Due to delayed disbursement of funds by Ministry of Finance, Planning and Economic Development.

3. Political Interference

Political interference especially in the tendering process

Workplan 4: Production and Marketing

(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:			
Recurrent Revenues	191,198	38,159	191,890
Locally Raised Revenues	55,147	8,029	55,147
Multi-Sectoral Transfers to LLGs	77,661	15,532	77,661
Sector Conditional Grant (Non-Wage)	13,803	3,451	14,494
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Urban Unconditional Grant (Wage)	19,588	4,897	19,588

Vote: 755 Jinja Municipal Council

Workplan 4: Production and Marketing

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	191,198	38,159	191,890
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>191,198</i>	<i>31,909</i>	<i>191,890</i>
Wage	44,588	4,897	44,588
Non Wage	146,611	27,012	147,302
<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	191,198	31,909	191,890

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

During the quarter under review Production and Marketing department was allocated UGX 38,159,199 with details as seen above.

It should be noted that the Council has no Agricultural Extension Staff thus no Conditional Grant to Agric. Ext Salaries is not spent where this further affects Production and Marketing budget performance.

The allocations are less than 100% due to poor local revenue performance by council.

ii) The major expenditure allocations for the departments
District Product

Department Revenue and Expenditure Allocations Plans for 2017/18

Allocation to the department has been maintained because income has not changed and the department priorities have not changed

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- i) Collected data on petty foreign traders as required by Ministry of Trade
- ii) Issued Trading Licences for business that applied following the Licence Amendment Act 2015
- iii) The Tourist Information Centre was Effectively run during the period under review
- iv) Produced Tourism Information Maps for Jinja
- v) Collected Visitor Information Statistics for Source of the Nile
- vi) Held a competence and skills assessment test for tour guides at Crested Crane Hotel and Tourism Training Institute

Plans for 2017/18 by Vote Function

- i. Implement and monitor policies, programmes and laws on Commercial sub sector
- ii. Supervising and managing the Commercial sub sector activities, programmes and staff
- iii. Evaluating and preparing status reports on Commercial sub-sector activities
- iv. Managing and accounting for all the resources available for the sub sector
- v. Initiating developmental projects in Tourism, trade, Industry and Cooperatives sub sectors
- vi. Developing training programmes for both the stakeholders and staff in T

Medium Term Plans and Links to the Development Plan

Beautification of the town roundabouts

Development of the Tourism Information Centre

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

Sensitizing the communities to form cooperative groups

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Workplan 4: Production and Marketing

Providing stakeholders with advice on Tourism

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

1. Insufficient funding

Lack of enough funds to continue sensitizing the community, to repair road infrastructure and associated drainage. Lack of funds to develop and maintain green areas and parks

2. Mushrooming SACCOs

Many SACCOs are coming up without proper guidance and these may swindle our communities

3. Political Interference

This is experienced in the management of community groups while managing their resources

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>	2,119,607	472,905	2,101,275
Locally Raised Revenues	137,692	17,538	137,692
Multi-Sectoral Transfers to LLGs	802,251	160,450	783,919
Sector Conditional Grant (Non-Wage)	119,315	29,829	119,315
Sector Conditional Grant (Wage)	1,060,350	265,087	1,060,350
<i>Development Revenues</i>	59,090	0	0
Locally Raised Revenues	36,640	0	
Multi-Sectoral Transfers to LLGs	22,450	0	
Total Revenues	2,178,697	472,905	2,101,275
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,119,607	472,905	2,101,275
Wage	1,060,350	265,087	1,060,350
Non Wage	1,059,258	207,817	1,040,925
<i>Development Expenditure</i>	59,090	0	0
Domestic Development	59,090	0	0
Donor Development	0	0	0
Total Expenditure	2,178,697	472,905	2,101,275

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

During the quarter under review Health department was allocated a total of UGX 472,904,706 as seen above.

Locally Raised Revenues and Multi-Sectoral Transfers to LLGs are not performing to 100% as expected because of the poor local revenue collections thus the effect to department revenue.

ii) The major expenditure allocations for the departments

This comprised of UGX 272,333,000 as Conditional Grant to PHC Salaries for wage, UGX 15,068,000 as Conditional Grant to PHC- Non wage, UGX 4,58

Department Revenue and Expenditure Allocations Plans for 2017/18

The slight decrease noted in the department's allocation is based on changes in priorities in the health centres

(ii) Summary of Past and Planned Workplan Outputs

Vote: 755 Jinja Municipal Council

Workplan 5: Health

Physical Performance in the first quarter of 2016/17

Registered 21,035 OPD attendances in the 7 Government aided Health Centres

Registered 371 deliveries in 3 health facilities i.e. Walukuba HC IV, Mpumudde HC IV and Jinja Central HC III for BCG, Polio, DPT and Measles

Immunized 1987 Children during the period under review

Carried out HIV counselling and counselling on 542 people of which 21 were found positive and were enrolled on ART

Routine activities throughout the quarter i.e. Deworming exercise around the municipality, immunization

Plans for 2017/18 by Vote Function

- ii. Coordinate the implementation of the Uganda Minimum Health Care Package
- iii. Oversee the functioning of the health information management systems
- iv. Coordinate the procurement of equipment, medicines and other supplies for the hospital
- v. Enforce the Professional and Service Codes of Conduct and Ethics
- vi. Carry out human resource management functions like identifying manpower needs, training, promotional, leave, deployment and appraisal
- vii. Ensure adherence to National

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

Communities sensitized on Health service programs;
Community Health Activities monitored and evaluated;
Patients diagnosed and treated
Medicines, equipment, and other supplies procured
National Health Service delivery standards adhered to

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

1. Utility Bills

The high utility bills at the health centre IVs leading to frequent disconnections thus interrupting service delivery

2. Lack of Basic Equipment

All our health centres lack basic equipment which hinders the quality of service delivered such as absence of storage facility for drugs like rifampicin for children, no well furnished theatre etc.

3. Management of garbage

The municipality lacks capacity to effectively manage garbage disposal at the landfill. There is irregular collection by the contractor which is partly due to failure by the contractor.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	7,171,948	1,974,979	7,151,845
Locally Raised Revenues	221,995	46,870	221,995
Multi-Sectoral Transfers to LLGs	75,950	15,190	87,950
Sector Conditional Grant (Non-Wage)	1,565,490	504,672	1,533,387

Vote: 755 Jinja Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Wage)	5,280,152	1,401,157	5,280,152
Urban Unconditional Grant (Wage)	28,361	7,090	28,361
<i>Development Revenues</i>	<i>320,174</i>	<i>60,146</i>	<i>137,825</i>
Development Grant	84,084	21,021	82,825
Locally Raised Revenues	53,592	0	25,000
Multi-Sectoral Transfers to LLGs	26,000	0	30,000
Transitional Development Grant	156,499	39,125	
Total Revenues	7,492,122	2,035,125	7,289,670
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>7,171,948</i>	<i>1,974,979</i>	<i>7,151,845</i>
Wage	5,308,513	1,408,247	5,308,513
Non Wage	1,863,435	566,732	1,843,332
<i>Development Expenditure</i>	<i>320,174</i>	<i>0</i>	<i>137,825</i>
Domestic Development	320,174	0	137,825
Donor Development	0	0	0
Total Expenditure	7,492,122	1,974,979	7,289,670

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

During the quarter under review Education department was allocated the following a total of UGX 1,974,979,352 with details as seen above.

Locally Raised Revenues and Multi-Sectoral Transfers to LLGs are not performing to 100% as expected because of the poor local revenue collections thus the effect to department revenue.

Release shows that Jinja Municipal Council received UGX 86,676,000 as USE Grant, however, Bank statements for the three USE Schools show a total of UGX 73,869,093 thus UGX

Department Revenue and Expenditure Allocations Plans for 2017/18

There is a significant difference in the department's allocation is because in FY 2016/17 the department was allocated Transitional development grant which is not the case in FY 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Held End of term examinations and one Mock set,
- Held a music workshop after which MDD festivals were held at Walukuba Community Centre for Walukuba Schools, Magwa P/S for Central Division Schools and Mpumudde Estate P.S for Mpumudde Division schools
- Attended MDD regional Festivals held in Kamuli District on 30th August in which Lake site participated
- Attended National MDD festivals at the National Theater from 4th to 10th September, in this Lake Site participated
- 20

Plans for 2017/18 by Vote Function

Monitor and report on performance of teachers
 Collect and manage school data
 Advise and guide head teachers and school management committees
 Prepare periodic activity reports for submission to the Ministry of Education
 Advise on the appointment of school management committees or board of governors
 Enhance collaboration with school foundation bodies.
 Implementing Education laws, policies and regulations
 Implementing approved education and sports development plans, strategies, and council d

Vote: 755 Jinja Municipal Council

Workplan 6: Education

Medium Term Plans and Links to the Development Plan

Construction of a 2-classroom block at Kiira Primary School
 Construction of water borne toilets in Kirinya Railways Primary School
 Purchase of vehicle at hire purchase

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

Monitor and report on performance of teachers in schools

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

1. Meals for Pupils

Failure by the parents to provide food for their children during school hours. Some parents have continuously ignored our call to provide meals like lunch for their children

2. Land Titles

School land has been grabbed because Jinja MC lack titles for its properties

3. Inadequate classrooms and furniture.

Mpumudde Methodist and Walukuba East Primary schools have high enrollments due to their good performance in PLE this has led to lack of space for the increasing numbers in all classes and furniture.

Workplan 7a: Roads and Engineering

(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>	3,326,761	678,247	3,159,572
Locally Raised Revenues	1,143,990	198,798	1,166,111
Multi-Sectoral Transfers to LLGs	534,364	106,873	345,054
Sector Conditional Grant (Non-Wage)	1,407,826	312,431	1,407,826
Urban Unconditional Grant (Non-Wage)	41,980	10,495	41,980
Urban Unconditional Grant (Wage)	198,601	49,650	198,601
<i>Development Revenues</i>	6,292,172	0	7,709,571
Locally Raised Revenues	731,695	0	927,242
Multi-Sectoral Transfers to LLGs	43,800	0	90,000
Urban Discretionary Development Equalization Grant	5,516,677	0	6,692,329
Total Revenues	9,618,933	678,247	10,869,143
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,326,761	572,308	3,159,572
Wage	198,601	49,650	198,601
Non Wage	3,128,160	522,658	2,960,971
<i>Development Expenditure</i>	6,292,172	0	7,709,571
Domestic Development	6,292,172	0	7,709,571
Donor Development	0	0	0
Total Expenditure	9,618,933	572,308	10,869,143

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

During the quarter under review Roads and Engineering department was allocated a total of UGX 678,247,366 with details as seen above.

Locally Raised Revenues and Multi-Sectoral Transfers to LLGs are not performing to 100% as expected because of the

Vote: 755 Jinja Municipal Council

Workplan 7a: Roads and Engineering

poor local revenue collections thus the effect to department revenue.

Urban Discretionary Development Equalization Grant worth UGX 5,516,676,663 was not received during the quarter under review thus affecting revenue performance

Department Revenue and Expenditure Allocations Plans for 2017/18

There is a notable increase in the department allocation and this is attributed to change in Central Government allocations which has positively affected the USMID Grant. There is a decrease in Multi-Sectoral Transfers to LLGs is attributed to the anticipated increase in local revenue and change in priorities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Carried out a feasibility study of the storm water drainage under the consultancy of M/s Sering and WAM Incorporation after which prepare a Municipal Drainage Master Plan. The drainage needs assessment and master plan was made on 18th August to the USMID Team in Kampala .

Preparing a Solid Waste Management Strategy and Master Plan this is being undertaken in conjunction with M/s JBN Consultants Limited. The current Solid Waste situation assessment was made on 19th August to the USMID Team in K

Plans for 2017/18 by Vote Function

- i. Technical advice and guidance to stakeholders provided;
- ii. Technical specifications of contracts prepared;
- iii. Supervision of technical works undertaken;
- iv. Work plans and budgets for the Municipality prepared;
- v. Building and other structural plans approved;
- vi. Water and sanitation systems developed and maintained;
- vii. Engineering and works policies enforced.

Medium Term Plans and Links to the Development Plan

Installation of solar power on the streets (phase 1)

(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. Illegal tapping of street lighting line

Some residents are illegally getting electricity from the street lighting line. This is making the bills too high for council. Support is required

2. Maintenance Costs

High costs of servicing, repair and replacement of tyres and other key parts of the road equipment that was acquired

3. Lack of a Regional Road Unit

Council has to continue hiring bitumen distributors, chips spreader, vibro rollers, pneumatic Rollers, Water Browsers and low beds from local suppliers this leads to the road construction costs remaining high.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 755 Jinja Municipal Council

Workplan 7b: Water

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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	513,469	100,522	594,578
Locally Raised Revenues	204,315	34,410	217,810
Multi-Sectoral Transfers to LLGs	215,540	42,709	288,200
Sector Conditional Grant (Non-Wage)	46	12	
Urban Unconditional Grant (Non-Wage)	31,771	7,943	26,771
Urban Unconditional Grant (Wage)	61,796	15,449	61,796
<i>Development Revenues</i>	80,000	10,000	0
Locally Raised Revenues	77,000	10,000	
Multi-Sectoral Transfers to LLGs	3,000	0	
Total Revenues	593,469	110,522	594,578
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	513,469	100,522	594,578
Wage	61,796	15,449	61,796
Non Wage	451,672	85,073	532,782
<i>Development Expenditure</i>	80,000	10,000	0
Domestic Development	80,000	10,000	0
Donor Development	0	0	0
Total Expenditure	593,469	110,522	594,578

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

During the quarter under review Natural Resources department was allocated UGX110,522,376 with details as seen above.

Locally Raised Revenues and Multi-Sectoral Transfers to LLGs are not performing to 100% as expected because of the

Vote: 755 Jinja Municipal Council

Workplan 8: Natural Resources

poor local revenue collections thus the effect to department revenue.

li) The major expenditure allocations for the departments

The major expenditures in the department is Salaries UGX 15,449,085 which is beyond by this is attributed to staff moving from le

Department Revenue and Expenditure Allocations Plans for 2017/18

There has been a no significant changes in the departments allocation given that the income for council has not changed thus could not have many priorities accomodated

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

i. Carried out hedge trimming, weeding, pruning of trees, weeding of flowers, planting of trees and flowers during the period under review.

ii. Under beautification mowing of grass, cutting of lawns, on green areas and open spaces in the Central islands, division compounds, Mayors Garde was done.

Attended to the green areas on the nwely constructed road of Nalufenya Clive Road West.

iii) Conducted a Radio talk show on Baba FM concerning Climate Change

iv) Carried out industrial inspectio

Plans for 2017/18 by Vote Function

i. Enforce the implementation of National Policies, Rules, Regulations and Council byelaws on sustainable exploitation of natural resources;

ii. Manage the provision of extension services on natural resources;

iii. Appraise work plans and technical proposals in regard to environment impact assessment;

iv. Prepare and submit work plans and budgets for the Natural Resources subsector;

v. Tender technical advice to Council and other stakeholders

vi. Manage issues of land tenure ownership

Medium Term Plans and Links to the Development Plan

Purchase of a noise meter

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

Enforce protection of wetlands

Provide awareness on climate change

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

1. Encroachment on wetlands

Failure to adhere to environment guidelines by the private sector and other governmeent entities

2. staffing

the department has only 2 technical staff like for environment protection which is a routine exercise. Lack of unity with the lower local council especially LC 1s.

3. Transport

the department is based in the field but lack means to proficiently carry out its activities

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17	2017/18
Approved Budget	Outturn by end Sent	Proposed Budget

Vote: 755 Jinja Municipal Council

Workplan 9: Community Based Services

A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	491,659	95,589	520,041
Locally Raised Revenues	120,299	20,000	135,490
Multi-Sectoral Transfers to LLGs	241,682	43,170	263,803
Sector Conditional Grant (Non-Wage)	30,714	7,678	25,784
Urban Unconditional Grant (Non-Wage)	14,502	3,626	10,502
Urban Unconditional Grant (Wage)	84,461	21,115	84,461
<i>Development Revenues</i>	112,209	0	215,000
Locally Raised Revenues	16,500	0	5,000
Multi-Sectoral Transfers to LLGs	45,709	0	10,000
Other Transfers from Central Government	50,000	0	200,000
Total Revenues	603,867	95,589	735,041
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	491,659	95,589	520,041
Wage	84,461	21,115	84,461
Non Wage	407,198	74,474	435,580
<i>Development Expenditure</i>	112,209	0	215,000
Domestic Development	112,209	0	215,000
Donor Development	0	0	0
Total Expenditure	603,867	95,589	735,041

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

During the quarter under review the department was allocated a total of UGX 95,589,289 with details as seen above. No funds were received for the YLP no clear explanation from Ministry of Gender as to why no funds were disbursed.

Locally Raised Revenues and Multi-Sectoral Transfers to LLGs are not performing to 100% as expected because of the poor local revenue collections thus the effect to department revenue.

The major expenditures in the department are Salaries; UGX 21,115,230 Operati

Department Revenue and Expenditure Allocations Plans for 2017/18

There is a notable increase in the department's allocation and this is attributed to YLP and UWEP grants which did not have allocations in the previous budgets

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

2 Youth groups due to procedure guidelines i.e. Rubaga Youth Produce and Walukuba West video coverage

2 PWDs groups were i.e. Twekembe PWD Group in Rubaga Parish and Bamugambe Society of the Disabled in Jinja Central East Parish

i. Delivery of community-based services coordinated;

ii. Community centers, vocational training institutions, children remand homes and other community establishments monitored;

iii. Implementation of National and local laws and policies and social develo

Plans for 2017/18 by Vote Function

i. Co-ordinate delivery of community-based services

ii. Monitor community centers, vocational training institutions, children remand homes and other community establishments

iii. Monitor and evaluate implementation of National and local laws and policies and social development

Vote: 755 Jinja Municipal Council

Workplan 9: Community Based Services

- iv. Advise Council on policy and related matters regarding gender, labour and social development.
- v. Liaise with NGOs, Community-Based Organizations and other stakeholders on matters regarding community development r

Medium Term Plans and Links to the Development Plan

Purchase chairs for Town Hall

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

Advocacy and Protection of Child rights

Community awareness and involvement in socio-economic development initiatives

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

1. Low Enrollment for FAL Classes

Low Enrollment of Fal learners despite availability of classes and funds

2. Poor Renumeration to FAL Instructors

High turnover of FAL instructors due to poor remuneration lags our classes behind

3. Recovery of YLP Funds

Poor repayment of the YLP funds by the beneficiary groups

Workplan 10: Planning

(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>	170,896	25,954	180,396
Locally Raised Revenues	99,494	11,066	108,994
Multi-Sectoral Transfers to LLGs	23,850	3,000	23,850
Urban Unconditional Grant (Non-Wage)	8,746	2,187	8,746
Urban Unconditional Grant (Wage)	38,807	9,702	38,807
Total Revenues	170,896	25,954	180,396
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	170,896	25,954	180,396
Wage	38,807	9,702	38,807
Non Wage	132,090	16,252	141,590
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	170,896	25,954	180,396

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

During the quarter under review Planning department was allocated a total of UGX 25,954,200 with details as seen above.

Locally Raised Revenues and Multi-Sectoral Transfers to LLGs are not performing to 100% as expected because of the poor local revenue collections thus the effect to department revenue.

The major expenditures in the department is Salaries; UGX 9,701,628, District Planning Office; UGX 9,293,000, Statistical data collection ; UGX 1,250,000, Operational Planning; UGX 5,948,

Vote: 755 Jinja Municipal Council

Workplan 10: Planning

Department Revenue and Expenditure Allocations Plans for 2017/18

There is a slight increase in the department's allocation and this is attributed to the changes a few changes in priorities

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Held TPC Meetings on 30th/7/2016, 25th/8/2016, 29th/ 9/2016

Implementation of Urban development policies, plans and programmes monitored and evaluated for effectiveness;

Management information System for the entire Municipality efficiently managed;

Activities and programs of the urban development partners promoted and supported

Divisional local council planning facilitated and guided

Work plans and budgets appraised and sources of funding identified

Plans for 2017/18 by Vote Function

Implement Urban development policies, plans and programmes monitored and evaluated for effectiveness

Management information System for the entire Municipality efficiently managed

Activities and programs of the urban development partners promoted and supported

Divisional local council planning facilitated and guided

Work plans and budgets appraised and sources of funding identified

Medium Term Plans and Links to the Development Plan

Vehicle for Planning Unit

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

Mobilize communities to attend Government Planning meetings from village level to municipal level

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

1. Availability of Data

Absence of upto date data for planning purposes makes planning difficult

2. Lack of transport

The unit lacks a vehicle to ably execute its activities in the Municipality

3. Inadequate facilitation

Facilitation to the department's programmes is neither adequate nor timely

Workplan 11: Internal Audit

(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:			
Recurrent Revenues	121,447	23,662	123,847
Locally Raised Revenues	63,437	9,310	63,437
Multi-Sectoral Transfers to LLGs	10,800	2,550	13,200
Urban Unconditional Grant (Non-Wage)	7,979	1,995	7,979
Urban Unconditional Grant (Wage)	39,231	9,808	39,231

Vote: 755 Jinja Municipal Council

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	121,447	23,662	123,847
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>121,447</i>	<i>23,662</i>	<i>123,847</i>
Wage	39,231	9,808	39,231
Non Wage	82,216	13,855	84,616
<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	121,447	23,662	123,847

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

During the quarter under review Internal Audit department was allocated at total of UGX 23,662,357 with details as seen above.

Locally Raised Revenues and Multi-Sectoral Transfers to LLGs are not performing to 100% as expected because of the poor local revenue collections thus the effect to department revenue.

The major expenditures in the department is Salaries

Department Revenue and Expenditure Allocations Plans for 2017/18

There are no significant changes in allocation and this is because local revenue has been maintained

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

i. Submitted 4th Quarter Internal Audit Report to H.W the Mayor and OAG on 29th/10/2016

Operational financial and accounting systems reviewed to ensure efficiency;

ii. Procurement and payment procedures audited to facilitate efficient and effective transactions of the Municipality

iii. Manpower audit carried out in line with the budgets and laws;

iv. Stores Audit conducted for safe custody, efficiency and economic usage of resources;

v. Liaison with the Auditor General in

Plans for 2017/18 by Vote Function

i. Manage and coordinate Municipal Audit Function in the municipality

ii. Carry out Special Audit assignments

iii. Facilitate and evaluate risk management process

iv. Produce and submit Internal Audit reports to relevant authorities

v. Evaluate and review Financial Internal Controls

vi. Execute Financial Auditing

vii. Carry out Audit inspection and Performance Audit

viii. Ensure that Audit recommendations implemented

ix. Receipt custody and utilization of financial resources

Vote: 755 Jinja Municipal Council

Workplan 11: Internal Audit

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

Mobilize and encourage communities to demand for accountability from the leaders Compliance to rules and regulations

Delivery of quality goods & services

Improvement of financial management

Improvement of financial operations

The specific objectives take in consideration the presidential and ministerial policy statements as issued from time to time e.g.; Promoting accountability and transparency and fight against corruption

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

1. Failure to implement the Risk Management System

the department has failed to implement the Risk Based Auditing system as required by the manual due failure by council to adopt Risk Management System

2. Failure to use Audit Working Papers

The department has failed to use all the audit working papers provided in the manual due to inadequate funding of the departments requirements

3. Inadequate facilitation

Facilitation to the department's programmes is neither adequate nor timely