

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) 2015/16 and pre-budgetary allocation proposals for FY 2016/17. It is based on the Fiscal Decentralization Strategy (FDS) 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 2016/17, 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. There has also been a slight improvement in local revenue collection. 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 paper also shows that Jinja Municipal Council encountered a number of constraints during the implementation of the previous budget; some of the constraints were; 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. salaries, 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”

Kyasanku David
TOWN CLERK

Vote: 755 Jinja Municipal Council

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	9,174,000	1,712,607	8,271,918
2a. Discretionary Government Transfers	7,166,002	469,465	6,722,655
2b. Conditional Government Transfers	7,237,047	1,834,812	6,845,514
2c. Other Government Transfers	4,640,835	3,458,781	1,524,850
Total Revenues	28,217,884	7,475,665	23,364,936

Revenue Performance in the first quarter of 2015/16

(i) Cumulative Performance for Locally Raised Revenues

The first quarter of the FY 2015/16 (July - September) saw a fair performance Council collected UGX 4,352,643,000 (19%). The expected proportion of estimate of local revenue by the end of September 2015 was UGX 2,293,500,277 however UGX 1,712,607,010 was realized giving us a short fall of UGX 580,893,267 thus 18.7% performance. Generally most of the tenderers had not paid by the end of September 2015. Collections from Jinja Central Ma

Planned Revenues for 2016/17

Council anticipates receiving UGX 100,000,000 under the Youth Programme & UGX 5,204,821,285 under USMID. Central market will fully operate during the FY, it is expected to boost revenue. It anticipates that in FY 2016/17 we shall be able to receive all the Property rates of the Gov't owned properties within the municipality worth UGX 1,200,000,000 from the Uganda Land Commission. The above have led to the notable variance between FY 2015/16 & 2016/17. Natural Resources allocation in the LLGs

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	5,815,381	972,949	4,722,645
2 Finance	824,866	159,044	861,008
3 Statutory Bodies	1,053,389	229,664	858,453
4 Production and Marketing	162,764	21,072	197,267
5 Health	2,054,640	464,496	2,147,390
6 Education	6,345,897	1,542,638	6,011,005
7a Roads and Engineering	10,268,596	1,552,963	6,994,238
7b Water	0	0	0
8 Natural Resources	674,555	107,391	647,294
9 Community Based Services	728,469	196,815	659,686
10 Planning	170,579	36,684	150,903
11 Internal Audit	118,748	23,892	115,048
Grand Total	28,217,884	5,307,610	23,364,937
Wage Rec't:	7,002,544	1,780,382	7,056,970
Non Wage Rec't:	8,391,036	1,663,715	8,480,387
Domestic Dev't	12,824,304	1,863,512	7,827,581
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2015/16

Government receipts by the end of the quarter were UGX 5,755,570,000 of which UGX 2,978,409,001 was unspent balance from FY 2014/15. USMID grant worth UGX 1,301,205,321 was not received during the quarter under review as Government transfers. It should also be noted that Council had a shortage of UGX 103,498,000 to cater for salaries for the month of september where 62 members of staff missed and pensioners were not paid for the month of August

Vote: 755 Jinja Municipal Council

Executive Summary

and September 2015 as well as Deductions off salari

Planned Expenditures for 2016/17

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 decreased because we do not expect TSUPU Grant as opposed to last FY. Because our vision is to excel in tourism the allocation to Production increased to enable setting up a Tourism Information Centre. Allocation to Natural Resources decreased due to change

Medium Term Expenditure Plans

The budget strategy for FY 2016/17 will be to built upon the achievements of FY 2015/16 and will prioritize the continued devel opment 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-nerginize the delivery of social service to ensure that quality human resource are developed and engaged in the economy. This not only requires t

Challenges in Implementation

FAILURE BY GOVERNMENT TO MEET ITS BUDGETARY OBLIGATION

Many times government fails to meet its obligation of grants especially those meant for capital expenditure such as LGMSDP, PHC Development, SFG among others this affects Council's performance

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 publi

Vote: 755 Jinja Municipal Council

A. Revenue Performance and Plans

US\$'s 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	9,174,000	1,712,607	8,271,918
Park Fees	1,263,861	240,432	1,263,861
Advertisements/Billboards	148,500	19,765	148,500
Animal & Crop Husbandry related levies	29,000	4,901	29,000
Application Fees	10,000	1,200	10,000
Business licences	669,273	108,430	669,273
Educational/Instruction related levies	40,000	0	40,000
Fees from appeals	500	0	500
Land Fees	1,556,892	59,770	1,556,892
Local Government Hotel Tax		0	162,362
Local Hotel Tax	162,362	18,310	
Local Service Tax	121,500	14,183	121,500
Market/Gate Charges	1,330,863	108,730	1,330,863
Miscellaneous	289,561	39,426	289,561
Other Fees and Charges	46,101	7,621	46,101
Property related Duties/Fees	1,696,041	108,047	1,696,041
Royalties	134,000	0	134,000
Occupational Permits	96,000	8,764	96,000
Sale of (Produced) Government Properties/assets	499,049	47,885	499,049
Unspent balances – Locally Raised Revenues	902,082	902,082	
Rent & rates-produced assets-from private entities	77,111	10,500	77,111
Rent & Rates from other Gov't Units	65,900	8,290	65,900
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,200	870	4,200
Refuse collection charges/Public convenience	27,205	3,400	27,205
Public Health Licences	4,000	0	4,000
2a. Discretionary Government Transfers	7,166,002	469,465	6,722,655
Urban Unconditional Grant (Wage)	928,666	232,167	1,038,255
Urban Unconditional Grant (Non-Wage)	686,798	171,700	674,053
District Unconditional Grant (Wage)	55,162	7,488	
Urban Discretionary Development Equalization Grant	5,495,376	58,111	5,010,347
2b. Conditional Government Transfers	7,237,047	1,834,812	6,845,514
Development Grant	526,639	105,328	100,264
Sector Conditional Grant (Non-Wage)	563,420	157,715	680,175
Sector Conditional Grant (Wage)	6,018,716	1,540,728	6,018,726
Support Services Conditional Grant (Non-Wage)	128,271	31,041	46,349
2c. Other Government Transfers	4,640,835	3,458,781	1,524,850
Youth Livelihood Programme	100,000	0	100,000
Unspent balances – Other Government Transfers	137,576	137,576	
Road maintenance -URF	1,424,850	342,797	1,424,850
Unspent balances – Conditional Grants	2,978,409	2,978,409	
Total Revenues	28,217,884	7,475,665	23,364,936

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

Despite the good general performance seen, most of the tenderers had not paid by the end of September 2015. The performance is attributed to unspent balance from FY 2014/15. 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 2015.

Vote: 755 Jinja Municipal Council

A. Revenue Performance and Plans

(ii) Central Government Transfers

Government receipts by the end of the quarter were UGX 5,755,570,000 of which UGX 2,978,409,001 was unspent balance from FY 2014/15. USMID grant worth UGX 1,301,205,321 was not received during the quarter under review as Government transfers. It should also be noted that Council had a shortage of UGX 103,498,000 to cater for salaries for the month of September where 62 members of staff missed and pensioners were not paid for the month of August and September 2015 as well as Deductions off salary

(iii) Donor Funding

By the end of first quarter FY 2015/16 Council had not received any donation.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In FY 2016/17 Jinja MC anticipates receiving UGX 148,500,000 from Jinja Central market since it is operational and is expected to boost income as seen above. Council anticipates receiving 1.2 billion from Uganda Land Commission an amount which has accumulated over years. Valuation of all properties was massively done in the just concluded year and this is expected to improve on property rates. In this FY council will register and network revenue collections as a way of enhancing collections.

(ii) Central Government Transfers

In FY 2016/17 Council anticipates to receive to UGX 5,010,347,033 entailing USMID and LGMSDP Grants amount more than the previous year's this has contributed to increased income. The IPF PHC – development as in seen above without clear explanations from the line ministry. But important to note is that the IPF urban wages is not enough to Cater for wages of all traditional staff and this will be seen when reporting. The conditional grant to development under education has reduced without clear

(iii) Donor Funding

In FY 2016/17 Council does not anticipate any donation

Vote: 755 Jinja Municipal Council

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,594,485	695,869	3,504,234
Locally Raised Revenues	1,124,504	200,290	1,005,173
Multi-Sectoral Transfers to LLGs	1,984,333	374,167	1,942,637
Support Services Conditional Grant (Non-Wage)	30,000	7,500	46,349
Urban Unconditional Grant (Non-Wage)	152,187	38,047	152,187
Urban Unconditional Grant (Wage)	303,461	75,865	357,888
<i>Development Revenues</i>	2,220,897	854,438	1,218,411
Locally Raised Revenues	793,600	228,181	300,982
Multi-Sectoral Transfers to LLGs	334,806	0	223,693
Unspent balances – Conditional Grants	445,120	445,120	
Unspent balances – Locally Raised Revenues	152,082	152,082	
Urban Discretionary Development Equalization Grant	495,289	29,056	693,736
Total Revenues	5,815,381	1,550,307	4,722,645
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,594,485	678,035	3,504,234
Wage	303,461	75,865	357,888
Non Wage	3,291,023	602,170	3,146,346
<i>Development Expenditure</i>	2,220,897	294,914	1,218,411
Domestic Development	2,220,897	294,914	1,218,411
Donor Development	0	0	0
Total Expenditure	5,815,381	972,949	4,722,645

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Administration department was allocated a total of UGX 1,550,307,000 as revenue this was as follows:-

Conditional Grant to IFMS Running Costs - UGX 7,500,000 Locally Raised Revenues; - UGX 200,290,000 Transfer of Urban Unconditional Grant - Wage; UGX 75,865,000 Urban Unconditional Grant - Non Wage; UGX 38,047,850 Multi-Sectoral Transfers to LLGs was - UGX 423,120,031. For development LGMSD (Former LGDP) was - UGX 29,550,000 and UGX 380,263,000 as locally

Department Revenue and Expenditure Allocations Plans for 2016/17

Allocation to the department is 5% more than that of the previous FY which is attributed to increase in the local revenue anticipated for FY 2015/16. 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 2015/16

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;

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

Vote: 755 Jinja Municipal Council

Workplan 1a: Administration

Performance of staff

Plans for 2016/17 by Vote Function

Administration within the Municipality supervised;
 Effective implementation of Council resolutions, development projects and programmes in the Municipality monitored and evaluated;
 Financial transactions at the division level supervised;
 Taxes for operating business in the division assessed and licenses awarded;
 Efficient and effective management of markets and parks supported;
 Collection of local revenue within the division managed and accounted for;
 Local Governments legislation

Medium Term Plans and Links to the Development Plan

Purchase of land and valuation for Walukuba Tenants resettlement who did not get plots
 Construction of a gate behind town hall
 Gate behind Town Hall
 Purchase of Fire Extinguishers
 Purchase of woolen carpet for Town Clerk's office
 Double Cabin - Pick Up
 Purchase of two additional Speakers for Public Address System

(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. Difficulties in paying pensions and gratuities

Due to limited cash flows reduced unconditional government grants a number of retrenched staff have not been paid to tune of UGX 1.3 Billion, Councils' contribution to the Retirement Benefit Scheme (RBS) is still a problem.

2. Land wrangles

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

3. Labour turnover

Delayed clearance for recruitment requests yet Council is experiencing high labour turnovers in the education, health and in traditional category due to death of staff.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	775,866	159,044	825,208

Vote: 755 Jinja Municipal Council

Workplan 2: Finance

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	257,672	45,901	261,692
Multi-Sectoral Transfers to LLGs	334,461	67,210	379,783
Urban Unconditional Grant (Non-Wage)	22,641	5,660	22,641
Urban Unconditional Grant (Wage)	161,092	40,273	161,092
<i>Development Revenues</i>	<i>49,000</i>	<i>0</i>	<i>35,800</i>
Locally Raised Revenues	40,000	0	
Multi-Sectoral Transfers to LLGs	9,000	0	35,800
Total Revenues	824,866	159,044	861,008
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>775,866</i>	<i>159,044</i>	<i>825,208</i>
Wage	161,092	40,273	161,092
Non Wage	614,774	118,771	664,116
<i>Development Expenditure</i>	<i>49,000</i>	<i>0</i>	<i>35,800</i>
Domestic Development	49,000	0	35,800
Donor Development	0	0	0
Total Expenditure	824,866	159,044	861,008

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Finance department was allocated a total of UGX 159,044,000 as follows:- Locally Raised Revenues UGX 45,901,000 Transfer of Urban Unconditional Grant - Wage UGX 40,273,080 Urban Unconditional Grant - Non Wage; UGX 5,660,000 and UGX 67,210,070,000 as Multi-Sectoral Transfers to LLGs

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

The major expenditures in the department is salaries UGX 40,273,080, Revenue Management an

Department Revenue and Expenditure Allocations Plans for 2016/17

The difference between FY 2015/16 and 2015/16 is that in FY 2016/17 all the wage requirement for the department has been catered for. The allocation to the department has increased as compared to the Previous FY by 4%, this has been attributed to the general increase in local revenue thus increase in Multi-Sectoral Transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

Assessment of calendar revenue centres was done. Registration of new businesses was done

Ensured that P

Plans for 2016/17 by Vote Function

Support to Accounting Officer in establishment and execution of efficient and effective financial management system provided;

Books of accounts and accounting records prepared;

Revenue promptly collected;

Financial transactions efficiently carried out;

Council work plans and budgets prepared and coordinated;

Vote: 755 Jinja Municipal Council

Workplan 2: Finance

Financial statements and reports prepared;
Audit queries and mandatory inquiries responded to
Technical support to Council on financial matters provided;
Revenue sources review

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. Political interference in revenue mobilization

Failure to re-enter the revenue defaulting Centre in time in order to avoid accumulating arrears
Need to commit trustworthy tenderers

2. Tax evasion

This is faced especially in cases of Local Service Tax, Local Hotel Tax, Property Tax and Licences.

3. Property Tax

Failure to identify owner occupied premises which are by law exempted from paying property tax

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,053,389	229,664	858,453
District Unconditional Grant (Wage)	55,162	7,488	
Locally Raised Revenues	404,074	83,210	392,014
Multi-Sectoral Transfers to LLGs	470,236	109,013	364,923
Support Services Conditional Grant (Non-Wage)	77,564	18,365	
Urban Unconditional Grant (Non-Wage)	46,353	11,588	46,353
Urban Unconditional Grant (Wage)		0	55,162
Total Revenues	1,053,389	229,664	858,453
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,053,389	229,664	858,453
Wage	55,162	7,488	55,162
Non Wage	998,228	222,176	803,291
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,053,389	229,664	858,453

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Statutory Bodies was allocated a total of UGX 229,664,000 as follows:- Conditional transfers to Salary and Gratuity for LG elected Political Leaders UGX 7,488,000, Conditional transfers to Councillors allowances and Ex Gratia UGX 17,062,000 Locally Raised Revenues was UGX 83,210,000 Urban Unconditional Grant - Non Wage UGX 11,588,523 Multi-Sectoral Transfers to LLGs UGX 109,013,300

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

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 755 Jinja Municipal Council

Workplan 3: Statutory Bodies

The allocation to the department has fallen and this is attributed to the change in allocation of salary and gratuity, councilors allowance and ex-gratia and the general increase in own source revenue thus less allocation to the department

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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 2016/17 by Vote Function

To set and approve policies aimed at alleviating poverty
To monitor government programmes quarterly
To ensure transparent procurement of works, goods and services
To ensure accountability and proper use of Government resources
To recruit and maintain high calibre staff
To 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

(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	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	109,964	21,072	147,267
Locally Raised Revenues	32,612	7,439	32,612
Multi-Sectoral Transfers to LLGs	42,764	8,736	77,661
Sector Conditional Grant (Non-Wage)	0	0	2,409
Sector Conditional Grant (Wage)	15,000	0	14,998
Urban Unconditional Grant (Wage)	19,588	4,897	19,588
<i>Development Revenues</i>	52,800	0	50,000
Locally Raised Revenues	52,800	0	50,000

Vote: 755 Jinja Municipal Council

Workplan 4: Production and Marketing

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	162,764	21,072	197,267
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	109,964	21,072	147,267
Wage	34,588	4,897	34,586
Non Wage	75,376	16,175	112,681
<i>Development Expenditure</i>	52,800	0	50,000
Domestic Development	52,800	0	50,000
Donor Development	0	0	0
Total Expenditure	162,764	21,072	197,267

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Production and Marketing department was allocated UGX 21,072,000 with details as seen above.

It should also noted that there is poor performance in Conditional Grant to Agric. Ext Salaries where by no payment was done since we do not have agriculture staff this has affected 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 departm

Department Revenue and Expenditure Allocations Plans for 2016/17

Allocation to the department has increased greatly because the department got more staff during FY 2015/16 thus an increment to cater for the staff. UGX 50,000,000 has been allocated for development as a move to improve on tourism where we believe we have a comparative advantage.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- i) Continuously promote tourism and marketing municipality
- ii) Inspected accommodation facilities in the municipality under the tourism section.
- iii) Training in elementary business management skills for NAADS Groups of commercial farmers
- iv). Monitored and evaluated NAADS activities with Community Based Services department.
- v) .Verification and distribution of inputs to farmers
- vii. Selection of village committees and Enterprises were done
- viii. Set up a mini zoo at the source of the

Plans for 2016/17 by Vote Function

Provide Agriculture extension services in the Municipality
Build the capacity of small and medium enterprises in entrepreneurship skills
Build Capacity for SACCOS

Medium Term Plans and Links to the Development Plan

Construction of a new modern and computerized revenue office at Source of the Nile
Construction of a new well located tourism Information Centre
Placement of visitor interpretation centre and materials at the Source of the Nile
Establishment of a new autonomous tourism website page for Jinja MC

(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

Vote: 755 Jinja Municipal Council

Workplan 4: Production and Marketing

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	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,989,673	449,252	2,130,084
Locally Raised Revenues	71,075	16,616	87,797
Multi-Sectoral Transfers to LLGs	747,715	130,650	891,626
Sector Conditional Grant (Non-Wage)	60,270	15,068	68,389
Sector Conditional Grant (Wage)	1,082,272	272,333	1,082,272
Unspent balances – Other Government Transfers	10,000	10,000	
Urban Unconditional Grant (Non-Wage)	18,340	4,585	
<i>Development Revenues</i>	64,967	22,070	17,306
Development Grant	13,247	2,649	17,306
Locally Raised Revenues	5,000	0	
Multi-Sectoral Transfers to LLGs	27,300	0	
Unspent balances – Conditional Grants	19,420	19,420	
Total Revenues	2,054,640	471,321	2,147,390
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,989,673	449,252	2,130,084
Wage	1,082,272	272,333	1,082,272
Non Wage	907,401	176,919	1,047,812
<i>Development Expenditure</i>	64,967	15,245	17,306
Domestic Development	64,967	15,245	17,306
Donor Development	0	0	0
Total Expenditure	2,054,640	464,496	2,147,390

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Health department was allocated a total of UGX 471,321,000 as seen above.

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

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 4,585,000 as Urban Non-wage, UGX 16,616,000 Local Revenue for non-wage recurrent activities and UGX 2,

Department Revenue and Expenditure Allocations Plans for 2016/17

The increment in the allocation to the department is attributed to increase in local revenue. However it should be noted that PHC development has increased by UGX 4,059,000 for which the department has no clear explanation. The increase in Multi-Sectoral Transfers to LLGs is attributed to the anticipated increase in local revenue.

Vote: 755 Jinja Municipal Council

Workplan 5: Health

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Routine activities throughout the quarter i.e. Deworming exercise around the municipality, immunization, Vitamin A administration and Health Education.

Supervision of Home to Home garbage collection from Jinja Central Division and road sweeping was done.

Plans for dispensing activities prepared;

Dispensed medicines were registered;

Accountability for allocated medical, fiscal and other resources made;

Patients were diagnosed and treated;

Functionality of health management

Plans for 2016/17 by Vote Function

- i. Clinical services directed and their respective Heads supervised;
- ii. Accountability for medical, fiscal and other resources made;
- iii. Patients diagnosed and treated;
- iv. Implementation of the Uganda Minimum Health Care Package coordinated;
- v. Health information management systems supervised;
- vi. Human resource management functions carried out;
- vii. Health service delivery standards manuals provided;
- viii. Occupational health and safety at work place ensured;
- ix. Continuous P

Medium Term Plans and Links to the Development Plan

Procure dental and Ophthalmological equipment for Walukuba and Mpumudde HC IVs

Construction of staff house at Masese III H/ Center

Purchase of Beds and Mattresses for Walukuba Health Centre

(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. Functional Vehicle

Lack of a departmental functional vehicle to facilitate supervision and monitoring of health services in the municipality

2. Lack of basic equipment

Despite Council's efforts the department still lacks basic equipment at our Health Centre and lack of Laboratory Reagents and Supplies

3. Poor sanitation in low-income housing estates of Walukuba and Mpumudde

Poor sanitation is seen in blocked toilets, blocked sanitary lanes, poor garbage disposal and dirty unkept environment
Community education. Absence of discipline in the population to properly dispose off or deal with mainly domestic

Vote: 755 Jinja Municipal Council

Workplan 5: Health

garbage.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	5,652,695	1,443,669	5,775,581
Locally Raised Revenues	128,897	15,295	162,372
Multi-Sectoral Transfers to LLGs	90,540	14,760	84,830
Sector Conditional Grant (Non-Wage)	468,236	133,276	578,561
Sector Conditional Grant (Wage)	4,921,445	1,268,395	4,921,457
Unspent balances – Other Government Transfers	1,400	1,400	
Urban Unconditional Grant (Non-Wage)	13,815	3,454	
Urban Unconditional Grant (Wage)	28,361	7,090	28,361
<i>Development Revenues</i>	693,203	235,989	235,425
Development Grant	513,393	102,679	82,958
Locally Raised Revenues	500	0	132,467
Multi-Sectoral Transfers to LLGs	46,000	0	20,000
Unspent balances – Conditional Grants	133,310	133,310	
Total Revenues	6,345,897	1,679,658	6,011,005
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,652,695	1,430,862	5,775,581
Wage	4,949,806	1,275,485	4,949,806
Non Wage	702,889	155,377	825,775
<i>Development Expenditure</i>	693,203	111,776	235,425
Domestic Development	693,203	111,776	235,425
Donor Development	0	0	0
Total Expenditure	6,345,897	1,542,638	6,011,005

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Education department was allocated the following a total of UGX 16,79,658,000 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 2016/17

There is a significant difference in the department's allocation however important to note is that in FY 2016/17 the conditional development grant has reduced this has been prioritized for construction of a staff house in Spire Road Primary School. The wages to both primary and secondary teachers have been maintained. The increase in local revenue is due to change in Council priorities. Lastly Council does not anticipate donor funding.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- i. Teacher's performance monitored;
- ii. Data on education managed;
- iii. Technical advice and guidance to head teachers and school management committees provided;
- iv. Periodic reports prepared and submitted to Council committees;

Vote: 755 Jinja Municipal Council

Workplan 6: Education

- v. Collaboration with school foundation bodies enhanced
- vi. Inspection programmes managed;
- vii. Inspection undertaken and Reports prepared;
- viii. Inspections Reports evaluated;
- ix. Sports and games programmes/timetable drawn;
- x. Sports and games activities

Plans for 2016/17 by Vote Function

Regular school inspections carried out, supervision, monitoring and mentoring of staff. Extra curricular activities such as sports music, dance and drama in all schools in the Municipality promoted. Improved the pupil teacher ratio by recruiting teachers. Improved management of schools by SMCs & Head teachers through a workshops. Health and Sanitation facilities to primary schools in form of stance VIP Latrines and water tanks provided In-service training for teachers and other primary school staff

Medium Term Plans and Links to the Development Plan

- Completion of a Seed School in Walukuba Division
- Construction of 5- Stance VIP Latrine at Victoria Nile Primary School
- Construction of 5- Stance VIP Latrine at Main Street Primary School
- Purchase of 144-Desks at Methodist Primary School
- Purchase of 144-Desks at Walukuba East Primary School
- SDA VIP Latrine
- Kiira VIP Latrine
- Balance - Pagoda - Main Street

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

Provide education for our community

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

1. 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.

2. Land Titles

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

3. 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

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	984,264	218,361	1,075,962
Locally Raised Revenues	418,872	85,402	391,809
Multi-Sectoral Transfers to LLGs	366,791	76,543	439,079
Urban Unconditional Grant (Non-Wage)		6,766	46,473
Urban Unconditional Grant (Wage)	198,601	49,650	198,601
<i>Development Revenues</i>	9,284,332	2,781,454	5,918,276
Locally Raised Revenues	228,075	0	13,075

Vote: 755 Jinja Municipal Council

Workplan 7a: Roads and Engineering

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs	348,077	9,996	245,457
Other Transfers from Central Government	1,424,850	342,797	1,424,850
Unspent balances – Conditional Grants	2,413,992	2,413,886	
Urban Discretionary Development Equalization Grant	4,869,338	14,775	4,234,894
Total Revenues	10,268,596	2,999,815	6,994,238
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	984,264	213,412	1,075,962
Wage	198,601	49,650	198,601
Non Wage	785,663	163,762	877,361
<i>Development Expenditure</i>	9,284,332	1,339,551	5,918,276
Domestic Development	9,284,332	1,339,551	5,918,276
Donor Development	0	0	0
Total Expenditure	10,268,596	1,552,963	6,994,238

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Roads and Engineering department was allocated was allocated a total of UGX 2,999,921 with details as seen above.

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

The major expenditure allocations for the departments

The major expenditures in the department is Salaries; UGX 49,650,000. Operation of District Roads Office; UGX 30,557,000, Urban Roads Resealing; UGX 56,730,000, Urban paved roads; Maintenance (LLS); UGX 103

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a notable decrease in the department allocation and this is attributed to change in Central Government allocations which has affected both USMID and LGMSDP Grants. 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 2015/16

Supervision of onstruction works at the Central Market

Physical planning section prepared detailed plans of Masese II and Babu Quarters in Walukuba Masese division

Valuation of roperties was done under the Physical Planning Section.

Upgrading of Musita Road, Tabingwa Road i.e. between Nasuti and Lwansunu Roads and part of Accacia Avenue using Road Fund

Stone pitched the drainage along Accacia Avenue, Musita Roads Madhvani Road junction towards Magwa Crescent junction

Radio road wa

Plans for 2016/17 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;

Vote: 755 Jinja Municipal Council

Workplan 7a: Roads and Engineering

- vi. Water and sanitation systems developed and maintained;
- vii. Engineering and works policies enforced.
- viii. Madhvani Road completed
- ix) Town Hall reroofed
- ix. Nalufenya (Clive Road west) completed

Medium Term Plans and Links to the Development Plan

Reconstruction of Nalufenya/Clive Road West
10% (Re-tooling, Supervision, Monitoring, Capacity Building)
Tarmacking of Musita Road
Tarmacking of Tabingwa and Scott Roads
Tarmacking of Acacia Road
Administrative Expenses
Period Maintenance
Completion and Retention of Tobacco and Factory Street

(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 2015/16

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Plans for 2016/17 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.

Vote: 755 Jinja Municipal Council

Workplan 7b: Water

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	486,415	102,391	459,154
Locally Raised Revenues	161,962	35,668	161,962
Multi-Sectoral Transfers to LLGs	228,320	42,690	200,908
Sector Conditional Grant (Non-Wage)	0	0	151
Urban Unconditional Grant (Non-Wage)	31,771	7,943	31,771
Urban Unconditional Grant (Wage)	64,362	16,091	64,362
<i>Development Revenues</i>	188,140	5,000	188,140
Locally Raised Revenues	188,140	5,000	188,140
Total Revenues	674,555	107,391	647,294
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	486,415	102,391	459,154
Wage	64,362	16,091	64,362
Non Wage	422,053	86,300	394,792
<i>Development Expenditure</i>	188,140	5,000	188,140
Domestic Development	188,140	5,000	188,140
Donor Development	0	0	0
Total Expenditure	674,555	107,391	647,294

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Natural Resources department was allocated UGX 107,391,000 with details as seen above.

ii) The major expenditure allocations for the departments

The major expenditures in the department is Salaries UGX 16,091,000 which is beyond by 30% this is attributed to the increment which cuts across for all staff.

The poor performance in the department is attributed to many reasons but most importantly failure Uganda Land Commission to pay Council as property rates

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been a drop in the allocations to the department this is mainly attributed to the small allocation to beautifying our environment which contributed to last FY allocation. The allocation decreased since the areas to be improved upon will be under construction by the works department i.e. improving the drainage system and road construction thus unable to beautify traffic islands

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- i. Managed the composite plant to recommended standards
- ii. Successfully managed Mayor's garden
- iii. Beautification of town together with Metro Green Company

Vote: 755 Jinja Municipal Council

Workplan 8: Natural Resources

- iv. Inspection carried out and compliance monitoring for industries
- v. Provided protective gear/wear for workers at the landfill.
- vi. Monitored on-going projects and guided on environment compliance obligations.
- vii. Maintained road verges, open spaces and green areas in town.

Plans for 2016/17 by Vote Function

Planting and replacing aging trees and those that are cut, municipal vegetation maintenance i.e. hedge trimming, weeding, pruning of trees, weeding of flowers, planting of trees and planting of flowers. However these activities are done in conjunction with LC1 councils, CBOs, NGOs, Clubs e.g Rotary e.t.c. business or private sector. Beautification of open spaces which involves mowing and hand grass cutting of lawns, open spaces, traffic islands e.t.c. Environmental awareness and education carried

Medium Term Plans and Links to the Development Plan

Beautification of Jinja Municipality
Purchase of Mechanical automated machine
for garbage sorting

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

Tree planting in the communities
Sensitize the community on Proper usage of wetlands

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

1. Poor cash Flow

This has led to a number of activities to lag behind, failure to manage the landfill and its workers

2. Frequent break break down of vehicles

The vehicles and plants that operate at the landfill are frequently breaking down thus high cost of their maintenance

3.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	461,503	99,789	495,463
Locally Raised Revenues	126,567	19,481	127,377
Multi-Sectoral Transfers to LLGs	209,951	48,418	247,351
Sector Conditional Grant (Non-Wage)	34,914	9,372	30,665
Urban Unconditional Grant (Non-Wage)	14,502	3,626	14,502
Urban Unconditional Grant (Wage)	75,568	18,892	75,568
<i>Development Revenues</i>	266,966	97,027	164,223
Locally Raised Revenues	10,000	0	
Multi-Sectoral Transfers to LLGs	64,223	4,284	64,223
Other Transfers from Central Government	100,000	0	100,000
Unspent balances – Other Government Transfers	92,743	92,743	

Vote: 755 Jinja Municipal Council

Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	728,469	196,815	659,686
B: Overall Workplan Expenditures:			
Recurrent Expenditure	461,503	99,788	495,463
Wage	75,568	18,892	75,568
Non Wage	385,935	80,896	419,895
Development Expenditure	266,966	97,027	164,223
Domestic Development	266,966	97,027	164,223
Donor Development	0	0	0
Total Expenditure	728,469	196,815	659,686

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review the department was allocated a total of UGX 196,815,000 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 are Salaries; UGX 18,892,000 Operation of the Community Based Services Department; UGX 5,240,000 Social Rehabilitation Services; UGX 8,350,000 Commu

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a tremendous decrease in the department allocation and this attributed to having no allocation for the TSUPU Grant as opposed to last FY where council anticipated receiving UGX 257,190,000. This was funding from MoLHUD however, the project was closed. Secondly most of the recurrent grants to the department have scrapped off by Central Government

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- 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 development monitored and evaluated;
- iv. Council advised on policy and related matters regarding gender, labour and social development.
- v. Liaison with NGOs, Community-Based Organizations and other stakeholders on matters regarding com

Plans for 2016/17 by Vote Function

- i. Youth mobilized, sensitized and empowered to carry out IGAs
- 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 development monitored and evaluated;
- iv. Council advised on policy and related matters regarding gender, labour and social development.
- v. Liaison with NGOs, Community-Based Organizations and other stakeholders on matters regarding com

Medium Term Plans and Links to the Development Plan

- Youth projects
- CDD Projects
- Purchase of chairs for the Committee Room and Town Hall

Vote: 755 Jinja Municipal Council

Workplan 9: Community Based Services

(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 attitude to FAL

The men have continued to shy away from adult literacy programme for fear of being identified as illiterates

2. Lack of a rehabilitation centre for the street children

- Premises for the family and the Children counselling Centre not yet identified.
- Lack of an adequate rehabilitation unit for street children, lunatics and destitute

3. Poor involvement of communities in local Government activities

In many of the developments the community is not actively involved which hampers sustainability of the developments in the municipality

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	170,579	36,684	150,903
Locally Raised Revenues	77,223	14,620	77,254
Multi-Sectoral Transfers to LLGs	25,500	5,100	26,500
Support Services Conditional Grant (Non-Wage)	20,707	5,177	
Urban Unconditional Grant (Non-Wage)	8,746	2,187	8,746
Urban Unconditional Grant (Wage)	38,402	9,601	38,402
Total Revenues	170,579	36,684	150,903
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	170,579	36,684	150,903
Wage	38,402	9,601	38,402
Non Wage	132,176	27,083	112,500
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	170,579	36,684	150,903

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Planning department was allocated a total of UGX 36,684,000 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 9,601,000 expenditure on salaries is over by 45% which is attributed to the increment which affected every one in the department M

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a slight decrease in the departments allocation and this attributed to the change in allocations of PAF M&A which was mostly allocated to Planning and increase in allocations to Multi-Sectoral Transfers to LLGs for FY 2016/17.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 755 Jinja Municipal Council

Workplan 10: Planning

Physical Performance in the first quarter of 2015/16

Urban development strategies, plans and budgets formulated, developed and coordinated;

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 2016/17 by Vote Function

- i. Urban development strategies, plans and budgets formulated, developed and coordinated;
- ii. Implementation of Urban development policies, plans and programmes monitored and evaluated for effectiveness;
- iii. Management information System for the entire Municipality efficiently managed;
- iv. Activities and programs of the urban development partners promoted and supported;
- v. Lower(Divisional) local council planning facilitated and guided;
- vi. Work plans and budgets appraised and sources

Medium Term Plans and Links to the Development Plan

None

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

Encourage bottom up planning with active participation of the community

Sensitize communities on population issues

Guide Council in allocating development projects following National Programme Priority Areas and ensuring equitable distribution of scarce resources and development/projects programs

The presidential statements & national policies are usually integrated into the Council policies /plans for implementation. E.g. Ensuring that projects and programmes to be implemented are in line

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

1. Inadequate skills in Planning, budgeting and reporting

Since planning is steadily changing due to improved guidelines and policies from Central Government (e.g BFP, HPPG, FDS, IFMS, LOGFIAS, LOGICS etc) there is need to continuously train staff in the Planning Unit to keep abreast with new developments

2. Co-ordination of Development Partners

Absence of effective development partners such as CBOs/NGOS, Private Sector operatorsally during village participatory

3. Lack of a vehicle for planning unit

There is need for a vehicle in the planning unit to enable easy movement especially during village participatory meetings.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget

Vote: 755 Jinja Municipal Council

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	114,748	23,893	115,048
Locally Raised Revenues	57,339	9,540	57,039
Multi-Sectoral Transfers to LLGs	10,200	2,550	10,800
Urban Unconditional Grant (Non-Wage)	7,979	1,995	7,979
Urban Unconditional Grant (Wage)	39,231	9,808	39,231
<i>Development Revenues</i>	4,000	0	0
Locally Raised Revenues	4,000	0	0
Total Revenues	118,748	23,893	115,048
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	114,748	23,892	115,048
Wage	39,231	9,808	39,231
Non Wage	75,517	14,085	75,817
<i>Development Expenditure</i>	4,000	0	0
Domestic Development	4,000	0	0
Donor Development	0	0	0
Total Expenditure	118,748	23,892	115,048

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter under review Internal Audit department was allocated at total of UGX 23,892,000 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 expenditure allocations for the departments

The major expenditures in the department is Salaries; UGX 9,808,000, the over performance by 41% is attributed the increment

Department Revenue and Expenditure Allocations Plans for 2016/17

There is no significant change in the allocations to the departments allocation the slight difference is because of the capital purchases expected in FY 2015/16 as opposed to FY 2016/17. Allocations to Multi-Sectoral Transfers to LLGs have been maintained

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- i. 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 Municipal audits undertaken; and
- vi. Annual and quarterly departmental work plans an

Plans for 2016/17 by Vote Function

Financial and accounting systems and procedures reviewed to ensure efficiency;

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Workplan 11: Internal Audit

Procurement and payment procedures audited to facilitate efficient and effective transaction in the Council;
Manpower audited in line with the budgets and laws;
Stores Audit conducted for safe custody, efficiency and economic usage of resources;
Liaison with the Auditor General in council audits undertaken;
Departmental programmes planned, coordinated and monitored;

Medium Term Plans and Links to the Development Plan

Purchase two laptops for the department

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

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. Dependence on other departments

Department depends on the work of other departments and sometimes other departments delay to update records

2. Inadequate facilitation

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

3. Lack of a vehicle

There is need for a vehicle in the Unit to enable easy movement especially during Village Participatory Meeting