

Vote: 761 Mbarara Municipal Council

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), I, as the Accounting Officer, shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote with the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2017/18. These take the form of summaries of Ministry of Planning and Economic Development (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of the contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2017/18 subject to the budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities specified in the work plan. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed by me or my staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified in the contract.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly work plan progress reports by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Planning and Economic Development will not disburse funds unless it has received complete submissions of quarterly performance reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY 2017/18.

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I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer

Permanent Secretary / Secretary

Mbarara Municipal Council

MoFPED

Signed on Date: _____

Signed on Date: _____

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed.

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws of the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments, ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Fund.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants, procurement plans that are submitted on time in accordance with the designated due date
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and published on procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the due date.

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Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and delivery of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top five priority projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals, on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for the priority programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurement and Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring and audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can meet requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Association, Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	6,917,944	3,609,062	
2a. Discretionary Government Transfers	15,123,847	1,141,876	
2b. Conditional Government Transfers	10,274,077	10,641,878	
2c. Other Government Transfers	17,700,883	27,182,489	
Total Revenues	50,016,751	42,575,305	

Planned Revenues for 2017/18

The local revenue collection is expected to increase because the new valuation roll for property tax started operational last FY and another of the new Divisions to start this Financial year. This will be boosted by the planned sale of plots at Kenkombe land. Government transfers are not likely to increase based on the information communicated except the wage component which has been increased to cater for the new Divisions. There will be an increase in Road Fund and PHC non wage.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	3,624,859	1,992,995	4,711,167
2 Finance	819,950	562,942	747,083
3 Statutory Bodies	987,318	632,599	926,810
4 Production and Marketing	715,982	75,264	694,003
5 Health	1,532,064	1,126,595	2,418,590
6 Education	8,329,093	8,520,472	11,787,105
7a Roads and Engineering	33,527,638	9,082,793	27,261,038
7b Water	0	0	0
8 Natural Resources	42	32	25,179
9 Community Based Services	317,282	198,811	774,652
10 Planning	92,238	41,972	73,319
11 Environmental Health	52,224	72,122	12,224

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Executive Summary

The Municipality will do roads resealing on Mbaguta street, Bishop Wills Street, Bucunku road & M street. Classrooms will be constructed at Kambaba, Rwenjeru and Katete PS, Lined pit latrine at Bug School and supply of School desks to 5 schools. An operating theatre will be constructed at HC IV. A garbage truck will be procured. Land for garbage and markets will also be bought. Kenkombe housing will be serviced with roads, electricity and wat

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2016/17		Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	6,917,944	3,609,062			
Park Fees	1,272,517	845,056			
Advertisements/Billboards	51,197	7,889			
Animal & Crop Husbandry related levies	48,934	0			
Business licences	965,679	398,852			
Inspection Fees	118,948	68,890			
Land Fees	113,490	97,178			
Local Government Hotel Tax	85,861	80,056			
Local Service Tax	296,747	196,842			
Locally Raised Revenues	554,740	554,740			
Other Fees and Charges	124,550	463,626			
Property related Duties/Fees	2,287,161	446,764			
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	23,150	16,344			
Registration of Businesses	7,175	4,495			
Sale of non-produced government Properties/assets		0			
Unspent balances – Locally Raised Revenues		0			
Rent & Rates from other Gov't Units		0			
Market/Gate Charges	967,797	428,330			
2a. Discretionary Government Transfers	15,123,847	1,141,876			
Urban Discretionary Development Equalization Grant	13,773,784	0			
Urban Unconditional Grant (Wage)	656,139	621,433			
Urban Unconditional Grant (Non-Wage)	693,924	520,443			
2b. Conditional Government Transfers	10,274,077	10,641,878			
General Public Service Pension Arrears (Budgeting)	28,856	28,856			
Development Grant	154,747	154,747			
Gratuity for Local Governments	317,609	351,051			
Pension for Local Governments	162,075	121,557			
Salary arrears (Budgeting)		0			
Sector Conditional Grant (Non-Wage)	2,680,923	1,668,360			
Sector Conditional Grant (Wage)	6,410,866	7,897,306			

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A. Revenue Performance and Plans

Youth livelihood fund	38,420	3,324	
Total Revenues	50,016,751	42,575,305	

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The local revenue expected is 11,208,095,000 and the bulk of this will come from property tax, parking fees, market fees, disposal of part of garbage dumping site land and unspent balances at the end of the financial year more than the figure for the previous financial year. The valuation roll for the three new divisions will complete this FY 2017/2018.

(ii) Central Government Transfers

The local government is expected to receive a total of Shs. 38,279,687,000 as per the just received Indicative from the Ministry of Finance. This includes the unspent balances of Shs. 11,365,644,000 from USMID. These did take into account the expanded Municipality only for salaries and UPE and partly capitation for Tertiary like PHC non wage, road fund, USE, and capitation for 2 tertiary institutions i.e. Kadogo Polytechnic and N Techni

(iii) Donor Funding

No donor funding expected.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,382,936	1,530,669
General Public Service Pension Arrears (Budgeting)	28,856	28,856
Gratuity for Local Governments	317,609	351,051
Locally Raised Revenues	323,756	159,365
Multi-Sectoral Transfers to LLGs	1,275,510	594,345
Pension for Local Governments	162,075	121,557
Salary arrears (Budgeting)		0
Urban Unconditional Grant (Non-Wage)	90,017	68,585
Urban Unconditional Grant (Wage)	185,112	206,910
<i>Development Revenues</i>	1,241,923	1,092,193
Locally Raised Revenues	153,900	163,979
Other Transfers from Central Government	420,683	898,214
Transitional Development Grant	30,000	30,000
Urban Discretionary Development Equalization Grant	637,340	0
Total Revenues	3,624,859	2,622,862
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,382,936	1,466,655
Wage	185,112	206,624
Non Wage	2,197,824	1,260,030
<i>Development Expenditure</i>	1,241,923	526,340
Domestic Development	1,241,923	526,340
Donor Development	0	0
Total Expenditure	3,624,859	1,992,995

2016/17 Revenue and Expenditure Performance up to March

By the end of the quarter, the department had received Shs. 2,622,862,000 a percentage of 96.5% of the revenue for the 3 quarters. This was due to an annual gross release of USMID capacity building grant of 477,531,000. Shs. 1,992,995,000 was spent as compared to the expected Shs. 2,718,644,000 which is the expenditure on Valuation of property and Physical Planning remained unpaid as there was some delay in completion.

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Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration					
No. of vehicles purchased	1	1			0
%age of LG establish posts filled	70	65			72
%age of staff appraised	99	99			99
%age of staff whose salaries are paid by 28th of every month	99	99			99
%age of pensioners paid by 28th of every month	99	99			99
No. (and type) of capacity building sessions undertaken	22	14			7
Availability and implementation of LG capacity building policy and plan	Yes	Yes			Yes
%age of staff trained in Records Management	99	99			99
No. of computers, printers and sets of office furniture purchased	8	0			21
Function Cost (US\$ '000)	3,624,859	1,992,995			4
Cost of Workplan (US\$ '000):	3,624,859	1,992,995			4

2016/17 Physical Performance up to March

All salaries were paid up to date including staff from the new divisions since the month of August. Un building a number of workshops were held for both councillors and staff. Also office equipment were pr

Planned Outputs for 2017/18

The department will in the financial year have the following outputs; Motivated staff, pension paid, law maintained, Divisions monitored, staff trained, complaints handled, records properly kept and the publ of what takes place in the Municipality. The department will also do monitoring the operations of other

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

None

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

1. Staff performance vis -a vis development and morale

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Workplan 1a: Administration

The structural and detailed plan is now 9 years old leading to uncontrolled development and low revenue. This lowers the department allocation and in most cases the budget is not realised hence activities not accomplished on time.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	815,550	742,683
Locally Raised Revenues	433,546	220,147
Multi-Sectoral Transfers to LLGs	198,530	345,124
Urban Unconditional Grant (Non-Wage)	49,231	33,968
Urban Unconditional Grant (Wage)	134,243	143,444
<i>Development Revenues</i>	4,400	4,400
Locally Raised Revenues	4,400	4,400
Total Revenues	819,950	747,083
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	815,550	742,683
Wage	134,243	143,444
Non Wage	681,307	599,238
<i>Development Expenditure</i>	4,400	4,400
Domestic Development	4,400	4,400
Donor Development	0	0
Total Expenditure	819,950	747,083

2016/17 Revenue and Expenditure Performance up to March

By the end of the quarter of FY 2016/17, the department had received a total of UGX. 563,737,000/= which is a percentage of 91% of the 3 quarters budget for the department. This was derived from Local Revenues at 100%, Urban Unconditional-non wage 100% and wage performed at 82%. This culminated into an expenditure of UGX 562,942,000. This was largely spent to implement revenue management activities ie enhancement of revenue collection, which amounted to UGX. 3,609,062,000 for the 3 quarters.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department's revenue dropped downwards due to the shifting of collection of property tax to the District Council. There was also a reduction in urban unconditional grant to cater for the LLGs which were not included in the last FY 2016/17.

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Workplan 2: Finance

	outputs	End March	output
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	31/05/2017	31/05/2017	30/05/2017
Value of LG service tax collection	421440000	1966842000	407,000,000
Value of Hotel Tax Collected	81323000	80056000	106,000,000
Value of Other Local Revenue Collections	6138750021	3332164065	392,000,000
Date of Approval of the Annual Workplan to the Council		31/05/2017	
Date for presenting draft Budget and Annual workplan to the Council		31/05/2017	
Date for submitting annual LG final accounts to Auditor General	31/08/2016	31/08/2017	31/08/2017
Function Cost (US\$ '000)	819,950	562,942	
Cost of Workplan (US\$ '000):	819,950	562,942	

2016/17 Physical Performance up to March

The department managed to implement a number of outputs. With its mandate to collect Local Revenue and implement financial management in the municipality, a number of accountability documents have been submitted to both the MoFPED and Auditor General's office. The Department has also managed to collect the value of Service Tax UGX. 88,274,750, Local Hotel UGX 44,895,080 and other revenues amounting to UGX 1,140,361,496. In general local revenue recorded 50% with some sources performing badly due to political interference within the Municipality and poor season coupled with expiry of local revenue contractors who have been procured in the third quarter but we are still in the process of awarding the new contracts. Amongst the activities carried within the quarter are Submission of monthly and quarterly reports to all relevant line offices, monitoring of divisions, mentoring of staff, revenue mobilization and monitoring, routine maintenance and purchase of major stationery. The Department staff were paid salaries, monthly mileage and footage.

Planned Outputs for 2017/18

The department will start collection of Property tax from the Divisions of Biharwe, Kakiika and Nyakabanda from the valuation process just completed this Financial year. They will write books of accounts as per their mandate. The department will supervise the collection of all the revenues due to council. A number of trainings geared towards improvement of revenue collection and accountability will be undertaken.

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

None

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

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Workplan 2: Finance

3. Out dated laws

Most of the laws for collection of local revenue are outdated which does not favour revenue. It is made political pronouncements at the national level.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	987,318	926,810
Locally Raised Revenues	324,334	331,313
Multi-Sectoral Transfers to LLGs	434,635	352,989
Urban Unconditional Grant (Non-Wage)	174,810	169,732
Urban Unconditional Grant (Wage)	53,539	72,776
Total Revenues	987,318	926,810
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	987,318	926,810
Wage	53,539	72,776
Non Wage	933,779	854,034
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	987,318	926,810

2016/17 Revenue and Expenditure Performance up to March

The department had received a total of Shs. 637,833,000 by the end of quarter three and spent Shs. 637,833,000. The salary release was more than expected thus the balances. The general performance of the department was excellent because the Council and the committees each met as expected.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department's total revenue may not improve a lot since the Council's total revenue may not increase by a significant percentage. The allocation at the division level has decreased. The received revenue will mainly support the department's performance through payment of sitting allowances and transport facilitation.

(ii) Summary of Past and Planned Workplan Outputs

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Workplan 3: Statutory Bodies

Function, Indicator	2016/17		Approved Budget and Planned outputs
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of minutes of Council meetings with relevant resolutions	6	4	6
Function Cost (US\$ '000)	987,318	632,599	
Cost of Workplan (US\$ '000):	987,318	632,599	

2016/17 Physical Performance up to March

The department did its mandate of Approval of Council plans and budgets, bye laws, Monitoring of C and programmes, Sensitisation and mobilisation of the people of Mbarara at the 22 wards of the Municipality government programmes.

Planned Outputs for 2017/18

The next FY we are aiming at seeing the Councillors vigorously deliberate on issues that affect council strategies of improving on social service delivery. The plan intends to ensure that Councillors exploit opportunities available to improve on local revenue collection, support the increase on Local revenue collection. Gratia will be paid to all the LC II & LC I chairmen. Councillors will also be paid their monthly allowance by Central Government. Ceremonial dresses(Gowns) will be procured for the Mayor, Deputy Mayor, Speaker and the Clerk to Council.

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

None

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

1. Inadequate funding

Contracts committee is underfunded as to the enormous work it is supposed to handle. Also 20% for council become inadequate for the big number of Councillors.

2. Lack of induction

The new councillors have not been fully inducted to properly perform their duties.

3. NA

NA

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Workplan 4: Production and Marketing

Locally Raised Revenues	52,528	19,332	44,068
Multi-Sectoral Transfers to LLGs	4,500	3,825	22,929
Sector Conditional Grant (Non-Wage)	27,144	20,358	28,409
Sector Conditional Grant (Wage)	25,000	39,948	53,265
Urban Unconditional Grant (Non-Wage)	9,883	7,413	10,322
Urban Unconditional Grant (Wage)	19,916	14,937	19,916
Development Revenues	577,010	196,943	515,093
Locally Raised Revenues	504,010	123,943	440,046
Other Transfers from Central Government	73,000	73,000	75,047
Total Revenues	715,982	302,757	694,003
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	138,972	75,264	178,909
Wage	44,916	24,935	73,181
Non Wage	94,056	50,329	105,729
Development Expenditure	577,010	0	515,093
Domestic Development	577,010	0	515,093
Donor Development	0	0	0
Total Expenditure	715,982	75,264	694,003

2016/17 Revenue and Expenditure Performance up to March

By the end of the end of the quarter, the department had received a total of Shs. 302,757,000 including balances. This is 56% of the 3 quarters budget. Out of this and the balance from the previous quarter, spent Shs. 75,310,000 is 14% of the planned expenditure for 3 quarters. Worst performance was development expenditure as we had not implemented any project as procurement was delayed to accumulate enough

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive both government transfers and local revenue. Their allocation has reduced reduction in Local revenue. In the last FY there was a big allocation to buy land for the markets which with this FY. This will be used for buying land for markets in the new divisions, improvement of existing registering of the SACCOs & small scale & medium enterprises, Training of existing SACCO's Officers Supervision and monitoring of SACCOs.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		App and out
	Approved Budget and Planned outputs	Expenditure and Performance by End March	

Vote: 761 Mbarara Municipal Council

Workplan 4: Production and Marketing

Function, Indicator	2016/17		Approved Budget and Planned outputs
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	4	3	4
No. of trade sensitisation meetings organised at the district/Municipal Council	6	4	6
A report on the nature of value addition support existing and needed		No	
No of businesses inspected for compliance to the law	12000	7520	14000
No of businesses issued with trade licenses	11000	9480	13500
Function Cost (UShs '000)	498,552	46,407	
Cost of Workplan (UShs '000):	715,982	75,264	

2016/17 Physical Performance up to March

Most of the activities done included trainings of farmers and business community, Immunisation of dogs, rabies and killing of stray ones, radio programmes conducted on Radio west and Vision radio. Procurement and other procurements will be done during the 4th quarter

Planned Outputs for 2017/18

The department will sensitise the community on the formation and management of SACCOs, Trade and business promotions, Construction and equipping the slaughter house, Establishment of the Demo farm and installation of Business information centres. Land for markets will be purchased in the Nyakayojo and Biharwe Divisions.

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

None

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

1. Inadequate staffing

There is only four staff at the headquarters and no single staff at the Division level. These cannot manage the required duties at all levels.

2. Negative attitude

Political interference towards developmental projects especially markets and Saccos, and peoples' attitude towards development due to scepticism have greatly affected performance.

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Workplan 5: Health

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,333,334	1,157,110	1,717,686
Locally Raised Revenues	295,974	134,848	145,834
Multi-Sectoral Transfers to LLGs	351,103	216,828	566,640
Sector Conditional Grant (Non-Wage)	129,815	97,361	72,977
Sector Conditional Grant (Wage)	485,928	655,187	873,583
Urban Unconditional Grant (Non-Wage)	70,514	52,887	58,653
<i>Development Revenues</i>	198,730	122,335	700,903
Locally Raised Revenues	90,486	49,352	657,212
Multi-Sectoral Transfers to LLGs	48,000	27,800	43,691
Urban Unconditional Grant (Non-Wage)	60,244	45,183	
Total Revenues	1,532,064	1,279,445	2,418,590
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,333,334	1,076,079	1,717,686
Wage	485,928	575,028	873,583
Non Wage	847,406	501,051	844,104
<i>Development Expenditure</i>	198,730	50,516	700,903
Domestic Development	198,730	50,516	700,903
Donor Development	0	0	0
Total Expenditure	1,532,064	1,126,595	2,418,590

2016/17 Revenue and Expenditure Performance up to March

By the end of the quarter the department had received a total of UGX. 1,279,445,000 representing 111% of the approved 3 quarters budget for the department. Most of this is wage to cater for the staff in the new Division which had not been budgeted for. However, of the funds received, the department had spent UGX. 1,126,595,000 representing 98% of the approved 3 quarters budget. All the salaries had been paid.

Department Revenue and Expenditure Allocations Plans for 2017/18

The revenue due to the department has tremendously increased with the increase in Salary to cater for the Division staff and a bigger allocation from local revenue for purchase of a garbage truck and construction at Mbarara MC Health Centre IV. This will automatically impact on the services offered to the community being served. Most of the recurrent funds will go to prevention and treatment of diseases.

(ii) Summary of Past and Planned Workplan Outputs

	2016/17		
Function Indicator	Approved Budget	Expenditure and	Approved

Vote: 761 Mbarara Municipal Council

Workplan 5: Health

Function, Indicator	2016/17		App and outp
	Approved Budget and Planned outputs	Expenditure and Performance by End March	
No and proportion of deliveries conducted in the Govt. health facilities	3500	1538	360
% age of approved posts filled with qualified health workers	65	65	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No of children immunized with Pentavalent vaccine	7000	4360	750
No of new standard pit latrines constructed in a village	1	1	
No of staff houses constructed	1	0	1
No of OPD and other wards constructed		0	3
No of theatres constructed	1	0	1
Number of trained health workers in health centers	96	96	95
No of trained health related training sessions held.	48	36	48
Number of outpatients that visited the Govt. health facilities.	160000	104476	155
Number of inpatients that visited the Govt. health facilities.	1200	1240	130
Function Cost (US\$ '000)	1,532,064	1,126,595	2
Cost of Workplan (US\$ '000):	1,532,064	1,126,595	2

2016/17 Physical Performance up to March

Salary is paid up to date, staff Allowances paid, Town was cleaned of garbage, garbage composting at treatment of patients in the Health centres, procurement of uniforms for Health workers and transfer of patients to health centres.

Planned Outputs for 2017/18

The department will aim at having a clean environment and having a healthy community. We shall clean the town of garbage, do home/business premises inspections, provide all the essential medicines, Construction of a theatre at HC IV and contribute to the maintenance of the mortuary at Mbarara Hospital. We shall also procure an additional garbage truck dumper to improve the town cleanliness.

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

Vote: 761 Mbarara Municipal Council

Workplan 5: Health

2. Inadequate working space

Most of our health centres are operating in squeezed structures especially Mbarara HC IV, Nyamitanga HC III and Ruti HC II

3. Big Volume of Garbage

The generation of garbage is bigger than the capacity to collect and dispose. It also consumes a lot of fuel not fully collected. The garbage trucks have also become inadequate and old.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18	
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	7,432,957	8,126,696	11,092,981
Locally Raised Revenues	92,031	52,311	148,682
Multi-Sectoral Transfers to LLGs	28,760	17,570	63,327
Other Transfers from Central Government	8,500	9,371	9,000
Sector Conditional Grant (Non-Wage)	1,301,069	855,030	1,306,978
Sector Conditional Grant (Wage)	5,908,938	7,112,171	9,482,895
Urban Unconditional Grant (Non-Wage)	34,537	25,902	23,830
Urban Unconditional Grant (Wage)	59,122	54,341	58,270
<i>Development Revenues</i>	896,136	865,486	694,124
Development Grant	154,747	154,747	152,154
Locally Raised Revenues	242,497	219,170	227,400
Multi-Sectoral Transfers to LLGs	18,892	11,569	114,570
Transitional Development Grant	480,000	480,000	200,000
Total Revenues	8,329,093	8,992,182	11,787,105
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	7,432,957	7,847,661	11,092,981
Wage	5,968,060	6,888,272	9,541,165
Non Wage	1,464,897	959,389	1,551,816
<i>Development Expenditure</i>	896,136	672,811	694,124
Domestic Development	896,136	672,811	694,124
Donor Development	0	0	0
Total Expenditure	8,329,093	8,520,472	11,787,105

Vote: 761 Mbarara Municipal Council

Workplan 6: Education

pupils and students through proper monitoring and supervision, provision of habitable classrooms, provision of school desks, latrine and improved allocation to Primary Education by the Divisions.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		Approved and planned outputs
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of latrine stances constructed	5	5	5
No. of primary schools receiving furniture	2	0	5
No. of teachers paid salaries	729	729	744
No. of qualified primary teachers	729	729	744
No. of pupils enrolled in UPE	25511	25511	273
No. of student drop-outs	0	0	50
No. of Students passing in grade one	2500	1699	200
No. of pupils sitting PLE	4300	4280	300
No. of classrooms constructed in UPE	23	23	9
No. of classrooms rehabilitated in UPE	14	0	0
Function Cost (US\$ '000)	3,377,701	4,024,027	5
Function: 0782 Secondary Education			
No. of students sitting O level	1700	1700	180
No. of students enrolled in USE	6207	6207	571
No. of teaching and non teaching staff paid	398	398	386
No. of students passing O level	1200	1217	150
Function Cost (US\$ '000)	3,533,085	3,046,321	3
Function: 0783 Skills Development			
No. of tertiary education Instructors paid salaries	134	134	
No. of students in tertiary education	650	650	
Function Cost (US\$ '000)	961,411	1,154,903	1
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	105	105	114

Vote: 761 Mbarara Municipal Council

Workplan 6: Education

Construction of classrooms at Karama are almost complete and payments were made. Construction at are also in progress. UPE, USE funds and Transitional development for Mary Hill High School water transferred to the schools directly and work is in progress.

Planned Outputs for 2017/18

The department will provide 150 school desks to 5 schools, each 30 desks, construct 3 classroom block at Kambaba PS, Rwenjeru PS and Katete PS. We shall also do phase 3 at Karama PS project. We shall do a lined pit latrine at Bugashe II and install electricity power to Nyakayojo I PS all in Nyakayoyo Division. We shall do school inspections and monitoring, administer both internal and external exams. We shall provide exam to all P6 pupils. We shall also carry out extra curricular activities and sensitise school stakeholders.

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

None

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

1. Illegal Schools

A number of illegal schools are coming up without the required technical capacity and physical facilities.

2. Innadequate Infrastructure in Schools

Most schools have innadequate classrooms, latrines and teachers houses which negatively affects pupils learning.

3. Innadequate inspection of schools

The funds provided for inspection is innadequate for the number of schools to be inspected.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,789,509	965,925	1,697,570
Locally Raised Revenues	353,384	108,342	332,737
Multi-Sectoral Transfers to LLGs	28,719	6,590	64,973
Sector Conditional Grant (Non-Wage)	1,193,546	673,599	1,142,858
Unallocated Conditional Grants (Non-Wage)	124,220	22,240	21,512

Vote: 761 Mbarara Municipal Council

Workplan 7a: Roads and Engineering

Total Revenues	33,527,638	27,535,408	27,261,038
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,789,509</i>	<i>667,150</i>	<i>1,697,570</i>
Wage	89,537	83,647	125,254
Non Wage	1,699,972	583,502	1,572,316
<i>Development Expenditure</i>	<i>31,738,130</i>	<i>8,415,643</i>	<i>25,563,468</i>
Domestic Development	31,738,130	8,415,643	25,563,468
Donor Development	0	0	0
Total Expenditure	33,527,638	9,082,793	27,261,038

2016/17 Revenue and Expenditure Performance up to March

By the end of quarter 3, the department had received a total of Shs. 27,535,408,000 which was 110% of the approved budget for the 3 quarters. This was due to the release of USMID for the 4 quarters at once. Out of this amount, in the previous quarter Shs. 9,082,793,000 was spent which is 36% of the approved 3 quarters budget. Poor performance was experienced in local revenue for both development due to poor collections due delayed billing of the owners for property tax.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive most of the funds from USMID and road fund. Revenue to the department will be reduced with the reduction of USMID funds compared to the current year. It will spend most of the funds on tar and gravel maintenance of roads, street lighting and town beautification.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		Approved and planned outputs
	Approved Budget and Planned outputs	Expenditure and Performance by End March	
Function: 0481 District, Urban and Community Access Roads			
Length in Km of urban unpaved roads rehabilitated		0	60
No. of bottlenecks cleared on community Access Roads	1	0	1
Length in Km of District roads routinely maintained	80	35	72
Length in Km of District roads periodically maintained	2	2	1
Length in Km of rural roads constructed		0	1
No. of Bridges Constructed		0	1
Length in Km of urban roads ressealed	7	3	2

Vote: 761 Mbarara Municipal Council

Workplan 7a: Roads and Engineering

Function, Indicator	2016/17		Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	33,527.638	9,082.793			27,444.845

2016/17 Physical Performance up to March

The department was able to pay salary up to date. Road works under USMID continued to be worked in final stages. Materials for Kitunzi and Kijungu roads' resealing were procured. Maintenance of flower gardens and beautification. Road pothole resealing and renovation of works office were done.

Planned Outputs for 2017/18

The department will spend most the funds on tarmacking of roads that include Bucunku, Bishop Williams Street and Makhan Singh Street. Kitunzi and Kijungu roads will be completed. Galt road will have its potholes worked on in preparation for resealing in the next FY. It will also work on maintenance of both paved and unpaved roads within the Municipality. We shall also work on street lighting and town beautification in the town roads. We shall also purchase a motor grader. Roads will be opened, Electricity and water extended to the town in preparation for development of a housing estate.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors:
None

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

1. Inadequate road equipment

The Municipality has only one grader for the expanded Municipality with over 500 km of roads. We need at least a 10 tonne roller, water tank, bull dozer and a back hoe and an additional grader.

2. Encroachment on the roads

Illegal developments have encroached on most of the planned roads which affects their opening and expansion of existing ones

3. Inadequate staff and skilled man power

The department is still understaffed. With the introduction of the force account system in road works, we need skilled man power to work on these roads. We need to have plant operators, drivers, inspectors and road

Workplan 7b: Water

Vote: 761 Mbarara Municipal Council

Workplan 7b: Water

2016/17 Physical Performance up to March

Planned Outputs for 2017/18

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

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

1.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	42	1,930
Multi-Sectoral Transfers to LLGs		1,930
Sector Conditional Grant (Non-Wage)	42	
<i>Development Revenues</i>		23,250
Multi-Sectoral Transfers to LLGs		23,250
Total Revenues	42	25,179
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	42	1,930
Wage		0
Non Wage	42	1,930
<i>Development Expenditure</i>	0	23,250
Domestic Development	0	23,250

Vote: 761 Mbarara Municipal Council

Workplan 8: Natural Resources

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management					
Function Cost (UShs '000)		42		32	
Cost of Workplan (UShs '000):		42		32	

2016/17 Physical Performance up to March

Nothing was done since the funds are very small

Planned Outputs for 2017/18

The funds will be used for maintenance of open spaces, planting of trees on the slopes of hills and protection of Ruzizi against silting.

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

No NGO funding

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

1. Inadequate Staffing

There is only one staff, The Environment Officer who works in all the 6 Divisions

2. Inadequate funding

The department is only funded by Local revenue which is inadequate. There is no Central government funding

3.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 761 Mbarara Municipal Council

Workplan 9: Community Based Services

Locally Raised Revenues	17,327	8,352	15,300
Multi-Sectoral Transfers to LLGs		0	3,425
Other Transfers from Central Government		0	52,286
Total Revenues	317,282	206,006	774,652

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	299,955	196,783	703,642
Wage	64,466	63,302	84,403
Non Wage	235,488	133,481	619,239
<i>Development Expenditure</i>	17,327	2,027	71,011
Domestic Development	17,327	2,027	71,011
Donor Development	0	0	0
Total Expenditure	317,282	198,811	774,652

2016/17 Revenue and Expenditure Performance up to March

By the end of quarter three, the department had received a total of Shs. 206,006,000 which was 87% of budget. This was due to poor collections of local revenue. The situation was improved with the wage cater for staff from new divisions. They had spent a total of Shs. 198,811,000 which was 84% of the 3 Youth livelihood funds were not received. Expenditure was less than expected because of not so good

Department Revenue and Expenditure Allocations Plans for 2017/18

The allocations for F/Y 2017/18 will be more than those of F/Y 2016/17 due to the fact that Youth li has increased and women empowerment grant have been introduced. Local revenue for recurrent expend improved. The funds will be spent on Youth, women, PWDs, FAL and children activities. Other fund the library and Mobilisation of the communities on the Government programmes.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		Approved Budget and Planned outputs
	Expenditure and Performance by End March	Approved Budget and Planned outputs	
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	100	74	60
No. of Active Community Development Workers	9	9	10
No. FAL Learners Trained	1000	170	600
No. of children cases (Juveniles) handled and settled	100	81	84

Vote: 761 Mbarara Municipal Council

Workplan 9: Community Based Services

4 awareness meetings on Children Act were done in the divisions
 2 groups of PWDs provided with funds to support PWDs IGAs (special grant) Inspection and labour la
 one women council executive meeting held
 2 women empowerment trainings held
 children's library renovated

Planned Outputs for 2017/18

The department will do training, needs assesment, skills enhancement, mobilising and sensitising vul
 for development programmes, support youth, women, PWD councils. Supporting youth, Women and
 FAL Classes in the six divisions appraise and select youth livelihood fund & PWDs special grant ben
 mentor staff on gender and HIV/AIDS issues, implement the Orphans & other vulnerable children strat
 Provide library services to the general public.

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

None

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

1. Lack of transport

The department lacks means of transport. There is need for a vehicle to run the department activities

2. Inadequate staffing

There is need to recruit the Senior Community Development Officer to provide adequate services to the

3. Inadequate Office accomodation

The department has only one small room as office which is inadequate. The public library is also very
 number of readers is very high especially during holidays.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	92,238	42,495	73,319
Locally Raised Revenues	46,388	7,106	41,893

Vote: 761 Mbarara Municipal Council

Workplan 10: Planning

Total Revenues	92,238	42,495	73,319
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	92,238	41,972	73,319
Wage	15,279	12,034	13,575
Non Wage	76,958	29,939	59,744
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	92,238	41,972	73,319

2016/17 Revenue and Expenditure Performance up to March

By the end of the third quarter, the Unit had received a total of Shs. 42,495,000 which is 61% of the ex quarters budget. It had also spent a total of Shs. 41,972,000 which was 61% of the quarter budget. The in local revenue at only 21% of the budget. The little allocated funds was due to the poor collection in change of priorities in some other departments.

Department Revenue and Expenditure Allocations Plans for 2017/18

The allocations for F/Y 2017/18 will largely be from local revenues due to the parameters used when s higher local Government level. The budget has decreased as the allocation from the Urban Uncondition been reduced accros board to accomodate lower local governments. There will be no extra work to be d the normal. With the expansion of the Municipality we needed more resources for data collection and n Council projects which were not provided.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		App and outp
	Approved Budget and Planned outputs	Expenditure and Performance by End March	
Function: 1383 Local Government Planning Services			
No ofqualified staffin the Unit		1	
No ofMinutes ofTPC meetings		9	
Function Cost (UShs '000)	92,238	41,972	
Cost of Workplan (UShs '000):	92,238	41,972	

2016/17 Physical Performance up to March

The Unit was able to pay salaries up to date and some funds remained in excess. The Unit was also ab

Vote: 761 Mbarara Municipal Council

Workplan 10: Planning

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

None

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

1. Inadequate staffing

The unit has only one staff the Senior Planner. There is an urgent need to recruit the Statistician in the year.

2. Lack of transport

The unit has no vehicle for field activities and is urgently needed with the expansion of the Municipality

3. Poor response in birth and deaths registration

This makes the study of key government programme impacts and trends difficult. It's due to negative attitude of the populace and lacking political will to mobilise communities positively.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	70,284	52,782	68,836
Locally Raised Revenues	19,771	14,258	22,542
Urban Unconditional Grant (Non-Wage)	15,589	10,616	11,797
Urban Unconditional Grant (Wage)	34,924	27,908	34,496
Total Revenues	70,284	52,782	68,836
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	70,284	52,628	68,836
Wage	34,924	27,801	34,496
Non Wage	35,360	24,827	34,339
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	70,284	52,628	68,836

Vote: 761 Mbarara Municipal Council

Workplan 11: Internal Audit

Lower local governments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services					
Date of submitting Quaterly Internal Audit Reports	13/7/2016	15/1/2017			13/7/2016
No. of Internal Department Audits	16	12			16
Function Cost (UShs '000)	70,284	52,628			
Cost of Workplan (UShs '000):	70,284	52,628			

2016/17 Physical Performance up to March

The department did the mandatory second quarter audit report and started on the 3rd quarter preliminary audit of revenue collections in markets in all the Divisions

Planned Outputs for 2017/18

Audit of MMC departments and health centres, value for money assessment of projects, evaluation of the internal controls, audit of accounts records for government schools, field visits for LC1s & 11s.

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

None

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

1. Delay of Audit actions

DPAC delays in discussing internal audit reports and controlled by the district. Management delays to address issues raised in management letters and also implementation of recommendations

2. Inadequate Staffing

The department has only 4 people and considering the size of the Municipality, They cannot manage the work as expected.

3. Limited facilitation

The expansion of the Municipal boundaries need to have a stable means of transport. Internal Audit also