

# Vote: 786 Mubende Municipal Council

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## Structure of Performance Contract

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### PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

### PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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

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

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within 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 Ministerial Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

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

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

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under the performance 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 workplan 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 the annual 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:

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**Town Clerk/Accounting Officer**

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**Permanent Secretary / Secretary to**

**Mubende 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 (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 CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the due date.

Local Government Performance Contract FY 2017/18

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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 physical projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They will be identified on the basis of their size and/or policy priority.

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

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

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

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

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

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

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

### **NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with 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		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	737,173	444,205	
2a. Discretionary Government Transfers	825,264	676,474	
2b. Conditional Government Transfers	3,764,370	2,946,473	
2c. Other Government Transfers		2,321	
<b>Total Revenues</b>	<b>5,326,807</b>	<b>4,069,474</b>	

#### Planned Revenues for 2017/18

Mubende Municipal Council has a total budget of Ugx 6,730,242,000/= out of which 824,677,000/= is local revenue and 5,581,831,000/= are Central Government transfers

Mubende Municipal Council expects to generate locally raised revenue amounting to 824,677,000/= representing 12.48% of the total draft budget estimates. Compared to the budget of 2016 / 2017 of 737,173,000/=, there is an increase in the local revenue of 2017 / 2018 by 11.87%.

Mubende Municipal Council plans to receive

#### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	495,638	329,353	817,613
2 Finance	285,695	189,451	336,937
3 Statutory Bodies	221,997	130,237	300,253
4 Production and Marketing	68,066	11,246	56,685
5 Health	298,764	205,435	294,224
6 Education	3,278,862	2,183,707	4,044,340
7a Roads and Engineering	451,792	282,008	309,890
7b Water	20,890	0	7,698
8 Natural Resources	57,791	17,594	169,411
9 Community Based Services	60,226	14,828	292,750

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## **Executive Summary**

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### *Planned Expenditures for 2017/18*

In the Financial Year 2017 / 2018, Council intends to spend a total of Ugshs 6,730,242,000/= reflecting an increase from the current budget of 5,326,807,000/= which represents a percentage increase of 24%. There is an increase in funds allocated to the Finance department to cater for hire of a gazetted Taxi Park so as to stream line the revenue generated from the Park. There is also an increase in the funds allocated to the Statutory Bodies Department for allocation of funds for c

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## A. Revenue Performance and Plans

### Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>737,173</b>	<b>444,205</b>	
Miscellaneous		5,080	
Advertisements/Billboards	10,999	8,018	
Agency Fees	2,400	1,744	
Animal & Crop Husbandry related levies	36,000	26,869	
Business licences	83,121	65,574	
Educational/Instruction related levies	8,540	6,948	
Ground rent	35,891	17,574	
Inspection Fees	3,960	1,252	
Land Fees	49,086	31,888	
Local Government Hotel Tax	10,702	5,158	
Market/Gate Charges	40,854	29,272	
Other Fees and Charges	2,124	1,915	
Park Fees	310,212	164,689	
Property related Duties/Fees	24,300	9,257	
Refuse collection charges/Public convenience	1,440	415	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	1,368	
Registration of Businesses	1,615	1,320	
Rent & Rates from other Gov't Units	66,264	34,614	
Local Service Tax	47,665	31,249	
<b>2a. Discretionary Government Transfers</b>	<b>825,264</b>	<b>676,474</b>	
Urban Unconditional Grant (Wage)	386,577	289,933	
Urban Unconditional Grant (Non-Wage)	208,582	156,436	
Urban Discretionary Development Equalization Grant	230,105	230,105	
<b>2b. Conditional Government Transfers</b>	<b>3,764,370</b>	<b>2,946,473</b>	
Sector Conditional Grant (Wage)	2,892,872	2,249,258	
Sector Conditional Grant (Non-Wage)	645,584	471,301	
Transitional Development Grant	150,000	150,000	
Gratuity for Local Governments		0	

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## A. Revenue Performance and Plans

UWEP		2,321	
<b>Total Revenues</b>	<b>5,326,807</b>	<b>4,069,474</b>	

### Planned Revenues for 2017/18

#### (i) Locally Raised Revenues

Mubende Municipal Council expects to generate locally raised revenue amounting to 824,677,000/= representing the total budget estimates. The local revenue sources include Property Tax, Park fees, market fees, animal and crop husbandry related levies, Local Hotel Tax and Local Service Tax among others.

#### (ii) Central Government Transfers

Mubende Municipal Council plans to receive Central Government Transfers amounting to 5,781,831,000/=. There is an increase from the budget 2016 / 2017 in the Central Government Transfers. The Central Government Transfers include Discretionary Government Transfers of 1,041,787,000/=. Conditional Government Transfers of 4,486,510,000/= and Government Transfers of shs. 253,534,000/=. In the other Government Transfers we have the Youth Livelihood Program (YLP) funds, Conditional transfers to p

#### (iii) Donor Funding

The municipality does not expect to receive funds from donors.

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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>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>	<b>Outturn by end March</b>	
<i>Recurrent Revenues</i>	312,133	792,856
Gratuity for Local Governments	0	117,695
Locally Raised Revenues	22,367	166,904
Multi-Sectoral Transfers to LLGs	161,859	173,471
Pension for Local Governments	0	22,972
Urban Unconditional Grant (Non-Wage)	34,454	38,918
Urban Unconditional Grant (Wage)	93,453	272,896
<i>Development Revenues</i>	183,505	24,757
Locally Raised Revenues	9,000	
Multi-Sectoral Transfers to LLGs	10,700	8,739
Transitional Development Grant	150,000	
Urban Discretionary Development Equalization Grant	13,804	16,018
<b>Total Revenues</b>	<b>495,638</b>	<b>817,613</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	312,133	792,856
Wage	167,673	272,896
Non Wage	144,460	519,960
<i>Development Expenditure</i>	183,505	24,757
Domestic Development	183,505	24,757
Donor Development	0	0
<b>Total Expenditure</b>	<b>495,638</b>	<b>817,613</b>

#### 2016/17 Revenue and Expenditure Performance up to March

In the period July, 2016 – March 2017, Administration department received Shs. 495,148,000/= out of Shs. 495,638,000/= budgeted for both development and recurrent revenue representing a 100% budget performance. The best performing revenue source was local revenue at 199%, urban unconditional grant wage at 189% and urban unconditional grant non-wage at 146%. Low performance was observed for multi sectoral transfers to lower local governments at 29% for recurrent expenditures.

Expenditure was Shs. 329,353,000/= representing an absorption rate of 66% and a burn rate of 67% of the revenue received by the department. Expenditure was mainly done on payment of staff salaries, facilitation of the project.

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## Workplan 1a: Administration

Pension and Gratuity for retired officers and the departmental operations are to be financed by 29%. Expenditure to be made in capacity building, Monitoring and supervision of Government programs and General administrative services

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
<b>Function: 1381 District and Urban Administration</b>			
%age of LG establish posts filled	13	0	40
%age of staff appraised	52	0	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	0	99
No. (and type) of capacity building sessions undertaken	3	0	1
Availability and implementation of LG capacity building policy and plan	Yes	NO	Yes
No. of monitoring visits conducted	4	3	4
No. of monitoring reports generated	4	3	4
No. of computers, printers and sets of office furniture purchased	3	0	0
No. of administrative buildings constructed	0	1	0
<b>Function Cost (US\$ '000)</b>	<b>495,638</b>	<b>329,353</b>	<b>817,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>495,638</b>	<b>329,353</b>	<b>817,000</b>

### 2016/17 Physical Performance up to March

Staff salaries paid for nine months, Monitoring and support supervision visits conducted to three divisions, management meetings conducted, Disturbance allowances for Town Clerk paid among other activities for day to day running of the institution. The department was only able to realize those outputs due to available funds from revenue and unconditional non-wage

### Planned Outputs for 2017/18

In the financial year 2017 / 2018, Administration Department intends to make relevant consultations to municipal authorities, improved sanitation in the town through routine supervision of the health and sanitation department

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## Workplan 1a: Administration

### 1. Office space

The department lacks adequate office space for all the department staff and the other departments at large

### 2. Inadequate funding

The department is responsible for monitoring of all the council departments, involves numerous movements consultation to the relevant ministries and authorities and thus requires adequate funding which has not been

### 3. Staffing

As one of the newly created municipalities, the department requires a number of staffs that are not recruited substantively by the District Service Commission

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	274,127	318,634
Locally Raised Revenues	21,235	57,668
Multi-Sectoral Transfers to LLGs	195,316	134,380
Urban Unconditional Grant (Non-Wage)	26,009	65,798
Urban Unconditional Grant (Wage)	31,567	60,788
<i>Development Revenues</i>	11,569	18,302
Locally Raised Revenues	3,000	
Multi-Sectoral Transfers to LLGs	8,569	18,302
<b>Total Revenues</b>	<b>285,695</b>	<b>336,937</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	274,127	318,634
Wage	65,984	60,788
Non Wage	208,142	257,846
<i>Development Expenditure</i>	11,569	18,302
Domestic Development	11,569	18,302
Donor Development	0	0
<b>Total Expenditure</b>	<b>285,695</b>	<b>336,937</b>

2016/17 Revenue and Expenditure Performance up to March

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## Workplan 2: Finance

reports.

The department has a total unspent balance of 3,600,000/= out of which, 2,078,000/= are recurrent and 1,522,000/= are development funds.

### Department Revenue and Expenditure Allocations Plans for 2017/18

In the Financial Year 2017 / 2018, the Department estimates a total of UGX 336,937,000 for all Financial Management and accountability services both at Centre and Divisions. This is to cater for Revenue mobilization, Reporting and accountability, Remittances to URA, and general operation of the department. Out of the total allocation 45% is for Divisions, 18% is wage, and the departmental operations are to be financed by 37%. Expenditure will be geared towards revenue mobilization, strengthen financial management accountability and reporting.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1481 Financial Management and Accountability(LG)</b>			
Date for submitting the Annual Performance Report	30/7/2016	31/01/2017	30/7/2017
Value of LG service tax collection	47665000	29525341	50315000
Value of Hotel Tax Collected	10701600	5158200	21588000
Value of Other Local Revenue Collections	678806543	401734236	752773700
Date of Approval of the Annual Workplan to the Council	31/5/2016	30/03/2017	31/5/2017
Date for presenting draft Budget and Annual workplan to the Council	31/5/2016	30/03/2017	31/5/2017
Date for submitting annual LG final accounts to Auditor General	30/9/2017	31/08/2017	30/9/2017
<b>Function Cost (US\$ '000)</b>	<b>285,695</b>	<b>189,451</b>	<b>336,937</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>285,695</b>	<b>189,451</b>	<b>336,937</b>

### 2016/17 Physical Performance up to March

Revenue mobilization visits conducted, revenue assessment done, staff salaries paid, half Year Accounts prepared, financial statements prepared and submitted to relevant authorities, mobilization of revenue collection done, reports submitted to divisions done, budgets and work plans prepared and submitted to relevant authorities. The department will realize these outputs due to regular allocation of funds.

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## Workplan 2: Finance

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

#### 1. Lack of transport

The department lacks a vehicle to provide quick transport to revenue centres.

#### 2. Lack of enough Staff

The department lacks enough field staff to mobilise and collect local revenue.

#### 3. Lack of enough funds

The funds allocated to the department are inadequate

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	221,997	131,776
Locally Raised Revenues	45,267	22,863
Multi-Sectoral Transfers to LLGs	142,674	67,402
Urban Unconditional Grant (Non-Wage)	15,336	16,557
Urban Unconditional Grant (Wage)	18,720	24,953
<b>Total Revenues</b>	<b>221,997</b>	<b>131,776</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	221,997	130,237
Wage	29,952	24,953
Non Wage	192,045	105,284
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>221,997</b>	<b>130,237</b>

### 2016/17 Revenue and Expenditure Performance up to March

In the period July, 2016 – March 2017, Council and Statutory Boards received Shs. 131,776,000/= out of Shs. 997,000/= budgeted for recurrent revenue representing a 59% budget performance. The best performing revenue

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## Workplan 3: Statutory Bodies

In the Financial Year 2017 / 2018, the Department estimates a total of UGX 300,253,000 for all council services at Centre and Divisions. This is to cater for Council sitting, sectoral committees, and emoluments of Political leaders, salaries and allowance for elected political leaders and general operation of the department. Out of the allocation 28% is for Divisions, 10% is wage, Ex-gratia and councilor's allowance constitute 39% and the departmental operations are to be financed by 23%. Expenditure will be made to strengthen good governance, political oversight, Monitoring and supervision of government programs, and coordination services

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1382 Local Statutory Bodies</b>			
No of minutes of Council meetings with relevant resolutions		3	6
<b>Function Cost (US\$ '000)</b>	<b>221,997</b>	<b>130,237</b>	<b>300,253</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>221,997</b>	<b>130,237</b>	<b>300,253</b>

### 2016/17 Physical Performance up to March

Staff salaries paid for nine months, four Council Sessions held and a number of resolutions made, nine Executive Committee meetings held, Five Standing Committee meetings held. The department was able to realize those outputs due to the availability of locally raised revenue and urban unconditional non-wage on timely.

### Planned Outputs for 2017/18

In the financial year 2017 / 2018, the statutory bodies department expects to hold 12 executive committee sittings, 6 general council meetings and six business committee meetings so as to deliberate on issues pertaining development of Mubende municipal council.

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

There are no off-budget activities or programs that will be undertaken by NGOs, Donor funding or by the Central Government

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

#### 1. Lack of enough office space

The municipality lacks office space for the deputy Mayor so as to effectively carry out the desired roles.

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## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	58,066	39,800
Locally Raised Revenues	6,721	5,000
Multi-Sectoral Transfers to LLGs	9,771	4,638
Sector Conditional Grant (Non-Wage)	11,405	8,554
Sector Conditional Grant (Wage)	25,000	18,750
Urban Unconditional Grant (Non-Wage)	5,168	2,858
<i>Development Revenues</i>	10,000	10,000
Urban Discretionary Development Equalization Grant	10,000	10,000
<b>Total Revenues</b>	<b>68,066</b>	<b>49,800</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	58,066	11,246
Wage	25,000	0
Non Wage	33,066	11,246
<i>Development Expenditure</i>	10,000	0
Domestic Development	10,000	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>68,066</b>	<b>11,246</b>

### 2016/17 Revenue and Expenditure Performance up to March

In the period July, 2016 – March 2017, Production and Marketing department received Shs. 49,800,000/= out of 68,066,000/= budgeted for both development and recurrent revenue representing a 73% budget performance. The performing revenue source was Discretionary Development Equalization Grant at 100%, followed by sector conditional grant at 75% and unconditional non-wage and wage at 75%. The department received all the funds expected for DDEG for construction of a slaughter slab.

Expenditure was only Shs. 11,246,000/= out of Shs 68,066,000/= budgeted representing an absorption rate of 16.5% and also burn rate of 22.5% of the revenue received. Expenditure was mainly done disease control activities. The department had a balance of Shs 38,554,000/= and these were funds meant for salaries for production year 2017/18 recruited and funds for construction that were affected by delays to award contract for slaughter slab construction.

### Department Revenue and Expenditure Allocations Plans for 2017/18

In the Financial Year 2017 / 2018, the Department estimates a total of UGX 56,685,000 for Production and Marketing.

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## Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0182 District Production Services</b>			
No. of Plant marketing facilities constructed	1	0	0
No. of livestock vaccinated	25800	24363	26000
No. of livestock by type undertaken in the slaughter slabs	46400	36000	50000
No. of fish ponds constructed and maintained	1	4	3
No. of fish ponds stocked	1	3	3
Quantity of fish harvested	10000	2450	10000
Number of anti vermin operations executed quarterly	4	3	4
No. of parishes receiving anti-vermin services		5	12
No. of set traps deployed and maintained	4	3	100
No. of slaughter slabs constructed	01	0	
<b>Function Cost (US\$ '000)</b>	<b>59,883</b>	<b>9,686</b>	<b>52,000</b>
<b>Function: 0183 District Commercial Services</b>			

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## Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	2	5	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	8	4
No of businesses inspected for compliance to the law	1500	355	1500
No of businesses issued with trade licenses	1500	725	1500
No of awareness radio shows participated in	3	3	3
No of businesses assisted in business registration process	0	630	250
No. of enterprises linked to UNBS for product quality and standards	0	0	45
No. of producers or producer groups linked to market internationally through UEPB	5	1	8
No. of market information reports disseminated	4	1	4
No of cooperative groups supervised	10	10	15
No. of cooperative groups mobilised for registration	10	7	15
No. of cooperatives assisted in registration	10	5	15
No. of opportunities identified for industrial development	3	1	5
No. of producer groups identified for collective value addition support	5	3	10
No. of value addition facilities in the district	25	14	25
A report on the nature of value addition support existing and needed	YES	YES	YES
No. of Tourism Action Plans and regulations developed	1	1	1
<b>Function Cost (US\$ '000)</b>	<b>8,183</b>	<b>1,560</b>	<b>3,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>68,066</b>	<b>11,246</b>	<b>56,000</b>

### 2016/17 Physical Performance up to March

Low physical performance was delayed procurement process and release of operational funds.

### Planned Outputs for 2017/18

# Vote: 786 Mubende Municipal Council

## ***Workplan 4: Production and Marketing***

infrastructures (fish ponds, valley tanks, valley dams; Establishment of value chain addition infrastructures; Promotion of irrigation technologies; establishment of animal and crop pests and diseases diagnostic centres epidemiology services.

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

#### *1. High incidences of animal and crop pests and diseases.*

These have affected both production and productivity, hence low incomes and food insecurity. Worse still, some are transmissible to humans, hence of public health importance.

#### *2. Poor climatic conditions for agriculture*

Long dry spells coupled with flood during rainy seasons, hence greatly affecting agricultural production, poor road infrastructure networks hence poor marketing of agricultural products; High incidences of pests and diseases.

#### *3. Poor agricultural products value chain addition infrastructures*

Poor livestock and crop markets; poor maintenance of animal slaughter slabs, milk cooler plants and fish stalls; insufficient crop and livestock product processing plants; under-budgeting for department.

## ***Workplan 5: Health***

### **(i) Overview of Workplan Revenue and Expenditures**

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b><i>A: Breakdown of Workplan Revenues:</i></b>		
<i>Recurrent Revenues</i>	286,264	221,272
Locally Raised Revenues	30,107	24,302
Multi-Sectoral Transfers to LLGs	59,815	51,349
Sector Conditional Grant (Non-Wage)	29,801	22,351
Sector Conditional Grant (Wage)	156,205	117,154
Urban Unconditional Grant (Non-Wage)	10,336	6,116
<i>Development Revenues</i>	12,500	10,000
Locally Raised Revenues	2,500	0
Multi-Sectoral Transfers to LLGs		0
Urban Discretionary Development Equalization Grant	10,000	10,000
<b>Total Revenues</b>	<b>298,764</b>	<b>231,272</b>

### ***B: Breakdown of Workplan Expenditures:***

# Vote: 786 Mubende Municipal Council

## Workplan 5: Health

### 2016/17 Revenue and Expenditure Performance up to March

In the period July, 2016 – March 2017, Health department received Shs. 231,272,000/= out of Shs.298, 764,000/= budgeted for both development and recurrent revenue representing a 77% budget performance. The best performing revenue source was local revenue at 81%, followed by sector conditional grant non wage and wage at 75%. The worst performing revenue source was unconditional non wage at 59%.

Expenditure was Shs. 205,435,000/= out of Shs 298,764,000/= budgeted representing an absorption rate of 69% and also burn rate of 88.8% of the revenue received. Expenditure was mainly done payment of salaries for staff, maintenance of the sanitation of the town, travel in land and remittance of PHC non-wage to health units.

The department had a balance of Shs 25,836,000/= out of which 10,000,000/= are UDDEG funds for construction of health II and recurrent expenditures.

### Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017 / 2018, Health and sanitation department has been allocated a total of UG 294,224,000/= Out of which, 53% is wage for all health workers, 29% is for Divisions, and only 12% for departmental operations.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0881 Primary Healthcare</b>			
Number of trained health workers in health centers	19	19	17
No of trained health related training sessions held.	3	1	3
Number of outpatients that visited the Govt. health facilities.	120000	64451	120000
% age of approved posts filled with qualified health workers	40	33	40
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	60	60	95
No of children immunized with Pentavalent vaccine	1000	855	1000
No of villages which have been declared Open Defecation Free(ODF)		0	10
No of health centres constructed	1	0	0
Function Cost (US\$ '000)	125,315	93,795	66,000

# Vote: 786 Mubende Municipal Council

## Workplan 5: Health

and local revenue to the sector.

### Planned Outputs for 2017/18

The department intends to carry on routine Garbage collection, Burial of unclaimed bodies, Immunization of children at all the health centers II, Inspection of schools in all divisions, inspection of markets, inspection of public health facilities, sensitization of food handlers on good food handling practices, Medical examination of food handlers, Home visits, improvement campaigns, Treatment of patients at all the health centers II, Conducting Family Health Days, supervision and promotion of general Sanitation in the town.

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

There are no off budget activities planned for.

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

#### 1. Inadequate funding to the department

Funding of the department activities are low leaving many unfunded priorities

#### 2. Under staffing of the department

The staffing levels in the department are low

#### 3. Lack of transport to carry out field activities.

Most of the activities field based and there is lack of transport to

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end March	2017/18 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	3,188,448	2,379,568	3,892,164
Locally Raised Revenues	21,962	12,620	11,000
Multi-Sectoral Transfers to LLGs	5,039	1,950	6,556
Other Transfers from Central Government		0	8,000
Sector Conditional Grant (Non-Wage)	422,008	247,086	1,011,829
Sector Conditional Grant (Wage)	2,711,667	2,113,354	2,817,806
Urban Unconditional Grant (Non-Wage)	5,168	4,558	

# Vote: 786 Mubende Municipal Council

## Workplan 6: Education

<b>Total Revenues</b>	<b>3,278,862</b>	<b>2,469,282</b>	<b>4,044,340</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>3,188,448</i>	<i>2,180,107</i>	<i>3,892,164</i>
Wage	2,734,271	1,812,836	2,854,778
Non Wage	454,177	367,270	1,037,386
<i>Development Expenditure</i>	<i>90,414</i>	<i>3,600</i>	<i>152,176</i>
Domestic Development	90,414	3,600	152,176
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,278,862</b>	<b>2,183,707</b>	<b>4,044,340</b>

### 2016/17 Revenue and Expenditure Performance up to March

In the period July 2016 – March 2017, Education and Sports department received Shs. 2,469,282,000/= out of 3,278,862,000/= of the total budget both for development and recurrent expenditures. This is a 75% budget performance. The best performing revenue source development grant and UDDEG at 100% and urban unconditional grant non – wage at 88%. Low performance was observed with local revenue at 57%

Expenditure was 2,183,707,000/= out of the total budget of 3,278,862,000/= representing an absorption rate of 67% and a burn rate of 88%. Expenditures were mainly made for payment of staff salaries, monitoring of government schools and inspection

The unspent balance were 285,576,000/= out of which 86,114,000/= was development expenditures and 199,462,000/= recurrent expenditures.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The Department expects to receive a total of 4,044,340,000/= Ugx of which 3,892,164,000/= is recurrent expenditure and 152,176,000 are Development expenditures. Out of the recurrent expenditures, UGX 11,000,000/= are local raised revenues, 6,556,000 are Multi - Sector transfers to lower Local Government, Ugshs 1,011,829,000/= are Conditional Grant Non-Wage, 2,817,806,000/= are Sector Conditional Grant Wage and 36,972,000 are Urban Unconditional Grant Wage. Out of the Development expenditures, 103,676,000 are Development Grant for Education Sector and 48,500,000,000 are Multi Sector transfers to lower Local Governments. (Divisions)

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0781 Pre-Primary and Primary Education

# Vote: 786 Mubende Municipal Council

## Workplan 6: Education

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of teachers paid salaries	278	278	278
No. of qualified primary teachers	278	278	278
No. of pupils enrolled in UPE	10208	10208	10472
No. of student drop-outs	52	52	48
No. of Students passing in grade one	0	284	300
No. of pupils sitting PLE	1635	1654	1670
No. of classrooms constructed in UPE	2	2	2
No. of classrooms rehabilitated in UPE	2	2	2
<b>Function Cost (US\$ '000)</b>	<b>1,799,551</b>	<b>1,355,359</b>	<b>1,992,000</b>
<b>Function: 0782 Secondary Education</b>			
No. of students enrolled in USE	5349	5349	4950
No. of teaching and non teaching staff paid	91	91	91
No. of students passing O level	1168	1168	1168
No. of students sitting O level	1168	1168	1168
<b>Function Cost (US\$ '000)</b>	<b>828,784</b>	<b>566,544</b>	<b>1,381,000</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	57	57	60
No. of students in tertiary education	485	485	707
<b>Function Cost (US\$ '000)</b>	<b>557,519</b>	<b>244,869</b>	<b>583,000</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	64	192	64
No. of secondary schools inspected in quarter	10	30	12
No. of tertiary institutions inspected in quarter	2	2	2
No. of inspection reports provided to Council	4	3	4
<b>Function Cost (US\$ '000)</b>	<b>93,008</b>	<b>16,935</b>	<b>86,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>3,278,862</b>	<b>2,183,707</b>	<b>4,044,000</b>

2016/17 Physical Performance up to March

# Vote: 786 Mubende Municipal Council

## Workplan 6: Education

The department has not got any offbudget activities that will be undertaken by NGOs, Donors and the central government.

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

#### 1. Office space

The department lack enough office space for the education department staff

#### 2. Lack of transport facilities

The department lacks the necessary transport facility for monitoring and inspection of all the government school institutions.

#### 3. Inadqaute funding.

The department is inadequately facilitated to enable carry out its roles diligently

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	244,208	248,968
Locally Raised Revenues	12,084	21,125
Multi-Sectoral Transfers to LLGs		37,207
Sector Conditional Grant (Non-Wage)	174,388	161,592
Urban Unconditional Grant (Non-Wage)	22,534	
Urban Unconditional Grant (Wage)	35,201	29,044
<i>Development Revenues</i>	207,584	60,922
Locally Raised Revenues	16,484	
Multi-Sectoral Transfers to LLGs	144,523	60,922
Urban Discretionary Development Equalization Grant	24,043	
Urban Unconditional Grant (Non-Wage)	22,534	
<b>Total Revenues</b>	<b>451,792</b>	<b>309,890</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	244,208	248,968
Wages	35,201	29,044

# Vote: 786 Mubende Municipal Council

## Workplan 7a: Roads and Engineering

budgeted for recurrent revenue representing a 77% budget performance. The best performing revenue source was revenue at 134%, UDDEG at 123% and sector conditional non-wage at 107%. The low performing revenue sources were urban unconditional non-wage grant at 59% and urban conditional grant wage at 57%.

Expenditure was only Shs. 282,008,000/= out of Shs 451,792,000/= budgeted representing a budget performance of 62% an absorption rate of 80.9%. Expenditure was mainly done on payment of salaries, routine manual maintenance of roads, periodic maintenance of roads, mechanical maintenance of roads, monitoring and supervision of roads in the Divisions.

The department had a balance of Shs 66,259,000/= out of which 51,626,000/= are funds roads and 14,633,000/= funds for the office complex block.

### Department Revenue and Expenditure Allocations Plans for 2017/18

In the financial year 2017 / 2018, the total roads and engineering department budget is UGX 309,890,000/= which 248,968,000/= are recurrent expenditures and 60,922,000/= are development expenditures. Out of the recurrent expenditures, 21,125,000/= are locally raised revenues, 37,207,000/= are multi – sector transfers to Lower Local Governments, 161,592,000/= are sector conditional grant for roads maintenance and 29,044,000/= are unconditional grant wage. The development funds are 60,922,000/= which are multi – sector transfers to the divisions

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481 District, Urban and Community Access Roads</b>			
Length in Km of Urban paved roads periodically maintained	0	0	1.25
Length in Km of Urban unpaved roads routinely maintained	0	0	43.85
Length in Km of Urban unpaved roads periodically maintained	0	0	6
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>211,000</b>
<b>Function: 0483 Municipal Services</b>			
No of streetlights installed	5	0	0
<b>Function Cost (US\$ '000)</b>	<b>451,792</b>	<b>282,008</b>	<b>98,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>451,792</b>	<b>282,008</b>	<b>309,000</b>

# Vote: 786 Mubende Municipal Council

## Workplan 7a: Roads and Engineering

In the financial year 2017 / 2018, the roads and engineering department expects to rehabilitate roads and lanes, carry out routine manual and mechanical maintenance of roads, repair council vehicles and motorcycles.

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

There are no off - budget activities, programs that are to be implemented by NGOs, donors and the Central Government

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

#### 1. Adequate office space

The municipality lacks the adequate office space in general that leads to sharing the small offices with a number of other departments.

#### 2. Inadequate funding

This is both by the central government and from locally raised revenues. The number of kilometers to be worked on has increased after a number of parishes were annexed to the municipality but the central government transfers have not since been increased.

#### 3. Countinues break down of the Grader and lack of other roads equipment

The grader allocated to the municipality continuously breaks down. There is also lack of other road machines like the water booser, wheel loader and others

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
Recurrent Revenues	10,890	7,698
Locally Raised Revenues	5,721	7,698
Urban Unconditional Grant (Non-Wage)	5,168	
Development Revenues	10,000	
Urban Discretionary Development Equalization Grant	10,000	
<b>Total Revenues</b>	<b>20,890</b>	<b>7,698</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
Recurrent Expenditure	10,890	7,698

# Vote: 786 Mubende Municipal Council

## Workplan 7b: Water

for both development and recurrent revenue representing a 33% budget performance. The best performing revenue source was Discretionary Development Grant at 50%, followed by unconditional non-wage grant at 25%. The low performing source of revenue was locally raised revenue at 9%.

There was no expenditure by the sector in the quarter under review.

The department had a balance of Shs 6,792,000/= and these were funds meant for construction and supervision of water sources.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has been allocated a total budget of 7,698,000/= which is all locally raised revenue. All the funds are meant to cater for recurrent expenditures.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0981 Rural Water Supply and Sanitation</b>			
No. of water points rehabilitated	3	0	5
<b>Function Cost (US\$ '000)</b>	<b>20,890</b>	<b>0</b>	<b>7,698</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>20,890</b>	<b>0</b>	<b>7,698</b>

### 2016/17 Physical Performance up to March

There was no performance in the sector in the three Quarters under review due to delays in awarding construction contracts for water sources.

### Planned Outputs for 2017/18

The sector intends to sensitize the community and to rehabilitate five water sources

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

There are no off-budget activities that will be undertaken by NGOs, Donors and the Central Government.

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

#### 1. Inadequate funding

The department is inadequately funded

# Vote: 786 Mubende Municipal Council

## Workplan 8: Natural Resources

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	24,291	17,565
Locally Raised Revenues	6,721	2,653
Multi-Sectoral Transfers to LLGs	1,203	1,404
Sector Conditional Grant (Non-Wage)	66	50
Urban Unconditional Grant (Non-Wage)	2,168	2,858
Urban Unconditional Grant (Wage)	14,132	10,599
<i>Development Revenues</i>	33,500	32,100
Multi-Sectoral Transfers to LLGs	1,500	500
Urban Discretionary Development Equalization Grant	29,000	31,600
Urban Unconditional Grant (Non-Wage)	3,000	0
<b>Total Revenues</b>	<b>57,791</b>	<b>49,664</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	24,291	17,094
Wage	14,132	10,599
Non Wage	10,159	6,495
<i>Development Expenditure</i>	33,500	500
Domestic Development	33,500	500
Donor Development	0	0
<b>Total Expenditure</b>	<b>57,791</b>	<b>17,594</b>

### 2016/17 Revenue and Expenditure Performance up to March

In the period July, 2016 – March 2017, Natural Resources department received Shs. 49,664,000/= out of Shs. 57,791,000/= budgeted for both development and recurrent revenue representing 86% budget performance. The performing revenue source was unconditional non-wage at 132%, Urban Discretionary Development Equalization Grant at 109%, sector conditional non-wage and wage at 75%. Low performance was observed on locally raised revenue at 39%.

Expenditure was Shs. 17,594,000/= out of Shs 57,791,000/= budgeted representing an absorption rate of 30% and also burn rate of 36.6% of the revenue received. Expenditure was mainly done on payment of salaries for staff sensitization, MTN masts valuation, environmental screening and field compliancy monitoring visits in wetlands. The department had a balance of Shs. 32,070,000/=, out of which 470,000/= are local revenue recurrent expenditure and 31,600,000 are UDDEG meant for boundary opening which is ongoing.

# Vote: 786 Mubende Municipal Council

## Workplan 8: Natural Resources

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
<b>Function: 0983 Natural Resources Management</b>			
Area (Ha) of trees established (planted and surviving)		0	50
No. of Water Shed Management Committees formulated	3	2	3
No. of community women and men trained in ENR monitoring		0	3
No. of monitoring and compliance surveys undertaken	3	0	10
No. of new land disputes settled within FY	60	1	60
<b>Function Cost (US\$ '000)</b>	<b>57,791</b>	<b>17,594</b>	<b>169,</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>57,791</b>	<b>17,594</b>	<b>169,</b>

### 2016/17 Physical Performance up to March

Staff salaries have been paid, transport refund for staff was paid, Boundary opening is ongoing, Valuation of land and masts was done and Compliance monitoring done. The department was only able to achieve those outputs due to inadequate funds to implement planned activities

### Planned Outputs for 2017/18

The department expects to carry out property valuation in the whole municipality, carry out tree planting, to conserve the environment and limit unguided developments.

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

There are no off budget activities planned for that are to be undertaken by NGOs, Donor funding and the central government

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

#### 1. Inadequate funding to the department

Activities which need large sums of money cannot be implemented like physical development plans (structures, roads, etc.), demarcation of wetlands, title processing to most municipal land to mention but a few.

#### 2. Delayed release of funds allocated to the department.

The little funds allocated to the department are not released in time as budgeted and this affects the implementation of the work plan

# Vote: 786 Mubende Municipal Council

## Workplan 9: Community Based Services

	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	44,803	24,662	44,016
Locally Raised Revenues	4,481	2,980	6,946
Multi-Sectoral Transfers to LLGs	15,610	2,902	10,325
Other Transfers from Central Government		2,321	4,800
Sector Conditional Grant (Non-Wage)	7,915	5,936	12,828
Urban Unconditional Grant (Non-Wage)	2,168	2,858	
Urban Unconditional Grant (Wage)	14,628	7,664	9,117
<i>Development Revenues</i>	15,424	12,434	248,734
Other Transfers from Central Government		0	248,734
Urban Discretionary Development Equalization Grant	12,424	12,434	
Urban Unconditional Grant (Non-Wage)	3,000	0	
<b>Total Revenues</b>	<b>60,226</b>	<b>37,096</b>	<b>292,750</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	44,803	9,647	44,016
Wage	14,628	5,427	9,117
Non Wage	30,174	4,220	34,899
<i>Development Expenditure</i>	15,424	5,181	248,734
Domestic Development	15,424	5,181	248,734
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>60,226</b>	<b>14,828</b>	<b>292,750</b>

### 2016/17 Revenue and Expenditure Performance up to March

In the period July, 2016 – March 2017, Community Based Services Department received Shs. 37, 096,000/=. Shs. 60,226,000/= budgeted for both development and recurrent revenue representing a 62% budget performance. The best performing revenue source was unconditional Grant non-wage at 132%, followed by urban discretionary development equalization grant at 100%, Sector conditional grant non-wage at 75%. The low performing revenue sources are urban unconditional grant wage at 52% and locally raised revenue at 67%.

Expenditure was Shs.14, 826,000/= out of Shs 60,226,000/= budgeted representing an absorption rate of 25% and also burn rate of 39.9% of the revenue received. Expenditure was mainly done payment of salaries for staff, fuel of staff on official duties, facilitation of women, sensitization of women councils and facilitating Youth activities. The department had a balance of Shs. 22,270,000/= out of which, 15,017,000/= are recurrent and 7,252,000/= are development expenditures.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The Department has a total of 292,750,000/= Out of which 6,946,000/= is Locally raised Revenue UGX

# Vote: 786 Mubende Municipal Council

## Workplan 9: Community Based Services

### Function: 1081 Community Mobilisation and Empowerment

No. of children settled	20	13	10
No. of Active Community Development Workers	07	1	
No. FAL Learners Trained	200	1	100
No. of children cases (Juveniles) handled and settled	36	15	10
No. of Youth councils supported	4	3	4
No. of assisted aids supplied to disabled and elderly community	10	0	
No. of women councils supported	4	1	4
<b>Function Cost (US\$ '000)</b>	<b>60,226</b>	<b>14,828</b>	<b>292,</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>60,226</b>	<b>14,828</b>	<b>292,</b>

### 2016/17 Physical Performance up to March

Sensitization meetings for YLP and UWEP held and Youth camp facilitated. Facilitating youth activities, w activities, FAL monitoring, payment of staff salaries and allowances. The Department was able to achieve the outputs due availability of funds from unconditional grant and locally raised revenue.

### Planned Outputs for 2017/18

Enroll Youth Livelihood Program and Uganda Women Entrepreneurship Program to all Divisions of the Municipal Council, Handle Social Welfare cases, Organize Youth Day and Women's Day Celebration, facilitate officer duty, Hold Youth and Women Councils.

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

HIV/AIDs Sensitization and Counselling, Mobile legal Clinic, HIV Testing.

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

#### 1. Lack of Office space

The Department lacks office space to handle Social welfare cases in secrecy. The office is shared by the Library Assistant.

#### 2. Delayed release of funds especially from the Centre

The Department faces a challenge of delayed release of fund especially from the centre which delays services to the Community.

#### 3. Lack of funding

# Vote: 786 Mubende Municipal Council

## Workplan 10: Planning

	Budget	March	Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	42,130	18,921	56,882
Locally Raised Revenues	8,962	6,797	7,600
Urban Unconditional Grant (Non-Wage)	8,336	6,320	20,698
Urban Unconditional Grant (Wage)	24,832	5,805	28,584
Development Revenues	16,772	18,636	24,075
Urban Discretionary Development Equalization Grant	16,772	18,636	24,075
<b>Total Revenues</b>	<b>58,902</b>	<b>37,557</b>	<b>80,957</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	42,130	16,930	56,882
Wage	24,832	5,805	28,584
Non Wage	17,298	11,125	28,298
Development Expenditure	16,772	7,124	24,075
Domestic Development	16,772	7,124	24,075
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>58,902</b>	<b>24,054</b>	<b>80,957</b>

### 2016/17 Revenue and Expenditure Performance up to March

In the period July, 2016 – March 2017, the Municipal Planning Unit received Shs. 37,557,000/= out of Shs. 58,902,000/= budgeted for both development and recurrent revenue representing a 64% budget performance. The performing revenue source was Urban Discretionary Development Grant at 111%, Unconditional Non-Wage revenue at 76%. The low performance was observed on Unconditional Grant Wage at 23%.

Expenditure was Shs. 24,054,000/= out of Shs 58,902,000/= budgeted representing an absorption rate of 41% and also burn rate of 64% of the revenue received. Expenditure was mainly done on payment of salaries for staff, preparation and submission of Quarter two report, preparation and submission of the Budget Framework paper for the FY 2017 / 2018.

The department had a balance of Shs 13,503,000/= on account out of which, shs. 11,512.000/= are funds from the Urban Discretionary Development Grant meant for Monitoring, Investments Service Costs and Retooling. 1,991,000/= are funds for recurrent expenditures for the planning unit.

### Department Revenue and Expenditure Allocations Plans for 2017/18

In the financial year 2017 / 2018, the planning unit expects to receive and spend a total of UGX 80,957,000 which 35% is for wage, 30% is for institutional retooling, and the remaining 35% for recurrent expenditure. The unit will spend in conducting TPCs, Budget conference, Multi-sectoral monitoring, routine reporting and budget preparations.

(ii) Summary of Past and Planned Workplan Outcomes

# Vote: 786 Mubende Municipal Council

## Workplan 10: Planning

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit	2	1	2
No of Minutes of TPC meetings	12	10	12
<b>Function Cost (US\$ '000)</b>	<b>58,902</b>	<b>24,054</b>	<b>80,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>58,902</b>	<b>24,054</b>	<b>80,000</b>

### 2016/17 Physical Performance up to March

Ten Technical Planning Committee meetings held

Quarter one and two OBT report prepared and submitted to the Ministry of Finance, Planning and Economic Development

Guidance on planning issues made to the divisions and departments

The budget framework papers prepared and submitted to the Ministry of Finance, Planning and Economic Development

Bottom up participatory planning processes facilitated in the Division and the Municipal Budget Conference

5 Year Development Plan prepared, edited and submitted to the National Planning Authority for further scrutiny

The department was able to achieve those outputs due to availability of unconditional non-wage funds.

### Planned Outputs for 2017/18

In the financial year 2017 / 2018, the planning unit expects prepare accountability reports of OBT, prepare B performance contract form B, Final contracts form B. the unit intends to collect data to guide in decision making, guide divisions in the planning processes, mentor divisions, coordinate and appraise development programs and others

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

There are no off - budget activities that will be undertaken by NGOs, Donors and the Central government.

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

#### 1. lack of staff

The planning unit has got two staffs on the structure but actually has one staff who is burdened by all the tasks

#### 2. Limited office space

The planning unit shares office with the revenue officer and becomes inconveniencing to concentrate with the tasks

# Vote: 786 Mubende Municipal Council

## Workplan 11: Internal Audit

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	25,183	17,284
Locally Raised Revenues	6,721	2,000
Urban Unconditional Grant (Non-Wage)	6,891	4,000
Urban Unconditional Grant (Wage)	11,570	11,284
<i>Development Revenues</i>	3,000	2,200
Locally Raised Revenues	3,000	2,200
<b>Total Revenues</b>	<b>28,183</b>	<b>19,484</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	25,183	17,284
Wage	11,570	11,284
Non Wage	13,612	6,000
<i>Development Expenditure</i>	3,000	2,200
Domestic Development	3,000	2,200
Donor Development	0	0
<b>Total Expenditure</b>	<b>28,183</b>	<b>19,484</b>

### 2016/17 Revenue and Expenditure Performance up to March

In the period July 2016 – March 2017, Internal Audit received Shs. 19,667,000/= out of Shs. 28,183,000/= for both development and recurrent revenue representing 70% budget performance. The best performing revenue was unconditional wage at 110% a while low performance was observed on local revenue at only 37%.

Expenditure was Shs. 13,739, 000/= out of Shs 28,183,000/= budgeted representing an absorption rate of 49% also burn rate of 70% of the revenue received. Expenditure was mainly done field visits to UPE schools, head payment of staff salaries and preparation of statutory quarterly Audit report.

The department had a balance of Shs 5,928, 000/= and these funds were for planned field audit visits that were carried out in the third quarter

### Department Revenue and Expenditure Allocations Plans for 2017/18

The unit expects to receive shs 19,484,000 which constitutes 11,284,000 wage at a percentage of 58%, shs 4,000 un conditional non wage and shs 2,200,000 is locally raised revenue.

### (ii) Summary of Past and Planned Workplan Outputs

	2016/17	2017/18
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# Vote: 786 Mubende Municipal Council

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## ***Workplan 11: Internal Audit***

### *2016/17 Physical Performance up to March*

Statutory quarterly Audit report for the second quarter was submitted, visits carried out. Inspection visits USE schools and health units. Inspection of DDEG activities and visits to 3 divisions were carried out.

### *Planned Outputs for 2017/18*

Internal audit unit will compile and submit 4 quarterly audit reports and workplans, inspect health centres, road segments, DDEG activities, local revenue activities, road fund activities, water source, stores, procurements, resource, divisions, UPE & USE schools. The unit will also witness hand overs & take overs of transferred workshops and seminars will be attended. Salaries of two staffs will also be paid. Small office equipment, stationery, office carpet & camera procured. Staff welfare catered for, audit office improved, maintenance of motor vehicle and furniture.

**(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other donors**  
N/A

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

#### *1. Lack of office space*

Internal audit unit's office is very small only suitable for one person. There is no space for even a client's chair, making the office become an uncondusive environment.

#### *2. Lack of transport facilities*

Most of the Internal audit unit's work is field based but there's neither a motorcycle nor a motor vehicle making the work very hard.

#### *3. Inadequate & untimely funding*

Most internal audit activities are funded by local revenue which local revenue is inadequate. Some procurements cannot even be effected say of furniture and other equipment like camera.