

Vote: 772 Mukono Municipal Council

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 772 Mukono Municipal Council

Foreword

In the Financial Year 2015/2016, there was a good performance in Local Revenue collection, Mukono Municipal Council was able to collect 2,539,132,000/= out of the budgeted 2,884,211,000/= representing 88% performance. This revenue was from building plans, Business Licenses, property rates among others. The good performance was due to the outstanding collections from business licenses, land fees and local service tax. However there is still need to back up on the other revenue sources to improve on the tax base so as to fully implement the development plans and meet service delivery obligations. Ensuring maximum revenue collection, proper accountability of public funds, equitable allocation of resources to all departments and sections, proper planning according to available resources and the envelope are important indicators of Economic Growth and Development. There is also need to engage the central government so as to amicably handle the issue of park fees given the misinterpretation of the presidential order on this particular source. Appreciation goes to all those who have contributed towards the formulation of the Budget Framework Paper, in particular the technical planning committee for their departmental inputs. Special thanks to the central Government for funding Municipal activities and programmes and capacity building of staff. It is my hope that this budget framework paper will go a long way in contributing towards the enhancement of Mukono Municipal Council policies, Development Plans and Investments.

Mayor

Mukono Municipal Council

George Fred Kagimu

Vote: 772 Mukono Municipal Council

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	3,018,984	567,967	3,018,984
2a. Discretionary Government Transfers	1,859,149	511,124	1,859,149
2b. Conditional Government Transfers	7,990,202	2,642,421	7,990,202
2c. Other Government Transfers	170,856	44,497	170,856
4. Donor Funding	119,308	72,191	119,308
Total Revenues	13,158,499	3,838,200	13,158,499

Revenue Performance in the first quarter of 2016/17

Total Local revenue performance against the planned by the end of Q1 was 19% i.e out of the budgeted 3,018,984,000/=, 567,967,000/= had been realised by the end of Q1.. Central Government transfer performance against the budgeted was at 25% i.e out of the budgeted 9,849,351,370/= by the end of Q1, a total of 2,462,337,843/= had been realised. Donor funds amounted to 72,191,149/= which was 60% of the amount budgeted.

Planned Revenues for 2017/18

The revenue forecast for the municipal for the financial year 2017/2018 is ugshs 13,381,127,000/=. This represents a 2% increase from the municipal budget of F/Y 2016/2017. Of the budget 75% will be central government transfers. Local Revenue is estimated at 23% and donor funding will be 2%, thus the biggest share of the budget will be central government transfers and will be used for operation and implementation of projects.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	2,014,933	462,061	1,569,235
2 Finance	544,207	114,703	560,676
3 Statutory Bodies	562,546	95,271	549,949
4 Production and Marketing	83,109	14,668	89,465
5 Health	1,400,620	428,122	1,633,391
6 Education	6,326,417	2,029,912	6,338,622
7a Roads and Engineering	1,473,637	258,443	1,496,853
7b Water	0	0	0
8 Natural Resources	282,651	21,989	286,502

Vote: 772 Mukono Municipal Council

Executive Summary

By the end of Q1, the Municipal had received a total revenue of ugshs 3,838,200,000/= from the different revenue sources out of the annual budget of ugshs 13,158,499,000/= for F/Y 2016/2017 representing an annual performance of 19%. 56% was spent on wages for staff, 30% non wage, 3% domestic development and 2% donor development.

Planned Expenditures for 2017/18

The expenditure forecast for the municipal for the financial year 2017/2018 is ugshs 13,381,127,000/=. This represents an 2% increment from the municipal budget of F/Y 2016/2017. Of the budget 47% will be spent on wages, 41% Non wage is estimated at 41%, Domestic Development 10% and donor funding at 2%.

Medium Term Expenditure Plans

Acquiring land titles for municipal properties, Grading and gravelling of major roads, routine manual maintenance of 108kms of roads, routine mechanised maintenance of unpaved roads 100km, Routine mechanised maintenance of paved roads 8kms drainage, second seal on 1km of Mulyanti Road and culverts installation, street lighting, construction of roads, developing a structure plan for the Municipality, HIV Mainstreaming, Gender Mainstreaming, Tree Planting. Acquiring lease for office premises, Procurement of

Challenges in Implementation

The cost of valuation of properties is too high, Development of structure plan for the municipality and graveling of roads is very costly. There is ever increasing wage bills and operational costs that cannot be met within the budget ceilings. Transport is a challenge to the municipality this greatly affects execution of duties by various

Vote: 772 Mukono Municipal Council

A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	3,018,984	567,967	
Market/Gate Charges	63,232	12,344	
Advertisements/Billboards	57,720	4,494	
Agency Fees	10,020	1,000	
Animal & Crop Husbandry related levies	1,020	0	
Business licences	449,025	30,672	
Inspection Fees	10,925	3,718	
Land Fees	881,779	261,932	
Liquor licences	17,434	780	
Local Service Tax	385,471	113,668	
Other Fees and Charges	62,016	57,210	
Other licences	75,308	6,496	
Property related Duties/Fees	600,000	52,284	
Refuse collection charges/Public convenience	11,384	2,619	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	31,461	5,102	
Rent & Rates from private entities	10,919	3,068	
Park Fees	317,079	5,238	
Local Government Hotel Tax	34,190	7,342	
2a. Discretionary Government Transfers	1,859,149	511,124	
Urban Discretionary Development Equalization Grant	597,747	149,437	
Urban Unconditional Grant (Wage)	586,001	192,837	
Urban Unconditional Grant (Non-Wage)	675,402	168,851	
2b. Conditional Government Transfers	7,990,202	2,642,421	
Development Grant	149,185	37,296	
General Public Service Pension Arrears (Budgeting)	103,426	103,426	
Gratuity for Local Governments	103,628	25,907	
Pension for Local Governments	39,559	9,890	
Sector Conditional Grant (Non-Wage)	1,875,673	473,171	
Sector Conditional Grant (Wage)	5,718,732	1,992,732	
2c. Other Government Transfers	170,856	44,497	
Uganda Women Entrepreneurs Program		0	
Contribution towards PLE and MOCK Exams	95,095	13,349	
Census grant for USE Schools		1,598	

Vote: 772 Mukono Municipal Council

A. Revenue Performance and Plans

performance by the end of Q1 was 19% out of the annual budget of 3,018,984,000/= a total of 567,967,000/= was received.

(ii) Central Government Transfers

The Municipality received Central Government transfers amounting to 3,198,042,000/= out of 2,505,052,000/= which was planned in that quarter representing 128% of the planned Government transfers. The performance was good because the Municipality received funds from MOES for school census and MUWRP which was not originally budgeted for plus enhancement of Primary Teachers Salaries. By the end of Q1 of the total receipts, Discretionary Government transfers were 511,124,000/= (16%), Conditional Government transfers were 1,176,918,000/= (38%).

(iii) Donor Funding

The Municipality received donor funds worth 72,191,000/= out of the planned 119,308,000/= representing a 61% performance. These funds were from Makerere University Walter Reed Project for HIV Workshops and Payment of allowances for youth volunteers. The percentage was high due to enhancement of the IPF after recruitment of more staff.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The local revenue forecast for F/Y 2017/2018 is 3,138,821,000/= representing a 4% increment from the previous budget of 3,005,000,000/= for 2016/2017. This is because of the valuation exercise carried out raising hopes of getting more local funds from property rates and land fees for the rate at which houses are coming up. The major sources of revenue will be LST, Business Licences, fees, property rates and advertisement.

(ii) Central Government Transfers

The Central Government transfers will be the major source of revenue for the municipality. The central Government transfers are estimated at 9,945,442,000/= i.e 74% of the overall municipal budget forecast for F/Y 2017/2018. This shows that the municipality will mainly rely on the central government transfers for its operations, project execution and implementation.

(iii) Donor Funding

The Municipality expects to get 296,864,000/= from Makerere University Walter Reed Project to fund HIV related activities. This will contribute 2% of the Municipal Budget for 2017/2018.

Vote: 772 Mukono Municipal Council

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18	
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,552,546	508,940	1,202,997
General Public Service Pension Arrears (Budgeting)	103,426	103,426	0
Gratuity for Local Governments	103,628	25,907	0
Locally Raised Revenues	365,278	77,319	398,341
Multi-Sectoral Transfers to LLGs	670,348	148,971	523,897
Pension for Local Governments	39,559	9,890	39,559
Urban Unconditional Grant (Non-Wage)	91,876	41,303	62,768
Urban Unconditional Grant (Wage)	178,432	102,125	178,432
<i>Development Revenues</i>	462,387	8,038	366,238
Locally Raised Revenues	166,259	1,500	164,327
Multi-Sectoral Transfers to LLGs	159,347	0	147,915
Urban Discretionary Development Equalization Grant	52,781	6,538	53,995
Urban Unconditional Grant (Non-Wage)	84,000	0	
Total Revenues	2,014,933	516,979	1,569,235
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,552,546	454,022	1,202,997
Wage	178,432	102,125	178,432
Non Wage	1,374,113	351,897	1,024,565
<i>Development Expenditure</i>	462,387	8,038	366,238
Domestic Development	462,387	8,038	366,238
Donor Development	0	0	0
Total Expenditure	2,014,933	462,061	1,569,235

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

In Q1 Administration department received 462,061,000/= from the different revenue sources out of Q1 budget of 503,733,000/= representing a 92% performance. The biggest percentage was multi-sectoral transfers to LLG. Against the annual budget of 2,014,933,000/=: the department had received 516,979,000/= representing 26% performance against the annual budget. Of the total revenue received, 102,125,000/= (20%) was spent on staff salaries, 351,897,000/= (68%) was spent on non wage recurrent income.

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 772 Mukono Municipal Council

Workplan 1a: Administration

Plans for 2017/18 by Vote Function

The major Output in 2017/2018 will be Monitoring and Supervising all departments and the two divisions strengthening efficiency, effectiveness economic delivery of services of the projects tht make contribution to s economic development e.g CDD, Health, Wealth creation Roads, UPE and USE,rolling over the capacity bu plan, induction of newly recrited staff , LED and training new councillors on rules of procedure and renewal o municipal premises.

Medium Term Plans and Links to the Development Plan

Ensure that all planned activities are aimed at increasing service delivery to the community.

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

Tree planting in collaboration with daughters of charity uganda.

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

1.

The municipal has not acquired land for construction of its offices.

2.

Some of the posts are not filled in the department.

3. Continued declining IPFs

Inadequate funds from central Government to fund capacity building.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	522,219	551,470
Locally Raised Revenues	81,667	81,667
Multi-Sectoral Transfers to LLGs	264,260	293,511
Urban Unconditional Grant (Non-Wage)	55,000	55,000
Urban Unconditional Grant (Wage)	121,292	121,292
<i>Development Revenues</i>	21,988	9,206
Multi-Sectoral Transfers to LLGs	0,000	5,206

Vote: 772 Mukono Municipal Council

Workplan 2: Finance

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	544,207	560,676
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>522,219</i>	<i>551,470</i>
Wage	121,292	121,292
Non Wage	400,927	430,178
<i>Development Expenditure</i>	<i>21,988</i>	<i>9,206</i>
Domestic Development	21,988	9,206
Donor Development	0	0
Total Expenditure	544,207	560,676

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

In Q1 the department received 114,703,000/= from different sources out of Q1 budget of 136,052,000/= representing 84% performance. The overall performance against the annual budget was 21%. Out of the revenue received, 35,870,000/= was Multi-Sectoral transfer to LLG representing 31% of the cumulative release for the department. Of the quarterly outturn of 115,906,000/=: 83,904,000/= was allocated on non wage representing 72% and 27,799,000/= was for wages representing 24%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive shs. 560,676,000/= for the F/Y 2017/2018 from the different revenue sources representing a 3% increment from the previous FY 2016/2017. This is because the increase in Multi Sectoral transfers to local governments. Salaries will take 21%, Nonwage will take (77%) and development will take less than 2%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Purchased stationary for the department, Paid some creditors, carried out revenue enhancement activities and TPC Meetings.

Plans for 2017/18 by Vote Function

Production of financial statements, realistic budget and plan, proper accountability of public resources in accordance with PFMA 2015, Facilitation of Local revenue enhancement plan preparation and implementation for 2016/2017, Local Revenue collection control and management.

Medium Term Plans and Links to the Development Plan

Increase revenue collection from 93% to 100%, Equitable allocation of resources to all departments according to resource envelope. Production of realistic budget and enhance bottom up planning.

Vote: 772 Mukono Municipal Council

Workplan 2: Finance

2. Hotel owners giving false information

Hotel owners give false information of the number of people who spend nights in the hotels affecting amount of revenue collected.

3. Un reliable transport

The vehicles available aren't sufficient to enhance revenue collection and mobilisation from the field hence the slow movement of cars in the department.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	562,546	546,949
Locally Raised Revenues	242,480	211,348
Multi-Sectoral Transfers to LLGs	190,783	196,334
Urban Unconditional Grant (Non-Wage)	82,948	92,932
Urban Unconditional Grant (Wage)	46,335	46,335
<i>Development Revenues</i>	0	3,000
Multi-Sectoral Transfers to LLGs	0	3,000
Total Revenues	562,546	549,949
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	562,546	546,949
Wage	46,335	46,335
Non Wage	516,211	500,614
<i>Development Expenditure</i>	0	3,000
Domestic Development	0	3,000
Donor Development	0	0
Total Expenditure	562,546	549,949

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

Statutory department received a total of 95,271,000/= from different sources in Q1 out of the quarterly budget of 140,636,000/= representing 68% performance. Overall statutory body received 109,050,000/= out of the annual budget of 95,271,000/= representing 17% annual performance. Of the total revenue received, 9,529,000 (10%) was spent on salaries for Mayor, Deputy Mayor, two division chairpersons and procurement officer, 30,342,000/= was Multi sectoral transfers to LLGS, and non wage

Vote: 772 Mukono Municipal Council

Workplan 3: Statutory Bodies

months.

Plans for 2017/18 by Vote Function

Convene council and standing committee meetings, facilitate contracts committee and procurement unit to pro
submitt procurement plan, conduct evaluations.

Medium Term Plans and Links to the Development Plan

Capacity building for councillors to ensure good governance.

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

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

1. Limited service delivery

This is due to limited funds yet the community expects a lot from the the Municipal.

2.

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	73,109	79,465
Multi-Sectoral Transfers to LLGs		5,400
Sector Conditional Grant (Non-Wage)	24,535	25,490
Sector Conditional Grant (Wage)	25,000	25,000
Urban Unconditional Grant (Non-Wage)	10,000	10,000
Urban Unconditional Grant (Wage)	13,575	13,575
<i>Development Revenues</i>	10,000	10,000
Urban Discretionary Development Equalization Gran	10,000	10,000

Vote: 772 Mukono Municipal Council

Workplan 4: Production and Marketing

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

In Q1 production received 14,668,000/= out of the quarterly budget of 20,777,000/= representing 71% performance. 6,403,000/= was used to pay salaries for the 2 employees in the department and 8,265,000/= was non wage expenditure used for training of SACCOs, Registration of SACCOs, Sensitisation and Formulation of SACCOs, Registration of Industries and Foreign Traders and Killing of stray dogs in two wards.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive Shs. 89,465,000/= in the Financial Year 2017/2018 reflecting an increase of 7% over the budget of the previous FY 2016/2017 and this is as a result of increase on the IPF for production and commercial services. Salaries will take 43% of the budget and non wage 46% mainly for Vermin and Vector control and commercial services activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Trained SACCOs, Registered SACCOs, Sensitisation and Formulation of SACCOs, Registration of Industries and Foreign Traders and Killing of stray dogs in two wards.

Plans for 2017/18 by Vote Function

500 pets vaccinated, 500 stray dogs killed, 200 heads of cattle vaccinated, streamlined slaughter and monitoring Operation Wealth Creation activities. Carry out sensitisation meetings with traders and SACCOs within the municipality.

Medium Term Plans and Links to the Development Plan

increase both farmer's income and business community through increased production and trade order, reduced incidences of livestock disease, reduced vermine

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

Operation wealth creation activities will be undertaken through the municipality.

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

1. Inadequate office space.

The municipality does not have adequate offices to accommodate all departments.

2. Inadequate funding

The money allocated to the production department is too little compared to the service delivery load.

Vote: 772 Mukono Municipal Council

Workplan 5: Health

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<i>Recurrent Revenues</i>	1,073,845	1,118,039
Locally Raised Revenues	19,824	19,824
Multi-Sectoral Transfers to LLGs	275,984	333,994
Sector Conditional Grant (Non-Wage)	111,051	111,051
Sector Conditional Grant (Wage)	623,170	623,170
Urban Unconditional Grant (Non-Wage)	43,816	30,000
<i>Development Revenues</i>	326,775	515,352
Donor Funding	119,308	296,864
Locally Raised Revenues	30,000	30,000
Multi-Sectoral Transfers to LLGs	62,236	75,500
Urban Discretionary Development Equalization Grant	115,231	112,988
Total Revenues	1,400,620	1,633,391
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,073,845	1,118,039
Wage	623,170	623,170
Non Wage	450,675	494,869
<i>Development Expenditure</i>	326,775	515,352
Domestic Development	207,467	218,488
Donor Development	119,308	296,864
Total Expenditure	1,400,620	1,633,391

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

In Q1 Health department received 428,122,000/= from different sources of revenue out of Q1 budget of 350,122,000/= representing 122% performance. The performance was high due to enhancement of the MUWRP IPF meant for new recruit brought on board. Of the annual budget of 1,400,620,000/=, the department received 430,139,000/= representing 31% performance. Out of the total revenue received 248,466,000 (58%) was spent on salaries, 107,465,000/= (25%) non wage recurrent for maintenance of five

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive Shs. 1,633,391,000/= in the Financial year 2017/2018 showing an increment of 122% from the FY 2016/2017. The increase is as result of an increase in the IPF from MUWRP allocated to the department. Salaries will take 38% of the budget, Non wage 30% and development 32%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Paid Electricity Bills for Mukono Health Centre IV and Goma HCIII. Maintained the 5 health centres in Mukono.

Vote: 772 Mukono Municipal Council

Workplan 5: Health

Increase HIV/AIDS awareness to the community, Promotion of Health standards.

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

Medical Male circumission done by Makerere University Walter Reed Project and HIV Mainstreaming by AMICAAL.

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

1. Inadequate Funds

Funding for the sector has not significantly increased yet there's high level of inflation and yet increased demand for service delivery. This situation makes it difficult to sustain delivery of quality services to the expectations of the community.

2. Inadequate infrastructure at Mukono HCIV.

Mukono HC IV is a very busy health centre for example it attends to 600- 800 ante natal mothers and delivers between 250- 300 mothers monthly. Elevation of the HC to hospital status will solve the problem of staff and infrastructure.

3. No Ambulance

The HC is along the busy Kampala Jinja high way .it receives many accident victims and many patients that cannot manage who need referral

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	6,042,434	2,031,199	6,053,092
Locally Raised Revenues	16,128	0	16,128
Multi-Sectoral Transfers to LLGs	25,574	12,127	39,519
Other Transfers from Central Government	95,095	14,947	95,095
Sector Conditional Grant (Non-Wage)	752,754	247,062	749,467
Sector Conditional Grant (Wage)	5,070,562	1,738,016	5,070,562
Urban Unconditional Grant (Non-Wage)	26,184	6,546	26,184
Urban Unconditional Grant (Wage)	56,137	12,501	56,137
<i>Development Revenues</i>	283,983	37,996	285,530
Development Grant	149,185	37,296	148,536

Vote: 772 Mukono Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	6,326,417	6,338,622
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>6,042,434</i>	<i>6,053,092</i>
Wage	5,126,699	5,126,699
Non Wage	915,735	926,393
<i>Development Expenditure</i>	<i>283,983</i>	<i>285,530</i>
Domestic Development	283,983	285,530
Donor Development	0	0
Total Expenditure	6,326,417	6,338,622

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

In quarter one the department recieved 1,2,029,912,000/= out of the quarterly budget of 1,581,604,000 representing 128% performance. The percentage was high due to extra funds received from MOES for school census, conducting mock exams and salary enhancement of teachers. Out of the annual budget of 6,326,417,000/=, by the end of the first quarter had been realised. Out of the overall revenue received in Q1, 1,750,516,000/= was spent on salaries (86%), recurrent 278,696,000 (14%) that is UPE, USE, t

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive Shs. 6,338,622,000/= in the FY 2017/2018 showing no increase from the budget of the previous FY 2016/2017. Salaries will take 81% of the budget, development will take 5% and non wage recurrent 14% of the budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Participated in National ball games competitions held in Koboko, Conducted Mock Exams, Collected Basic Education enrollement and attendance data from USE Schools and MEO Monitoring.

Plans for 2017/18 by Vote Function

Construction of two three in one staff houses in Buwava P/S, 5 Stance pit latrine at Kiwanga Umea and Bukuru P/S, Renovation of a classroom block at Kiwango UMEA P/S, procurement of office furniture for schools, Inspection of schools, Promotion of Co-curricular activities and training teachers and school managers.

Medium Term Plans and Links to the Development Plan

Improve on teachers' accomodation and hygiene in schools through building of latrines.

Vote: 772 Mukono Municipal Council

Workplan 6: Education

Mukono is an Urban area with many schools coming up in a shorttime. This calls for rigorous inspection to service delivery yet inspection fees from the central government continue to reduce instead.

3.

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 Sept
		Proposed Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>1,114,877</i>	<i>227,259</i>
Locally Raised Revenues	22,460	0
Multi-Sectoral Transfers to LLGs	8,727	12,937
Sector Conditional Grant (Non-Wage)	966,933	187,113
Urban Unconditional Grant (Non-Wage)	70,000	17,500
Urban Unconditional Grant (Wage)	46,757	9,708
<i>Development Revenues</i>	<i>358,760</i>	<i>88,600</i>
Locally Raised Revenues	351,579	88,600
Multi-Sectoral Transfers to LLGs	7,181	0
Total Revenues	1,473,637	315,859
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,114,877</i>	<i>169,881</i>
Wage	46,757	9,708
Non Wage	1,068,120	160,173
<i>Development Expenditure</i>	<i>358,760</i>	<i>88,562</i>
Domestic Development	358,760	88,562
Donor Development	0	0
Total Expenditure	1,473,637	258,443

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

In Q1 the department received 258,443,000/= out of the quarterly budget of 368,409,000/= representing 70% performance. Out of the annual budget of 1,473,637,000/=-, a total of 315,859,000/= had been realised representing 21%. The overall expenditure by end of Q1 was 258,443,000/= out of the planned expenditure representing 21% of the annual budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 772 Mukono Municipal Council

Workplan 7a: Roads and Engineering

swamp, Pothole patching on 5kms of Nakabago Road, Built an island on Albert Cook Road, Distilled Jinja Drainage along Police, Distilled Kame valley drainage.

Plans for 2017/18 by Vote Function

Second seal on 1km of Mulyanti Road plus drainage works, Culvert Installation, Surveying Mulyanti Road, Ntawo, Bajjo, Seeta Road, Installation of street lights Routine manual road maintenance of 80 kms, opening roads, Gravelling Paul Mukas Road, routine mechanised maintenance of unpaved roads 100kms, Routine maintenance of paved roads 8kms, Vehicle maintenance, computer servicing, Internet subscription and preparation B.O.Qs.

Medium Term Plans and Links to the Development Plan

Increase accessibility by carrying routine road maintenance, drainage and installation of culverts.

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

UNRA will maintain Bugujju-Seeta Road and Bukerere Road.

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

1. Frequent breakdown of vehicles.

This increases the cost of maintenance.

2. Limited budget.

The Municipality has a big coverage of earth roads which need gravelling yet the the budgetline is small and for paved roads the cost of materials used to maintain them is relatively high.

3. Inadequate machinery

The plant is insufficient to carry out routine road maintenance in a specified time.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Vote: 772 Mukono Municipal Council

Workplan 7b: Water

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	277,651	22,654
Locally Raised Revenues	206,393	6,000
Multi-Sectoral Transfers to LLGs	2,000	0
Sector Conditional Grant (Non-Wage)	149	37
Urban Unconditional Grant (Non-Wage)	38,291	9,573
Urban Unconditional Grant (Wage)	30,817	7,044
<i>Development Revenues</i>	5,000	0
Urban Discretionary Development Equalization Grant	5,000	0
Total Revenues	282,651	22,654
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	277,651	21,989
Wage	30,817	7,044
Non Wage	246,834	14,945
<i>Development Expenditure</i>	5,000	0
Domestic Development	5,000	0
Donor Development	0	0
Total Expenditure	282,651	21,989

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

In Q1 the department received 21,989,000/= out of 70,663,000/= representing 31%. Out of the Overall annual budget of 282,651,000/= the department received 21,989,000/= representing (08%) performance. The department spent 14,945,000/= (68%) on non wage recurrent for payment of allowances for workers at Katikolo landfill, management of the site, purchase of fuel for wheel loader and facilitation of staff in the department for two months. 7,044,000/=

Vote: 772 Mukono Municipal Council

Workplan 8: Natural Resources

Physical Performance in the first quarter of 2016/17

Paid Sakita Builders for management of Katikolo Landfill.

Plans for 2017/18 by Vote Function

Planting of 1000 trees, Undertake 20 monitoring and compliance surveys, Production of progress reports for projects, field inspection reports, screening reports, Manage the solid waste management project at katikolo and out physical planning for Mukono Municipality.

Medium Term Plans and Links to the Development Plan

Environmental mainstreaming through tree planting and lobbying for more funds from other sources to implement other activities left out.

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

Tree planting by daughters of charity Uganda an NGO.

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

1. Inadequate funds

The funds are not enough to execute activities within the mandate of the mukono municipality natural resources department

2. Inadequate Personnel

The staff in the department are not enough to facilitate the implementation of planned and budgeted activities

3. Lack of a field vehicle

The department lacks a field vehicle yet it has a responsibility of cracking down on illegal developers.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	194,027	590,102
Locally Raised Revenues	28,531	28,531
Multi-Sectoral Transfers to LLGs	6,545	80,089
Other Transfers from Central Government	75,761	398,000

Vote: 772 Mukono Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	338,802	734,859
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>194,027</i>	<i>590,102</i>
Wage	42,939	42,939
Non Wage	151,088	547,163
<i>Development Expenditure</i>	<i>144,775</i>	<i>144,757</i>
Domestic Development	144,775	144,757
Donor Development	0	0
Total Expenditure	338,802	734,859

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

In Q1 the department received 56,101,000/= out of 84,701,000/= planned for the quarter representing (66%) the funds received by the department in Q1 i.e. 46,211,000 (82%) was spent on non wage recurrent that's operational costs of the department including funding to YLP, multi sectoral transfers to LLG were 6,666,000 (18%) of the funds received were used as wages for staff in the department.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive Ugshs 734,859,000/= indicating a 116% increase from the previous budget of Community based services, the increase is as a result of increase in the DDEG allocation to the department, enhancement of YLP and bringing on board UWEP, development funds 144,757,000/= 20% are basically CI for community groups at the Divisions and for construction of a youth centre, non wage recurrent 74% will be allocated to facilitation of FAL activities, PWDS activities, children and

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Trained youth, women and PWD leaders in Income generating activities i.e. Liquid soap making, Candles, farming, and shoe making. Paid YLP funds to 5 Youth Groups. Paid allowances to 4 staff in the department months.

Plans for 2017/18 by Vote Function

Carry out Gender mainstreaming, facilitation of youth, PWDS, Council activities, settlement of probation cases, implemented CBR activities, Monitor community based organisations, Facilitate FAL Instructors and Inspection of workplaces and follow up on labour related disputes.

Medium Term Plans and Links to the Development Plan

Vote: 772 Mukono Municipal Council

Workplan 9: Community Based Services

much.

2. Understaffing

The department is run by two community development workers. This has led to under performance of the department because it has wide coverage.

3. Lack of field vehicle.

This has led to limited community out reaches in service delivery to communities

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	64,767	64,767
Locally Raised Revenues	16,550	16,550
Urban Unconditional Grant (Non-Wage)	23,358	23,358
Urban Unconditional Grant (Wage)	24,859	24,859
<i>Development Revenues</i>	12,000	7,000
Urban Discretionary Development Equalization Grant	12,000	7,000
Total Revenues	76,767	71,767
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	64,767	64,767
Wage	24,859	24,859
Non Wage	39,908	39,908
<i>Development Expenditure</i>	12,000	7,000
Domestic Development	12,000	7,000
Donor Development	0	0
Total Expenditure	76,767	71,767

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

The planned budget for Q1 was 19,192,000/= and the actual outturn was 15,225,000/= (79%). The overall expenditure was 15,225,000/= representing (20%) of the annual budget of planning unit.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive Ugshs 71,767,000/= from the different revenue sources showing a 7% decrease from FY 2016/2017. The Department expects to fund its activities from the following sources: National Government Grants, Local Government Grants, Donor Grants, and other sources.

Vote: 772 Mukono Municipal Council

Workplan 10: Planning

Produce budget, Quarterly Reports, 5 year development plan, budget frame workpaper, production of LOGICS
Carry out internal assessment, PAF Monitoring, participatory planning and appraisal of projects.

Medium Term Plans and Links to the Development Plan

Enhance bottom up planning process, Equitable allocation of funds according to the resource envelope and development goals of Uganda as a country.

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

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

1. Low turn up in village meetings.

Bottom up planning process approach is used in identifying village needs however, the turn up in meetings is low.

2. High demands from community.

Demands from the community are too high compared to the resources envelope.

3. Staffing and Facilitation

The department has only two staff who carry out all the activities

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	48,809	11,418	48,809
Locally Raised Revenues	13,950	3,100	13,950
Urban Unconditional Grant (Non-Wage)	10,000	2,500	10,000
Urban Unconditional Grant (Wage)	24,859	5,818	24,859
Development Revenues	6,000	0	1,000
Urban Discretionary Development Equalization Grant	6,000	0	1,000
Total Revenues	54,809	11,418	49,809
B: Overall Workplan Expenditures:			
Recurrent Expenditure	48,809	11,418	48,809

Vote: 772 Mukono Municipal Council

Workplan 11: Internal Audit

Department Revenue and Expenditure Allocations Plans for 2017/18

The unit expects to get Ugshs 49,809,000/= in the F/Y 2017/2018 showing a decrease of 10% fall from Financial Year 2016/2017, This was due to a decrease in DDEG allocation to the department. Salaries will take 50% of departmental budget and non wage recurrent will take 50% and will be used for monitoring of projects and other operational costs in the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Produced one Internal Audit Report for the Quarter combining the centre, the two divisions and procurement. Purchased Fuel for the department, Facilitated the Audit team to attend Internal Auditors Association Meeting in Kabale.

Plans for 2017/18 by Vote Function

Production of quarterly audit reports for all departments aimed at improving financial management and accountability and contribution for membership in Auditor's Association.

Medium Term Plans and Links to the Development Plan

Auditing of Health Centres, UPE and USE funds.

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

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

1. Under staffed.

The department has only two staff who carry out all the activities.

2. Inadequate Facilitation

The department lacks a vehicle to facilitate officers traverse the different cost centres for auditing.

3.