

Vote: 760 Mbale Municipal Council

Structure of Budget Framework Paper

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Foreword

I am glad to present this Budget Framework Paper for Mbale Municipal Council for FY 2016/17 to all the stakeholders of Mbale Municipality. This budget framework paper was prepared on the understanding that; the bottom-up planning process is critical in deepening decentralization and addressing the concerns of the Mbale community we serve in particular.

This now kicks off the planning process cycle where the Annual Budgets FY 2016/17 and the 5 Year Development plans 2015/16-2019/20 will be extracted. This paper is a product of many stakeholders consultative meetings/conferences held right from the Ward Investment Committees up to the Municipal Budget Conference where sectoral priorities were agreed upon. It is my considered opinion that; what is contained in here is a basis for producing good implementable plans to address the challenging development issues facing this Municipality in her quest to transform into a City. This however shall call for the support of both central Government support and donors.

May I urge the concerned persons to be mindful of the planning cycle and ensure that; the Annual Workplans are approved by the end of the month of February and the Annual Budget laid before 31st May.

I also implore all those charged with the responsibility of monitoring to perform this with great zeal and vigilance for better future of the citizens of this great Municipality.

FOR GOD AND MY COUNTRY.

MAFABI MUTWALIBI ZANDYA
MAYOR,
MBALE MUNICIPAL LOCAL GOVERNMENT COUNCIL

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	4,817,053	473,923	4,975,056
2a. Discretionary Government Transfers	6,151,007	306,745	6,651,870
2b. Conditional Government Transfers	9,397,835	2,252,055	8,805,033
2c. Other Government Transfers	1,361,282	3,387,265	1,303,490
Total Revenues	21,727,176	6,419,989	21,735,449

Revenue Performance in the first quarter of 2015/16

The Municipal council budget estimates for FY 2015/16 was UGX 21,724,421,000 of which UGX 6,419,989,000 was received in quarter 2 representing 30% of the annual budget. Out of the funds received Local revenue was UGX 473,923,000 (10%) both by the Municipal council and 3 divisions, Discretionary Government transfers UGX 306,745,000(5 %), Conditional Government Transfers 2,252,055,000 (24%), OGT was UGX 3,387,265,000(249%). The receipts in the second quarter were at 30% due to low local revenue c

Planned Revenues for 2016/17

The Municipality budget for FY 2016/17 expects Ushs 21,735,449,000/=, mainly from conditional government transfers 8,805,033,000/=[40.5 %], Discretionary government transfers 30.5 % i.e U shs. 6,651,870,000/=[Urban unconditional wage & nonwage, Municipal Discretionary Development Equalization Grant-DDEG/USMID], Other government conditional transfers 1,303,490,000/=[6 %]. It is envisaged that Local revenue is projected to contribute 22% of the total budget(UGX 4,975,056,000). No Donor funding

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	3,634,031	340,547	4,247,851
2 Finance	819,575	99,609	839,747
3 Statutory Bodies	734,106	67,067	562,633
4 Production and Marketing	104,567	0	57,713
5 Health	1,005,505	263,601	1,032,508
6 Education	8,185,504	1,918,429	7,816,661
7a Roads and Engineering	6,163,907	1,699,279	6,288,535
7b Water	0	0	0
8 Natural Resources	425,849	10,635	426,042
9 Community Based Services	373,257	117,800	294,997
10 Planning	156,959	19,818	50,077
11 Internal Audit	123,916	17,217	118,686
Grand Total	21,727,176	4,554,001	21,735,449
Wage Rec't:	7,275,080	1,582,965	7,290,073
Non Wage Rec't:	8,143,873	1,464,124	8,227,774
Domestic Dev't	6,308,223	1,506,912	6,217,602
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2015/16

The quarter allocation to departments was UGX 6,387,902,000(20% of the budget received) .The departments spent a total of UGX 4,554,001,000(71%) at the end of first quarter of which UGX 1,582,965,000(100% of the annual budget) was wages, UGX 1,464,124,000 (90% of the annual budget) was non-wage, UGX 1,506,912,000 (48% of the annual budget) was Domestic development revenue.

Some departments did not spend 100% of the quarter fund like roads spent 86% because work stalled due to delayed

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Executive Summary

design review

Planned Expenditures for 2016/17

The planned expenditure in FY 2016/17 will be UGX 21,735,449,000 where by UGX 7,290,073,000 will be spent on staff wages (Education staff, health workers, traditional workers etc.) and this will take 37% , UGX 8,227,774,000 will be spent on non-wage activities taking 37% of the expenditure and UGX 6,217,662,000 will be spent on Development activities taking 25% of the expenditure. The department that will take highest percentage will be Education sector taking 41.0% (UGX 7,816,681,000), followe

Medium Term Expenditure Plans

The Municipal medium term plans includes the following, in administration: Carry out staff training which will include professional training, Discretionary institutional strengthening and Generic modules, Fencing & Renovation works of the Main Administration Block [Phase ii] , Finance includes Holding of the budget conference, Preparation of the second 5 Year Development plan [2015/16-2019/20], Preparation and submission of Final accounts to Auditor General's office, Servicing of the Housing f

Challenges in Implementation

Court cases /Litigation awarded costs against council still constitute to be major constraint hampering future plans implementation in the Local Government. Delayed release of some programme funds such as USMID/DD affects implementation of some of the planned activities/projects. Many policy reforms and their Implementation strategies which are usually communicated unilaterally and without adequate sensitization, trainings & legal frameworks, Poor monitoring, Supervision, and untimely public acc

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A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	4,817,053	473,923	4,975,056
Land Fees	414,118	99,744	59,918
Property related Duties/Fees	1,200,000	724	1,260,000
Other Fees and Charges	119,761	54,718	125,939
Occupational Permits	5,575	0	5,854
Miscellaneous	13,910	158,550	14,607
Market/Gate Charges	1,026,060	2,570	1,077,363
Lock-up Fees	62,000	0	65,100
Local Service Tax	104,832	4,614	110,074
Refuse collection charges/Public convenience	6,520	0	6,862
Local Government Hotel Tax		0	108,990
Public Health Licences	7,525	0	7,901
Inspection Fees	27,350	0	28,718
Ground rent		0	286,808
Business licences	220,456	33,823	231,479
Application Fees	6,963	155	7,311
Animal & Crop Husbandry related levies	43,200	0	45,360
Agency Fees	5,000	0	
Advertisements/Billboards	150,000	0	157,500
Local Hotel Tax	103,800	5,647	
Registration of Businesses	11,225	0	11,786
Rent & rates-produced assets-from private entities	1,501	113,178	3,467
Sale of (Produced) Government Properties/assets	205,502	0	11,029
Sale of Land		0	210,000
Park Fees	1,074,733	0	1,131,620
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	7,022	200	7,374
2a. Discretionary Government Transfers	6,151,007	306,745	6,651,870
Urban Unconditional Grant (Wage)	764,612	167,675	803,549
District Unconditional Grant (Wage)	38,938	7,488	
Urban Discretionary Development Equalization Grant	5,031,710	52,646	5,427,763
Urban Unconditional Grant (Non-Wage)	315,747	78,937	420,557
2b. Conditional Government Transfers	9,397,835	2,252,055	8,805,033
Sector Conditional Grant (Non-Wage)	2,279,424	746,741	2,013,134
Sector Conditional Grant (Wage)	6,486,530	1,407,802	6,486,523
Development Grant	354,600	70,920	140,488
Support Services Conditional Grant (Non-Wage)	277,280	26,592	164,887
2c. Other Government Transfers	1,361,282	3,387,265	1,303,490
Un spent USMIID(MDG)		2,462,782	
Other Transfers from Central Government[YLP]		0	59,601
Un spent USMIID(CBG)		454,504	
Un spent TSUPU/YLP		95,709	
Un spent PHC		50,339	
Primary Leaving Exams Grant [PLE] from UNEB	4,555	0	
Other Transfers from Central Government[URF]		0	1,238,727
Other Transfers from Central Government[PLE]		0	5,163
Other Transfers from Central Government [Youth Livelihood Programme] Fund- YLP	100,000	0	
NEMA Compost Management Grant		22,315	
Uganda Road Fund	1,256,727	301,616	

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A. Revenue Performance and Plans

Total Revenues	21,727,176	6,419,989	21,735,449
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Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

In the first quarter of the FY 2015/16 the Municipal council received UGX 473,923,000 from locally raised revenue representing 10% of the quarter budget both by the 3 divisions and Municipal council. The municipality did not realise 100% as it was planned due to refusal of tax payers to pay all the tax due to them.

(ii) Central Government Transfers

In the first quarter of the FY 2015/16 the Municipality received UGX 5,946,953,000 from central government transfer representing 47% of the annual budget. The receipts were at 47% because not all the conditional grants from central government transfers were realized at 100% as planned especially staff salaries, USMID and UPE capitation grants.

(iii) Donor Funding

No donor funding planned and realized.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The expected local revenue for FY 2016/2017 for the municipality is UGX 4,975,056,000 from all local revenue sources such as park fees, property rate tax, local service tax, hotel taxes among others of which 50% will be transferred to 3 Divisions of Wanale, Northern & Industrial Councils as Locally raised revenue for Development from 29 revenue sources. There is slight increase in local revenue because the municipality is expecting more money from the Mbale central market and property rate

(ii) Central Government Transfers

The Municipality expects Ushs 16,760,393,000/=, mainly from Central government grants i.e conditional government transfers 8,805,033,000/=, Other government conditional transfers 1,303,490,000/=, Discretionary government transfers Ushs.6,651,870,000/=

(iii) Donor Funding

No Donor funding is expected 2016/17

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,948,592	394,308	3,494,559
Locally Raised Revenues	254,086	97,496	528,240
Multi-Sectoral Transfers to LLGs	2,304,623	206,298	2,419,854
Support Services Conditional Grant (Non-Wage)	8,304	2,200	164,887
Urban Unconditional Grant (Non-Wage)	30,665	21,167	30,665
Urban Unconditional Grant (Wage)	350,913	67,147	350,913
<i>Development Revenues</i>	685,439	458,458	753,292
Locally Raised Revenues	20,000	0	
Multi-Sectoral Transfers to LLGs	159,285	0	
Unspent balances – Other Government Transfers		454,504	
Urban Discretionary Development Equalization Grant	506,154	3,953	753,292
Total Revenues	3,634,031	852,765	4,247,851
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,948,592	338,918	3,494,559
Wage	350,913	67,147	350,913
Non Wage	2,597,679	271,772	3,143,647
<i>Development Expenditure</i>	685,439	1,629	753,292
Domestic Development	685,439	1,629	753,292
Donor Development	0	0	0
Total Expenditure	3,634,031	340,547	4,247,851

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

The department received a total of UGX 852,765,000 representing 23% of the annual budget and 94% of the quarterly budget. On the receipts received UGX 394,308,000 was recurrent revenue from sources such as Locally raised revenues, Urban unconditional grant -non-wage, Conditional grant to PAF Monitoring, Transfer of Urban unconditional grant Wage and Multisectoral transfers to LLGs and UGX 458,458,000 was development revenue from USMIID and LGMSD for Capacity Building Grant. The expenditure in

Department Revenue and Expenditure Allocations Plans for 2016/17

The Administration department plans to receive and spend UGX 4,247,851,000 in the FY 2016/17 from Government transfers and Local Revenue. Out of the funds expected UGX 3,494,559,000 will be spent on recurrent activities which includes staff wages, Multi sectoral transfers to 3 divisions, whereas UGX 753,292,000 will be urban Discretionary development equalization grant to be spent on CBG (USMID) workplan. There is an increases in the sector budget allocations compared to IPFs in previous year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Tonnors and printing paper were procured for printing pay rolls and payslips. Co-ordination and reporting was ably done. salaries and pension were paid promptly to the staff, allowances for for all the employess were paid. Staff salary and Allowances paid, medical expenses paid, incapacity, death expenses, advertising and public relations, workshops and seminars held, staff trained, stationary, telecommunications, guards paid, consultancy services, travel inland and abroad expenses, fuel oils and lu

Plans for 2016/17 by Vote Function

Staff salary and Allowances paid, medical expenses paid, incapacity, death expenses, advertising and public relations, workshops and seminars held, staff trained, stationary, telecommunications, guards paid, consultancy services, travel

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Workplan 1a: Administration

inland and abroad expenses, fuel oils and lubricants paid, vehicle maintained, contributions to functions, property enumeration and valuation carried out. Internet/ Intercom Connectivity Installed, web Hosting carried, Prepaid costs for the Hotline[Complaints Ha

Medium Term Plans and Links to the Development Plan

Carry out staff training which will include professional training, Discretionary institutional strengthening and Generic modules, attachments and coaching, procurement of servicing the equipments, and purchase of a generator, payment for Municipal security, Fencing and Renovation of the Main Administration Block on Plot 62-68, Republic street.

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

None

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

1. Under staffing

The department is under staffed, there is a need to recruit more staff for better service delivery

2. Infrastructure inadequate and strained

Most of the existing office accommodation infrastructure is old and dilapidated, requires total overhaul/reconstruction.

3. Human Resources Management Gaps

The quality of staff require more capacity building in report writing skills, handling appraisals and accounting for daily transactions.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	687,575	163,854	706,842
Locally Raised Revenues	405,438	90,095	405,438
Multi-Sectoral Transfers to LLGs	88,669	22,372	88,669
Support Services Conditional Grant (Non-Wage)	2,994	1,642	
Urban Unconditional Grant (Non-Wage)	39,490	12,000	61,751
Urban Unconditional Grant (Wage)	150,984	37,746	150,984
<i>Development Revenues</i>	132,000	3,100	132,905
Locally Raised Revenues	132,000	0	132,905
Multi-Sectoral Transfers to LLGs		3,100	
Total Revenues	819,575	166,954	839,747
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	687,575	84,509	706,842
Wage	150,984	37,746	150,984
Non Wage	536,591	46,763	555,858
<i>Development Expenditure</i>	132,000	15,100	132,905
Domestic Development	132,000	15,100	132,905
Donor Development	0	0	0
Total Expenditure	819,575	99,609	839,747

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

By end of first quarter, shs 166,954,000 was realised by the department representing 81.4% of the expected approved budget of shs204,894,000= . Of the total amount realised, shs 1,642,000 was for PAF monitoring (1%) , shs

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Workplan 2: Finance

90,095,000 locally raised revenues (53.9%) , shs 25,472,000 Multi sectoral transfers to LLG's (15.3%), shs 37,746,000 Urban un conditional grant -wage (102%) and shs 12,000,000 was for Urban un conditional grant-non wage (7.2%).
Out of the realised revenue for the quarter, shs

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the department plans to receive and spend a total of UGX 839,747,000. Out of the funds expected UGX 706,842,000 will be recurrent revenues including staff wages of UGX 150,984,000, Multi sectoral Transfers to LLGs non wage will be UGX 88,669,000 and UGX 132,000,000 local revenue on Domestic Development for servicing the Housing Finance Loan. There is an increase in the receipts due to increase in local revenue allocations to the department 2016/17.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department had planned to settle the balance of the loan (shs 261 m) with Housing Finance Bank which was used to procure about 1,300 acres of land. However this was not met and the loan was re scheduled to be cleared in two (2) years. Most revenue utilities were advertised and contracted out with the aim of improving revenue performance.

Plans for 2016/17 by Vote Function

Prepared and submitted end of year financial statements / Financial report to OAG before 30/09/2017, Quarterly reports on finance management and audit queries submitted and discussed. Increased interaction with various stake holders to ensure collection of LST is done with ease in all Divisions of Council, Held consultative management meetings, Established revenue ceilings, Constituted an active Budget Desk Committee and share information with other departments, Periodic meetings preferably qua

Medium Term Plans and Links to the Development Plan

Holding of the budget conference, preparation and submission of the reports to Kampala, preparation and renew of the 5 year development plan , annual and quarterly work plans and draft budget estimates prepared, preparation and submission of Final accounts to Auditor Generals office. Servicing of the Housing finance bank loan.

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

None

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

1. Court/ Litigation cases awarded costs as Creditors

Council has a lot of creditors who are threatening attachment of council's property due to court /Litigation cases.

2. Staff connivance

Collusion by some staff who collect and don't remit council revenue.

3. Policy on of Property Rates Tax Collection

Potential houses which are supposed to charged property rates are disguised as residential yet they are actually let out. Proof of commercial and non commercial property is a challenge. Also payment by the Land commission is done paid on time.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	734,106	84,524	562,633

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Wage)	38,938	7,488	
Locally Raised Revenues	412,638	56,550	412,638
Support Services Conditional Grant (Non-Wage)	254,021	20,486	
Urban Unconditional Grant (Non-Wage)	28,509	0	111,058
Urban Unconditional Grant (Wage)		0	38,938
Total Revenues	734,106	84,524	562,633
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	734,106	67,067	562,633
Wage	38,938	7,488	38,938
Non Wage	695,168	59,579	523,696
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	734,106	67,067	562,633

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

The department received a total of UGX 84,524,000 representing 46% of the quarter budget in the first quarter and it was all recurrent revenue from local revenue, conditional grants like salary and gratuity, councillors allowance, contracts committee/DSC/PAC grant. The expenditure in the quarter was UGX 67,067,000(37) including staff wages of UGX 7,488,000. At the end of the quarter there was a total balance of UGX 17,456,000 meant to cater for the Ex gratia payments paid in November, 2015

Department Revenue and Expenditure Allocations Plans for 2016/17

The Statutory Bodies sector plans to receive and spend UGX 562,633,000 in the FY 2016/17 from central government transfers such as unconditional grant nonwage, salary & gratuity for political elected leaders, councillors allowances [Ex- gratia] and local revenue. There is a reduction in the receipts compared to the previous year due to reduction in local revenue allocations to the department which the municipality is expecting to collect.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Prepared & published Annual/ Quarterly Procurement & Disposal Plans, Prepared Contract Committee Meetings & Minutes, Prepared 4 Quarterly reports to PPDA on procurements handled by PDE, Prepared evaluation reports for every procurements handled, Prepared Bidding documents, Preparation of Contract Documents for Accounting officer to sign for every procurements, Received contract management reports for all procurements, Quarterly airtime, stationery procured, travel inland, office maintenance, welfare

Plans for 2016/17 by Vote Function

Salary paid, Quarterly airtime, stationery procured, travel inland, office maintenance, welfare, fuel newspapers, procurement of goods and services, Prepared & published Annual/ Quarterly Procurement & Disposal Plans, Prepared a schedule of Contract Committee Meetings & Minutes, Prepared 4 Quarterly reports to PPDA on procurements handled by PDE, Prepared evaluation reports for every procurements handled, Prepared Bidding documents, Preparation of Contract Documents for Accounting officer to sign

Medium Term Plans and Links to the Development Plan

Policies, Plans and Annual Budgets formulated & Approved by council, Council Meetings held with clear resolutions passed for implementation, Monitored & Evaluated projects and Programmes for effectiveness. Prepared & published Annual/ Quarterly Procurement & Disposal Plans, Prepared a schedule of Contract Committee Meetings & Minutes, Prepared 4 Quarterly reports to PPDA on procurements handled by PDE, Prepared evaluation reports for every procurements handled, Prepared Bidding documents, Preparati

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Workplan 3: Statutory Bodies

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

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

1. Financing of Statutory Bodies

Many of these statutory bodies such DSC/DPAC/DLB entirely depend on local revenue which is never realized 100%. District allocations are never made available when handling municipal issues.

2. Policy Shifts in Procurements

Many times government has issued new policy guidelines in management of revenue utilities such as parks & markets using Associations/SACCOs but this contravenes the basic PPDA principle of enhancing Competitiveness.

3. Poor Contract Management

Performance reports on contracts awarded are not readily availed by contract managers to facilitate quick Decision making process

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	54,567	0	57,713
Locally Raised Revenues	22,743	0	22,743
Sector Conditional Grant (Non-Wage)	0	0	3,149
Sector Conditional Grant (Wage)	15,000	0	14,998
Urban Unconditional Grant (Non-Wage)	4,936	0	4,936
Urban Unconditional Grant (Wage)	11,887	0	11,887
<i>Development Revenues</i>	50,000	0	0
Locally Raised Revenues	50,000	0	0
Total Revenues	104,567	0	57,713
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	54,567	0	57,713
Wage	11,887	0	26,885
Non Wage	42,680	0	30,828
<i>Development Expenditure</i>	50,000	0	0
Domestic Development	50,000	0	0
Donor Development	0	0	0
Total Expenditure	104,567	0	57,713

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

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the department expects to receive and spend a total of UGX 57,713,000 and this expected to be all recurrent revenues from sources such as local revenue, urban non wage, agric extension workers salary. There is an decrease in revenue receipts to the sector compared to the previous year as a result of reduction of local revenue allocation to department and no grant to sector for capital development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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Workplan 4: Production and Marketing

Plans for 2016/17 by Vote Function

Mobilized Urban Farmer to respond NAADS programme, Agricultural Extension activities enhanced, and NAADS projects monitored. 6 Awareness radio shows/ campaigns participated/ held, O& M for the new Mbale Central Market operationalized/ Paid out. 8 trade sensitization meetings organized at the Municipal Council 400 businesses inspected for compliance to the law, 12000 businesses issued with trade licenses, Land purchased for construction of Namatala Market, Industrial Division.

Medium Term Plans and Links to the Development Plan

Conducting Awareness radio shows/ campaigns participated, Economic infrastructure development projects for markets, Capacity building for new Central Market Vendor Association, Implementation of the national policies on trade, industry, tourism and cooperatives.

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

Planned redevelopment of Bugwere Road Market by Slum Dwellers Intention NGO, at US \$2,000,000. Planned redevelopment of Kumi Road Market under World Bank sponsored project for transformation of urban communities (USMID).

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

1. Manpower gaps

The structure provides for at least four officers in order to effectively deliver services in all the three Divisions and at the Centre. The only Senior Commercial Officer who was available has retired.

2. Funding gaps

Currently the department depends on only wage grant support and limited local revenue support for its . Without grants to facilitate field inspection, extension services, office running and running or attendance of works etc we cannot perform well.

3. Lack of political will

There is a lot of conflict of interest between corporate objectives and personal interests which has led to my failure to implement by laws for bringing trade order in town, hence widespread illicit trade and poor standards.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	986,017	264,127	989,999
Locally Raised Revenues	27,043	11,900	27,043
Sector Conditional Grant (Non-Wage)	58,981	14,745	62,964
Sector Conditional Grant (Wage)	892,588	237,482	892,588
Urban Unconditional Grant (Non-Wage)	7,404	0	7,404
<i>Development Revenues</i>	19,489	53,236	42,509
Development Grant	14,489	2,898	37,509
Locally Raised Revenues	5,000	0	5,000
Unspent balances – Other Government Transfers		50,339	

Vote: 760 Mbale Municipal Council

Workplan 5: Health

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,005,505	317,364	1,032,508
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	986,017	256,808	989,999
Wage	892,588	237,482	892,588
Non Wage	93,428	19,326	97,411
<i>Development Expenditure</i>	19,489	6,793	42,509
Domestic Development	19,489	6,793	42,509
Donor Development	0	0	0
Total Expenditure	1,005,505	263,601	1,032,508

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

By the end of first Quarter the department had received a total of UGX 317,364,000 representing 126% of the quarter budget of which UGX 264,127,000 was recurrent revenue from locally raised revenues, conditional grants to PHC non wage, PHC salaries and UGX 53,236,000 was development revenue on PHC Development. The total expenditure in the quarter was UGX 263,601,000 (105%) of the planned expenditure. Out of the amount received UGX 256,808,000 was spent on recurrent expenditure including staff

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the health department expects to realize and spend a total of UGX 1,032,508, 000/=. The funds are expected to come from sector conditional grant PHC Nonwage recurrent UGX. 62,964,000/=, PHC wage UGX 892,588,000/= Urban Unconditional nonwage UGX 7, 404,000/= and Locally raised UGX 27,043,000/=. Out of the funds expected UGX 989,999,000 will be recurrent revenues including staff wages and UGX 42,509,000 will be development revenue. There is an increase the receipts is due to incr

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

105 Health Staffs paid salary , Drug stock outs minimized in HCs. Operation& maintenance of Health infrastructure carried out, 1Quarterly Departmental Meetings held ,Pay change reports prepared & submitted, Fuel, Stationery Procure & submitted in time, Ordered for drugs from NMS in time, Transferred all PHC nonwage to 5 HCs in time. Of essential medicines & Health supplies delivered to HCs by NMS [Malukhu, Namatala, Municipal, Busamaga, Namakwekwe], Funds Transferred to health centers to ca

Plans for 2016/17 by Vote Function

119 Health Staffs paid salary , Drug stock outs minimized in HCs. Operation& maintenance of Health infrastructure carried out,4 Quarterly Departmental Meetings held ,Pay change reports prepared & submitted, Fuel, Stationery Procure & submitted in time, Ordered for drugs from NMS in time, Fenced and Renovated Laboratory and Outpatient department at Busamaga HCII.

Medium Term Plans and Links to the Development Plan

Installation of 20,000 litres rain/water harvest system at Namatala HCIV, wired and installation of electricity at Namatala HCIV community, Refurbishment of Laboratory and outpatient department at Namatal HCIV and Busamaga HCII, construction of 100 seat capacity patient waiting shed at Namatala for outpatient clinic, procuring of Medical equipment for basic obstetric care services for Namatala HCIV, Malukhu HC III and Namakwekwe HC III, and procuring of Medical equipments for emergency obstet

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

None

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

Vote: 760 Mbale Municipal Council

Workplan 5: Health

1. Deteriorating Health infrastructure

The structures are too old and requires total overhaul and renovations. The newly constructed structures are still inadequate.

2. Rural Urban Migration

There is an influx of people from the rural areas to town in search of opportunities, this puts strain on the meagre health resources. This is coupled with unrealistic IPFs to the health sector.

3. Inadequate medical equipment

In all the 5 HCs , there is lack medical equipments. The existing ones are outdated.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	7,933,130	1,923,593	7,663,681
Locally Raised Revenues	107,801	0	107,801
Other Transfers from Central Government	4,555	0	5,163
Sector Conditional Grant (Non-Wage)	2,184,616	722,358	1,914,563
Sector Conditional Grant (Wage)	5,578,942	1,170,320	5,578,937
Urban Unconditional Grant (Non-Wage)	27,150	23,398	27,150
Urban Unconditional Grant (Wage)	30,067	7,517	30,067
<i>Development Revenues</i>	252,374	40,475	152,979
Development Grant	202,374	40,475	102,979
Locally Raised Revenues	50,000	0	50,000
Total Revenues	8,185,504	1,964,067	7,816,661
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	7,933,130	1,918,429	7,663,681
Wage	5,609,009	1,177,837	5,609,004
Non Wage	2,324,121	740,592	2,054,677
<i>Development Expenditure</i>	252,374	0	152,979
Domestic Development	252,374	0	152,979
Donor Development	0	0	0
Total Expenditure	8,185,504	1,918,429	7,816,661

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

By the end of first Quarter the department had received a total of UGX 1,964,067,000/= representing 96% of the quarter budget of which UGX 1,923,593,000/= was recurrent revenue from local revenue, conditional grants (staff salary, inspection grant, UPE,USE) and UGX 40,475,000/= was development revenue (SFG). The total expenditure in the quarter was UGX 1,918,429,000/= (94%) of the planned expenditure including Education staff wage. There was balance of UGX 45,638,000/= in the quarter was meant

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the sector plans to receive and spend a total of UGX 7,816,681,000. Of these funds UGX 7,663,681,000 will cater for recurrent activities while UGX 152,979,000 will be for development activities, including Local revenues. The sector recurrent revenue include sector conditional wage and nonwage to educational institutions such as Primary Education/Education Management grant to cater for primary school activities, Secondary Education grant, school inspections Grant and MEO's opera

(ii) Summary of Past and Planned Workplan Outputs

Vote: 760 Mbale Municipal Council

Workplan 6: Education

Physical Performance in the first quarter of 2015/16

538 Teachers paid salaries in 28 UPE Primary Schools (Nabuyonga, Mayor Mbale, Namatala, North Road, Fairway, Wambwa, Wanambwa, Namakwekwe, Busamaga, Zesui, Nashibiso, Buyonjo, Bujoloto, Maluku, Wambogo, Doko, Yoweri Museveni & Mbale Police Wanyera P/S), PLE exams supervised, 3 support Staff salaries paid Support Supervision to school head teachers & Deputies carried out, Monitored & Evaluated programmes and projects being implemented, Prepared & submitted all Accountability of funds, Primary scho

Plans for 2016/17 by Vote Function

538 Teachers paid salaries in 28 UPE Primary Schools, Classroom blocks Rehabilitated in 2 primary schools [Busamaga P/S and Wambwa P/S], 269 Teaching and non teaching staff paid salaries, 57 Tertiary education instructors paid salaries, 3 support Staff salaries paid Support Supervision to school head teachers & Deputies carried out, Monitored & Evaluated programmes and projects being implemented, Prepared & submitted all Accountability of funds, 60 Primary schools inspected, 22 Secondary sch

Medium Term Plans and Links to the Development Plan

The medium term plans includes PLE exams supervised, staff trained in skills development, 523 Teachers paid salaries in 28 UPE Primary Schools, 2 Classroom block constructed in Buyonjo P/S, Classroom blocks renovated at 2 schools [Nkoma & Boma P/S], Water borne toilets constructed at 2 Schools [Buyonjo and Yoweri Museveni P/S] Water borne toilets renovated at 3 Primary Schools [Mbale Police, Gangama and North Road P/S], 269 Teaching and non teaching staff paid salaries, 57 Tertiary education

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

None

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

1. Inadequate instructional materials to effectively deliver outputs.

Few schools have enough instructional materials to effectively deliver classroom outputs and the government policy doesn't seem to address this critical challenge.

2. Poor attitude by the community

The sector faces a challenge of poor attitude from the communities towards government policies like provision of feeding options/meals to children and scholastic materials.

3. Limited Managerial skills from Headteachers & Deputies

Most headteachers & their Deputies lack managerial skills, cant hold Annual General Assemblies and don't work with intergrity

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,486,681	323,909	1,468,681
Locally Raised Revenues	119,548	2,096	119,548
Other Transfers from Central Government	1,256,727	301,616	1,238,727
Urban Unconditional Grant (Non-Wage)	29,618	0	29,618
Urban Unconditional Grant (Wage)	80,789	20,197	80,789
<i>Development Revenues</i>	4,677,226	2,495,294	4,819,853
Development Grant	137,738	27,548	
Locally Raised Revenues	145,382	0	145,382
Unspent balances – Other Government Transfers		2,467,746	

Vote: 760 Mbale Municipal Council

Workplan 7a: Roads and Engineering

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Discretionary Development Equalization Grant	4,394,106	0	4,674,471
Total Revenues	6,163,907	2,819,203	6,288,535
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,489,436	323,239	1,468,681
Wage	80,789	20,197	80,789
Non Wage	1,408,647	303,042	1,387,893
<i>Development Expenditure</i>	4,674,471	1,376,040	4,819,853
Domestic Development	4,674,471	1,376,040	4,819,853
Donor Development	0	0	0
Total Expenditure	6,163,907	1,699,279	6,288,535

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

By the end of Quarter one the department had received UGX 2,819,203,000 giving an outturn of 46% for the quarter and 183% annually. Of this total revenue UGX. 323,909,000 was for recurrent expenditure while UGX 2,495,294,000 was development revenue. The revenues came from central government grants such as Uganda Support to Municipal Infrastructure Development[USMID], Roads rehabilitation Grant, non wage and locally raised revenues. The total expenditure in the quarter was UGX 1,699,279,000 g

Department Revenue and Expenditure Allocations Plans for 2016/17

The total expected revenue in the FY2016/17 is UGX 6,288,535,000 of which UGX 1,468,681,000 will be recurrent revenue while UGX 4,674,471,000 will be Domestic development revenue. The total recurrent revenue will include other government transfers such as Uganda Road Fund(URF) for Road Maintenance of urban Roads, unconditional grant wage, locally raised revenue and unconditional grant non wage. The development revenue will include Local revenue and the Municipal Discretionary Development Equ

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Monitored and supervised roads, 1 District roads Committee[DUCAR] meeting held, 1 quarterly reports prepared and submitted, monthly site meetings held, Quarterly traffic count conducted, Protective wear and handtools procured, paid road gang allowances, subscriptions, Reconstruction to asphalt standard (3.1km) total of Republic street(0.83km), pallisa rd (0.6km), Mugisu hill (0.5km) and Nabuyonga rise(1.2km)inclusive of solar lights and road furniture(Rolled Over), Paid for Completion of Low cos

Plans for 2016/17 by Vote Function

Reconstruction Cathedral Avenue rd(1.6km), Naboa rd(1.3km), Nkokonjeru terrace (0.9km) and Central rd (0.35km) to asphalt concrete, Monitored and supervised roads, 4 District roads committee meetings held, 4 quarterly reports prepared and submitted, monthly site meetings held, roads user sensitized on roads, quarterly traffic count conducted, protective wear and handtools procured, paid road gang allowances, subscription, 0.5km of phase one of majanga rd upgraded to bitumen surface phase ii, 10

Medium Term Plans and Links to the Development Plan

The medium term plans includes: Tarmacking to asphalt concrete standards of Republic street, part of pallisa road, Mugisu hill and Nabuyonga Rise, Routine manual maintenance of paved roads, Routine mechanised maintenance, Upgrading majanga road to tarmac, road safety works/road furniture, street light fittings for roads, shaping, grading gravellinbg and drainage works, Road equipment spare parts, servicing and hire, Renovation of main administration block, Completion of resealing of Nkokonjer

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

None

Vote: 760 Mbale Municipal Council

Workplan 7a: Roads and Engineering

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

1. Lack of a complete road unit

Some of the key road equipment for paved maintenance are missing like road cutter, water bowser, pneumatic roller, seven turn vibrating roller, mechanical broom e.t.c

2. Huge maintenance backlog

Mbale MC has got a total road network of 121.2km and yet the annual release is not even enough to meet a quarter of the road network

3. Under staffing

The department staff level is only at 14% and this hinders implementation of planned activities

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Plans for 2016/17 by Vote Function

Medium Term Plans and Links to the Development Plan

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

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

1.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	165,849	31,527	166,042
Locally Raised Revenues	124,835	2,660	124,835
Other Transfers from Central Government		22,315	
Sector Conditional Grant (Non-Wage)	0	0	192
Urban Unconditional Grant (Non-Wage)	14,809	0	14,809

Vote: 760 Mbale Municipal Council

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Wage)	26,205	6,551	26,205
<i>Development Revenues</i>	260,000	0	260,000
Locally Raised Revenues	260,000	0	260,000
Total Revenues	425,849	31,527	426,042
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	165,849	10,635	166,042
Wage	26,205	6,551	26,205
Non Wage	139,644	4,083	139,836
<i>Development Expenditure</i>	260,000	0	260,000
Domestic Development	260,000	0	260,000
Donor Development	0	0	0
Total Expenditure	425,849	10,635	426,042

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

In the first quarter of FY 2015/16, the department received UGX 31,527,000 representing 30% of quarterly budgets and 7% of annual budget. The revenues were unconditional urban wage, NEMA/ CDM Grant and local revenue. The department received low receipts because the budget was expected to be funded by local revenue however Municipal council had many court issues and most of the money was spent in court hence low local revenue allocation to department. The expenditure in the quarter was UGX 10,63

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive and spend UGX 426,042,000 in the FY 2016/17. The funds are expected to come from local revenue and sector conditional nonwage grant. Out of the funds expected UGX 166,042,000 will be spent on recurrent activities like Sensitisation of communities on wetlands, tree planting and maintenance, monitoring and compliance and staff wages where as UGX 260,000,000 will be development revenue. There is an increase in revenue receipts as a result of increase in local rev

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department was however able to plant atleast 200 Assorted tree seedlings , flowers and grass along Bishop wasiky road and Cathedral Avenue under the transformation program. Composting activites are on going and sensitzation on proper waste management and complainece inspections done.

Plans for 2016/17 by Vote Function

Reviewed the 10 Year structural Development plan 2008/09-2018/19, Enhanced physical development planning function in the city, Meetings of Physical Planning Committee conducted, Approvals of Building plans handled, Land surveying and titling handled, Residents sensitised on proper waste management, existing environment laws and standards, importance of trees, proper sanitation, People sensitized on tree planting and maintenance of trees, 2000 tree seedlings planted on road reserves, flower Isla

Medium Term Plans and Links to the Development Plan

Reviewed the 10 Year structural Development plan 2008/09-2018/19, Enhanced physical development planning function in the city, Meetings of Physical Planning Committee conducted, Approvals of Building plans handled, Land surveying and titling handled, Residents sensitised on proper waste management, existing environment laws and standards, importance of trees, proper sanitation, People sensitized on tree planting and maintenance of trees, 2000 tree seedlings planted on road reserves, flower Isla

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

None

Vote: 760 Mbale Municipal Council

Workplan 8: Natural Resources

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

1. Under staffing

The department is under staff where there is only two officers i.e environment officer and physical planner and this hinders efficient and effective service delivery for instance there is no land surveyor, land management supervisor and assistant environment

2. Indquate funding

The department is faced with a challenge of indquate funding where the sector is funded with local revenue which is limited and not a priority for the local government. There is no any government transfer on environment sector

3. Lack of equipments and tools

The department lacks equipments and tools to monitor compliance effectively like Noise meter, water quality testing kits, protective gears etc

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	238,957	22,779	238,933
Locally Raised Revenues	126,183	0	126,183
Other Transfers from Central Government		0	3,537
Sector Conditional Grant (Non-Wage)	35,828	9,638	32,266
Urban Unconditional Grant (Non-Wage)	24,682	0	24,682
Urban Unconditional Grant (Wage)	52,265	13,141	52,265
<i>Development Revenues</i>	134,300	90,745	56,064
Multi-Sectoral Transfers to LLGs	130,044	90,745	56,064
Other Transfers from Central Government	4,255	0	
Total Revenues	373,257	113,524	294,997
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	238,957	27,055	238,933
Wage	52,265	13,141	52,265
Non Wage	186,692	13,914	186,668
<i>Development Expenditure</i>	134,300	90,745	56,064
Domestic Development	134,300	90,745	56,064
Donor Development	0	0	0
Total Expenditure	373,257	117,800	294,997

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

By the end of first Quarter the department had received a total of UGX.220,759,000 representing 149% of the quarter budget of which UGX 45,836,000 was recurrent revenue from conditional grants (PWDS, CDO grant, women, youth and disability grant) and UGX 174,923,000 was development revenue CDD and TSUPU. The over receipts in the quarter was due to unspent TSUPU money that was carried forward in FY 2014-15. The total expenditure in the quarter was UGX 212,539,000 (143%) of the planned expenditure

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the department anticipates to receive and spend UGX 294,997,000. The receipts are expected to come from sector conditional recurrent nonwage grant transfers which will include FAL grant , Community Development Officers' nonwage , Women, Youth and Disability grant for women and youth councils, Special grant for PWDs ,locally raised revenue, Urban unconditional non wage, and Multsectoral transfers under Youth Livelihood Programme and CDD grant funds . On the funds expect

Vote: 760 Mbale Municipal Council

Workplan 9: Community Based Services

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Paid salaries, facilitated 4 CDOs in terms of fuel, stationary for field activities for effective service delivery., Paid for YLP Institutional support/ operational Costs and Youth Livelihood Projects, Conducted training of FAL instructors, procure institutional materials for FAL learners, paid FAL instructors honoraria, CDOs supervise, monitor FAL activities, conduct refresher courses for FAL instructors. Conducted quarterly meetings for youth council, empowerment of youth financially through IGAs you

Plans for 2016/17 by Vote Function

Paid salaries, facilitated 4 CDOs in terms of fuel, stationary for field activities for effective service delivery. 4 MDF Public dialogues conducted, Stakeholders sensitized on their roles and responsibilities, Resettled street children to their families, trained stakeholders on children's rights. Paid salaries and non wage to facilitate CDOs field activities. Institutional materials for learners purchased ,conducted refreshers trainings, conducted support supervision and monitoring of FAL activit

Medium Term Plans and Links to the Development Plan

Sensitisation of Community on government programmes, training and support communities on IGAs, carry out verification, supervision monitoring and evaluation of government programmes, Support Youth, women and PWD councils, supervising and mentoring Youth, women and PWD groups.

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

None

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

1. Indquate central government transfers

The central grant for other government interventions is inadequate

2. Poor staffing structure

The structure for the department provides no opportunity for growth.

3. Limited local revenue

Some of the department programme interventions and activities are tagged on local revenue which is not realised affecting department performance.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	56,808	4,152	50,077
Locally Raised Revenues	29,757	0	29,757
Support Services Conditional Grant (Non-Wage)	6,730	940	
Urban Unconditional Grant (Non-Wage)	7,474	0	7,474
Urban Unconditional Grant (Wage)	12,846	3,212	12,846
<i>Development Revenues</i>	100,151	16,606	0
Locally Raised Revenues	3,000	0	
Multi-Sectoral Transfers to LLGs	80,033	16,606	
Urban Discretionary Development Equalization Grant	17,118	0	

Vote: 760 Mbale Municipal Council

Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	156,959	20,758	50,077
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	56,808	3,212	50,077
Wage	12,846	3,212	12,846
Non Wage	43,962	0	37,231
<i>Development Expenditure</i>	100,151	16,606	0
Domestic Development	100,151	16,606	0
Donor Development	0	0	0
Total Expenditure	156,959	19,818	50,077

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

By the end of first Quarter the department had received a total of UGX 20,758,000 representing 53% of the quarter budget of which UGX 4,152,000 was recurrent revenue from , conditional grants such as PAF monitoring, staff wage and local revenue whereas UGX 16,606,000 was development revenue(LGMSD) . The total expenditure in the quarter was UGX 19,818,000 (51%) of the planned expenditure including staff wage.The balance at the end of the quarter was UGX 940,000 for day to day activities

Department Revenue and Expenditure Allocations Plans for 2016/17

In the Financial Year 2016/17 the Planning Unit anticipates to receive and spend a total of UGX 50,077,000 of which all is recurrent revenue from sources such as Local revenue shs. 29,757,000/=, urban unconditional wage grant shs. 12,846,000/=, Urban unconditional nonwage shs. 7,474,000. There is a reduction in the expected revenue receipts for financial year 2016/17 compared to 2015/16 because of abolition of LGMSD programme funding which provides for discretionary 5% to cater for developmen

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

LG BFP and Draft & Final Annual LG Performance Contract [Form B] prepared & submitted to Kampala in time, Quarterly Budget performance Reports prepared and submitted to MoFPED in time, LGMSD/PRDP Workplans prepared submitted to line Ministries in time, LGMSD/PRDP Accountabilities & Progress reports prepared & submitted to Kampala in time] Held 3 TPC& Departmental meetings& produced minutes. Monitored all programmes being implemented for effectiveness, Conduct Internal Assessment and Produce repor

Plans for 2016/17 by Vote Function

LG BFP and Draft & Final Annual LG Performance Contract [Form B] prepared & submitted to Kampala in time, Quarterly Budget performance Reports prepared and submitted to MoFPED in time, LGMSD/PRDP Workplans prepared submitted to line Ministries in time, Stakeholder Participatory planning enhanced, Community ownership of projects, increased transparency in policy formulation. Monitored & Evaluated all government Projects/programmes being implemented, Discussed of the various recommendations at TPC,

Medium Term Plans and Links to the Development Plan

The medium term plans of the Planning unit will focus on: preparing LG BFP Draft & Final Annual LG Performance Contract [Form B], preparing & submitting Quarterly Budget performance Reports, cordinating LGMSD/PRDP activities , Accountabilities & Progress reports, organising TPC& Departmental meetings, Monitoring of LGMSD projects being implemented for effectiveness, Conduct Internal Assessment

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

None

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

Vote: 760 Mbale Municipal Council

Workplan 10: Planning

1. Rigid Staff Structure

The staff structure in planning sector is rigid & provides for only one person, no recruitment option for additional staff, doesn't allow growth and therefore doesn't match with the effective delivery requirements of the organisation.

2. Laxity from HODs in workplan & Quarterly progress report preparation

There is laxity amongst sector heads to prepare sector workplans & Quarterly budget performance reports for submission to planning unit for consolidation is the biggest challenge. They think OBT preparation is Planner's daily routine work.

3. Lack of transport

The Planning Unit does not have means of transport making it difficult to adequately conduct mentoring and trainings and support supervision for Lower Local Governments.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	123,916	17,217	118,686
Locally Raised Revenues	57,689	3,728	57,689
Support Services Conditional Grant (Non-Wage)	5,230	1,325	
Urban Unconditional Grant (Non-Wage)	12,341	0	12,341
Urban Unconditional Grant (Wage)	48,656	12,164	48,656
Total Revenues	123,916	17,217	118,686
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	123,916	17,217	118,686
Wage	48,656	12,164	48,656
Non Wage	75,260	5,053	70,030
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	123,916	17,217	118,686

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

By the end of first Quarter the department had received a total of UGX 17,217,000 representing 56% of the quarter budget of which all was recurrent revenue from , conditional grants to PAF monitoring, staff salaries and locally raised revenues. The total expenditure in the quarter was UGX 17,217,000 (56%) of the planned expenditure including staff wages of UGX 12,164,000 and rest 5,053,000 as recurrent expenditures.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the Financial Year 2016/17 the department anticipates to receive and spend a total of UGX 118,686,000 from grants such as Local revenue ,Transfer urban conditional wage grant ,Urban unconditional nonwage all on recurrent expenditures. There is a reduction in Revenue receipts expected and this is due to reduction in local revenue allocations to the department and above all PAF Monitoring figures to operationalized in Finance.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

4 Quarterly Reports produced 1 for each of the Local Governments, 1 Special audit conducted for Maluku primary school, 2 Staff training ICPAU carried out, 1 DPAC meetings attended, Audit workplans prepared and submitted to Council for approval, Internal Audit at 3 Divisions of Industrial Division Council, Wanale Division Council, Northern Division Council and 1 at Mbale Municipal Council).

Vote: 760 Mbale Municipal Council

Workplan 11: Internal Audit

Plans for 2016/17 by Vote Function

16 Quarterly Reports produced 4 for each of the Local Governments, 2 Special audits conducted, 2 Staff trainings carried out, 4 DPAC meetings attended, Audit workplans prepared and submitted to Council for approval. Prepare and submit Quarterly Internal Audit Reports to Council

Medium Term Plans and Links to the Development Plan

The medium term plans include: carrying out routine Quarterly auditing on schools, divisions and departments

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

N/A

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

1. No specific grants for Audit function

The absence of specific grant for Audit function, impairs their independence aspect.

2. Delayed management responses to Audit reports

Delayed management responses to Audit reports, implies delayed actions on recommendations raised.

3. Inadequate facilities such as computers

The department usually experiences delays in production of Quarterly audit reports because of inadequate computers available.