

Vote: 761 Mbarara Municipal Council

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

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

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

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

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Mbarara Municipal Council

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	5,063,161	2,844,733	6,732,977
2a. Discretionary Government Transfers	6,905,706	1,814,604	15,123,847
2b. Conditional Government Transfers	8,489,856	11,877,585	10,274,077
2c. Other Government Transfers	9,794,404	9,216,486	117,920
3. Local Development Grant		247,031	0
Total Revenues	30,253,127	26,000,439	32,248,820

Planned Revenues for 2016/17

The local revenue collection is expected to increase because the new valuation roll for property tax starts to be operational next FY. Collection from land fees is also going to improve from renewal of land title leases and new acquisition of titles. Government transfers are also likely to increase based on the IPFs recently communicated mostly USMID which is more than doubling. Sector conditional grants (none wage) are also likely to improve.

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	3,000,025	1,335,653	3,144,176
2 Finance	603,123	353,788	819,950
3 Statutory Bodies	1,275,900	665,677	987,318
4 Production and Marketing	227,487	73,574	713,982
5 Health	1,527,580	899,091	1,516,848
6 Education	7,950,244	5,349,976	8,307,249
7a Roads and Engineering	15,061,291	1,625,427	16,281,477
7b Water	0	0	0
8 Natural Resources	0	0	42
9 Community Based Services	445,963	264,769	315,255
10 Planning	93,236	44,956	92,238
11 Internal Audit	68,278	49,822	70,286
Grand Total	30,253,127	10,662,733	32,248,820
Wage Rec't:	6,978,725	5,221,310	7,076,005
Non Wage Rec't:	8,713,460	4,620,351	8,275,113
Domestic Dev't	14,560,941	821,072	16,897,702
Donor Dev't	0	0	0

Planned Expenditures for 2016/17

The Municipality will work on roads tarmacking and rehabilitation like Major Victor Bwana road, Resealing and drainage works on Bishop Wills Street and Bucunku road. In Education, continuation of Classrooms construction at Karama, Rwakaterere, Kibaya and Kyahi. Rehabilitation of classrooms at Katete PS and supply of School desks to 2 schools. In Health a theatre will be constructed at HC IV. In production a Slaughter house will be constructed. Land for markets will also be bought.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	5,063,161	2,844,733	6,732,977
Other Fees and Charges	169,700	329,352	94,550
Advertisements/Billboards	30,800	6,957	51,197
Animal & Crop Husbandry related levies	15,540	0	48,934
Business licences	769,690	152,175	965,679
Inspection Fees	105,649	47,793	118,948
Land Fees	24,529	318,518	113,490
Local Government Hotel Tax		0	85,861
Local Hotel Tax	59,199	24,529	
Market/Gate Charges	980,574	301,815	967,797
Park Fees	1,695,258	757,469	1,272,517
Property related Duties/Fees	500,523	234,667	2,287,161
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	22,200	7,167	23,150
Unspent balances – Locally Raised Revenues	400,000	535,288	399,772
Local Service Tax	284,500	126,532	296,747
Registration of Businesses	5,000	2,471	7,175
2a. Discretionary Government Transfers	6,905,706	7,785,262	15,123,847
District Unconditional Grant (Wage)	38,938	33,622	
Urban Unconditional Grant (Non-Wage)	1,490,318	1,307,166	693,924
Urban Discretionary Development Equalization Grant	4,740,025	5,970,658	13,773,784
Urban Unconditional Grant (Wage)	636,426	473,816	656,139
2b. Conditional Government Transfers	8,489,856	6,153,958	10,274,077
Transitional Development Grant	0	0	510,000
General Public Service Pension Arrears (Budgeting)		0	28,856
Gratuity for Local Governments		0	317,609
Pension for Local Governments	531,169	249,811	162,075
Sector Conditional Grant (Non-Wage)	1,317,239	883,459	2,680,923
Sector Conditional Grant (Wage)	6,303,362	4,730,549	6,419,866
Support Services Conditional Grant (Non-Wage)	123,277	75,330	
Development Grant	214,809	214,809	154,747
2c. Other Government Transfers	9,794,404	9,216,486	117,920
Youth Livelihood fund	100,000	61,915	38,420
Road Maintenance	1,210,569	672,075	
Un spent Balance - MATIP		0	71,000
Unspent balances – UnConditional Grants	420,000	350,092	
Unspent balances – Other Government Transfers	7,990,334	8,054,534	
UNEB for PLE Exams	4,500	8,870	8,500
MATIP	69,000	69,000	
Total Revenues	30,253,127	26,000,439	32,248,820

Planned Revenues for 2016/17

(i) Locally Raised Revenues

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A. Revenue Performance and Plans

Local revenue collection is likely to increase due to the expected collection from the property tax as new valuation list start to be operational in the next FY. We are also to put in more effort to increase efficiency in collection which is likely to increase the revenue with time.

(ii) Central Government Transfers

Central Government transfers are also likely to increase this financial year according to the just released IPFs. This is especiaiy from the Urban discretionary development equalisation grant(USMID) which is doubling as compared to the current FY.

(iii) Donor Funding

No donor funding is expected

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,984,072	1,017,937	2,382,936
General Public Service Pension Arrears (Budgeting)		0	28,856
Gratuity for Local Governments		0	317,609
Locally Raised Revenues	329,365	186,865	323,756
Multi-Sectoral Transfers to LLGs	1,382,480	619,180	1,275,510
Pension for Local Governments		0	162,075
Support Services Conditional Grant (Non-Wage)	5,996	4,497	
Urban Unconditional Grant (Non-Wage)	61,563	46,091	90,017
Urban Unconditional Grant (Wage)	204,668	161,304	185,112
<i>Development Revenues</i>	1,015,953	539,773	761,240
Locally Raised Revenues	67,182	42,395	93,900
Transitional Development Grant		0	30,000
Unspent balances – Other Government Transfers	377,527	439,185	
Urban Discretionary Development Equalization Grant	571,244	58,193	637,340
Total Revenues	3,000,025	1,557,710	3,144,176
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,984,072	1,017,371	2,382,936
Wage	204,668	161,304	185,112
Non Wage	1,779,404	856,067	2,197,824
<i>Development Expenditure</i>	1,015,953	318,282	761,240
Domestic Development	1,015,953	318,282	761,240
Donor Development	0	0	0
Total Expenditure	3,000,025	1,335,653	3,144,176

2015/16 Revenue and Expenditure Performance up to March

By the end of March the department had received UGX. 1,557,710,000/= representing 52% of the approved budget. This is lower than the expected as USMID - CBG for the FY had not been released and low local revenue collection. The department was largely facilitated by funds from the Urban Unconditional grants and locally raised revenue. However, overall, the department had spent UGX. 1,335,653,000 which is 45% of the approved budget of which 79% was on wages, 48% under Nonwage and 31% under domestic development expenditures.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation for the department is changing upwards with the introduction of payment of pensioners at the local governments. The funds received will be used for the usual management of the entire Municipality. The department will ensure that all salaries of employees are paid and in time. Pensioners will also be identified and paid. Capacity building under USMID will also be handled by the department.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

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Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
%age of LG establish posts filled			70
No. (and type) of capacity building sessions undertaken	13	18	22
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of computers, printers and sets of office furniture purchased		0	8
Function Cost (US\$ '000)	3,000,025	1,335,653	3,144,176
Cost of Workplan (US\$ '000):	3,000,025	1,335,653	3,144,176

2015/16 Physical Performance up to March

By the end of March, the department managed to carry out a number of activities as planned: The department went on with handling of court issues, payment of subscription fees, monitoring of projects within the entire Municipality, sensitisation of stakeholders, submission of needs Assessment report. The department was also able to pay 30% equalisation grant to divisions and also paid staff salaries for all Government employees in the municipality. The department also provided tea to all staff in various departments and carried out several enforcement activities to minimise illegal activities in the town. Under USMID funding, the department did pay for staff training at UMI, retooling of Council hall and Offices and paid for valuation of property for property tax.

Planned Outputs for 2016/17

The department will in the financial year have the following outputs; Motivated staff, pension paid, law and order maintained, Divisions monitored, staff trained, complaints handled, records properly kept and the public is informed of what takes place in the Municipality. A double cabin pick up will be purchased for law enforcement.

(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. Staff performance vis -a vis development and morale

Some key positions especially finance, planning department and divisions are unfilled leading to the gaps in the service delivery, political interference and poor staff motivation which leads to absenteeism and inadequate fund for Capacity building.

2. Political intervention/conflict of interest.

This has lead to continued wrangles especially in Taxi parks which constitutes the Major source of revenue.

3. Obsolete plan and low resource base

The structural and detailed plan is about 8 years old leading to uncontrolled development and low revenue which also lowers the department allocation and in most cases the budget is not realised hence activities not accomplished in time.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
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Workplan 2: Finance

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	603,123	361,454	815,550
Locally Raised Revenues	214,978	117,700	433,546
Multi-Sectoral Transfers to LLGs	224,097	125,147	198,530
Support Services Conditional Grant (Non-Wage)	2,758	2,070	
Urban Unconditional Grant (Non-Wage)	26,472	25,621	49,231
Urban Unconditional Grant (Wage)	134,817	90,916	134,243
Development Revenues		0	4,400
Locally Raised Revenues		0	4,400
Total Revenues	603,123	361,454	819,950
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	603,123	353,788	815,550
Wage	134,817	89,017	134,243
Non Wage	468,306	264,771	681,307
Development Expenditure	0	0	4,400
Domestic Development	0	0	4,400
Donor Development	0	0	0
Total Expenditure	603,123	353,788	819,950

2015/16 Revenue and Expenditure Performance up to March

By the end of 3rd quarter in March, the finance department had received UGX. 361,454,000/= representing 60% of the approved budget for the department. This was derived from Local Revenues, Urban Unconditional-non wage and transfers to urban unconditional grant-wage. This culminated into an expenditure of UGX 353,788,000 representing 59% of the annual budget. This was largely spent to implement revenue management activities ie ehancement of local revenue collection, payment of salaries, purchase of stationery mostly receipting media.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's revenue have improved upwards due to completion of the new valuation roll. They will use both government transfers and local revenue. The department will use the allocated funds to improve local revenue collection and accountability. Some funds will be used to pay commision to the property tax collectors.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	15/06/2016	15/06/2016	31/05/2017
Value of LG service tax collection	300000000	126532722	421440000
Value of Hotel Tax Collected	59198761	24528480	81323000
Value of Other Local Revenue Collections	4091723280	2693671798	6138750021
Date of Approval of the Annual Workplan to the Council		15/05/2016	
Date for presenting draft Budget and Annual workplan to the Council		15/05/2016	
Date for submitting annual LG final accounts to Auditor General	30/09/2016	31/08/2016	31/08/2016
Function Cost (US\$ '000)	603,123	353,788	819,950

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	603,123	353,788	819,950

2015/16 Physical Performance up to March

With its mandate to collect Local Revenue and implement financial management in the municipality, a number of accountability documents have been submitted to both the MoFPED and Auditor General's office. The Department has also managed to collect local revenue amounting to UGX. 2,844,733,000 which is 56% of the approved budget. Among the key activities carried within the quarter are Submission of monthly and quarterly reports to all relevant line ministries like LGMSD, Half year accounts for 2015/2016, change management to TSA system, training about TSA, monitoring of divisions, mentoring of staff, revenue mobilization and monitoring. Payment of the monthly footage/mileage allowance and stationery for departments was procured and paid.

Planned Outputs for 2016/17

The department will start collection of Property tax using the new valuation roll arising from the valuation process completed this Financial year. They will write books of accounts as per their mandate. The department will supervise the collection of all the revenues due to council. A number of workshops and trainings geared towards improvement of revenue collection and accountability will be undertaken.

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

NONE

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

1. Innadequate staffing

The department is poorly staffed at the Division level where the revenue is collected. It is worse in the New Divisions which are manned by only one person, the Senior Accounts Assistant.

2. Lack of transport

The department lacks a vehicle for revenue collection and enforcement. To fully supervise the revenue collection in 6 divisions, we need to have a full time vehicle.

3. Out dated laws

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

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	744,731	437,078	987,318
District Unconditional Grant (Wage)	38,938	33,622	
Locally Raised Revenues	222,903	103,549	324,334
Multi-Sectoral Transfers to LLGs	361,851	219,026	434,635
Support Services Conditional Grant (Non-Wage)	103,742	60,678	
Urban Unconditional Grant (Non-Wage)	17,298	12,972	174,810

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Workplan 3: Statutory Bodies

Urban Unconditional Grant (Wage)		7,231	53,539
Total Revenues	744,731	437,078	987,318
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	1,275,900	665,677	987,318
Wage	38,938	31,905	53,539
Non Wage	1,236,962	633,772	933,779
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,275,900	665,677	987,318

2015/16 Revenue and Expenditure Performance up to March

By the end of department received UGX. 686,889,000 of the budget. This represents 54% of the approved budget for the department. However, of the funds received, the department spent UGX. 665,677,000 which is 52% of the approved annual budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's total revenue has dropped with the shifting of pension to administration but other revenues allocation has improved since the Council has increased with Coucillors from the new Divisions. The received revenue will mainly support councils performance through payment of sitting allowances and transport facilitation

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1382 Local Statutory Bodies

Function Cost (US\$ '000)	1,275,900	665,677	987,318
Cost of Workplan (US\$ '000):	1,275,900	665,677	987,318

2015/16 Physical Performance up to March

Under Statutory bodies department, a number of planned activities have been attained: Approval of council plans and Discussion of the budget estimates have been done, committee meetings were held during the period, discussed and completed the key activities that were planned. Monitoring of the completed and on-going projects within the period at both higher local government and lower local government level was done. The department also managed to pay monthly salaries and allowances for political leaders.

Planned Outputs for 2016/17

The next FY we are aiming at seeing the Councillors vigorously deliberate on issues that affect council and design strategies of improving on social service delivery. The plan intends to ensure that Councillors exploit all opportunities available to improve on local revenue collection, support the increase on Local revenue collections. Ex-gratia will be paid to all the LC II & LC I chairmen. Councillors will also be paid their monthly allowances from the Central Government.

(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

I. NA

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Workplan 3: Statutory Bodies

NA

2. NA

NA

3. NA

NA

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	137,387	79,993	139,472
Locally Raised Revenues	73,406	44,271	53,028
Multi-Sectoral Transfers to LLGs	16,089	10,022	4,500
Sector Conditional Grant (Non-Wage)	0	0	27,144
Sector Conditional Grant (Wage)	15,000	6,479	25,000
Urban Unconditional Grant (Non-Wage)	9,883	7,413	9,883
Urban Unconditional Grant (Wage)	23,009	11,808	19,916
<i>Development Revenues</i>	90,100	79,775	574,510
Locally Raised Revenues	21,100	10,775	503,510
Other Transfers from Central Government	69,000	69,000	
Unspent balances – Other Government Transfers		0	71,000
Total Revenues	227,487	159,768	713,982
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	137,387	73,574	139,472
Wage	38,009	15,671	44,916
Non Wage	99,378	57,903	94,556
<i>Development Expenditure</i>	90,100	0	574,510
Domestic Development	90,100	0	574,510
Donor Development	0	0	0
Total Expenditure	227,487	73,574	713,982

2015/16 Revenue and Expenditure Performance up to March

The department had received UGX. 159,768,000 which represented 70% of the annual budget by end of March. This is a good performance. However, the department also spent UGX. 73,574,000 representing 32% of the quarterly budget including investment projects. This was poor performance because MATIP project didn't take off. Also the construction of the Toilet at Kyarwabuganda market had not been paid for because the contractor was in the final stages of completing the site.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive both government transfers and local revenue. Their allocation has tremendously improved. This will be used for buying land for markets in the new divisions, improvement of existing markets, registering of the SACCOs, Training of existing SACCO's Officials, Supervision and monitoring of SACCOs.

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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Vote: 761 Mbarara Municipal Council

Workplan 4: Production and Marketing

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0182 District Production Services			
No of slaughter slabs constructed			1
Function Cost (US\$ '000)	49,500	24,331	217,430
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	7	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	5	6
No. of cooperatives assisted in registration		9	
No. of tourism promotion activities mainstreamed in district development plans		2	
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)		00	
No. and name of new tourism sites identified		01	
No. of opportunities identified for industrial development		2	
No. of value addition facilities in the district		15	
A report on the nature of value addition support existing and needed		no	
No of businesses inspected for compliance to the law	10000	140	12000
No of businesses issued with trade licenses	9000	5850	11000
No of awareness radio shows participated in		3	
No of businesses assisted in business registration process		5	
No. of enterprises linked to UNBS for product quality and standards		7	
No. of producers or producer groups linked to market internationally through UEPB		00	
No. of market information reports disseminated		15	
No of cooperative groups supervised		40	
No. of cooperative groups mobilised for registration		9	
Function Cost (US\$ '000)	177,987	44,973	496,552
Cost of Workplan (US\$ '000):	227,487	73,574	713,982

2015/16 Physical Performance up to March

The department implemented a number of activities during the quarter ie , Holding workshop for SACCOS, facilitation of the Principal Commercial Officer's, Assistant Commercial Officer and Veterinary Officer's travels to various places for official meetings, inspection of markets, Training of SACCO leaders, Monitoring of co-operatives within the Municipality , assessing the trade licence ,as well as formation, monitoring, supervising of SACCOS all over the municipality. Facilitated and Radio Talk shows and construction of a lined pit latrine at Kyarwabuganda.

Planned Outputs for 2016/17

The department will sensitize the community on the formation and management of SACCOS, Trade and Agribusiness promotions, Establishment of the Demo farm and installation of Business information centres. Land for markets will be purchased in the New Divisions and a slaughter house constructed and equipped.

(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: 761 Mbarara Municipal Council

Workplan 4: Production and Marketing

1. Inadequate staffing

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

2. Negative attitude

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

3. NA

NA

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16	2016/17
	Approved Budget	Outturn by end March
	Approved Budget	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>1,342,694</i>	<i>873,857</i>
Locally Raised Revenues	247,403	95,300
Multi-Sectoral Transfers to LLGs	423,925	269,648
Sector Conditional Grant (Non-Wage)	86,841	65,131
Sector Conditional Grant (Wage)	517,011	392,267
Urban Unconditional Grant (Non-Wage)	67,514	51,510
<i>Development Revenues</i>	<i>184,886</i>	<i>169,641</i>
Development Grant	8,072	8,072
Locally Raised Revenues	30,000	22,000
Multi-Sectoral Transfers to LLGs		0
Urban Discretionary Development Equalization Grant	30,000	30,000
Urban Unconditional Grant (Non-Wage)	116,813	109,569
Total Revenues	1,527,580	1,043,498
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,342,694</i>	<i>869,091</i>
Wage	517,011	390,293
Non Wage	825,683	478,798
<i>Development Expenditure</i>	<i>184,886</i>	<i>30,000</i>
Domestic Development	184,886	30,000
Donor Development	0	0
Total Expenditure	1,527,580	899,091

2015/16 Revenue and Expenditure Performance up to March

The department received UGX. 1,043,498,000 by end of March, this represents 68% of the approved annual budget. However, of the funds received, the department had spent UGX 899,091,000 which is 59% of the approved quarterly budget. Revenue was slightly lower than expected because local revenue was affected by the recent elections. Expenditure was also low due to delayed procurement of contractor for constructions at the Health centres.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue due to the department has slightly reduced with the scrapping of the Health development grant. This will automatically impact on the services offered to the community we are serving. Most of the funds will go to prevention

Vote: 761 Mbarara Municipal Council

Workplan 5: Health

and treatment of diseases.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Value of essential medicines and health supplies delivered to health facilities by NMS	123	0	
Number of health facilities reporting no stock out of the 6 tracer drugs.		12	
Number of trained health workers in health centers	96	86	96
No of trained health related training sessions held.	48	32	48
Number of outpatients that visited the Govt. health facilities.	150000	85406	160000
Number of inpatients that visited the Govt. health facilities.	1000	348	1200
No and proportion of deliveries conducted in the Govt. health facilities	3000	902	3500
% age of approved posts filled with qualified health workers	65	54	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No of children immunized with Pentavalent vaccine	6500	3878	7000
No of new standard pit latrines constructed in a village	1	0	
No of villages which have been declared Open Defecation Free(ODF)	171	171	
No of staff houses constructed	2	0	
No of OPD and other wards constructed	2	0	
No of theatres constructed		0	1
Function Cost (US\$ '000)	1,527,579	899,091	1,516,848
Cost of Workplan (US\$ '000):	1,527,579	899,091	1,516,848

2015/16 Physical Performance up to March

Under Health department, a number of activities had been carried out since the FY 2015/16 began. They include among others, the following: conducting technical support supervision to the lower Health Units, value essential medicine delivered to health facilities by NMS, number of qualified staff within Health department maintained and approved posts filled with trained health workers are 58. The department was able to provide medical services to outpatients and inpatients, sanitation and home hygiene inspection was done, water quality surveillance, health education and promotion of nutrition done.

Planned Outputs for 2016/17

The department will aim at having a clean environment and having a healthy community. We shall clean the town of garbage, do home/business premises inspections, provide all the essential medicines, Construction of an operating theatre at HC IV and maintain the mortuary.

(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. Work overload

Vote: 761 Mbarara Municipal Council

Workplan 5: Health

The staff structure requirements has not been fully filled which is at 65% and the number of patients has increased over time. The workers are overloaded.

2. Inadequate working space

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

3. Big Volume of Garbage

The generation of garbage is bigger than the capacity to collect and dispose. It also consumes a lot of funds and it is not fully collected.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16	2016/17
	Approved Budget	Outturn by end March
		Approved Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	7,242,673	5,298,045
Locally Raised Revenues	139,031	75,830
Multi-Sectoral Transfers to LLGs	51,561	31,386
Other Transfers from Central Government	4,500	8,870
Sector Conditional Grant (Non-Wage)	1,203,069	797,830
Sector Conditional Grant (Wage)	5,771,350	4,331,802
Urban Unconditional Grant (Non-Wage)	14,537	10,902
Urban Unconditional Grant (Wage)	58,625	41,425
<i>Development Revenues</i>	707,570	628,155
Development Grant	206,737	206,737
Locally Raised Revenues	4,163	3,000
Multi-Sectoral Transfers to LLGs	46,670	34,690
Transitional Development Grant		0
Urban Discretionary Development Equalization Grant	30,000	29,728
Urban Unconditional Grant (Non-Wage)	420,000	354,000
Total Revenues	7,950,244	5,926,200
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	7,242,673	5,291,513
Wage	5,829,975	4,372,390
Non Wage	1,412,699	919,123
<i>Development Expenditure</i>	707,570	58,463
Domestic Development	707,570	58,463
Donor Development	0	0
Total Expenditure	7,950,244	5,349,976

2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter, the department had received Shs 5,926,200,000 which was 75% of the expected revenue. This is excellent performance. This is because all development revenue including the 4th quarter had been received. However, of the funds received, the department had spent UGX. 5,349,976,000 which is 67% of the approved annual budget which was slightly below the expected range. Most of the development funds had not been spent due to delayed procurement.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 761 Mbarara Municipal Council

Workplan 6: Education

The department will continue to receive funding from the traditional sources. These funds will be distributed in the guideline and the needs. The department will aim at improving the learning process of the pupils and students through proper monitoring and supervision, provision of habitable classrooms, provision of school desks, latrine and where possible staff houses

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	25852	25852	25511
No. of Students passing in grade one	2000	1264	2500
No. of pupils sitting PLE	3000	5000	4300
No. of classrooms constructed in UPE	23	0	23
No. of classrooms rehabilitated in UPE	3	0	14
No. of latrine stances constructed	5	5	
No. of teacher houses constructed	3	0	
No. of primary schools receiving furniture		0	2
Function Cost (US\$ '000)	3,349,002	1,900,706	3,355,857
Function: 0782 Secondary Education			
No. of students enrolled in USE	6125	6125	6207
Function Cost (US\$ '000)	3,671,980	2,754,363	3,533,085
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	61	61	134
No. of students in tertiary education	343	166	650
Function Cost (US\$ '000)	770,325	605,514	961,411
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	103	103	105
No. of secondary schools inspected in quarter	35	35	35
No. of tertiary institutions inspected in quarter	6	6	7
No. of inspection reports provided to Council	3	3	3
Function Cost (US\$ '000)	158,936	89,394	456,896
Cost of Workplan (US\$ '000):	7,950,243	5,349,976	8,307,249

2015/16 Physical Performance up to March

The Department has for the last three quarters implemented a number of planned activities which include; Schools inspection and monitoring of school based activities. Monitoring of co-curricular activities across the municipality, monitoring book keeping in schools, Payment for structural designs for Karama PS school buildings. Payment for bookshelves supplied to Madrasat Hamza PS, Payment of teachers salaries (Primary and Post primary) as well as USE and UPE capitation grants was done. Services and works providers were paid. New construction works has just started but not yet paid for.

Planned Outputs for 2016/17

The department will provide 60 school desks, purchase a departmental vehicle - double cabin pick up, complete the started on classrooms at Karaama PS, Rwakaterere, Kibaya and Kyahi. Rehabilitation of classrooms at Katete PS, do schools inspections, administer exams both internal and external.

Vote: 761 Mbarara Municipal Council

Workplan 6: Education

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

No known NGOs funding education activities in Mbarara Municipality

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

1. Illegal School

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

2. Lack of Transport

The department have no official means of transport for schools inspections and monitoring

3. Innadequate Infrastructure in Schools

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

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,562,557	1,815,403
Locally Raised Revenues	222,531	134,908
Multi-Sectoral Transfers to LLGs	62,720	43,238
Other Transfers from Central Government	1,210,569	672,075
Sector Conditional Grant (Non-Wage)		0
Unspent balances – UnConditional Grants	420,000	352,634
Urban Unconditional Grant (Non-Wage)	555,976	524,316
Urban Unconditional Grant (Wage)	90,761	88,232
<i>Development Revenues</i>	12,498,734	14,053,333
Locally Raised Revenues	238,614	132,507
Multi-Sectoral Transfers to LLGs	260,989	180,500
Unspent balances – Locally Raised Revenues	400,000	400,000
Unspent balances – Other Government Transfers	7,612,807	7,612,807
Urban Discretionary Development Equalization Grant	3,986,323	5,727,519
Total Revenues	15,061,291	15,868,737
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,562,557	1,250,682
Wage	90,761	88,232
Non Wage	2,471,796	1,162,450
<i>Development Expenditure</i>	12,498,734	374,744
Domestic Development	12,498,734	374,744
Donor Development	0	0
Total Expenditure	15,061,291	1,625,427

2015/16 Revenue and Expenditure Performance up to March

The department had received a total of UGX 15,868,737,000 by the end quarter representing 105% of the annual budget. This is because we received more USMID funds than expected. By the end of March the department had spent UGX 1,625,427,000 representing 11% of the approved annual expenditure budget. This is a very bad performance but

Vote: 761 Mbarara Municipal Council

Workplan 7a: Roads and Engineering

was due to the problems with the procurement of USMID project contractor.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive most of the funds from USMID and road fund. Revenue to the department will increase with the doubling of USMID funds. It will be spent most of the funds on tarmacking and maintenance of roads, street lighting and town beautification.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481			
Length in Km of urban roads resealed	5	1	7
No. of bottlenecks cleared on community Access Roads		0	1
Length in Km of District roads routinely maintained	70	30	80
Length in Km of District roads periodically maintained	2	2	2
Function Cost (US\$ '000)	14,821,557	1,537,920	14,963,807
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed		0	2
Function Cost (US\$ '000)	239,733	87,507	427,670
Function: 0483 Municipal Services			
Function Cost (US\$ '000)	0	0	890,000
Cost of Workplan (US\$ '000):	15,061,291	1,625,427	16,281,477

2015/16 Physical Performance up to March

The department managed to perform some activities during the period ending March and these are: Periodic maintenance of Roads, Routine Maintenance of roads, Desilting channels on paved roads, pothole patching of paved roads, and payment of wages for Road gang workers. The department was also able to do the following: beautification of the town, repairs and servicing of vehicles, opening of new roads. We also did consultancy work for the USMID projects. The contractor for the USMID projects have been got and had already started work.

Planned Outputs for 2016/17

The department will spend most the funds on tarmacking of roads that include Major Victor Bwana road, Bishop Willis road and Bucunku road. Road projects for this year will be completed. It will also work on maintenance of both paved and unpaved roads within the Municipality. We shall also work on street lighting and town beautification in the town centre roads. We shall also do physical planning to include the expanded Municipality.

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

None

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

1. Inadequate road equipment

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

2. Encroachment on the roads

Illegal developments has encroached on most of the planned roads which affects their opening and expansion of

Vote: 761 Mbarara Municipal Council

Workplan 7a: Roads and Engineering

existing ones

3. Innadequate skilled man power

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

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues		0	
Locally Raised Revenues		0	
Total Revenues		0	
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	0	0	0
Wage		0	0
Non Wage		0	0
Development Expenditure	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	0

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981 Rural Water Supply and Sanitation			
Function Cost (UShs '000)	0	0	0
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (UShs '000)	0	0	0
Cost of Workplan (UShs '000):	0	0	0

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

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

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

1.

Vote: 761 Mbarara Municipal Council

Workplan 7b: Water

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	42
Locally Raised Revenues		0	
Sector Conditional Grant (Non-Wage)	0	0	42
Total Revenues	0	0	42
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	42
Wage		0	0
Non Wage		0	42
<i>Development Expenditure</i>	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	42

2015/16 Revenue and Expenditure Performance up to March

n/a

Department Revenue and Expenditure Allocations Plans for 2016/17

This department doesn't receive sufficient funding from Central Government. Only 42,000 has been provided and will facilitate the activities of the Environment office. Given the funding above is insufficient, the issues of natural resources are handled by the Environment Officer with Local revenue in the departments of Health and roads.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Function Cost (US\$ '000)	0	0	42
Cost of Workplan (US\$ '000):	0	0	42

2015/16 Physical Performance up to March

n/a

Planned Outputs for 2016/17

We shall do Surveying and titling of wetlands, restoration of degraded sections, sensitisation of the community,

Vote: 761 Mbarara Municipal Council

Workplan 8: Natural Resources

enforcement of the laws on environment and holding radio talk shows

(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 funding

The department is poorly funded from both the grants and local revenue yet the work is huge

2. Inadequate staffing

The department has one staff who cannot efficiently manage the use of the Environment in the Municipality

3. NA

NA

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	387,465	231,456	299,955
Locally Raised Revenues	114,435	61,000	85,921
Multi-Sectoral Transfers to LLGs	65,705	41,083	47,635
Other Transfers from Central Government	100,000	61,915	38,420
Sector Conditional Grant (Non-Wage)	27,329	20,498	29,307
Urban Unconditional Grant (Non-Wage)	14,206	10,653	34,206
Urban Unconditional Grant (Wage)	65,791	36,307	64,466
Development Revenues	58,498	42,183	15,300
Locally Raised Revenues	10,000	7,500	15,300
Multi-Sectoral Transfers to LLGs	48,498	34,683	
Total Revenues	445,963	273,639	315,255
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	387,465	230,086	299,955
Wage	65,791	36,307	64,466
Non Wage	321,674	193,778	235,488
Development Expenditure	58,498	34,683	15,300
Domestic Development	58,498	34,683	15,300
Donor Development	0	0	0
Total Expenditure	445,963	264,769	315,255

2015/16 Revenue and Expenditure Performance up to March

By the end of March, the department had received UGX. 273,639,000. This represents 61% of the approved budget for the department. However, of the funds received, the department had spent UGX. 264,769,000/= which is 59% of the approved budget. This performance is below expected because the department is mainly funded by local revenue which performed poorly.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 761 Mbarara Municipal Council

Workplan 9: Community Based Services

The allocations for F/Y 2016/17 will be less than those of F/Y 2015/16 due to the fact that Youth livelihood grant has reduced and LGMSD which have been funding CDD has been scrapped. Local revenue for recurrent expenditure has not improved as is the collections.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled		0	100
No. of Active Community Development Workers		0	9
No. FAL Learners Trained	1000	3788	1000
No. of children cases (Juveniles) handled and settled	10	54	100
No. of Youth councils supported	7	3	
No. of assisted aids supplied to disabled and elderly community	6	6	0
No. of women councils supported	12	8	4
Function Cost (US\$ '000)	445,963	264,769	315,255
Cost of Workplan (US\$ '000):	445,963	264,769	315,255

2015/16 Physical Performance up to March

The following activities were implemented by the end of March: 2 trainings in GBV, 2 women trainings in IGAs, 1 instructors training, 5 gender sensitization trainings, 2 radio talk shows on youth livelihood, PWDs, and children, 92 street children resettled, 2 children's homes supervised, held women, youth and PWDs executive committee meetings, 2 groups of PWDs were supported, 12 labour disputes handled, 2 MDF meetings held, CBOs trained, CDD disbursed to community groups and adult learners trained, 6 groups under YLP forwarded to the ministry of gender for funding.

Planned Outputs for 2016/17

The department will do training, needs assesment, skills enhancement, moblising and sensitising vulnerable people to form groups for development programmes, support youth, women, PWD councils. Supporting youth, Women and PWD projects. FAL Classes in the six divisions appraise and select CDD & PWDs special grant beneficiaries, mentor staff on gender and HIV/AIDS issues, preparation of the HIV strategic plan, implement the Orphans & other vulnerable children stratgic plan. Provide library services to the general public.

(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. Lack of transport

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

2. Inadequate staffing

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

3. Inadequate Office accomodation

The department has only one small room as office which is inadequate.

Vote: 761 Mbarara Municipal Council

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	88,036	43,956	92,238
Locally Raised Revenues	42,169	17,000	46,388
Support Services Conditional Grant (Non-Wage)	10,781	8,085	
Urban Unconditional Grant (Non-Wage)	11,589	8,691	30,570
Urban Unconditional Grant (Wage)	23,497	10,181	15,279
<i>Development Revenues</i>	5,200	4,900	
Urban Discretionary Development Equalization Grant	5,200	4,900	
Total Revenues	93,236	48,856	92,238
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	88,036	40,056	92,238
Wage	23,497	10,181	15,279
Non Wage	64,538	29,875	76,958
<i>Development Expenditure</i>	5,200	4,900	0
Domestic Development	5,200	4,900	0
Donor Development	0	0	0
Total Expenditure	93,236	44,956	92,238

2015/16 Revenue and Expenditure Performance up to March

By the end of March the Unit had received UGX. 48,856, 000, this represents 52% of the approved budget for the department. However, of the funds received, the department had cumulatively spent UGX. 44,956,000 which is 48% of the approved budget. Wage recurrent and non wage performed below average ie 43% and 46% respectively due to understaffing in the department and low local revenue collection which funds most of the activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocations for F/Y 2016/17 will largely be from Central government transfers due to the parameters used when sharing at the higher local Government level. The budget has not increased as there will be no extra work to be done apart from the normal. With the expansion of the Municipality we also need more resources for data collection and monitoring of Council projects.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	2	1	
No of Minutes of TPC meetings	12	9	
Function Cost (UShs '000)	93,236	44,956	92,238
Cost of Workplan (UShs '000):	93,236	44,956	92,238

2015/16 Physical Performance up to March

By the end of the third quarter, the department achieved the following: The Minutes of TPC meetings held were recorded with relevant resolutions. Among the key activities within the department are Production of quarterly LGMSD reports which were compiled and submitted to relevant offices, Preparation and submission of draft

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Workplan 10: Planning

performance contracts form B, monitoring and evaluation of on-going and implemented projects under LDG was done, Council computers maintained and repaired.

Planned Outputs for 2016/17

Outputs will be in form of data and reports to guide planning. Emphasis will be put on capacity enhancement for data management in all departments including collection, compilation, analysis, reporting and appropriate utilisation. TPC will be facilitated for better Planning and follow up. At least a TPC meeting will be held every month and quarterly monitoring done.

(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 staffing

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

2. Lack of transport

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

3. Poor response in birth and deaths registration

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

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	68,278	50,227	70,286
Locally Raised Revenues	21,431	15,015	19,773
Urban Unconditional Grant (Non-Wage)	11,589	8,800	15,589
Urban Unconditional Grant (Wage)	35,259	26,412	34,924
Total Revenues	68,278	50,227	70,286
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	68,278	49,822	70,286
Wage	35,259	26,007	34,924
Non Wage	33,020	23,815	35,362
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	68,278	49,822	70,286

2015/16 Revenue and Expenditure Performance up to March

By the of March, the department had received Sh. 50,227,000/= which is 74% and pent Sh. 49,822,000 which is 73% of the budget. This is a very good performance.

Department Revenue and Expenditure Allocations Plans for 2016/17

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Workplan 11: Internal Audit

The allocations for F/Y 2016/17 differ from those of the current FY due to the fact that the department does not intend to undertake development project this financial year. Otherwise, the allocation has slightly increased due to the increase in the work schedules as the Municipality has increased in size.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	16/04/2016	10/2/2016	13/7/2016
No. of Internal Department Audits	16	18	16
Function Cost (US\$ '000)	68,278	49,822	70,286
Cost of Workplan (US\$ '000):	68,278	49,822	70,286

2015/16 Physical Performance up to March

The items spent on include staff salary payment, facilitation allowances, training, workshops and seminars, office equipment and stationary. The department was able to prepare and submit the first and second quarter audit report

Planned Outputs for 2016/17

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

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

None

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

1. DPAC

DPAC delays in discussing internal audit reports and controlled by the district

2. Lack of vehicle

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

3. NA

NA