

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Structure of Quarterly Performance Report

Summary

Quarterly Department Workplan Performance

Cumulative Department Workplan Performance

Location of Transfers to Lower Local Services and Capital Investments

Submission checklist

I hereby submit _____. This is in accordance with Paragraph 8 of the letter appointing me as an Accounting Officer for Vote:786 Mubende Municipal Council for FY 2016/17. I confirm that the information provided in this report represents the actual performance achieved by the Local Government for the period under review.

Name and Signature:

Town Clerk, Mubende Municipal Council

Date: 11/4/2016

cc. The LCV Chairperson (District)/ The Mayor (Municipality)

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Summary: Overview of Revenues and Expenditures

Overall Revenue Performance

<i>UShs 000's</i>	Cumulative Receipts Approved Budget	Cumulative Receipts	Performance % Budget Received
1. Locally Raised Revenues	737,173	114,611	16%
2a. Discretionary Government Transfers	825,264	206,316	25%
2b. Conditional Government Transfers	3,764,370	1,020,417	27%
2c. Other Government Transfers		2,321	
Total Revenues	5,326,807	1,343,665	25%

Overall Expenditure Performance

<i>UShs 000's</i>	Cumulative Releases and Expenditure			Performance		
	Approved Budget	Cumulative Releases	Cumulative Expenditure	% Budget Released	% Budget Spent	% Releases Spent
1a Administration	495,638	103,274	68,015	21%	14%	66%
2 Finance	285,695	47,287	42,365	17%	15%	90%
3 Statutory Bodies	221,997	35,230	32,513	16%	15%	92%
4 Production and Marketing	68,066	20,393	1,121	30%	2%	5%
5 Health	298,764	77,500	59,248	26%	20%	76%
6 Education	3,278,862	879,809	608,825	27%	19%	69%
7a Roads and Engineering	451,792	113,478	12,437	25%	3%	11%
7b Water	20,890	6,292	0	30%	0%	0%
8 Natural Resources	57,791	5,246	3,664	9%	6%	70%
9 Community Based Services	60,226	7,967	4,393	13%	7%	55%
10 Planning	58,902	8,228	4,253	14%	7%	52%
11 Internal Audit	28,183	2,198	475	8%	2%	22%
Grand Total	5,326,807	1,306,903	837,310	25%	16%	64%
Wage Rec't:	3,279,449	811,360	563,197	25%	17%	69%
Non Wage Rec't:	1,453,090	383,152	273,403	26%	19%	71%
Domestic Dev't	594,268	112,391	710	19%	0%	1%
Donor Dev't	0	0	0	0%	0%	0%

Summary of Cumulative Receipts, disbursements and Expenditure for FY 2016/17

In the period under review, July - September 2016, Mubende Municipal Council realized Shs 1,343,665,000/= out of Shs. 5,326,807,000/= representing a 25% revenue realization rate. Sources of revenue included; locally raised revenue, discretionary government transfers and conditional government transfers.

The best performing revenue sources were; conditional government transfers at 27%, followed by discretionary government transfers 25% and low performance was observed on locally raised at 16%. Good performance for conditional transfers was due to the fact that UPE, USE and Tertiary capitation were realized according to academic terms not in form of Quarterly releases.

The Municipality realized local revenue of shs. 114,610,000/= out of Shs 737,173,000/= representing 16% performance of the budgeted revenue. This was due to the fact that for some revenue sources, assessment was still ongoing and collection is expected in the preceding quarters. The Municipality also realized Discretionary government transfers of shs.206, 316,000/= out of

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Summary: Overview of Revenues and Expenditures

Shs 825,264,000 representing a realization of 25% according to the budgeted revenue. The Municipality also received supplementary funds from Ministry of Gender labour and social development to enhance community sensitization on Uganda Women Entrepreneurship Programme Disbursements and Departmental Expenditures.

Out of Shs 1,343,665,000/= realized by the Municipality, Shs 1,306,903,000/= was disbursed to departments as sector funding leaving a balance of Shs 36,762,000/= on the General Fund Collection Account. The balance on the General fund were mainly funds for unconditional staff salaries for the month of September 2016 that could not be paid due to change of Accounting Officer and fund for Divisions.

A total of Shs 1,306,903,000/= that was disbursed to departments for sector funding, only Shs 837,310,000= was utilized, resulting into an absorption rate of 64% by departments and 16% according to the budget.

Overall expenditure by District Departments was Shs 837,310,000/=. The expenditure was mainly done on recurrent costs totaling to Shs 273, 403,000/=: development totaling to Shs 710,000/= and wage of Shs .563, 197,000/=

The Municipality had unspent balances of Shs 469,593,000/= for both recurrent and development revenue. There were delays in the procurement process; There was change of Accounting during the period under review which delayed implementation of recurrent activities like monitoring and supervision and also awards for supplies and contracts had not been made.

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Summary: Cumulative Revenue Performance

<i>US\$ 000's</i>	Cumulative Receipts Approved Budget	Cumulative Receipts	Performance % Budget Received
1. Locally Raised Revenues	737,173	114,611	16%
Market/Gate Charges	40,854	10,149	25%
Advertisements/Billboards	10,999	2,005	18%
Agency Fees	2,400	552	23%
Animal & Crop Husbandry related levies	36,000	9,070	25%
Business licences	83,121	3,388	4%
Educational/Instruction related levies	8,540	1,721	20%
Ground rent	35,891	0	0%
Inspection Fees	3,960	713	18%
Land Fees	49,086	2,245	5%
Local Service Tax	47,665	3,047	6%
Miscellaneous		1,280	
Registration of Businesses	1,615	335	21%
Local Government Hotel Tax	10,702	1,822	17%
Rent & Rates from other Gov't Units	66,264	16,679	25%
Other Fees and Charges	2,124	575	27%
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	265	13%
Refuse collection charges/Public convenience	1,440	315	22%
Property related Duties/Fees	24,300	1,500	6%
Park Fees	310,212	58,950	19%
2a. Discretionary Government Transfers	825,264	206,316	25%
Urban Unconditional Grant (Wage)	386,577	96,644	25%
Urban Discretionary Development Equalization Grant	230,105	57,526	25%
Urban Unconditional Grant (Non-Wage)	208,582	52,145	25%
2b. Conditional Government Transfers	3,764,370	1,020,417	27%
Development Grant	75,914	18,978	25%
Transitional Development Grant	150,000	35,176	23%
Sector Conditional Grant (Wage)	2,892,872	750,739	26%
Sector Conditional Grant (Non-Wage)	645,584	215,524	33%
2c. Other Government Transfers		2,321	
UWEP		2,321	
Total Revenues	5,326,807	1,343,665	25%

(i) Cumulative Performance for Locally Raised Revenues

In the period under review, the Municipality realized Shs 114,610,600/= as Local Revenue Representing a Performance of 16%. The low realization was due to that the fact that for some local revenue sources, assessment was still ongoing. Local revenue was also affected by the burn on loading fee for commuter taxi that led to revenue shortfall.

(ii) Cumulative Performance for Central Government Transfers

Mubende Municipal Council realized Shs 1,226,733,000/= from Central Government comprising of Discretionary and Central Government transfers representing a performance of 91% according to revenue received in the Quarter under review.

(iii) Cumulative Performance for Donor Funding

The Municipality does not expect revenue from donors

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Highlights of Revenue and Expenditure

US\$ Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	312,133	68,098	22%	78,033	68,098	87%
Locally Raised Revenues	22,367	10,281	46%	5,592	10,281	184%
Multi-Sectoral Transfers to LLGs	161,859	9,765	6%	40,465	9,765	24%
Urban Unconditional Grant (Non-Wage)	34,454	8,614	25%	8,614	8,614	100%
Urban Unconditional Grant (Wage)	93,453	39,439	42%	23,363	39,439	169%
<i>Development Revenues</i>	183,505	35,176	19%	45,876	35,176	77%
Transitional Development Grant	150,000	35,176	23%	37,500	35,176	94%
Locally Raised Revenues	9,000	0	0%	2,250	0	0%
Multi-Sectoral Transfers to LLGs	10,700	0	0%	2,675	0	0%
Urban Discretionary Development Equalization Grant	13,804	0	0%	3,451	0	0%
Total Revenues	495,638	103,274	21%	123,909	103,274	83%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	312,133	68,015	22%	78,033	68,015	87%
Wage	167,673	39,439	24%	41,918	39,439	94%
Non Wage	144,460	28,576	20%	36,115	28,576	79%
<i>Development Expenditure</i>	183,505	0	0%	45,876	0	0%
Domestic Development	183,505	0	0%	45,876	0	0%
Donor Development	0	0		0	0	
Total Expenditure	495,638	68,015	14%	123,909	68,015	55%
C: Unspent Balances:						
<i>Recurrent Balances</i>		83	0%			
<i>Development Balances</i>		35,176	19%			
Domestic Development		35,176	19%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		35,259	7%			

In the period July – September 2016, Administration department received Shs. 103,274,000/= out of Shs. 495,638,000/= budgeted for both development and recurrent revenue representing a 21% budget performance. The best performing revenue source was local revenue at 46%, followed by unconditional wage at 42% and non- wage at 25%. Low performance was observed for multi sectoral transfers. Expenditure was Shs. 68,015,000/= representing an absorption rate of 14% according to the budgeted expenditure, that was done payment of staff salaries, conducting support supervision visits. The department had a balance of Shs 35,259,000/= and were mainly funds for retooling offices.

Reasons that led to the department to remain with unspent balances in section C above

Shs 35,259,000/= unspent was a result of delays to award supply of equipment for office retooling and the change of signatories at end of the Quarter.

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
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Function: 1381 District and Urban Administration

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Workplan 1a: Administration

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
%age of LG establish posts filled	13	13
%age of staff appraised	52	52
%age of staff whose salaries are paid by 28th of every month	99	67
%age of pensioners paid by 28th of every month	99	67
No. (and type) of capacity building sessions undertaken	3	1
Availability and implementation of LG capacity building policy and plan	Yes	YES
No. of monitoring visits conducted	4	1
No. of monitoring reports generated	4	1
No. of computers, printers and sets of office furniture purchased	3	0
Function Cost (US\$ '000)	495,638	68,015
Cost of Workplan (US\$ '000):	495,638	68,015

Salaries and wages for the quarter paid, Small office equipment's procured, Facilitated planned meetings, Monitoring and supervision done, coordination with line Ministries done, payment of utility bills carried out, Follow up on Municipal cases done and Illegal developments discovered and actions taken immediately.

The department was able realize those outputs due to concerted efforts by management to support local revenue collection and reporting that enabled the center to release conditional and unconditional grants.

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Workplan 2: Finance

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	274,127	47,287	17%	68,532	47,287	69%
Locally Raised Revenues	21,235	3,448	16%	5,309	3,448	65%
Multi-Sectoral Transfers to LLGs	195,316	19,009	10%	48,829	19,009	39%
Urban Unconditional Grant (Non-Wage)	26,009	13,833	53%	6,502	13,833	213%
Urban Unconditional Grant (Wage)	31,567	10,997	35%	7,892	10,997	139%
<i>Development Revenues</i>	11,569	0	0%	2,892	0	0%
Locally Raised Revenues	3,000	0	0%	750	0	0%
Multi-Sectoral Transfers to LLGs	8,569	0	0%	2,142	0	0%
Total Revenues	285,695	47,287	17%	71,424	47,287	66%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	274,127	42,365	15%	68,532	42,365	62%
Wage	65,984	10,997	17%	16,496	10,997	67%
Non Wage	208,142	31,368	15%	52,036	31,368	60%
<i>Development Expenditure</i>	11,569	0	0%	2,892	0	0%
Domestic Development	11,569	0	0%	2,892	0	0%
Donor Development	0	0		0	0	
Total Expenditure	285,695	42,365	15%	71,424	42,365	59%
C: Unspent Balances:						
<i>Recurrent Balances</i>		4,922	2%			
<i>Development Balances</i>		0	0%			
Domestic Development		0	0%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		4,922	2%			

In the period July – September 2016, Finance department realized Shs.47, 287,000/= out of Shs. 285,695,000/= budgeted for recurrent revenue representing a 17% budget performance. The best performing revenue source was unconditional non-wage at 53%, followed by unconditional grant wage at 35% and low performance was on locally raised revenue at 16%.

Expenditure was only Shs.42, 365,000/= out of Shs 285,695,000/= budgeted representing an absorption rate of 15% and also burn rate of 90% of the revenue received. Expenditure was mainly done on payment of salaries, revenue mobilization and reporting.

The department had a balance of Shs 4,922,000/= and these were funds meant for salaries and fuel for revenue mobilization.

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balance of Shs 4,922,000/= was a result of change of signatories.

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1481 Financial Management and Accountability(LG)		

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Workplan 2: Finance

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Date for submitting the Annual Performance Report	30/7/2016	27/8/2016
Value of LG service tax collection	47665000	3000000
Value of Hotel Tax Collected	10701600	2241000
Value of Other Local Revenue Collections	678806543	108759000
Date of Approval of the Annual Workplan to the Council	31/5/2016	10/05/2016
Date for presenting draft Budget and Annual workplan to the Council	31/5/2016	10/05/2016
Date for submitting annual LG final accounts to Auditor General	30/9/2017	27/08/2016
Function Cost (UShs '000)	285,695	42,365
Cost of Workplan (UShs '000):	285,695	42,365

Revenue mobilization field visits carried out. The department was able to realize those out puts due to sufficient revenue to carryout revenue mobilization and sensitization in the divisions.

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Workplan 3: Statutory Bodies

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
Recurrent Revenues	221,997	35,230	16%	55,499	35,230	63%
Locally Raised Revenues	45,267	11,863	26%	11,317	11,863	105%
Multi-Sectoral Transfers to LLGs	142,674	16,413	12%	35,669	16,413	46%
Urban Unconditional Grant (Non-Wage)	15,336	3,834	25%	3,834	3,834	100%
Urban Unconditional Grant (Wage)	18,720	3,120	17%	4,680	3,120	67%
Total Revenues	221,997	35,230	16%	55,499	35,230	63%
B: Overall Workplan Expenditures:						
Recurrent Expenditure	221,997	32,513	15%	55,499	32,513	59%
Wage	29,952	3,120	10%	7,488	3,120	42%
Non Wage	192,045	29,393	15%	48,011	29,393	61%
Development Expenditure	0	0		0	0	
Domestic Development	0	0		0	0	
Donor Development	0	0		0	0	
Total Expenditure	221,997	32,513	15%	55,499	32,513	59%
C: Unspent Balances:						
Recurrent Balances		2,717	1%			
Development Balances		0				
Domestic Development		0				
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		2,717	1%			

In the period July – September 2016, Council and Statutory Boards received Shs.35, 230,000/= out of Shs.221, 997,000/= budgeted for recurrent revenue representing a 16% budget performance. The best performing revenue source was local revenue at 26%, followed by sector conditional grant, unconditional non-wage and wage at 17% Expenditure was only Shs.32, 513,000/= out of Shs 221,997,000/= budgeted representing an absorption rate of 15% and also burn rate of 92% of the revenue received. Expenditure was mainly done on payment of salaries, facilitating Executive Council and committees.

The department had a balance of Shs 2,717,000/= and these were funds meant for salaries and fuel for executive affected by change of signatories.

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balance of Shs 2,717,000/= was a result of change of signatories.

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1382 Local Statutory Bodies		
No of minutes of Council meetings with relevant resolutions		1
Function Cost (UShs '000)	221,997	32,513
Cost of Workplan (UShs '000):	221,997	32,513

One Council meeting held
Five Committee meetings held
Executive facilitated

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Workplan 3: Statutory Bodies

The sector was able to achieve was able achieve those outputs due to availability of sector conditional grant non wage and local revenue

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Workplan 4: Production and Marketing

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	58,066	10,393	18%	14,516	10,393	72%
Sector Conditional Grant (Wage)	25,000	6,250	25%	6,250	6,250	100%
Sector Conditional Grant (Non-Wage)	11,405	2,851	25%	2,851	2,851	100%
Locally Raised Revenues	6,721	0	0%	1,680	0	0%
Multi-Sectoral Transfers to LLGs	9,771	0	0%	2,443	0	0%
Urban Unconditional Grant (Non-Wage)	5,168	1,292	25%	1,292	1,292	100%
<i>Development Revenues</i>	10,000	10,000	100%	2,500	10,000	400%
Urban Discretionary Development Equalization Grant	10,000	10,000	100%	2,500	10,000	400%
Total Revenues	68,066	20,393	30%	17,016	20,393	120%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	58,066	1,121	2%	14,516	1,121	8%
Wage	25,000	0	0%	6,250	0	0%
Non Wage	33,066	1,121	3%	8,266	1,121	14%
<i>Development Expenditure</i>	10,000	0	0%	0	0	
Domestic Development	10,000	0	0%	0	0	
Donor Development	0	0		0	0	
Total Expenditure	68,066	1,121	2%	14,516	1,121	8%
C: Unspent Balances:						
<i>Recurrent Balances</i>		9,272	16%			
<i>Development Balances</i>		10,000	100%			
Domestic Development		10,000	100%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		19,272	28%			

In the period July – September 2016, Production and Marketing department received Shs.20,393,000/= out of Shs.68,066,000/= budgeted for both development and recurrent revenue representing a 30% budget performance. The best performing revenue source was Discretionary Development Equalization Grant at 100%, followed by sector conditional grant, unconditional non-wage and wage at 25%. The department received all the funds expected from DDEG for construction of a slaughter slab.

Expenditure was only Shs.1, 121,000/= out of Shs 68,066,000/= budgeted representing an absorption rate of 2% and also burn rate of 5.5% of the revenue received. Expenditure was mainly done disease control activities.

The department had a balance of Shs 19,272,000/= and these were funds meant for salaries for production yet to be recruited and funds for construction that were affected by delays to award contract for slaughter slab construction.

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balance of Shs 19,272,000/= was a result of delays to award contract and delayed recruitment of staff in production department

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0181 Agricultural Extension Services		
Function Cost (UShs '000)	0	0
Function: 0182 District Production Services		

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Workplan 4: Production and Marketing

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
No. of Plant marketing facilities constructed	1	0
No. of livestock vaccinated	25800	6156
No. of livestock by type undertaken in the slaughter slabs	46400	3318
No. of fish ponds constructed and maintained	1	3
No. of fish ponds stocked	1	3
Quantity of fish harvested	10000	1800
Number of anti vermin operations executed quarterly	4	
No. of tsetse traps deployed and maintained	4	
No of slaughter slabs constructed	01	
Function Cost (US\$ '000)	59,883	668
Function: 0183 District Commercial Services		
No of awareness radio shows participated in	2	1
No. of trade sensitisation meetings organised at the district/Municipal Council	4	1
No of businesses inspected for compliance to the law	1500	65
No of businesses issued with trade licenses	1500	150
No of awareness radio shows participated in	3	1
No of businesses assisted in business registration process	0	45
No. of producers or producer groups linked to market internationally through UEPB	5	0
No. of market information reports disseminated	4	1
No of cooperative groups supervised	10	4
No. of cooperative groups mobilised for registration	10	2
No. of cooperatives assisted in registration	10	1
No. of opportunities identified for industrial development	3	0
No. of producer groups identified for collective value addition support	5	1
No. of value addition facilities in the district	25	4
A report on the nature of value addition support existing and needed	YES	YES
No. of Tourism Action Plans and regulations developed	1	0
Function Cost (US\$ '000)	8,183	453
Cost of Workplan (US\$ '000):	68,066	1,121

The low performance was a result of delayed recruitment of staff and delays in the procurement process.

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Workplan 5: Health

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	286,264	77,500	27%	71,566	77,500	108%
Sector Conditional Grant (Wage)	156,205	39,051	25%	39,051	39,051	100%
Sector Conditional Grant (Non-Wage)	29,801	7,450	25%	7,450	7,450	100%
Locally Raised Revenues	30,107	16,636	55%	7,527	16,636	221%
Multi-Sectoral Transfers to LLGs	59,815	11,778	20%	14,954	11,778	79%
Urban Unconditional Grant (Non-Wage)	10,336	2,584	25%	2,584	2,584	100%
<i>Development Revenues</i>	12,500	0	0%	625	0	0%
Locally Raised Revenues	2,500	0	0%	625	0	0%
Urban Discretionary Development Equalization Grant	10,000	0	0%	0	0	0%
Total Revenues	298,764	77,500	26%	72,191	77,500	107%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	286,264	59,248	21%	71,566	59,248	83%
Wage	156,205	26,034	17%	39,051	26,034	67%
Non Wage	130,059	33,214	26%	32,515	33,214	102%
<i>Development Expenditure</i>	12,500	0	0%	625	0	0%
Domestic Development	12,500	0	0%	625	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	298,764	59,248	20%	72,191	59,248	82%
C: Unspent Balances:						
<i>Recurrent Balances</i>		18,251	6%			
<i>Development Balances</i>		0	0%			
Domestic Development		0	0%			
Donor Development		0	0%			
Total Unspent Balance (Provide details as an annex)		18,251	6%			

In the period July – September 2016, Health department received Shs.77, 500,000/= out of Shs.298, 764,000/= budgeted for both development and recurrent revenue representing a 26% budget performance. The best performing revenue source was local revenue at 55%, followed by sector conditional grant and unconditional non-wage at 25%. Good performance in local revenue was funds meant for procurement of office equipment.

Expenditure was Shs.59, 248,000/= out of Shs 298,764,000/= budgeted representing an absorption rate of 20% and also burn rate of 66% of the revenue received. Expenditure was mainly done payment of salaries for staff and remittance of PHC non-wage to health units.

The department had a balance of Shs 18,251,000/= and these funds were for salaries for the month of September and procurement of office equipment that could not be done due delays to award supplies and change of signatories.

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balance of Shs. 18,251,000/= was a result of change of signatories and delays to award supplies for office equipment

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0881 Primary Healthcare		

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 5: Health

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Number of trained health workers in health centers	19	8
No of trained health related training sessions held.	3	1
Number of outpatients that visited the Govt. health facilities.	120000	31998
% age of approved posts filled with qualified health workers	40	33
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	60	60
No of children immunized with Pentavalent vaccine	1000	250
No of healthcentres constructed	1	0
Function Cost (UShs '000)	125,315	33,014
Function: 0882 District Hospital Services		
Function Cost (UShs '000)	0	0
Function: 0883 Health Management and Supervision		
Function Cost (UShs '000)	173,449	26,234
Cost of Workplan (UShs '000):	298,764	59,248

PHC non wage remittances to health Units paid

Staff salaries paid. The following achievements were made due to timely release of funds by the centre and prioritizing the health sector on council revenue

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 6: Education

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	3,188,448	848,831	27%	797,112	848,831	106%
Sector Conditional Grant (Wage)	2,711,667	705,438	26%	677,917	705,438	104%
Sector Conditional Grant (Non-Wage)	422,008	139,480	33%	105,502	139,480	132%
Locally Raised Revenues	21,962	2,620	12%	5,490	2,620	48%
Multi-Sectoral Transfers to LLGs	5,039	0	0%	1,260	0	0%
Urban Unconditional Grant (Non-Wage)	5,168	1,292	25%	1,292	1,292	100%
Urban Unconditional Grant (Wage)	22,604	0	0%	5,651	0	0%
<i>Development Revenues</i>	90,414	30,978	34%	22,603	30,978	137%
Development Grant	75,914	18,978	25%	18,978	18,978	100%
Multi-Sectoral Transfers to LLGs	2,500	0	0%	625	0	0%
Urban Discretionary Development Equalization Grant	12,000	12,000	100%	3,000	12,000	400%
Total Revenues	3,278,862	879,809	27%	819,716	879,809	107%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	3,188,448	608,825	19%	797,112	608,825	76%
Wage	2,734,271	470,292	17%	683,568	470,292	69%
Non Wage	454,177	138,533	31%	113,544	138,533	122%
<i>Development Expenditure</i>	90,414	0	0%	22,603	0	0%
Domestic Development	90,414	0	0%	22,603	0	0%
Donor Development	0	0		0	0	
Total Expenditure	3,278,862	608,825	19%	819,716	608,825	74%
C: Unspent Balances:						
<i>Recurrent Balances</i>		240,005	8%			
<i>Development Balances</i>		30,978	34%			
Domestic Development		30,978	34%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		270,984	8%			

In the period July – September 2016, Education and Sports department received Shs. 879,809,000/= out of Shs. 3,278,862,000/= budgeted for both development and recurrent revenue representing a 27% budget performance. The best performing revenue source was Discretionary Equalization Grant at 100%, followed by unconditional non-wage at 33%, wage and Urban non – wage. All DDEG revenue expected by the department was received for retooling the department hence a 100% revenue realization and funds for USE, UPE and Tertiary capitation were received according to academic terms not following quarters in the FY causing a 33% realization.

Expenditure was Shs. 608,825,000/= out of Shs 3,278,862,000/= budgeted representing an absorption rate of 19% and also burn rate of 69% of the revenue received. Expenditure was mainly done payment of salaries for staff and remittance of capitation grants to beneficiary schools and institutions.

The department had a balance of Shs 270,984,000/= and these funds were for salaries for the month of September, Retooling funds and funds for school inspection that could not be paid due to change of signatories.

Reasons that led to the department to remain with unspent balances in section C above

Unspent balances of Shs 270,984,000/= were a result of delays to award supplies of school furniture, equipment and change of signatories

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and	Cumulative Expenditure
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Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 6: Education

	Planned outputs	and Performance
Function: 0781 Pre-Primary and Primary Education		
No. of classrooms rehabilitated in UPE	2	0
No. of teachers paid salaries	278	278
No. of qualified primary teachers	278	278
No. of pupils enrolled in UPE	10208	10208
No. of student drop-outs	52	52
No. of Students passing in grade one	0	300
No. of pupils sitting PLE	1635	1635
No. of classrooms constructed in UPE	2	0
Function Cost (US\$ '000)	1,799,551	310,718
Function: 0782 Secondary Education		
No. of students enrolled in USE	5349	5349
No. of teaching and non teaching staff paid	91	91
No. of students passing O level	1168	1168
No. of students sitting O level	1168	1168
Function Cost (US\$ '000)	828,784	169,349
Function: 0783 Skills Development		
No. Of tertiary education Instructors paid salaries	57	57
No. of students in tertiary education	485	485
Function Cost (US\$ '000)	557,519	126,138
Function: 0784 Education & Sports Management and Inspection		
No. of primary schools inspected in quarter	64	30
No. of secondary schools inspected in quarter	10	6
No. of tertiary institutions inspected in quarter	2	0
No. of inspection reports provided to Council	4	1
Function Cost (US\$ '000)	93,008	2,620
Function: 0785 Special Needs Education		
Function Cost (US\$ '000)	0	0
Cost of Workplan (US\$ '000):	3,278,862	608,825

The department was able to achieve those output due to release of funds from the centre to pay salaries and capitaion grants to beneficiary schools and institutions.

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 7a: Roads and Engineering

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	244,208	86,824	36%	61,052	86,824	142%
Sector Conditional Grant (Non-Wage)	174,388	63,746	37%	43,597	63,746	146%
Locally Raised Revenues	12,084	5,784	48%	3,021	5,784	191%
Multi-Sectoral Transfers to LLGs		160		0	160	
Urban Unconditional Grant (Non-Wage)	22,534	11,267	50%	5,634	11,267	200%
Urban Unconditional Grant (Wage)	35,201	5,867	17%	8,800	5,867	67%
<i>Development Revenues</i>	207,584	26,655	13%	51,896	26,655	51%
Locally Raised Revenues	16,484	0	0%	4,121	0	0%
Multi-Sectoral Transfers to LLGs	144,523	710	0%	36,131	710	2%
Urban Unconditional Grant (Non-Wage)	22,534	0	0%	5,634	0	0%
Urban Discretionary Development Equalization Grant	24,043	25,945	108%	6,011	25,945	432%
Total Revenues	451,792	113,478	25%	112,948	113,478	100%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	244,208	11,727	5%	61,052	11,727	19%
Wage	35,201	5,867	17%	8,800	5,867	67%
Non Wage	209,006	5,860	3%	52,252	5,860	11%
<i>Development Expenditure</i>	207,584	710	0%	51,896	710	1%
Domestic Development	207,584	710	0%	51,896	710	1%
Donor Development	0	0		0	0	
Total Expenditure	451,792	12,437	3%	112,948	12,437	11%
C: Unspent Balances:						
<i>Recurrent Balances</i>		75,097	31%			
<i>Development Balances</i>		25,945	12%			
Domestic Development		25,945	12%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		101,042	22%			

In the period July – September 2016, Works department realized Shs.113, 487,000/= out of Shs. 451,792,000/= budgeted for recurrent revenue representing a 25% budget performance. The best performing revenue Discretionary Development Grant at 108%, followed by sector conditional grant at 50% and local revenue at 48%.

Expenditure was only Shs.12, 437,000/= out of Shs 451,792,000/= budgeted representing an absorption rate of only 3%. Expenditure was mainly done on payment of salaries and supervision of road works in the Divisions.

The department had a balance of Shs 101,042,000/= and these were funds meant for salaries, labour and mechanized routine maintenance of roads that could not be paid due to change of signatories.

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balance of Shs 101,042,000 was a result of change of Signatories that affected implementation of planned activities

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0481 District, Urban and Community Access Roads		
<i>Function Cost (UShs '000)</i>	0	0

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 7a: Roads and Engineering

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0482 District Engineering Services		
<i>Function Cost (US\$ '000)</i>	0	0
Function: 0483 Municipal Services		
No of streetlights installed	5	0
<i>Function Cost (US\$ '000)</i>	451,792	12,437
Cost of Workplan (US\$ '000):	451,792	12,437

14 Mechanized Routine maintenance on; Kilungi - Kangulumira - Lwabagabo, Kasambya - Ndalagi, Kiyuya- Mijunwa
 Periodic Maintenance on Lwabagabo- Nabaligi- Namagobo 6kms
 Labour based Routine Maintenance of 18kms Daudi Chwa, Ntagwanya, Nakayima 's road, Church Road, Lubanga,
 Tennis Court and Habib, Kabalegga. The department was able to achieve all those outputs due to availability of funds
 from council, Uganda Road and Unconditional wage on time.

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 7b: Water

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
Recurrent Revenues	10,890	1,292	12%	2,722	1,292	47%
Locally Raised Revenues	5,721	0	0%	1,430	0	0%
Urban Unconditional Grant (Non-Wage)	5,168	1,292	25%	1,292	1,292	100%
Development Revenues	10,000	5,000	50%	2,500	5,000	200%
Urban Discretionary Development Equalization Grant	10,000	5,000	50%	2,500	5,000	200%
Total Revenues	20,890	6,292	30%	5,222	6,292	120%
B: Overall Workplan Expenditures:						
Recurrent Expenditure	10,890	0	0%	2,722	0	0%
Wage	0	0		0	0	
Non Wage	10,890	0	0%	2,722	0	0%
Development Expenditure	10,000	0	0%	2,500	0	0%
Domestic Development	10,000	0	0%	2,500	0	0%
Donor Development	0	0		0	0	
Total Expenditure	20,890	0	0%	5,222	0	0%
C: Unspent Balances:						
Recurrent Balances		1,292	12%			
Development Balances		5,000	50%			
Domestic Development		5,000	50%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		6,292	30%			

In the period July – September 2016, Water sector realized Shs.6, 292,000/= out of Shs. 20,890,000/= budgeted for both development and recurrent revenue representing a 30% budget performance. The best performing revenue Discretionary Development Grant at 50%, followed by unconditional non-wage grant at 25%. The sector realized no local revenue.

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

The department had a balance of Shs 6,292,000/= and these were funds meant for construction and supervision of water sources.

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balance of Shs 6,292,000/= was a result of delays to award construction of water sources.

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0981 Rural Water Supply and Sanitation		
No. of water points rehabilitated	3	0
Function Cost (UShs '000)	20,890	0
Function: 0982 Urban Water Supply and Sanitation		
No. of new connections	20	0
Function Cost (UShs '000)	0	0
Cost of Workplan (UShs '000):	20,890	0

There was no performance in the sector in the Quarter under review due delays to award construction of water sources.

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 8: Natural Resources

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	24,291	3,664	15%	6,073	3,664	60%
Sector Conditional Grant (Non-Wage)	66	17	26%	17	17	102%
Locally Raised Revenues	6,721	0	0%	1,680	0	0%
Multi-Sectoral Transfers to LLGs	1,203	0	0%	301	0	0%
Urban Unconditional Grant (Non-Wage)	2,168	1,292	60%	542	1,292	238%
Urban Unconditional Grant (Wage)	14,132	2,355	17%	3,533	2,355	67%
<i>Development Revenues</i>	33,500	1,582	5%	8,375	1,582	19%
Multi-Sectoral Transfers to LLGs	1,500	0	0%	375	0	0%
Urban Unconditional Grant (Non-Wage)	3,000	0	0%	750	0	0%
Urban Discretionary Development Equalization Grant	29,000	1,582	5%	7,250	1,582	22%
Total Revenues	57,791	5,246	9%	14,448	5,246	36%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	24,291	3,664	15%	6,073	3,664	60%
Wage	14,132	2,355	17%	3,533	2,355	67%
Non Wage	10,159	1,309	13%	2,540	1,309	52%
<i>Development Expenditure</i>	33,500	0	0%	8,375	0	0%
Domestic Development	33,500	0	0%	8,375	0	0%
Donor Development	0	0		0	0	
Total Expenditure	57,791	3,664	6%	14,448	3,664	25%
C: Unspent Balances:						
<i>Recurrent Balances</i>		0	0%			
<i>Development Balances</i>		1,582	5%			
Domestic Development		1,582	5%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		1,582	3%			

In the period July – September 2016, Natural Resources department received Shs. 5,246,000/= out of Shs. 57,791,000/= budgeted for both development and recurrent revenue representing a 9% budget performance. The best performing revenue source was unconditional non-wage at 60%, sector conditional non-wage at 26%. Low performance was observed on urban unconditional wage at 17%, Discretionary Development Equalization grant at 5% and the sector did not realize local revenue.

Expenditure was Shs.3, 664,000/= out of Shs 57,791,000/= budgeted representing an absorption rate of 6% and also burn rate of 70% of the revenue received. Expenditure was mainly done payment of salaries for staff, sensitization, environmental screening and field compliancy monitoring visits in wetlands.

The department had a balance of Shs 1,582,000/= and these funds were for salaries for the month of September and field compliancy monitoring visits that could not be paid due to change of signatories.

Reasons that led to the department to remain with unspent balances in section C above

The sector had an unspent balance of Shs.1, 582,000/= and these were funds meant to support physical planning activities.

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
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Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 8: Natural Resources

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 0983 Natural Resources Management		
No. of Water Shed Management Committees formulated	3	0
No. of monitoring and compliance surveys undertaken	3	3
No. of new land disputes settled within FY	60	5
Function Cost (UShs '000)	57,791	3,664
Cost of Workplan (UShs '000):	57,791	3,664

The sector was able to achieve those output due to support from local revenue due to the fact that sector conditional grant quarterly allocation is un realistic (Shs. 17,000/=).

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 9: Community Based Services

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
<i>Recurrent Revenues</i>	44,803	7,967	18%	11,201	7,967	71%
Sector Conditional Grant (Non-Wage)	7,915	1,979	25%	1,979	1,979	100%
Locally Raised Revenues	4,481	1,980	44%	1,120	1,980	177%
Other Transfers from Central Government		2,321		0	2,321	
Multi-Sectoral Transfers to LLGs	15,610	395	3%	3,903	395	10%
Urban Unconditional Grant (Non-Wage)	2,168	1,292	60%	542	1,292	238%
Urban Unconditional Grant (Wage)	14,628	0	0%	3,657	0	0%
<i>Development Revenues</i>	15,424	0	0%	3,856	0	0%
Urban Unconditional Grant (Non-Wage)	3,000	0	0%	750	0	0%
Urban Discretionary Development Equalization Grant	12,424	0	0%	3,106	0	0%
Total Revenues	60,226	7,967	13%	15,057	7,967	53%
B: Overall Workplan Expenditures:						
<i>Recurrent Expenditure</i>	44,803	4,393	10%	11,201	4,393	39%
Wage	14,628	2,438	17%	3,657	2,438	67%
Non Wage	30,174	1,955	6%	7,544	1,955	26%
<i>Development Expenditure</i>	15,424	0	0%	3,856	0	0%
Domestic Development	15,424	0	0%	3,856	0	0%
Donor Development	0	0		0	0	
Total Expenditure	60,226	4,393	7%	15,057	4,393	29%
C: Unspent Balances:						
<i>Recurrent Balances</i>		3,574	8%			
<i>Development Balances</i>		0	0%			
Domestic Development		0	0%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		3,574	6%			

In the period July – September 2016, Community based Services department received Shs. 7,967,000/= out of Shs. 60,226,000/= budgeted for both development and recurrent revenue representing a 13% budget performance. The best performing revenue source was unconditional non-wage at 60%, followed by local revenue at 44%. However the sector also realized funds from Uganda Women Entrepreneurship Programme (UWEP) from Ministry of Gender labor and Social Development for which it was seeking a supplementary approval by Council.

Expenditure was Shs.4, 393,000/= out of Shs 60,226,000/= budgeted representing an absorption rate of 7% and also burn rate of 55% of the revenue received. Expenditure was mainly done payment of salaries for staff, sensitization of women councils and facilitating Youth activities.

The department had a balance of Shs 3,574,000/= and these funds were for salaries for the month of September and UWEP sensitization that could not be paid due to change of signatories.

Reasons that led to the department to remain with unspent balances in section C above

The Unspent balance of Shs 3,574,000/= was due change of signatories.

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1081 Community Mobilisation and Empowerment		

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 9: Community Based Services

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
No. of children settled	20	4
No. of Active Community Development Workers	07	07
No. FAL Learners Trained	200	0
No. of children cases (Juveniles) handled and settled	36	4
No. of Youth councils supported	4	1
No. of assisted aids supplied to disabled and elderly community	10	0
No. of women councils supported	4	1
<i>Function Cost (US\$ '000)</i>	60,226	4,393
Cost of Workplan (US\$ '000):	60,226	4,393

Sensitization meetings for YLP and UWEP held and Youth camp facilitated. The Department was able to achieve those outputs due availability of funds from unconditional grant and locally raised revenue.

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 10: Planning

(i) Highlights of Revenue and Expenditure

UShs Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
Recurrent Revenues	42,130	5,228	12%	10,533	5,228	50%
Locally Raised Revenues	8,962	490	5%	2,240	490	22%
Urban Unconditional Grant (Non-Wage)	8,336	2,084	25%	2,084	2,084	100%
Urban Unconditional Grant (Wage)	24,832	2,654	11%	6,208	2,654	43%
Development Revenues	16,772	3,000	18%	4,193	3,000	72%
Urban Discretionary Development Equalization Grant	16,772	3,000	18%	4,193	3,000	72%
Total Revenues	58,902	8,228	14%	14,726	8,228	56%
B: Overall Workplan Expenditures:						
Recurrent Expenditure	42,130	4,253	10%	10,533	4,253	40%
Wage	24,832	2,654	11%	6,208	2,654	43%
Non Wage	17,298	1,599	9%	4,325	1,599	37%
Development Expenditure	16,772	0	0%	4,193	0	0%
Domestic Development	16,772	0	0%	4,193	0	0%
Donor Development	0	0		0	0	
Total Expenditure	58,902	4,253	7%	14,726	4,253	29%
C: Unspent Balances:						
Recurrent Balances		975	2%			
Development Balances		3,000	18%			
Domestic Development		3,000	18%			
Donor Development		0				
Total Unspent Balance (Provide details as an annex)		3,975	7%			

In the period July – September 2016, the District Planning Unit received Shs. 8,228,000/= out of Shs. 58,902,000/= budgeted for both development and recurrent revenue representing a 14% budget performance. The best performing revenue source was unconditional non-wage at 25% and low performance was observed on unconditional wage at 11% and local revenue at only 5%.

Expenditure was Shs. 4,253,000/= out of Shs 58,902,000/= budgeted representing an absorption rate of 7% and also burn rate of 52% of the revenue received. Expenditure was mainly done payment of salaries for staff, preparation and submission of Approved Contract Form B and reports.

The department had a balance of Shs 3,975,000/= and these funds were for salaries for the month of September and supporting bottom up participatory planning process.

Reasons that led to the department to remain with unspent balances in section C above

The department had unspent balances of Shs. 3,975,000/= meant for salaries for the month of September and reporting that were affected by change of signatories.

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1383 Local Government Planning Services		
No of qualified staff in the Unit	2	1
No of Minutes of TPC meetings	12	3
Function Cost (UShs '000)	58,902	4,253
Cost of Workplan (UShs '000):	58,902	4,253

Vote: 786 Mubende Municipal Council **2016/17 Quarter 1**

Workplan 10: Planning

3 TPC meetings held

Approved performance contract form B prepared and submitted

Bottom up participatory planning processes facilitated in the Division

5 Year Development Plan prepared

The department was able to achieve those out puts due to availability of unconditional non wage funds.

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan 11: Internal Audit

(i) Highlights of Revenue and Expenditure

US\$ Thousand	Approved Budget	Cumulative Outturn	% Budget	Plan for Quarter	Quarter Outturn	% Q Plan
A: Breakdown of Workplan Revenues:						
Recurrent Revenues	25,183	2,198	9%	6,296	2,198	35%
Locally Raised Revenues	6,721	475	7%	1,680	475	28%
Urban Unconditional Grant (Non-Wage)	6,891	1,723	25%	1,723	1,723	100%
Urban Unconditional Grant (Wage)	11,570	0	0%	2,893	0	0%
Development Revenues	3,000	0	0%	2,500	0	0%
Locally Raised Revenues	3,000	0	0%	2,500	0	0%
Total Revenues	28,183	2,198	8%	8,796	2,198	25%
B: Overall Workplan Expenditures:						
Recurrent Expenditure	25,182	475	2%	6,296	475	8%
Wage	11,570	0	0%	2,893	0	0%
Non Wage	13,612	475	3%	3,403	475	14%
Development Expenditure	3,000	0	0%	2,500	0	0%
Domestic Development	3,000	0	0%	2,500	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	28,182	475	2%	8,796	475	5%
C: Unspent Balances:						
Recurrent Balances		1,723	7%			
Development Balances		0	0%			
Domestic Development		0	0%			
Donor Development		0	0%			
Total Unspent Balance (Provide details as an annex)		1,723	6%			

In the period July – September 2016, Internal Audit received Shs. 2,198,000/= out of Shs. 28,183,000/= budgeted for both development and recurrent revenue representing a 8% budget performance. The best performing revenue source was unconditional non-wage at 25% a while low performance was observed on local revenue at only 7%. Expenditure was Shs.475, 000/= out of Shs 28,183,000/= budgeted representing an absorption rate of 2% and also burn rate of 22% of the revenue received. Expenditure was mainly done field visits to UPE schools, health units and preparation of statutory quarterly Audit report. The department had a balance of Shs 1,723,000/= and these funds were for planned field audit visits that could not be paid due change of signatories.

Reasons that led to the department to remain with unspent balances in section C above

The unspent balance of Shs.1,723,000/= was a result of change of signatories.

(ii) Highlights of Physical Performance

Function, Indicator	Approved Budget and Planned outputs	Cumulative Expenditure and Performance
Function: 1482 Internal Audit Services		
No. of Internal Department Audits	04	1
Date of submitting Quaterly Internal Audit Reports	31/7/2016	28/07/2016
Function Cost (US\$ '000)	28,182	475
Cost of Workplan (US\$ '000):	28,182	475

Statutory Audit visits carried out

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Workplan 11: Internal Audit

Inspection visits to UPE schools and health units. The department was only able to achieve those due change of signatories.

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Workplan Performance in Quarter

UShs Thousand

Key performance indicators and budget items	Planned Output and Expenditure for the Quarter (Description and Location)	Actual Output and Expenditure for the Quarter (Description and Location)
Ia. Administration		
<i>Function: District and Urban Administration</i>		
<i>1. Higher LG Services</i>		
Output: Operation of the Administration Department		
Non Standard Outputs:	3 technical planning committee meetings and minutes prepared, one quarterly progressive report prepared, staffs appraised, staff salaries paid, out standing court cases settled, consultations done, security at the office premises effected, all vehicles in	3 technical planning committee meetings and minutes prepared, one quarterly progressive report prepared, staffs appraised, staff salaries paid, out standing court cases settled, six consultations to line ministries done, security at the office premises ef
Incapacity, death benefits and funeral expenses		100
Books, Periodicals & Newspapers		260
Small Office Equipment		500
Subscriptions		70
Telecommunications		170
Electricity		259
Water		101
Travel inland		13,240
Fuel, Lubricants and Oils		2,634
General Staff Salaries		39,439
Wage Rec't:	23,363	39,439
Non Wage Rec't:	9,250	17,333
Domestic Dev't:		
Donor Dev't:		
Total	32,613	56,772
Output: Supervision of Sub County programme implementation		
Non Standard Outputs:	1 monitoring trip to the 3 divisions organised, meals and refreshments for technical staffs on the monitoring field trip provided and reports on the functionality of the divisions and projects done.	Monitoring and support supervision visit conducted
Travel inland		1,000
Wage Rec't:		
Non Wage Rec't:	1,000	1,000
Domestic Dev't:		
Donor Dev't:		
Total	1,000	1,000
Output: Office Support services		

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan Performance in Quarter

US\$ Thousands

Key performance indicators and budget items	Planned Output and Expenditure for the Quarter (Description and Location)	Actual Output and Expenditure for the Quarter (Description and Location)
1a. Administration		
Non Standard Outputs:	Staff welfare catered for, communications catered for, electricity and water bills paid, water bills paid, fuel for the office generator procured and office premises cleaned.	Staff welfare catered for, electricity and water bills paid, fuel for the office generator procured and office premises cleaned.
Other Utilities- (fuel, gas, firewood, charcoal)		66
Wage Rec't:		
Non Wage Rec't:	750	66
Domestic Dev't:		
Donor Dev't:		
Total	750	66

Output: Assets and Facilities Management

No. of monitoring reports generated	1 (Projects and activities carried out at both divisions levels and at the municipality.)	1 (Monitoring and Support supervision report prepared)
No. of monitoring visits conducted	1 (To conduct one Monitoring visit and to prepare a quarterly status reports on assets made.)	1 (One Monitoring visits)
Non Standard Outputs:	Budgeted Projects and activities carried out in all the divisions.	Activity not implemented as planned
Maintenance – Other		412
Wage Rec't:		
Non Wage Rec't:	750	412
Domestic Dev't:		
Donor Dev't:		
Total	750	412

Additional information required by the sector on quarterly Performance

Increased funding and timely releases

Understaffing across departments

2. Finance

Function: Financial Management and Accountability (LG)

1. Higher LG Services

Output: LG Financial Management services

Date for submitting the Annual Performance Report	30/7/2016 (Annual performance report prepared and submitted.)	27/8/2016 (Annual performance report prepared and submitted.)
Non Standard Outputs:	Staff salaries paid, Budget performance review meetings held, preparation of accountability reports and submission to relevant offices done, preparation and submission of monthly returns to relevant offices and consultation to line ministries done.	Staff salaries paid for only two months
General Staff Salaries		10,997
Computer supplies and Information Technology (IT)		200
Welfare and Entertainment		560

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan Performance in Quarter

US\$ Thousand

Key performance indicators and budget items	Planned Output and Expenditure for the Quarter (Description and Location)	Actual Output and Expenditure for the Quarter (Description and Location)
2. Finance		
<i>Printing, Stationery, Photocopying and Binding</i>		4,771
<i>Telecommunications</i>		85
<i>Travel inland</i>		1,380
<i>Fuel, Lubricants and Oils</i>		1,200
<i>Wage Rec't:</i>	7,892	10,997
<i>Non Wage Rec't:</i>	3,500	8,196
<i>Domestic Dev't:</i>	0	
<i>Donor Dev't:</i>		
Total	11,392	19,193
Output: Revenue Management and Collection Services		
Value of Other Local Revenue Collections	169701636 (East division, West division and South Division)	108759000 (Shs.108,759,000 realized from other Local Revenue Sources)
Value of Hotel Tax Collected	2675400 (East Division, West Division and South Division)	2241000 (Shs 2241000 realized from Hotels in the Municipality)
Value of LG service tax collection	11916250 (Business community, civil servants, hotel owners and private institutions)	3000000 (Shs. 3000000 realized from Local Service)
Non Standard Outputs:	Private schools, Private institutions and all the Business community.	1800 Private businesses enumerated and assessed to remit revenue to the municipality
<i>Printing, Stationery, Photocopying and Binding</i>		4,180
<i>Wage Rec't:</i>		
<i>Non Wage Rec't:</i>	5,936	4,180
<i>Domestic Dev't:</i>		
<i>Donor Dev't:</i>		
Total	5,936	4,180
Output: Budgeting and Planning Services		
Date for presenting draft Budget and Annual workplan to the Council	(No out put planned for)	10/05/2016 (Draft Estimates laid before council)
Date of Approval of the Annual Workplan to the Council	(No output planned for.)	10/05/2016 (Annual Budget approved by Council)
Non Standard Outputs:	No out put planned for	Municipal budget and workplans prepared
<i>Printing, Stationery, Photocopying and Binding</i>		45
<i>Telecommunications</i>		85
<i>Fuel, Lubricants and Oils</i>		400
<i>Wage Rec't:</i>		
<i>Non Wage Rec't:</i>	750	530
<i>Domestic Dev't:</i>		
<i>Donor Dev't:</i>		

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan Performance in Quarter

US\$ Thousand

Key performance indicators and budget items	Planned Output and Expenditure for the Quarter (Description and Location)	Actual Output and Expenditure for the Quarter (Description and Location)
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2. Finance

Total	750	530
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Output: LG Expenditure management Services

Non Standard Outputs:	Cashflow statements prepared, outstanding bill /commitment schedules prepared, expenditure controls measures implemented and monitoring of revenue performance done.	Financial statements prepared
Computer supplies and Information Technology (IT)		200
Printing, Stationery, Photocopying and Binding		250
Wage Rec't:		
Non Wage Rec't:	500	450
Domestic Dev't:		
Donor Dev't:		
Total	500	450

Output: LG Accounting Services

Date for submitting annual LG final accounts to Auditor General	(No output planned for.)	27/08/2016 (Final Accounts submitted to AOG)
Non Standard Outputs:	Accountabilities done for government funds realised, sets of financial statements compiled, accountability of funds for UPE and USE schools.	Financial Statements prepared to Council
Travel inland		110
Fuel, Lubricants and Oils		150
Printing, Stationery, Photocopying and Binding		100
Wage Rec't:		
Non Wage Rec't:	250	360
Domestic Dev't:		
Donor Dev't:		
Total	250	360

Additional information required by the sector on quarterly Performance

Understaffed
General Draught
Lack of transport to mobilize revenue at Division level

3. Statutory Bodies

Function: Local Statutory Bodies

1. Higher LG Services

Output: LG Council Administration services

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan Performance in Quarter

US\$ Thousand

Key performance indicators and budget items	Planned Output and Expenditure for the Quarter (Description and Location)	Actual Output and Expenditure for the Quarter (Description and Location)
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3. Statutory Bodies

Non Standard Outputs:

To pay staff salaries to the Clerk Assistant and the Mayor, improve council's performance, 1 council meeting held and minutes prepared, 3 standing committee meetings held and minutes prepared, 3 executive committee meeting held and minutes prepared, stati

1 General council meeting held and minutes prepared,
5 standing committees held and minutes prepared,
3 executive meeting and minutes prepared, stationary procured, small office equipments procured, fuel for the office of the mayor provided for, fuel

Special Meals and Drinks		665
General Staff Salaries		3,120
Allowances		1,500
Printing, Stationery, Photocopying and Binding		20
Travel inland		2,000
Fuel, Lubricants and Oils		1,260
Wage Rec't:	4,680	3,120
Non Wage Rec't:	5,551	5,445
Domestic Dev't:		
Donor Dev't:		
Total	10,231	8,565

Output: LG Political and executive oversight

No of minutes of Council meetings with relevant resolutions	1 (1 council meetings held, 3 Executive committee meetings held, LCI and LCII chairpersons paid, Division Chairpersons Paid, Consultation visits made to various ministries made, Commissioning of Projects done.)	1 (One Council Meeting held)
Non Standard Outputs:	No output planned for	1 general council meeting held. 3 executive meetings held.
Allowances		4,310
Wage Rec't:		
Non Wage Rec't:	6,195	4,310
Domestic Dev't:		
Donor Dev't:		
Total	6,195	4,310

Output: Standing Committees Services

Non Standard Outputs:	3 standing committee meetings held (standing committees for Finance and General purpose committee held) 1 Business committee held, 1 seminar held.	Five standing committee meetings held
Allowances		3,225
Wage Rec't:		
Non Wage Rec't:	3,405	3,225
Domestic Dev't:		

Vote: 786 Mubende Municipal Council 2016/17 Quarter 1

Workplan Performance in Quarter

US\$ Thousands

Key performance indicators and budget items	Planned Output and Expenditure for the Quarter (Description and Location)	Actual Output and Expenditure for the Quarter (Description and Location)
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3. Statutory Bodies

Donor Dev't:

Total	3,405	3,225
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Additional information required by the sector on quarterly Performance

Induction of newly elected political leaders

Inadequate funds to maintain and facilitate councils at all levels

4. Production and Marketing

Function: District Production Services

1. Higher LG Services

Output: District Production Management Services

Non Standard Outputs:

6 farmer training sessions (2 per division); 6 follow up filed visits (2 per division); 1 agricultural statistical data update.

Department head attended the following meetings:
3 TPC meetings in July, August and September 2016.

1 Production, Marketing and Natural resources Sectoral Committee meeting in August 2016

2 Municipal Council meeting in July and August 2016

1 Ea

Printing, Stationery, Photocopying and Binding

45

Travel inland

343

Wage Rec't:

6,250

0

Non Wage Rec't:

752

388

Domestic Dev't:

0

Donor Dev't:

Total

7,002

388

Output: Livestock Health and Marketing

No. of livestock by type undertaken in the slaughter slabs

11600 (1 slaughter slab constructed. Safe and wholesome meat sold to general public through routine inspection and certification of 11,600 slaughter livestock at centralized slaughtering places.)

3318 (Bidding process for construction of 1 slaughter slab initiated

Safe and wholesome meat sold to general public through routine inspection and certification of 10,900 slaughter livestock (112 cattle, 226 goat/sheep, 280 pigs and 2,700 poultry)at centralized slaughtering places.)

No of livestock by types using dips constructed

0 (Not planned for)

0 (Not planned for)

No. of livestock vaccinated

6452 (6,250 birds, 112 cattle and 90 dogs/cats vaccinated against scheduled diseases)

6156 (5,700 birds vaccinated against scheduled poultry diseases.

260 cattle vaccinated against Trypanosomiasis and ECF.

196 dogs vaccinated against Rabies disease)

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Cumulative Department Workplan Performance

UShs Thousands

Key Performance indicators	Planned output and expenditure for the FY (Qty, Desc. & Location)	Cumulative achievement & expenditure by end of current quarter (Qty, Desc. & Location)	% Performance (Cumulative / Planned) for quantitative outputs	Reasons for under / over Performance
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1a. Administration

Function: District and Urban Administration

1. Higher LG Services

Output: Operation of the Administration Department

Non Standard Outputs:	12 Technical Planning Committee meetings and minutes prepared, four quarterly progressive reports prepared, staffs appraised, staff salaries paid, office premises for the divisions hired, out standing court cases settled, consultations on different issues done, security at the office premises effected, all council vehicles insured, accountability for all funds advanced to the municipality done and reporting to the nessesarry line ministries done.	3 technical planning committee meetings and minutes prepared, one quartery progressive report prepared, staffs appraised, staff salaries paid, out standing court cases settled, six consultations to line ministries done, security at the office premises ef	0	Activities implemented according to plan
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Expenditure

213002 Incapacity, death benefits and funeral expenses	1,000	100	10.0%
221007 Books, Periodicals & Newspapers	1,000	260	26.0%
221012 Small Office Equipment	700	500	71.4%
221017 Subscriptions	0	70	N/A
222001 Telecommunications	300	170	56.7%
223005 Electricity	0	259	N/A
223006 Water	0	101	N/A
227001 Travel inland	20,000	13,240	66.2%
227004 Fuel, Lubricants and Oils	10,000	2,634	26.3%
211101 General Staff Salaries	93,453	39,439	42.2%
Wage Rec't:	93,453	Wage Rec't: 39,439	Wage Rec't: 42.2%
Non Wage Rec't:	37,000	Non Wage Rec't: 17,333	Non Wage Rec't: 46.8%
Domestic Dev't:		Domestic Dev't: 0	Domestic Dev't: 0.0%
Donor Dev't:		Donor Dev't: 0	Donor Dev't: 0.0%
Total	130,453	Total 56,772	Total 43.5%

Output: Supervision of Sub County programme implementation

0 Delayed release of funds

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Checklist for QUARTER 1 Performance Report Submission

This is an automated checklist which shows whether data has been entered into the areas which are required for a complete quarterly submission. It does not verify the quality of the data that has been entered. A complete checklist is therefore a necessary, but not sufficient condition for a satisfactory submission.

Revenue Performance

The tables below show whether information has been for revenue performance and the associated narrative section:

Overall Receipts

Vote Function, Project and Program	LG Revenues
LG Revenue Data	Data In

Revenue Narrative

Vote Function, Project and Program	Narrative
Overall Revenue Narrative	Data In

Workplan Performance Reports

The tables below show whether the required information for a complete submission for each department workplan performance reports have been prepared.

Workplan Revenues

Department Workplan	Workplan Revenues
1a Administration	Data In
2 Finance	Data In
3 Statutory Bodies	Data In
5 Health	Data In
6 Education	Data In
7a Roads and Engineering	Data In
8 Natural Resources	Data In
9 Community Based Services	Data In
10 Planning	Data In
11 Internal Audit	Data In

Expenditures on Outputs

Department Workplan	Workplan Expenditur
1a Administration	Data In
2 Finance	Data In
3 Statutory Bodies	Data In
5 Health	Data In
6 Education	Data In

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Checklist for QUARTER 1 Performance Report Submission

7a	Roads and Engineering	Data In
8	Natural Resources	Data In
9	Community Based Services	Data In
10	Planning	Data In
11	Internal Audit	Data In

Output Indicators and Location

Department Workplan		Indicator Level	Location + Description	Reasons + Challenges
1a	Administration	Data In	Data In	Data In
2	Finance	Data In	Data In	Data In
3	Statutory Bodies	Data In	Data In	Data In
5	Health	Data In	Data In	Data In
6	Education	Data In	Data In	Data In
7a	Roads and Engineering	Data In	Data In	Data In
8	Natural Resources	Data In	Data In	Data In
9	Community Based Services	Data In	Data In	Data In
10	Planning	Data In	Data In	Data In
11	Internal Audit	Data In	Data In	Data In

Workplan Narrative

Department Workplan		Narrative
1a	Administration	Data In
2	Finance	Data In
3	Statutory Bodies	Data In
5	Health	Data In
6	Education	Data In
7a	Roads and Engineering	Data In
8	Natural Resources	Data In
9	Community Based Services	Data In
10	Planning	Data In
11	Internal Audit	Data In