

Vote: 792 Njeru 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 which my performance as an Accounting Officer will be assessed, in two areas:

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

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

Part B sets out the key results that a Vote plans to achieve in 2017/18. These take the form of summaries of Ministerial Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

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

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY 2017/18.

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

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer

Permanent Secretary / Secretary to

Njeru Municipal Council

MoFPED

Signed on Date: _____

Signed on Date: _____

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

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

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

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

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Public Accounts Committee.

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	2,830,023	1,431,985	4,261,908
2a. Discretionary Government Transfers	1,043,324	872,386	3,605,856
2b. Conditional Government Transfers	4,641,165	3,605,856	5,910,227
2c. Other Government Transfers		0	1,755,704
Total Revenues	8,514,511	5,910,227	15,533,795

Planned Revenues for 2017/18

Total Revenue has increased by 40% of which the biggest increase is from Local Revenue due to stock farm Rent arrears of 1.3 billions and 1.6 Billions of Property rates increased due to Supplementary Valuations of properties. The increment is also from YLP and UWEP as Other Government Transfers, Urban Unconditional (NW) as monthly Councillors Allowances, Pension & Gratuity of 95M. Slight increments also registered from Development Grant-Education by 55 Millions, Urban DDEG by 20% also

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	1,411,704	1,227,971	1,810,606
2 Finance	575,151	280,789	816,249
3 Statutory Bodies	417,013	110,648	637,786
4 Production and Marketing	261,773	78,075	215,580
5 Health	720,600	434,605	789,106
6 Education	3,586,618	2,787,338	4,437,549
7a Roads and Engineering	1,019,328	322,381	1,755,704
7b Water	16,120	4,700	20,545
8 Natural Resources	163,279	113,491	215,661
9 Community Based Services	180,942	103,440	518,273
10 Planning	134,339	56,828	171,910

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Executive Summary

There is no Transition Funds this year because it is a one off Grant. However, the increment in revenue rejections be utilised under Works to cater for the Construction of a new office block plus retention of phase I (470M), Statutory bodies to facilitate payment of monthly councillors allowances, YLP and UWEP facilitation under Community, and payment of Creditors and Loan repayment and Pension & Gratuity under Administration.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	2,830,023	1,431,985	
Miscellaneous	30,000	2,496	
Advertisements/Billboards	50,733	2,320	
Agency Fees	17,100	0	
Animal & Crop Husbandry related levies	6,600	3,834	
Business licences	309,823	251,261	
Ground rent	110,000	39,427	
Inspection Fees	308,401	193,300	
Local Government Hotel Tax	55,000	5,022	
Market/Gate Charges	19,700	6,890	
Other Fees and Charges	17,000	61,059	
Other licences	39,000	36,850	
Unspent balances – Locally Raised Revenues		1,548	
Property related Duties/Fees	1,224,980	586,164	
Public Health Licences	13,000	2,681	
Local Service Tax	253,002	87,700	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	8,500	5,712	
Rent & Rates from other Gov't Units	2,000	0	
Royalties	287,984	116,666	
Park Fees	77,200	29,056	
2a. Discretionary Government Transfers	1,043,324	872,386	
Urban Unconditional Grant (Non-Wage)	293,334	220,001	
Urban Discretionary Development Equalization Grant	359,572	359,572	
Urban Unconditional Grant (Wage)	390,417	292,813	
2b. Conditional Government Transfers	4,641,165	3,605,856	
Development Grant	99,652	99,652	
Transitional Development Grant	350,000	350,000	
Sector Conditional Grant (Wage)	3,386,184	2,539,638	
Sector Conditional Grant (Non-Wage)	805,329	616,566	

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A. Revenue Performance and Plans

We have plan to receive Local Revenue amounting to 4,584,152,866/= of which a big proportion is from Stock farm rent arrears of over 1.3 Billions, 1.6 Billions of property rates increased due to supplementary valuations of property taxes worth mentioning is Trading Licences and Inspection fees increased due to the municipality status with high compared to the Town Council rates.

(ii) Central Government Transfers

The total amount expected is 6,850,462,274/= as Central Government Transfers. But of which YLP of 167,000,000/= of 65,000,000/= to be received direct from line ministries as other Grants and the balance of 6,618,462,274/= from government (MoFP & ED). The figure has not changed much because the IPFs for most grants has remained as FY 16 increment is also seen in urban wage by 120,000,000/= and Sector Cond'n Grant Wage by 495,305,000/=. This will the new staff recruit

(iii) Donor Funding

Not yet realised

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>1,006,214</i>	<i>1,724,743</i>
Gratuity for Local Governments	0	47,939
Locally Raised Revenues	620,417	754,776
Multi-Sectoral Transfers to LLGs	251,178	578,101
Pension for Local Governments	0	48,000
Urban Unconditional Grant (Non-Wage)	35,000	70,736
Urban Unconditional Grant (Wage)	99,619	225,191
<i>Development Revenues</i>	<i>405,489</i>	<i>85,863</i>
Multi-Sectoral Transfers to LLGs	15,032	43,336
Transitional Development Grant	350,000	
Urban Discretionary Development Equalization Grant	40,457	42,527
Total Revenues	1,411,704	1,810,606
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,006,214</i>	<i>1,724,743</i>
Wage	99,619	225,191
Non Wage	906,595	1,499,552
<i>Development Expenditure</i>	<i>405,489</i>	<i>85,863</i>
Domestic Development	405,489	85,863
Donor Development	0	0
Total Expenditure	1,411,704	1,810,606

2016/17 Revenue and Expenditure Performance up to March

The department has received cumulative revenue of 1,345,567,000/= and spent 1,227,971,000/= by Q3. The revenue received for the Qtr was 67,923,000/= making 100% received as cumulative receipts. DDEG received was 100% by Q3. The activities under C.B done as per work plan

Department Revenue and Expenditure Allocations Plans for 2017/18

The Revenue allocation of 1,810,606,000/= has increased by 30% due to new allocations of Pension & Gratuity of 95M (This IPF is short by 65,851,370/= of actual required), Local Revenue of Creditors & Loan repayment also facilitating new sections on board like Procurement Unit & payroll management. However, Transition

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Workplan 1a: Administration

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled	39	39	39
%age of staff whose salaries are paid by 28th of every month	99	99	1
No. (and type) of capacity building sessions undertaken	1	1	
Availability and implementation of LG capacity building policy and plan	yes	YES	yes
No. of computers, printers and sets of office furniture purchased	1	0	
No. of administrative buildings constructed	1	1	
Function Cost (US\$ '000)	1,411,704	1,227,971	1,810,000
Cost of Workplan (US\$ '000):	1,411,704	1,227,971	1,810,000

2016/17 Physical Performance up to March

- (1) Expenditure was part payment for the construction of a New office block for Njeru Municipal Council. (2) Staff Training - for the ACCA examinations for the CFO. (3) office General operations ie; travel Inland, Stationary, fuel welfare, lunch and medical expenses etc for the

Planned Outputs for 2017/18

- 1) Staff annually appraised 2) security to council properties ensured. 3) Provided technical guidance to both technical officers and political leaders in terms of law and policy matters. 4) Enhanced staff skills through C Building. 5) Monitoring of all council activities, projects and programmes. 6) office furniture and computers purchased to improve service delivery.

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

- 1) Sensitization on leadership and management skills by ADULT community center and St. Francis. 2) Orientations and trainings from Ministry of Local government, Public Service and Ministry of Finance, Planning and Economic Development.

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

1. Community Mindset of Town Council status

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Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	570,651	816,249
Locally Raised Revenues	186,894	362,027
Multi-Sectoral Transfers to LLGs	278,734	373,156
Urban Unconditional Grant (Non-Wage)	45,000	17,092
Urban Unconditional Grant (Wage)	60,023	63,973
<i>Development Revenues</i>	4,500	
Urban Discretionary Development Equalization Grant	4,500	
Total Revenues	575,151	816,249
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	570,651	816,249
Wage	60,023	63,973
Non Wage	510,628	752,275
<i>Development Expenditure</i>	4,500	0
Domestic Development	4,500	0
Donor Development	0	0
Total Expenditure	575,151	816,249

2016/17 Revenue and Expenditure Performance up to March

The department has received cumulative revenue of 281,248,000/= and spent with only a balance of 460,000/= which is planned in Q4.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue allocations of 816,249,000/= in finance has increased by 50% especially from local Revenue, However, revenue allocation will be utilised in Local Revenue Mobilisation as Commission to Revenue collectors, Valuation of Council Assets, Tax education/Sensitization of stakeholders on taxes because of the new Municipal Charging System adopted and General operationalisation of the Finance Department.

(ii) Summary of Past and Planned Workplan Outputs

	2016/17	2017/18
<i>Function, Indicator</i>	Approved Budget and Planned	Approved Budget and Planned
	Expenditure and Performance by	

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Workplan 2: Finance

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	04-06-2016	04-06-2016	15-06-2017
Value of LG service tax collection	66517084	87700200	2560017
Value of Hotel Tax Collected	2599500	5022300	4872000
Value of Other Local Revenue Collections	552440852	1732530821	4266971
Date of Approval of the Annual Workplan to the Council	13-02-2017	13-02-2017	15-02-2017
Date for presenting draft Budget and Annual workplan to the Council	15-03-2017	25-04-17	
Date for submitting annual LG final accounts to Auditor General	31-08-2017	15-02-17	
Function Cost (US\$ '000)	575,151	280,789	816,151
Cost of Workplan (US\$ '000):	575,151	280,789	816,151

2016/17 Physical Performance up to March

Facilitated; Travels on official work ie. Ministries, District etc. Provided fuel for the office operations, Inspector Revenue Mobilised

Planned Outputs for 2017/18

All Budgeted revenues collected as per work plan, strong development controls and effective revenue collection systems put in place, accuracy and transparency in Book keeping, effective management of council finances and professional financial advice for better service delivery.

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

Trainings in new Accounting and Budgeting Packages like the Out Put Budgeting & Performance Budgeting

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

1. Under staffing

The work load in the department is managed by just a few staffs available which hinders service delivery especially revenue mobilization as well as meeting deadlines in reporting.

2. Lack of Revenue Vehicle for revenue management and collection

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	417,013	637,786
Locally Raised Revenues	216,296	187,403
Multi-Sectoral Transfers to LLGs	163,564	304,857
Urban Unconditional Grant (Non-Wage)	22,000	130,372
Urban Unconditional Grant (Wage)	15,153	15,153
Total Revenues	417,013	637,786
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	417,013	637,786
Wage	15,153	15,153
Non Wage	401,860	622,632
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	417,013	637,786

2016/17 Revenue and Expenditure Performance up to March

The department received cumulative revenue of 110,648,000/= and all spent in recurrent expenses ie; payment of Councillors sitting allowances and facilitation of LCIII chairperson's office expenses.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue allocation in the department is 637,786,000/= making a 60% increment, basically from Urban Unconditional(Non-wage) as monthly allowance to councillors from Central Government and payment of EX to 134 LC Is and 16 LCIIIs at 120,000@, payments to Boards and Commissions and Welfare/Refreshment committee sittings.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1382 Local Statutory Bodies

No. of LC and board meetings	0	0	06
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Workplan 3: Statutory Bodies

Planned Outputs for 2017/18

Expect to conduct atleast 6 councils sittings, 12 executive meetings and 6 standing committee sittings in a year to deliberate on council matters, as a representation of the electorates which the political leaders represent, Paymeny Glacia to 134 LC Is and 16 LCIIIs at 120,000@

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

Ministries and civil society organisations to train and orientation on leadership skills especially the new political

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

1. High expectations form the community

The community expects all their problems to be addresses in the shortest time possible yet the resource envelope does not accommodate all issues at once.

2. Party politics which affects solidarity

The difference in parties affects service delivery in that every party will want to fullfill its agenda yet all work for the community

3. Lack of awareness on laws and regulations

Some lack awareness on the laws and regulations yet their key in decission making.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>171,773</i>	<i>215,580</i>
Locally Raised Revenues	53,635	74,907
Multi-Sectoral Transfers to LLGs	23,384	51,220
Sector Conditional Grant (Non-Wage)	14,917	19,643
Sector Conditional Grant (Wage)	25,000	25,000
Urban Unconditional Grant (Non-Wage)	11,000	4,920
Urban Unconditional Grant (Wage)	43,836	39,890
<i>Development Revenues</i>	<i>90,000</i>	
Urban Discretionary Development Equalization Gran	90,000	90,000

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Workplan 4: Production and Marketing

Total Revenues	261,773	168,902	215,580
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>171,773</i>	<i>78,075</i>	<i>215,580</i>
Wage	68,836	42,240	64,890
Non Wage	102,936	35,835	150,690
<i>Development Expenditure</i>	<i>90,000</i>	<i>0</i>	<i>0</i>
Domestic Development	90,000	0	0
Donor Development	0	0	0
Total Expenditure	261,773	78,075	215,580

2016/17 Revenue and Expenditure Performance up to March

The department has received cumulative revenue of 168,902,000/= of which 90,000,000/= is un spent DD allocation to be utilised for the construction of abattoir and cattle cratch at Bulyankuyege in Njeru Central D

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has received 215,580,000/= rejestering a decrease in revenue allocation by 20% because this is no Domestic Development allocation to the department. The allocations will be utilised on Veterinary, Fi Agricultural sector field inspections, Field Sensitization and Mentorship /Back up support on production ser the divisions by extension staff and general Departmental operations.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Function: 0181 Agricultural Extension Services			
<i>Function Cost (UShs '000)</i>	48,384	32,183	91,
Function: 0182 District Production Services			
No. of livestock vaccinated	1500	1500	500
<i>Function Cost (UShs '000)</i>	203,788	42,527	105,
Function: 0183 District Commercial Services			
No of cooperative groups supervised	0	04	
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)		0	300

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Workplan 4: Production and Marketing

Planned Outputs for 2017/18

1) We will organise 4 workshops per sector per quarter in the 3 divisions of Njeru central, Wakisi and Nyen division and 1 at the Municipal level. 2) We will report on a quarterly basis for each sector activities. 3) A crutch and Abattoir will be completed at buliyankuyege abattoir land in Njeru South parish. 4) Office fully furnished with a laptop and shelves for the department work.

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

We will benefit from Operation wealth creation activities which replaced NAADs that provide agricultural inputs to farmers.

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

1. Field Transport

There is a challenge of reaching all the farmers in the municipality due to lack of a motorcycle

2. Lack of a Cold chain facility

There is a challenge of preservation of vaccines thus not being readily available to farmers all the time

3. Mind-set of the people

The community not willing and non cooperative in adopting new technologies.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:	Outturn by end March	
<i>Recurrent Revenues</i>	660,918	789,106
Locally Raised Revenues	69,870	109,709
Multi-Sectoral Transfers to LLGs	75,941	140,407
Sector Conditional Grant (Non-Wage)	45,790	51,723
Sector Conditional Grant (Wage)	444,448	469,105
Urban Unconditional Grant (Non-Wage)	20,000	13,292
Urban Unconditional Grant (Wage)	4,869	4,869
<i>Development Revenues</i>	59,682	
Multi-Sectoral Transfers to LLGs	41,682	

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Workplan 5: Health

Total Revenues	720,600	539,599	789,106
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	660,918	434,605	789,106
Wage	444,448	288,025	449,317
Non Wage	216,470	146,581	339,789
Development Expenditure	59,682	0	0
Domestic Development	59,682	0	0
Donor Development	0	0	0
Total Expenditure	720,600	434,605	789,106

2016/17 Revenue and Expenditure Performance up to March

The department received total cumulative revenue of 539,599,000/= and spent on wage for health staff and expenses in the department like; Support supervision done to all the Health Centres in the Municipality.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has received 789,106,000/= making a slight increment in revenue allocation of 10%. This is Sector conditional Grant(Non-wage)-PHC allocated to Health centres. The increment from local revenue is to support on garbage management in all the divisions of the Municipality. Then other activities to be facilitated include Workshop & Seminars for VHTs, Health worker and community leaders & Health days, Toilet Up Rennovations/facelift of Njeru MC Health Centres.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of trained health workers in health centers	98	0	98
No of trained health related training sessions held.	150	0	150
Number of outpatients that visited the Govt. health facilities.	171747	0	171747
Number of inpatients that visited the Govt. health facilities.	760	0	760
No and proportion of deliveries conducted in the Govt. health facilities	800	0	800
% of approved posts filled with qualified health	100	0	100

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Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Cost of Workplan (UShs '000):	720,600	434,605	789,

2016/17 Physical Performance up to March

The expenses incurred include the following; Support supervision done to all the Health Centres in the Municipality. Carried out a sensitization workshop of health workers on improved health service delivery- Carried out general cleaning and sanitation in Njeru MC, and sensitisation of all health workers from all health centres in the municipality.

Planned Outputs for 2017/18

1) Improved sanitation and hygiene. 2) Increase awareness on health systems. 3) Promote immunisation and capacity building. 4) Improve general health services at all levels.

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

1) Free HIV care and treatment to patients by St. Francis H/C. 2) Training of community health workers and supervising them. 3) Organise communal sanitation exercises by Twezimbe community group. 4) Provide a range of services by St. Francis and one for the LCIII Chairman.

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

1. Lack of appropriate garbage transportation facility

Because the council lacks an appropriate skip loader garbage is collected openly which easily scatters to road drains.

2. Shortage of land for health centre expansion.

The available space is not enough for expansion at Namwezi health centre.

3. Lack of appropriate IT and other office equipment.

The department has no computers and other IT equipments for data storage and report writing.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved	Outturn by end	Approved

Vote: 792 Njeru Municipal Council

Workplan 6: Education

Urban Unconditional Grant (Wage)	44,927	504	39,351
Development Revenues	144,163	99,652	154,413
Development Grant	99,652	99,652	154,413
Multi-Sectoral Transfers to LLGs	44,511	0	
Total Revenues	3,586,618	2,708,597	4,437,549
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	3,442,456	2,785,468	4,283,136
Wage	2,961,663	2,371,309	3,426,734
Non Wage	480,793	414,159	856,402
Development Expenditure	144,163	1,870	154,413
Domestic Development	144,163	1,870	154,413
Donor Development	0	0	0
Total Expenditure	3,586,618	2,787,338	4,437,549

2016/17 Revenue and Expenditure Performance up to March

The department has so far received cumulative revenue of 2,708,597,000/= and spent 2,787,338,000/= it recurrent expenses like Monitoring all of Primary schools by the Inspector of schools and the Principal Education officer.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department allocation of 4,437,549,000/= makes an increment in revenue allocation of 30%. This is from Development Grant allocation of 55M which has increased capital service delivery as per the planned outputs. Completion of a Classroom block with office (roofing, plaster, shuttering) at Kiyagi P/S, Completion of a Classroom block at Namwezi UMEA P/S (Plastering, Shuttering and Painting), Construction of 5 stance latrine at Waki P/S, Procurement of 300 school desks to Government aided primary schools, Completion of a pit latrine from level at Namwezi P/S. Also increase is registered in USE funds for the primary wages which had a short fall in 2016/17..

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0781 Pre-Primary and Primary Education

Vote: 792 Njeru Municipal Council

Workplan 6: Education

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of teachers paid salaries	420	420	420
No. of qualified primary teachers	420	420	420
No. of pupils enrolled in UPE	19229	19229	19229
No. of student drop-outs	0	0	400
No. of Students passing in grade one	0	0	150
No. of pupils sitting PLE	1900	1900	1900
No. of classrooms constructed in UPE	0	0	02
No. of latrine stances constructed	0	0	14
Function Cost (UShs '000)	2,382,904	2,042,113	3,124,000
Function: 0782 Secondary Education			
No. of students enrolled in USE	3494	3494	3494
No. of teaching and non teaching staff paid	100	112	100
No. of students passing O level	0	0	902
No. of students sitting O level	902	902	902
Function Cost (UShs '000)	938,492	718,085	1,172,000
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	10	20	11
No. of secondary schools inspected in quarter	2	0	
Function Cost (UShs '000)	254,222	16,680	140,000
Function: 0785 Special Needs Education			
Function Cost (UShs '000)	11,000	10,460	
Cost of Workplan (UShs '000):	3,586,618	2,787,338	4,437,000

2016/17 Physical Performance up to March

Funds utilised to pay of education department staff and facillitating other department recurrent expenses ie;- Monitored Primary schools by the Inspector of schools and the Principal Education officer.

Planned Outputs for 2017/18

1) Completion of a toilet and reroofing of a classroom at Namwezi P/S, 2) Construction of a toilet at wakisi b

Vote: 792 Njeru Municipal Council

Workplan 6: Education

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

1. Lack of transport facility

The department lacks a motorcycle for field activities like school inspections

2. Mashrooming private substandard schools

The increasing numbers of substandard private schools which are a threat to education developments

3. Understaffing in the department

There is need for more officers in the department due to more work created by the municipal status

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	957,250	274,971
Locally Raised Revenues	367,737	45,687
Multi-Sectoral Transfers to LLGs	248,510	34,200
Sector Conditional Grant (Non-Wage)	280,231	161,246
Urban Unconditional Grant (Non-Wage)	23,654	6,000
Urban Unconditional Grant (Wage)	37,117	27,838
<i>Development Revenues</i>	62,078	62,078
Multi-Sectoral Transfers to LLGs	49,097	49,097
Urban Discretionary Development Equalization Grant	12,981	12,981
Total Revenues	1,019,328	337,049
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	957,250	274,971
Wage	37,117	27,838
Non Wage	920,133	247,133
<i>Development Expenditure</i>	62,078	47,410
Domestic Development	62,078	47,410
Donor Development	0	0
Total Expenditure	1,019,328	322,381

Vote: 792 Njeru Municipal Council

Workplan 7a: Roads and Engineering

Other expenditures in the department include; Acquisition of plots within Nile play ground- Phased payments Installation of metallic steel culverts and Gabions on swamps and drainage channels, Opening of roads i.e. Ssebulime Rd, Ddungu lane, Kasigwa-Kigobe-Barracks and SDA church, Mawube Rd (Lugazi II), Damali Rd, Rd, Nagar Rd, Wakisi Division- Namanyonyi- Kakajjo Rd, Kaija Mubarak Road, Sheikh Katega-Wakisi Rd, Dekabusa-Kawesa Rd, Rds in Nyenga Division, Road fund activities of 295,719,266/= as per work plan Sensitization of stakeholders by the works department (all sections) and general operations of the department.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
Length in Km of urban unpaved roads rehabilitated	0	0	10.8
Length in Km of District roads routinely maintained	47	3	110
Length in Km of District roads periodically maintained	0	0	8.5
Function Cost (US\$ '000)	1,019,328	322,381	914,000
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	0	0	841,000
Cost of Workplan (US\$ '000):	1,019,328	322,381	1,755,000

2016/17 Physical Performance up to March

Facilitated salary and other office activities; Periodic maintenance of 1.33km of roads i.e. Ruhesi road (0.4km) Triangle village-Njeru North (10,400,000/=), Shamimu road (0.5km) in UEB/Upper Naava villages-Njeru East (13,000,000/=), School Lane (0.43km) in Triangle village-Njeru North (11,100,000/=). Periodic Maintenance of roads Nakakumbi-Bulungu,

Planned Outputs for 2017/18

sustainable and accessible road infrastructure, Acquisition of plots within Nile play ground- Phased payments Installation of metallic steel culverts and Gabions on swamps and drainage channels, Installation of Security Lights in the civic centres, Routine manual maintenance of roads as per Road Fund Workplan annex table , Maintenance of machinery and Road Plants and these recurrents below;

development by both public and private

- -Promo

Vote: 792 Njeru Municipal Council

Workplan 7a: Roads and Engineering

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

1. Unpredictable climate change

Unpredicted climate affects planned activities to meet the deadline

2. Land conflicts

Land conflicts affects developments by delaying their commencements

3. Changes in prices/ inflation

Changing prices and Inflations in the economy affect amounts planned in the BOQs which may affect our budget allocations

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>10,120</i>	<i>20,545</i>
Locally Raised Revenues	7,120	19,545
Urban Unconditional Grant (Non-Wage)	3,000	1,000
<i>Development Revenues</i>	<i>6,000</i>	
Urban Discretionary Development Equalization Grant	6,000	
Total Revenues	16,120	20,545
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>10,120</i>	<i>20,545</i>
Wage		0
Non Wage	10,120	20,545
<i>Development Expenditure</i>	<i>6,000</i>	<i>0</i>
Domestic Development	6,000	0
Donor Development	0	0
Total Expenditure	16,120	20,545

2016/17 Revenue and Expenditure Performance up to March

Received and spent 4,700,000/= on departmental operations.

Vote: 792 Njeru Municipal Council

Workplan 7b: Water

Function, indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Function: 0981 Rural Water Supply and Sanitation			
No. of water and Sanitation promotional events undertaken		0	3
Function Cost (US\$ '000)	10,120	4,700	20,
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (US\$ '000)	6,000	0	
Cost of Workplan (US\$ '000):	16,120	4,700	20,

2016/17 Physical Performance up to March

paid monthly water bills for the quarter and operationalisation of the department

Planned Outputs for 2017/18

1) Reports on water submitted on a quarterly basis, 2) Identify water sources for maintenance. 3) maintained water sources.

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

Provide and extend piped water and sewage systems in the municipality by National water & sewage Cooperation (NWSC).

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

1. Contamination of water sources

Most industries dump waste in the water sources like river Nile

2. Under staffing

No focal point person for the section of water

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17	2017/18
	Approved	Approved
	Outturn by end	

Vote: 792 Njeru Municipal Council

Workplan 8: Natural Resources

Development Revenues	18,000	17,470	
Urban Discretionary Development Equalization Grant	18,000	17,470	
Total Revenues	163,279	113,522	215,661
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	145,279	96,021	215,661
Wage	31,297	23,472	31,297
Non Wage	113,982	72,548	184,365
Development Expenditure	18,000	17,470	0
Domestic Development	18,000	17,470	0
Donor Development	0	0	0
Total Expenditure	163,279	113,491	215,661

2016/17 Revenue and Expenditure Performance up to March

The Department has cumulatively received revenue amounting to 113,522,000/= and utilised 113,491,000/= for departmental recurrent expenses.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has 215,661,000/= allocation registering an increase in revenue allocation of 40% from Local Government and utilised in massive environment sensitization in the entire municipality and also facilitating development of council structural planning and preliminary surveys. Other expenditures include; Maintaining an clearing (landfill) site for Garbage/waste management services, Tree planting and Afforestation in Schools and River Bank Environmental Trainings, Field Inspections (Plus Physical/P and lands) and other general departmental operations.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
No. of Water Shed Management Committees formulated	1	01	
No. of Wetland Action Plans and regulations developed	1	1	01
No. of community women and men trained in ENR monitoring	300	600	800
No. of monitoring and compliance surveys undertaken	1	2	
Number of people (Men and Women) participating in tree	200	200	300

Vote: 792 Njeru Municipal Council

Workplan 8: Natural Resources

2016/17 Physical Performance up to March

The fund of unconditional grants have been utilised in carrying out Clearing dumping site, departmental rec expenses;ie.Travel inland, compound cleaning etc.

Planned Outputs for 2017/18

1) green zones in schools, river banks, lake shores and other communal areas. 2)Structural planning of the municipality.3) beautification of and mantainance of office compoun. 4)comemorating the wetland and enviro day. 5) procurement and installation of water harvesting technologies in public facilities. 6) emphasising con cleaning. 6) communal sensitization and training on natural resource management. 7) institutioal and natural inspection.8)monitoring and eveluation.9) town beautification, land management and general natural resource management.10) surveving the dumping site and practise sorting of garbage

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

1) Tree planting along factories. 2) managing solid waste in industries under Public Private partinership

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

1. ignorance about environmental laws

Most people in the community are ignorant about the environment laws which it difficult o impliment and enforcement.

2. communal mobilisation for sensitization and consultation

Its very difficult to mobilise the villages for meetings and sensitization on natural resource management.

3. theft and vandalization of trees. Reclametion of sensitive areas

1) Theft and vandalization of planted trees by unknown members of the public along roads. 2) reclamation encroachment of sensitive natural resources mainly wetlands, iver banks and lake shores for settlement and o

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end March	2017/18 Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	180,942	103,440	283,273
Locally Raised Revenues	61 221	30 247	98 420

Vote: 792 Njeru Municipal Council

Workplan 9: Community Based Services

Total Revenues	180,942	103,440	518,273
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	180,942	103,440	283,273
Wage	36,219	27,696	36,219
Non Wage	144,723	75,744	247,054
Development Expenditure	0	0	235,000
Domestic Development	0	0	235,000
Donor Development	0	0	0
Total Expenditure	180,942	103,440	518,273

2016/17 Revenue and Expenditure Performance up to March

The department has received cumulative revenue of 103,440,000/= and allocated all to wage and recurrent in the department like; sensitisation.

Department Revenue and Expenditure Allocations Plans for 2017/18

The departmental allocation is 518,273,000/= where revenue increment of 190% is from YLP and UWEP G included in the departments budget as Other Government Transfers from MoGLSD and utilised in the same programmes mentioned. Other expenditures include; Sensitisation workshops by community dep't (All sections), Monitoring and supervision of Children homes, Mentoring and Training at Division levels on Gender and rights, Purchase of 03 Wheel Chairs, 03 Tri- Cycles, Pairs of clutches, Walking Sticks and collapse canes and other departmental activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	0	0	20
No. FAL Learners Trained	0	200	50
No. of Youth councils supported	0	4	3
No. of assisted aids supplied to disabled and elderly community	0	02	
No. of women councils supported	0	04	04

Vote: 792 Njeru Municipal Council

Workplan 9: Community Based Services

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

NGOs interventions in child settlements bby setting up baby homes, Orphange homes and schools etc

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

1. Lack transport

Lack transport means for field operations

2. Family disputes a cause for most problems

Little can be done for the families which are the root cause of most problems like street kids, prostitutes etc

3. Prolonged court cases

Lead to high expenses to attend court sessions in terms of transport.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	115,027	158,930
Locally Raised Revenues	93,808	137,010
Multi-Sectoral Transfers to LLGs	0	5,181
Urban Unconditional Grant (Non-Wage)	10,000	5,520
Urban Unconditional Grant (Wage)	11,219	11,219
<i>Development Revenues</i>	19,312	12,980
Urban Discretionary Development Equalization Grant	19,312	12,980
Total Revenues	134,339	171,910
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	115,027	158,930
Wage	11,219	11,219
Non Wage	103,808	147,711
<i>Development Expenditure</i>	19,312	12,980
Domestic Development	19,312	12,980
Donor Development	0	0

Vote: 792 Njeru Municipal Council

Workplan 10: Planning

sensitization workshops about the new municipality and facilitating mid-term review of the 5 year Development and Clients Service Charter. Projects field activity Monitoring and Evaluation for Physical Progress Reporting DDEG, OBT Preparations & Performance Rpts, Sensitization/Mentoring workshop on planning issues in all divisions and other departmental operations.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	1	1	
No of Minutes of TPC meetings	3	9	
Function Cost (US\$ '000)	134,339	56,828	171,000
Cost of Workplan (US\$ '000):	134,339	56,828	171,000

2016/17 Physical Performance up to March

Facilitated preparation and submissions of Quarterly performance reports

Planned Outputs for 2017/18

Budget conference conducted for all stakeholders by 31st October, Draft Budget and Workplans/Annual and Plans prepared by 15th November, Approval of BFP by 31st December, Budget laid by 1st May and Approved by 31st May. Physical progress reports prepared and submitted on a quarterly basis to the Ministry. 12 TPC meetings conducted. An updated data management database installed.

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

1) Community management committee spear headed by Nile breweries to address community challenges through up approach. 2) District and MoLG trainings on OBT management.

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

1. Absence of internet services

Absence of internet services limits accessibility of information and updates which delays implementation in the department

2. Illiteracy of communities on data management

Vote: 792 Njeru Municipal Council

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
Recurrent Revenues	27,645	9,516
Locally Raised Revenues	18,861	4,862
Urban Unconditional Grant (Non-Wage)	2,646	0
Urban Unconditional Grant (Wage)	6,138	4,654
Total Revenues	27,645	9,516
B: Breakdown of Workplan Expenditures:		
Recurrent Expenditure	27,645	9,516
Wage	6,138	4,654
Non Wage	21,507	4,862
Development Expenditure	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	27,645	9,516

2016/17 Revenue and Expenditure Performance up to March

The Department has Cummulatively received Total revenue of 9,516,000/= and spent all on wage for staff

Department Revenue and Expenditure Allocations Plans for 2017/18

The revenue allocation of 45,646,000/= has an increment of 70% in the department from Local revenueis to Audit in all the Municipal institutions. Ie; Health Centres, Schools and Divisions.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17	2017/18
	Approved Budget and Planned outputs	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services		
Date ofsubmitting Quaterly Internal Audit Reports	15-1-2017	15-1-2017
Function Cost (UShs '000)	27,645	9,516
Cost of Workplan (UShs '000):	27,645	9,516

Vote: 792 Njeru Municipal Council

Workplan 11: Internal Audit

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

1. Late submissions of accountability documents

Late submissions of accountability documents which potries a bad image in the audit reports

2. Mind set

People take audit as a problem yet they only provide guidance.

3.