

Vote: 792 Njeru Municipal Council

Structure of Budget Framework Paper

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Foreword

As a measure of improving preparation of Budgets and performance reporting the Government of Uganda in one of the reforms introduced Output Budgeting Tool (OBT) system under the Output Oriented Budgeting (OOB). This has provided consistence in Budgeting and Planning activities. This is one of the advantages of the municipality as it is geared to efficient service delivery. Another advantage is that the system automatically generates a number of reports and key documents of which the Budget Frame Work Paper is part.

However, the system was started at District and Municipality levels of which Njeru Town Council was not part. So it is at this point that I thank the Government of Uganda together with parliament and all the stakeholders who supported the approval of Njeru as a Municipality.

I would like to acknowledge the input, comments and guidance from the technical officers, political leaders and all our stakeholders in development who participated at the various stages of this Budget Frame work compilation.

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MAYOR
NJERU MUNICIPAL COUNCIL

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Executive Summary

Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,830,023	520,871	4,571,693
2a. Discretionary Government Transfers	1,043,324	260,831	1,437,487
2b. Conditional Government Transfers	4,641,165	1,374,953	4,574,742
2c. Other Government Transfers		0	232,000
Total Revenues	8,514,511	2,156,655	10,815,921

Revenue Performance in the first quarter of 2016/17

Received a total of 2,156,655,000/= which is 25% of the entire budget, with local revenue of 520,871,000/= which is 18%, Discretionary Government Transfers of 260,831,000/= ie 25% and conditional Government transfers of 1,374,953,000/= which is 30 % of the entire Budget.

Planned Revenues for 2017/18

We plan to receive Local Revenue amounting to 4,571,692,866/= of which a big proportion is from Stock farm Ground rent arrears of over 1.3 Billions, 1.6 Billions of property rates increased due to supplemental valuations of properties. Other taxes worth mentioning is Trading Licences and Inspection fees increased due to the municipality status with higher rates compared to the Town Council rates. Also 6,012,228,539/= as Central Government Transfers the figure has not changed much because the IPFs

Expenditure Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,411,704	487,551	1,323,217
2 Finance	575,151	51,753	749,541
3 Statutory Bodies	417,013	9,007	648,617
4 Production and Marketing	261,773	18,817	227,778
5 Health	720,600	122,961	734,538
6 Education	3,586,618	885,508	3,934,726
7a Roads and Engineering	1,019,328	65,681	2,252,259
7b Water	16,120	1,700	20,545
8 Natural Resources	163,279	48,573	212,073
9 Community Based Services	180,942	17,283	514,217
10 Planning	134,339	30,805	149,764
11 Internal Audit	27,645	2,244	48,646
Grand Total	8,514,511	1,741,883	10,815,921
Wage Rec't:	3,771,733	906,911	3,776,601
Non Wage Rec't:	3,933,554	555,200	6,072,898
Domestic Dev't	809,224	279,772	966,423
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

Total expenditure performance was at 1,741,883,000/= which was 20% of the total ion with Budget. This was largely in Administration with 35%, due to the Construction of a new office block budget component in administration department.

Planned Expenditures for 2017/18

.Total expenditure stands at 10,583,921,405/= of which Discretionary government transfers are 1,437,486,847/=. Conditional government Transfers are 4,574,741,690/= and Local Revenues 4,571,692,866/=. Of which 35% allocation is for Wage(salary), 6.6% capital investments, then about 58% in recurrent expenses. Expenditure allocation in

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Executive Summary

Administration reduced because of transition funds which are one off. It not received this year

Medium Term Expenditure Plans

-Completion of construction of a new office block at the headquarters.

- Installation of streetlights

along the highways and civic area

Challenges in Implementation

- Being a new municipality the community will take time to appreciate the transition especially with the increased rates in the tax charging policy

- Completion of the new o

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,830,023	520,871	4,571,693
Miscellaneous	30,000	0	31,500
Advertisements/Billboards	50,733	670	51,520
Agency Fees	17,100	0	12,000
Animal & Crop Husbandry related levies	6,600	984	15,600
Business licences	309,823	64,019	411,967
Ground rent	110,000	10,970	1,344,000
Inspection Fees	308,401	70,386	290,321
Local Government Hotel Tax	55,000	1,093	48,720
Market/Gate Charges	19,700	3,035	25,400
Other Fees and Charges	17,000	1,408	4,000
Rent & Rates from other Gov't Units	2,000	0	
Local Service Tax	253,002	8,742	256,002
Royalties	287,984	28,047	223,984
Other licences	39,000	7,867	73,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	8,500	1,150	18,500
Public Health Licences	13,000	2,436	13,000
Property related Duties/Fees	1,224,980	317,624	1,674,980
Park Fees	77,200	2,440	77,200
2a. Discretionary Government Transfers	1,043,324	260,831	1,437,487
Urban Unconditional Grant (Wage)	390,417	97,604	390,417
Urban Discretionary Development Equalization Grant	359,572	89,893	600,501
Urban Unconditional Grant (Non-Wage)	293,334	73,334	446,568
2b. Conditional Government Transfers	4,641,165	1,374,953	4,574,742
Development Grant	99,652	24,913	133,921
Transitional Development Grant	350,000	282,077	
Sector Conditional Grant (Wage)	3,386,184	846,546	3,386,184
Sector Conditional Grant (Non-Wage)	805,329	221,417	1,054,637
2c. Other Government Transfers		0	232,000
Other Transfers from Central Government		0	232,000
Total Revenues	8,514,511	2,156,655	10,815,921

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

Local revenue collected was at 18% less than the average of 25% this is because tax enforcement and field operations are usually done in the second quarter (December) when Assessment of all businesses is finalised. And also some taxes like LST are paid in the second and third quarters.

(ii) Central Government Transfers

We received 25% which is as planned so if all quarters we receive 25% then this will be 100% performance

(iii) Donor Funding

Not planned

Planned Revenues for 2017/18

(i) Locally Raised Revenues

We plan to receive Local Revenue amounting to 4,571,692,866/= of which a big proportion is from Stock farm Ground rent arrears of over 1.2 Billions, 1.6 Billions of property rates increased due to supplementary valuations of properties. Other taxes worth mentioning is Trading Licences and Inspection fees increased due to the municipality status with higher rates compared to the Town Council rates.

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A. Revenue Performance and Plans

(ii) Central Government Transfers

The total amount expected is 6,012,228,539/= as Central Government Transfers the figure has not changed much because the IPFs for most grants has remained as FY 16/17. However, increments have been realised in DDEG, Development Grant and Urban Uncondition Non wage.

(iii) Donor Funding

Not yet realised

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,006,214	374,752	1,208,429
Locally Raised Revenues		0	509,796
Multi-Sectoral Transfers to LLGs	251,178	75,572	549,595
Unspent balances – Locally Raised Revenues	620,417	249,748	
Urban Unconditional Grant (Non-Wage)	35,000	23,654	43,848
Urban Unconditional Grant (Wage)	99,619	25,778	105,191
Development Revenues	405,489	293,309	114,788
Multi-Sectoral Transfers to LLGs	15,032	0	63,201
Transitional Development Grant	350,000	282,077	
Urban Discretionary Development Equalization Grant	40,457	11,233	51,587
Total Revenues	1,411,704	668,061	1,323,217
B: Overall Workplan Expenditures:			
Recurrent Expenditure	1,006,214	223,929	1,208,429
Wage	99,619	25,778	105,191
Non Wage	906,595	198,151	1,103,239
Development Expenditure	405,489	263,622	114,788
Domestic Development	405,489	263,622	114,788
Donor Development	0	0	0
Total Expenditure	1,411,704	487,551	1,323,217

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

(1) For Transition Funds received 282,076,780/= more by 194,546,780/= of 87,500,000/= Budgeted. However a total 256,439,141/= was spent. (2) Urban DDEG received for the Dep't was 11,232,550/= of which 450,000/= was for preparation of procurements (Specifications) for the purchase of a laptop and Executive Chair. Then 6,732,550/= for Capacity Building (3) Local Revenue/Un c

Department Revenue and Expenditure Allocations Plans for 2017/18

Total revenue of 1,323,217,000/= allocated to the department will be spent on Administrative works of; Supervision, payroll management, records, travels, stationary, welfare, medical assistance to staff, incapacity and other office operations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

(1) Expenditure was part payment for the construction of a New office block for Njeru Municipal Council. (2) Staff Training to staff (3) facilitate office operations

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

1) Twinning both internally and abroad. 2) Establishment of a fully functioning Central Registry. 3) Filling of vacant

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Workplan 1a: Administration

critical posts.

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

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.

2. Political conflicting intrests

Political conflicting intrests which are not related to the annual approved workplan.

3. Conflicting land matters

Confullicting matters ranging from ownership and personal intreasts

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	570,651	742,141
Locally Raised Revenues	0	251,894
Multi-Sectoral Transfers to LLGs	278,734	376,261
Unspent balances – Locally Raised Revenues	186,894	25,160
Urban Unconditional Grant (Non-Wage)	45,000	11,250
Urban Unconditional Grant (Wage)	60,023	14,893
<i>Development Revenues</i>	4,500	7,400
Multi-Sectoral Transfers to LLGs	0	2,000
Urban Discretionary Development Equalization Grant	4,500	5,400
Total Revenues	575,151	749,541
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	570,651	742,141
Wage	60,023	63,973
Non Wage	510,628	678,168
<i>Development Expenditure</i>	4,500	7,400
Domestic Development	4,500	7,400
Donor Development	0	0
Total Expenditure	575,151	749,541

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

(1) the department received local revenue of 39,809,780/= and spent on recurrent departmental operationals. And 4,500,000/= of urban DDEG.

Department Revenue and Expenditure Allocations Plans for 2017/18

We hope to receive a total of 749,541,000/= we plan to spend on revenue assessment & enumeration, tax education, Budget desk, payment to creditors, URA deductions, supplementary valuation, valuation of council assets, commission to revenue collector, Board of survey, Final accounts preparations, office operations and other Financial administrative expenses.

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Workplan 2: Finance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

(1) Facilitated departmental activities such as ie travel inland to ministry and district, Board of survey exercise accounts stationary for DDEG it facilitated preparation of procurements specifications for purchase laptop and executive office chair.

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

1. A fully staffed department. 2. Effective transport provision. 3. Strong revenue base supported by an effective revenue enforcement team. 4. An effective and efficient Financial reporting frame work. 5. Motivated staffs.

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

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

1. Under staffing

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

2. Transport

The management of revenue sources is hampered by lack of transport(Neither a vehicle nor a Motor cycle). Hence coordinating the various Divisions on revenue matters is difficult.

3. Political interferences

There is a tendency of Political interference in revenue mobilization and enhancement with a bid to protect their votes.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	417,013	9,007	648,617
Locally Raised Revenues		0	171,450
Multi-Sectoral Transfers to LLGs	163,564	0	324,643
Unspent balances – Locally Raised Revenues	216,296	2,527	
Urban Unconditional Grant (Non-Wage)	22,000	5,500	137,372
Urban Unconditional Grant (Wage)	15,153	980	15,153
Total Revenues	417,013	9,007	648,617
B: Overall Workplan Expenditures:			
Recurrent Expenditure	417,013	9,007	648,617
Wage	15,153	980	15,153
Non Wage	401,860	8,027	633,464
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	417,013	9,007	648,617

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Workplan 3: Statutory Bodies

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

(1) Total of conditional non wage/local revenue of 8,026,635/= received and spent on recurrent expenditure.

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of 648,617,000/= will be spent to all divisions and municipality on councillors sitting allowances for councils, standing committees and executive committee. The rest is for monitoring of projects, refreshments and general office operations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

(1) Facilitated executive members allowances and welfare as well as mayors' office operations and travel in for UAAU meeting at Mbarara.

Plans for 2017/18 by Vote Function

Expect to conduct at least 6 council 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.

Medium Term Plans and Links to the Development Plan

1) Lobby for twinning with both internal and external partners in development. 2) improved PR and a good image for Njeru Municipality. 3) To address all concerns of the community in terms of better services to improve people's life.

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

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

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

1. High expectations from the community

The community expects all their problems to be addressed in the shortest time possible yet the resource envelope can 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 fulfill its agenda yet all work for one community

3. Lack of awareness on laws and regulations

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

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	171,773	22,546	227,778
Locally Raised Revenues		0	73,635
Multi-Sectoral Transfers to LLGs	23,384	0	51,387
Sector Conditional Grant (Non-Wage)	14,917	3,729	19,919
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Unspent balances – Locally Raised Revenues	53,635	5,507	
Urban Unconditional Grant (Non-Wage)	11,000	2,750	14,000
Urban Unconditional Grant (Wage)	43,836	4,310	43,836
<i>Development Revenues</i>	90,000	0	0

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Workplan 4: Production and Marketing

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Discretionary Development Equalization Grant	90,000	0	
Total Revenues	261,773	22,546	227,778
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>171,773</i>	<i>18,817</i>	<i>227,778</i>
Wage	68,836	10,560	68,836
Non Wage	102,936	8,257	158,941
<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	18,817	227,778

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

(1) Total of 8,257,000/= local revenue received and spent on recurrent expenses. Also received 3,729,150/= of sector unconditional (non wage) abt late to be utilised in the next quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

We intend to receive a total revenue of 227,778,000/= and spent on the following departmentals activities; Mobilisation, sensitization, livestock health and disease control, crop production and general office operations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

(1) Vaccination of dogs against rabbies at Nile zone Njeru Central Division, Coffee validation exercise in all Divisions, identification of tourist sites eg landing sites in Bukaya and Data collection of bussinesses in the Municipality.

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

1) Intend to procure a moto cycle to improve mobility of the officers in the field, 2) Purchase a cold chain for vaccine storage. 3) Provide fish stalls/ markets to the fish mongers. 4) have demonstration farms in agriculture and cage fish farming.

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

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 reachnig all the farmers in the municipality due to lack of a motorcycle

2. Lack of a Cold chain facility

There is a challege of presavation 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.

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Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	660,918	139,560	734,538
Locally Raised Revenues		0	104,870
Multi-Sectoral Transfers to LLGs	75,941	0	115,507
Sector Conditional Grant (Non-Wage)	45,790	11,447	45,790
Sector Conditional Grant (Wage)	444,448	111,112	444,448
Unspent balances – Locally Raised Revenues	69,870	12,000	
Urban Unconditional Grant (Non-Wage)	20,000	5,000	23,000
Urban Unconditional Grant (Wage)	4,869	0	923
<i>Development Revenues</i>	59,682	17,080	0
Multi-Sectoral Transfers to LLGs	41,682	0	
Urban Discretionary Development Equalization Grant	18,000	17,080	
Total Revenues	720,600	156,639	734,538
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	660,918	122,961	734,538
Wage	444,448	94,514	445,371
Non Wage	216,470	28,447	289,167
<i>Development Expenditure</i>	59,682	0	0
Domestic Development	59,682	0	0
Donor Development	0	0	0
Total Expenditure	720,600	122,961	734,538

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

(1) Total of 17,000,000/= of local revenue/ unconditional non wage) received and spent on recurrent expenses. Received 11,447,446/= where 9,157,957/= extended to support health centres then 2,289,489/= to cater for Municipal inspector Operations. DDEG of 17,079,867/= for the Construction of a water borne toilet at Namwezi Health Centre III.

Department Revenue and Expenditure Allocations Plans for 2017/18

we intend to receive and spend a total of 734,538,000/= for the following activities. 1) waste management. 3) sensitization and workshops. 4) monitoring and supervision. 5) inspection, evaluation and other general health activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

(1) Mobilisation and Sensitisation on communicable and non communicable diseases in the Municipality, facilitation of town cleaning and toilet cleaning. Organised workshop for private Health practitioners in the municipality.

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

1) Procure a garbage collection truck. 2) Upgrading of health centre and its rehabilitation. 3) Provide basic health care services to the last member of the community. 4) Improve on data collection. 6) Have a Health centre IV in the municipality.

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

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 ambulance

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Workplan 5: Health

services by St. Francies 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 side 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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,442,456	885,509	3,748,388
Locally Raised Revenues		0	73,000
Multi-Sectoral Transfers to LLGs	20,170	0	22,239
Sector Conditional Grant (Non-Wage)	449,623	148,321	686,062
Sector Conditional Grant (Wage)	2,916,736	729,184	2,916,736
Unspent balances – Locally Raised Revenues	3,000	7,500	
Urban Unconditional Grant (Non-Wage)	8,000	0	11,000
Urban Unconditional Grant (Wage)	44,927	504	39,351
<i>Development Revenues</i>	144,163	24,913	186,338
Development Grant	99,652	24,913	133,921
Multi-Sectoral Transfers to LLGs	44,511	0	52,417
Total Revenues	3,586,618	910,422	3,934,726
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,442,456	885,508	3,748,388
Wage	2,961,663	729,688	2,956,087
Non Wage	480,793	155,820	792,301
<i>Development Expenditure</i>	144,163	0	186,338
Domestic Development	144,163	0	186,338
Donor Development	0	0	0
Total Expenditure	3,586,618	885,508	3,934,726

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

(1) Local revenue/ unconditional (non wage) of 7,500,000/= received and utilised on recurrent expenses 729,183,879/= sector conditional (wage) received for teachers salaries. But the Development grant received late in October so could not be utilised in the 1st QTR.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive and spend a total of 3,934,776,000/= encompassing salary for all secondary and primary teachers, inspections and departmental recurrent expenditures like support to cocurriculum activities

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

(1) Facilitated Municipal Boys and Girls team for National competition championship at Koboko, Head counting in

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Workplan 6: Education

USE schools and sensitisation workshop for Head teachers in all 3 divisions of the Municipal council

Plans for 2017/18 by Vote Function

1) Completion of a toilet and reroofing of a classroom at Namwezi P/S, 2) Construction of a toilet at wakisi baptist P/S, 3) Procurement of school desks to government primary government aided schools. 4) All Primary schools in the municipality inspected with detail report on their operations. 5) Increased number of grade I and Grade IIs in PLE. 6) Increased retention levels of students in schools 7) Train and motivate teachers. 8) Create Educational Environment Clubs in schools

Medium Term Plans and Links to the Development Plan

1) Plan to install water harvesting tanks to each school in the municipality. 2) Have USE services in all divisions. 3) Construct more classrooms for the schools. 4) Construct better toilet facilities for the schools in the municipality. 5) Construct staff quarters for the teachers in the government aided primary schools. 6) purchase 2 motorcycles for field activities.

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

1) Latter day saints to construct latrines at the following schools ie. Nakibizzi C/U, St. Stephen P/S, God's Will Junior School, Bugungu P/S, Kiryowa UMEA P/S, Njeru P/S, and Namwezi UMEA P/S.

(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 due to more work created by the municipal status

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	957,250	65,681	1,888,469
Locally Raised Revenues		0	1,120,465
Multi-Sectoral Transfers to LLGs	248,510	0	424,001
Sector Conditional Grant (Non-Wage)	280,231	54,228	280,231
Unspent balances – Locally Raised Revenues	367,737	2,174	
Urban Unconditional Grant (Non-Wage)	23,654	0	26,654
Urban Unconditional Grant (Wage)	37,117	9,279	37,117
<i>Development Revenues</i>	62,078	0	363,789
Multi-Sectoral Transfers to LLGs	49,097	0	148,187
Urban Discretionary Development Equalization Grant	12,981	0	215,603

Vote: 792 Njeru Municipal Council

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,019,328	65,681	2,252,259
B: Overall Workplan Expenditures:			
Recurrent Expenditure	957,250	65,681	1,888,469
Wage	37,117	9,279	37,117
Non Wage	920,133	56,402	1,851,352
Development Expenditure	62,078	0	363,789
Domestic Development	62,078	0	363,789
Donor Development	0	0	0
Total Expenditure	1,019,328	65,681	2,252,259

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

Total of 54,228,078/= received as sector conditional grant (non wage) for roads and local revenue of 1,906,000/= for departmental recurrent expenses

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive a total of 2,252,259,000/= and used to facilitate the following activities; Completion of construction of a new office block for Njeru Municipal Headquarters, Acquisition of plots within Nile zone play ground (phased), Installation of metallic steel culverts and Gabions on swamps and drainage channel, Routine manual maintenance of 110km of roads.(RF), Periodic maintenance of 5.5km of roads under RF, Periodic maintenance of roads under DDEG, Sensitization of community

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Facilitated the following activities; 1) Routine Mechanised maintenance of 6.2 km of roads i.e Ham Mukasa(0.8km), Bakibinga(1.2km), Republic way(0.5km), Nakibizzi Nsenge(3.2km). 2) Routine Manual maintenance of 110km of roads as per roads inventory 3) Periodic maintenance of 5.5km of roads i.e. Nyenga Rd(2.5km), Kinyala(1.8km), Namwezi Dispensary Rd(1.2km) 4) Consultancy services i.e BOQs/Drawings, Equipments Repair, Operation costs under Road Fund and also maintenance of vehicles and repairs

Plans for 2017/18 by Vote Function

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/street Lights in the civic centres, Routine manual maintenance of 110Km of roads as per Road Fund Workplan 16/17 annex table, Maintenance of machinery and Road Plants and these recurrents below;

Medium Term Plans and Links to the Development Plan

Sustainable and accessible Road Infrastructure

(ii) Promotion of Developments under Public-Private Partnership

(ii) Completion of construction of a new office

block

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

1) Direct road constructions by UNRA. 2) Construction of Nyenga road where Nile breweries LTD as stakeholder has provided fuel for the construction.

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

1. Unpredictable climate change

Vote: 792 Njeru Municipal Council

Workplan 7a: Roads and Engineering

This affects planned activities to meet the deadline

2. Land conflicts

This affects developments

3. Changes in prices/ inflation

These affect amount 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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>10,120</i>	<i>1,700</i>
Locally Raised Revenues	0	10,121
Unspent balances – Locally Raised Revenues	7,120	1,700
Urban Unconditional Grant (Non-Wage)	3,000	0
<i>Development Revenues</i>	<i>6,000</i>	<i>0</i>
Urban Discretionary Development Equalization Grant	6,000	0
Total Revenues	16,120	1,700
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>10,120</i>	<i>1,700</i>
Wage	0	0
Non Wage	10,120	1,700
<i>Development Expenditure</i>	<i>6,000</i>	<i>0</i>
Domestic Development	6,000	0
Donor Development	0	0
Total Expenditure	16,120	1,700

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

Received Local revenue of 1,699,611 and spent on recurrent expenses in the department

Department Revenue and Expenditure Allocations Plans for 2017/18

All total revenue of 20,545,000/= to be received will cater for water office operations ie water User committee trainings.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

paid monthly water bills for the quarter

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

1) Maintain existing water sources 2) Provide piped water and sawage systems in the municipality

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

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

Vote: 792 Njeru Municipal Council

Workplan 7b: Water

1. Contermination of waters 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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	145,279	36,088	204,328
Locally Raised Revenues		0	162,920
Multi-Sectoral Transfers to LLGs		0	1,111
Sector Conditional Grant (Non-Wage)	62	16	
Unspent balances – Locally Raised Revenues	107,920	28,249	
Urban Unconditional Grant (Non-Wage)	6,000	0	9,000
Urban Unconditional Grant (Wage)	31,297	7,824	31,297
Development Revenues	18,000	12,500	7,745
Urban Discretionary Development Equalization Grant	18,000	12,500	7,745
Total Revenues	163,279	48,588	212,073
B: Overall Workplan Expenditures:			
Recurrent Expenditure	145,279	36,073	204,328
Wage	31,297	7,824	31,297
Non Wage	113,982	28,249	173,031
Development Expenditure	18,000	12,500	7,745
Domestic Development	18,000	12,500	7,745
Donor Development	0	0	0
Total Expenditure	163,279	48,573	212,073

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

Received Local Revenue/ Un conditional(Non-wage) of 28,248,700/= and utilised in departmental recurrent expenses. Also received Urban DDEG of 12,500,000/= and utilised as planned

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive a total of 212,073,000/=. to be spent on the following. 1)Structural Plannig . 2) mantaining dumping site. 3)town cleaning. 4)comemorating environment day. 5) istaling water harvesting technologies. 6)training in forestry and tree planting. 7)communal sensitization. 8) institutional and natural resource inspection. 9)monitoring and evaluation. 10)town beautification.11)restoation of wetlands and general natura resource management.(12)compound mantainance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Local revenue facillitated Environmental trainning of food vendors in the MC at twezimbe centre,Data collection and verification on land matters, forest patrols in the Municipality divisions of Central wakisi & Nyenga, Travel allowance to attend LVRLAC meeting in mbarara, Office maintainance and dumping site, Industrial & Building inspections.

Vote: 792 Njeru Municipal Council

Workplan 8: Natural Resources

Plans for 2017/18 by Vote Function

1) green zones in schools, river banks, lake shores and other communal areas. 2) Structural planning of the municipality. 3) beautification of and maintenance of office compound. 4) commemorating the wetland and environment day. 5) procurement and installation of water harvesting technologies in public facilities. 6) emphasising communal cleaning. 6) communal sensitization and training on natural resource management. 7) institutional and natural resource inspection. 8) monitoring and evaluation. 9) town

Medium Term Plans and Links to the Development Plan

1) gazetting the dumping site. 2) installing water harvesting technologies in most public institutions. 3) Structural Planning of the Municipality. 4) restore most forestry and wetland resources. 5) reduced industrial pollution. 6) greening all road reserves

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

1) tree planting along factories. 2) managing solid waste in industries.

(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 to implement and enforcement.

2. communal mobilisation for sensitization and consultation

it's very difficult to mobilise the villages for meetings and sensitization on natural resource management.

3. theft and vandalization of trees. Reclamation 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, river banks and lake shores for settlement and other uses.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	180,942	20,959	264,217
Locally Raised Revenues		0	74,211
Multi-Sectoral Transfers to LLGs	58,762	0	118,118
Sector Conditional Grant (Non-Wage)	14,706	3,676	22,635
Unspent balances – Locally Raised Revenues	61,221	8,228	
Urban Unconditional Grant (Non-Wage)	10,034	0	13,034
Urban Unconditional Grant (Wage)	36,219	9,055	36,219
<i>Development Revenues</i>	0	0	250,000
Multi-Sectoral Transfers to LLGs		0	3,000
Other Transfers from Central Government		0	232,000
Urban Discretionary Development Equalization Grant		0	15,000

Vote: 792 Njeru Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	180,942	20,959	514,217
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>180,942</i>	<i>17,283</i>	<i>264,217</i>
Wage	36,219	9,055	36,219
Non Wage	144,723	8,228	227,998
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>250,000</i>
Domestic Development	0	0	250,000
Donor Development	0	0	0
Total Expenditure	180,942	17,283	514,217

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

The department received 8,228,000/= as sector conditional (non wage) and spent it on departmental operations.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive and spend a total of 514,217,000/= on community sensitisation and FAL trainings and all special interest groups. It will also support youth, women elderly, PWDs in income generating activities, it will also address grievances cases from the community. Also resettle street children. And purchase Wheel chairs for PWDs

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Facilitated the youth day celebrations, inspections and training of workers at Yoyi steel limited

Plans for 2017/18 by Vote Function

1) Court cases and community grievances settled, 2) FAL classes established and trainings conducted. 3) Community sensitised on development activities.

Medium Term Plans and Links to the Development Plan

1) Procure a motorcycle for the department. 2) Organise all special interest groups and prostitutes to improve their life. 3) Construct a youth centre and library.

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

CBOs NGOs interventions in child settlements by setting up baby homes, Orphanage homes and schools established.

(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>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget

Vote: 792 Njeru Municipal Council

Workplan 10: Planning

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	115,027	27,605	126,827
Locally Raised Revenues		0	102,608
Unspent balances – Locally Raised Revenues	93,808	24,800	
Urban Unconditional Grant (Non-Wage)	10,000	0	13,000
Urban Unconditional Grant (Wage)	11,219	2,805	11,219
<i>Development Revenues</i>	19,312	7,000	22,937
Urban Discretionary Development Equalization Grant	19,312	7,000	22,937
Total Revenues	134,339	34,605	149,764
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	115,027	27,605	126,827
Wage	11,219	2,805	11,219
Non Wage	103,808	24,800	115,608
<i>Development Expenditure</i>	19,312	3,200	22,937
Domestic Development	19,312	3,200	22,937
Donor Development	0	0	0
Total Expenditure	134,339	30,805	149,764

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

The Department received Local Revenue/Unconditional(Non-wage) of 24,800,000/= and spent on planing & Budgeting activities of the department. Also received 7,000,000/= of urban DDEG for department activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of 149,764,000/= is the expected total for planning activities for the municipality and divisions, data collection, cater for physical progress, annual and output/impact reporting on project implementation as well as OBT/BFP preparations and general operations of the unit.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Facillitated preparation of Njeru MC Clients Service Charter which included awareness drives and DDEG funds facillitated preparation of 1st qtr Physical Progress Reports/OBT performance Reports and their submissions

Plans for 2017/18 by Vote Function

Budget conference conducted for all stackholders by 31st October, Draft Budget and Workplans/Annual and 5 yrs 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 quartely basis to the Ministry. 12 TPC meetings conducted. An updated data management database installed.

Medium Term Plans and Links to the Development Plan

1) Afully flagged department with staff, internet services and operation website. 2) Modern transport facility to enable reach out of communities to ease feedbacks and data collection. 3) Well reseached proposals on improving quality of peoples life prepared and identified stakeholders for the intervations. 1) Afully flagged department with staff, internet services and operation website. 2) Modern transport facility to enable reach out of communities to ease feedbacks and data collection. 3) Well

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

1) Community agagement committee spear headed by Nile brewaries to adress community challenges through bottom up approach. 2) District and MoLG trainnings on OBT mangement.

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

Vote: 792 Njeru Municipal Council

Workplan 10: Planning

1. Absence of internet services

This limits accessibility of information and updates which delays implementation in the department

2. Illiteracy of communities on data management

This limits availability of data required for analysis and discussion making

3. Low community participation in Planning and Budgeting

This creates gaps in decision making realised at an advance stage. For example low turn ups at budget Conferences, village/ parish needs identification meetings etc.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	27,645	2,244	45,646
Locally Raised Revenues		0	33,861
Unspent balances – Locally Raised Revenues	18,861	710	
Urban Unconditional Grant (Non-Wage)	2,646	0	5,647
Urban Unconditional Grant (Wage)	6,138	1,534	6,138
Development Revenues	0	0	3,000
Urban Discretionary Development Equalization Grant		0	3,000
Total Revenues	27,645	2,244	48,646
B: Overall Workplan Expenditures:			
Recurrent Expenditure	27,645	2,244	45,646
Wage	6,138	1,534	6,138
Non Wage	21,507	710	39,508
Development Expenditure	0	0	3,000
Domestic Development	0	0	3,000
Donor Development	0	0	0
Total Expenditure	27,645	2,244	48,646

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

(1) The department received 710,000/= of local revenue and spent it on departmental recurrent expenses.

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of 48,646,000/= the department intends to receive will be utilised in facilitating institution audits and general office operations

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

(1) Facilitated departmental office operations e.g Telecommunication and purchase of laws/ Regulations

Plans for 2017/18 by Vote Function

1) Quarterly Audit reports prepared and submitted on time. 2) Advised council on financial management functions

Medium Term Plans and Links to the Development Plan

1) Purchase a motorcycle for field operations/audits 2) furnish the department with all relevant local government laws and regulations

Vote: 792 Njeru Municipal Council

Workplan 11: Internal Audit

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

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

1. Late submissions of accountability documents

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

2. Mind set

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

3.