

Vote: 761 Mbarara Municipal Council

Structure of Budget Framework Paper

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Foreword

The Local Government Act 1997(as amended) Section 36 mandates local governments to prepare comprehensive and integrated plans for submission to the National Planning Authority for incorporation in the national plans.

Pursuant to Section 36 referred to in the foregoing, Mbarara Municipal Council has prepared this Budget Framework Paper for the Financial 2016/17 in conformity with the structure and format relating to the National Development Plan. This document provides details on the financial position of the Municipality, the constraints, major challenges, planned interventions, key priorities and related sector outputs for the medium term.

Sectoral objectives, both specific and general, have been formulated to guide Sectoral performance and ease evaluation at the end of the implementation period.

This Budget Framework Paper is therefore an official document of Mbarara Municipality and defines the medium term projections of revenue and expenditure, both recurrent and development.

Our mission statement is 'To provide quality services to the people of Mbarara Municipality for sustainable progress and development'. It is important to note that we cannot achieve this mission statement in isolation of central government. That is why we have been able to identify all our priorities and submit them to the central government for harmonization.

I must emphasize that all our priorities in this document are geared towards eradication of poverty from our population and the five year national development plan are our guiding principles.

Mbarara Municipal council has made a big stride in service delivery particularly in infrastructure development, health promotion, town beautification, good governance and household income improvement.

I express my sincere gratitude to the members of the Budget Desk for their diligence, administrative support and technical input in the preparation of this document. Special thanks go to the Planning Unit for their pivotal role in coordination and production of the document, and in the same vain, the mentoring role played by Central Government and the financial support extended to us.

Finally, I appreciate the inputs made by all stakeholders and the development partners in the preparation of this document, and welcome comments for improvements in its subsequent preparation and production. Special thanks go to the central government for their continued technical guidance and support.

EBIRUNGI BIRUGA OMUTUTU!
FOR GOD AND MY COUNTRY

JOHNSON BARYANTUMA MUNONO
TOWN CLERK

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	5,063,161	1,339,675	4,663,161
2a. Discretionary Government Transfers	6,905,706	584,131	7,736,479
2b. Conditional Government Transfers	8,489,856	2,064,259	8,085,635
2c. Other Government Transfers	9,794,404	8,826,162	1,257,489
Total Revenues	30,253,127	12,814,226	21,742,764

Revenue Performance in the first quarter of 2015/16

In the first quarter of FY 2015/16, the Local Government received a sum of UGX. 4,409,601,000 which is slightly above 20% of the budget. The worst performance was in discretionary government transfers due to delayed transfer of USMID. Other revenues performed at above average mostly in local revenue due to efficiency in collections. At this rate we are likely to collect most of the revenues as per budget.

Planned Revenues for 2016/17

The local revenue collection is not expected to increase because the rates are not being increased. The rates were increased in the current year and cannot be increased again. If there is any then it will be due to efficiency in the collections and will be minimal. Government transfers are also not likely to increase based on the IPFs recently communicated.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	3,000,025	481,943	2,960,396
2 Finance	603,123	117,557	502,783
3 Statutory Bodies	1,275,900	186,286	679,818
4 Production and Marketing	227,487	24,208	157,336
5 Health	1,527,580	295,782	1,416,223
6 Education	7,950,244	1,861,343	7,630,639
7a Roads and Engineering	15,061,291	438,289	7,832,514
7b Water	0	0	0
8 Natural Resources	0	0	78
9 Community Based Services	445,963	129,060	401,460
10 Planning	93,236	11,994	93,236
11 Internal Audit	68,278	15,537	68,279
Grand Total	30,253,127	3,561,999	21,742,764
Wage Rec't:	6,978,725	1,698,827	6,975,777
Non Wage Rec't:	8,713,460	1,583,639	7,000,081
Domestic Dev't	14,560,941	279,533	7,766,906
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2015/16

The departments cumulatively spend UGX 3,561,999,000 in the first quarter of the financial year. Most of this expenditure is recurrent as most of the capital projects were still under procurement. All the salaries were paid to the staff.

Planned Expenditures for 2016/17

The Municipality will not do something extra ordinally. It will work on roads tarmacking and rehabilitation like tarmacking Major Victor Bwana road, Resealing, drainage works and street lighting on Bishop Willis street and

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Bucunku road. In Education a number of Classrooms & toilets will be constructed like at Karaama PS, Katete PS, Mbarara Army PS & School desks will be provided. In Health an operating theatre and General/maternity wards will be constructed at HCs. In production a demo farm wil

Medium Term Expenditure Plans

In the Medium Term, the main focus of the Local Government is to improve the Livelihood of its communities across sectors. The strategies include; Lowering the school dropout rates, Improve passing rates, provide a better learning environment by construction of classrooms and latrines, reduce child mortality rates, improve on the reporting and accountability. In works a number of roads will be opened and other sealed. In Health, Health centre structures will be renovated and others constructed

Challenges in Implementation

Conflicts especially in Taxi park which constitutes the major sources of local revenue to council. Ad hoc changes of priorities during implementation are too common possibly because of inadequate attention given to evidence-based planning and budgeting. Inadequate supply of medicines and health supplies, the standard kit for HC II is insufficient for the urban areas. Low staffing rates in the Local Government with a number of departments like production, Planning being run by a single officer.

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A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	5,063,161	1,339,675	4,663,161
Property related Duties/Fees	500,523	2,557	500,523
Advertisements/Billboards	30,800	4,095	30,800
Animal & Crop Husbandry related levies	15,540	0	15,540
Business licences	769,690	40,038	769,690
Inspection Fees	105,649	11,693	105,649
Land Fees	24,529	171,647	24,529
Local Government Hotel Tax		0	59,199
Local Hotel Tax	59,199	7,611	
Local Service Tax	284,500	71,242	284,500
Market/Gate Charges	980,574	119,141	980,574
Park Fees	1,695,258	237,468	1,695,258
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	22,200	2,511	22,200
Unspent balances – Locally Raised Revenues	400,000	535,288	
Registration of Businesses	5,000	1,328	5,000
Other Fees and Charges	169,700	135,055	169,700
2a. Discretionary Government Transfers	6,905,706	584,131	7,736,479
Urban Unconditional Grant (Wage)	636,426	154,657	675,364
Urban Unconditional Grant (Non-Wage)	1,490,318	372,579	687,714
District Unconditional Grant (Wage)	38,938	7,488	
Urban Discretionary Development Equalization Grant	4,740,025	49,406	6,373,401
2b. Conditional Government Transfers	8,489,856	2,064,259	8,085,635
Development Grant	214,809	42,962	262,132
Sector Conditional Grant (Non-Wage)	1,317,239	421,347	988,924
Sector Conditional Grant (Wage)	6,303,362	1,537,099	6,303,413
Support Services Conditional Grant (Non-Wage)	654,446	62,851	531,166
2c. Other Government Transfers	9,794,404	8,826,162	1,257,489
Unspent balances – Other Government Transfers	7,990,334	8,054,534	
Unspent balances – UnConditional Grants	420,000	350,092	
UNEB for PLE Exams	4,500	0	8,500
Road Maintenance	1,210,569	290,621	1,210,569
MATIP	69,000	69,000	
Youth Livelihood fund	100,000	61,915	38,420
Total Revenues	30,253,127	12,814,226	21,742,764

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

By the end of the first quarter, The Municipality had collected 1,339,675,000 which is 26% of the budget. This is a very good progress and is attributed to improved efficiency in revenue collection especially parks and local service tax.

(ii) Central Government Transfers

Conditional government transfers performed at 24% which is good performance and are expected to improve in the second quarter. Other transfers performed at 30%. Discretionary performed at 8% which is due to USMID which has not been released. It is likely to be released once in the 3rd quarter.

(iii) Donor Funding

No done funding was budgeted

Planned Revenues for 2016/17

(i) Locally Raised Revenues

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A. Revenue Performance and Plans

Local revenue collection is likely to reduce by at least Shs. 400 m due to the expected collection from the lease of a town plot this FY and it is one off revenue which is not expected next FY. We are put in more effort to increase efficiency in collection which is likely to increase the revenue with time.

(ii) Central Government Transfers

Central Government transfers are not likely to increase this financial year according to the just released IPFs. We request that Central Government considers the expanded Municipality and adjust up wards with the same ratio of population and land area.

(iii) Donor Funding

No donor funding is expected

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,984,072	437,169	2,255,874
Locally Raised Revenues	329,365	82,300	329,365
Multi-Sectoral Transfers to LLGs	1,382,480	281,602	1,123,116
Support Services Conditional Grant (Non-Wage)	5,996	1,499	531,166
Urban Unconditional Grant (Non-Wage)	61,563	15,350	67,559
Urban Unconditional Grant (Wage)	204,668	56,418	204,668
<i>Development Revenues</i>	1,015,953	459,198	704,522
Locally Raised Revenues	67,182	16,796	67,182
Unspent balances – Other Government Transfers	377,527	439,185	
Urban Discretionary Development Equalization Grant	571,244	3,217	637,340
Total Revenues	3,000,025	896,367	2,960,396
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,984,072	434,194	2,255,874
Wage	204,668	56,002	204,668
Non Wage	1,779,404	378,193	2,051,206
<i>Development Expenditure</i>	1,015,953	47,749	704,522
Domestic Development	1,015,953	47,749	704,522
Donor Development	0	0	0
Total Expenditure	3,000,025	481,943	2,960,396

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

The department has cumulatively received UGX.896,367,000/= representing 30% of the approved budget (UGX. 3,000,025,000) for the department. The departments were largely facilitated by funds from the Urban Unconditional grants and locally raised revenue which performance at 25% respectively. The department also had a total amount UGX. 281,602,000 that was released for and spent by the Lower local Governments under the department. This has been captured under the line of "multi-sectoral grants t

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation for the department is not changing much as there was no much change in the total corrections. The funds received will be used for the usual management of the entire Municipality. The department will ensure that all salaries of employees are paid and in time. Pensioners will also be identified and paid.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

During the quarter the department managed to carry out a number of activities as planned: The department facilitated Town Clerk for various official meetings including one held in Nairobi Kenya. The department went on with handling of court issues, payment of subscription fees, monitoring of projects within the entire Municipality, sensitisation of stakeholders, submission of needs Assessment report and workplans for the f/y 2015/16. The department was also able to pay 30% equalisation grant to divis

Plans for 2016/17 by Vote Function

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

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

The Local Government is planning for settlement of debts, procurement of goods and services, criminal cases, staff payroll cleaning and management, law and order maintenance, records properly kept and submitted to relevant offices and other line ministries, remittance of 30% to LLGS, Capacity building for all staff including teachers, staff performance appraisal, workshops and seminars, formulation and designing of a client charter, Building capacities of Local service providers and reviewing of

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

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

1. Staff performance vis -a vis development and morale

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

2. Political intervention/conflict of interest.

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

3. Obsolete plan and low resource base

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

Workplan 2: Finance

(i) **Overview of Workplan Revenue and Expenditures**

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	603,123	134,271	502,783
Locally Raised Revenues	214,978	51,700	214,978
Multi-Sectoral Transfers to LLGs	224,097	46,000	123,757
Support Services Conditional Grant (Non-Wage)	2,758	690	
Urban Unconditional Grant (Non-Wage)	26,472	6,618	29,231
Urban Unconditional Grant (Wage)	134,817	29,263	134,817
Total Revenues	603,123	134,271	502,783
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	603,123	117,557	502,783
Wage	134,817	29,263	134,817
Non Wage	468,306	88,294	367,966
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	603,123	117,557	502,783

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

In the first quarter of FY 2015/16, the finance department received a cumulatively amount of UGX. 134,271,000/= representing a percentage of 22% of the approved budget (UGX. 603,123,000) for the department. This was derived from Local Revenues that performed at 24%, Urban Unconditional-non wage 25% and transfers to urban unconditional grant-wage 22%. This culminated into an expenditure of UGX 29m and UGX 88m on wages and Non-wage respectively. This was largely spent to implement revenue manage

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

The departments revenue have not improved. They will use both government transfers and local revenue. The department will use the allocated funds to improve local revenue collection and accountability

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department managed to implement a number of outputs. With its mandate to collect Local Revenue and implement financial management in the municipality, a number of accountability documents have been submitted to both the MoFPED and Auditor General's office. The Department has also managed to collect on the budget value of LG Service Tax UGX. 284,500,000 of which UGX. 71,242,000 has been realised hence a percentage of 25%, Local Hotel Tax annual budget is UGX. 59,199,000 and amounts realised

Plans for 2016/17 by Vote Function

The department will start collection of Property tax from all the 6 Divisions arising from the valuation done this Financial year. They will write books of accounts as per their mandate. The department will supervise the collection of all the revenues due to council

Medium Term Plans and Links to the Development Plan

The department will continue to collect revenue, plan for revenue improvement and ensure all revenue received is properly utilised

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

NONE

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

1. Inadequate staffing

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

2. Lack of transport

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

3. Out dated laws

Most of the law for collection of local revenue are outdated which does not favour revenue.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,275,900	197,328	679,818
District Unconditional Grant (Wage)	38,938	7,488	
Locally Raised Revenues	222,903	42,549	222,903
Multi-Sectoral Transfers to LLGs	361,851	85,000	299,939
Support Services Conditional Grant (Non-Wage)	634,911	57,967	
Urban Unconditional Grant (Non-Wage)	17,298	4,324	121,039
Urban Unconditional Grant (Wage)		0	35,937

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Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,275,900	197,328	679,818
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,275,900	186,286	679,818
Wage	38,938	7,488	35,937
Non Wage	1,236,962	178,798	643,881
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,275,900	186,286	679,818

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

The department has cumulatively received UGX. 197,328,000 in the quarter. This represents 15% of the approved budget (UGX. 1,275,900,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 186,286,000 which is 15 % of the approved budget. During the first quarter, UGX 197,328,000 was received and UGX 186,286,000 was spent.

However, pension and gratuity for local leaders has performed below average (7%) because MOPS delayed the files of pensioners and

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's revenue has not improved since the total Local Government has not. The received revenue will mainly support council performance through payment of sitting allowances and transport facilitation

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 by Vote Function

The next financial year we are aiming at seeing the councillors vigorously deliberate on issues that affect council and design strategies of improving on social service delivery. The plans intend to ensure that councillors exploit all opportunities available to improve on local revenue mobilisation for improved service delivery, support the increase on Local revenue collections. Ex-gratia will be paid to all the 22 LC II chairmen and 171 LC I chairmen

Medium Term Plans and Links to the Development Plan

The Council will continue to do their core obligation of making bye laws and approval of projects and programmes

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

NONE

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

1. NA

NA

2. NA

NA

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Workplan 3: Statutory Bodies

3. NA

NA

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	137,387	24,208	136,236
Locally Raised Revenues	73,406	13,325	73,406
Multi-Sectoral Transfers to LLGs	16,089	2,000	9,649
Sector Conditional Grant (Non-Wage)	0	0	5,291
Sector Conditional Grant (Wage)	15,000	2,774	14,998
Urban Unconditional Grant (Non-Wage)	9,883	2,471	9,883
Urban Unconditional Grant (Wage)	23,009	3,638	23,009
<i>Development Revenues</i>	90,100	74,275	21,100
Locally Raised Revenues	21,100	5,275	21,100
Other Transfers from Central Government	69,000	69,000	
Total Revenues	227,487	98,483	157,336
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	137,387	24,208	136,236
Wage	38,009	6,412	38,007
Non Wage	99,378	17,796	98,229
<i>Development Expenditure</i>	90,100	0	21,100
Domestic Development	90,100	0	21,100
Donor Development	0	0	0
Total Expenditure	227,487	24,208	157,336

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

The department has cumulatively received UGX. 98,483,000, this represents 43% of the approved budget (UGX. 227,487,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 24,208,000 which is 11% of the approved budget. wage component took UGX.6.4m,UGX.17.7m was meant for non-wage. The department has a bigger unspent balance of UGX 74,275,000 due to MATIP Funds that have not been spent. Wage component performed below average at 17% because the statisti

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive both government transfers and local revenue. This will be used for improvement of markets, registering of the SACCOs, Training of existing SACCO's Officials, Supervision and monitoring of SACCOs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department has managed to implement a number of activities during the quarter ie ,Holding workshop for SACCOS, facilitation of the Principal Commercial Officer's travels to various places for official meetings, inspection of markets, Training of SACCO leaders, ,Monitoring and sensitisation of co-operatives within the Municipality ,registration of Bussinesses within municipality ,Enforcement of payment of trading licenses , sensitisation ,as well as,formation, monitoring, supervising and Aud

Plans for 2016/17 by Vote Function

The department will sensise the community on the formation and management of SACCOs, Trade and Agribusiness promotions, Establishment of the Demo farm and installation of Business information centres.

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Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

The department will continue to improve the working conditions of the business community in the Municipality

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

None

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

1. Inadequate staffing

There is only one staff at the centre and one staff at the Division level. These cannot manage to perform the required duties at all levels

2. Negative attitude

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

3. NA

NA

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,342,694	301,858	1,240,438
Locally Raised Revenues	247,403	48,800	209,632
Multi-Sectoral Transfers to LLGs	423,925	81,721	350,103
Sector Conditional Grant (Non-Wage)	86,841	21,710	96,128
Sector Conditional Grant (Wage)	517,011	131,873	517,061
Urban Unconditional Grant (Non-Wage)	67,514	17,754	67,514
<i>Development Revenues</i>	68,072	16,114	175,786
Development Grant	8,072	1,614	108,015
Locally Raised Revenues	30,000	7,000	67,771
Urban Discretionary Development Equalization Grant	30,000	7,500	
Total Revenues	1,410,766	317,973	1,416,223
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,342,694	265,782	1,240,438
Wage	517,011	131,873	517,061
Non Wage	825,683	133,910	723,377
<i>Development Expenditure</i>	184,886	30,000	175,786
Domestic Development	184,886	30,000	175,786
Donor Development	0	0	0
Total Expenditure	1,527,580	295,782	1,416,223

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

The department has cumulatively received UGX. 347,176,000, this represents 23% of the approved budget (UGX.1,527,580,000) for the department. However, of the funds received, the department has cumulatively spent UGX.295,782,000 which is 19 % of the approved budget. Wage component took UGX.131.8m, Non-Wage UGX.133.9m.

In the first quarter, UGX 347,176,000 was received and UGX 295,782,000 was spent. The department had a big balance of UGX 51,393,000/= which is reserved for the works on the comp

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Workplan 5: Health

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue due to the department has not increase as compared to the expanded Municipality. This will automatically impact on the services offered to the community we are serving. Most of the funds will go to prevention and treatment of diseases.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Under Health department, a number of activities were carried out in quarter one of 2015/2016 financial year. They include among others, the following: conducting technical support supervision to the lower Health Units, value essential medicine delivered to health facilities by NMS, number of qualified staff within Health department maintained and approved posts filled with trained health workers are 59. The department was able to provide medical services to outpatients and inpatients, sanitat

Plans for 2016/17 by Vote Function

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

Medium Term Plans and Links to the Development Plan

The department will continue to provide the integrated uganda national minimum health care package. It will construct the required physical infrastructure like theatres, latrines, placenta pits, general/maternity wards and staff houses.

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

None

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

1. Work overload

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

2. Inadequate working space

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

3. Big Volume of Garbage

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

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	7,242,673	1,860,430	6,891,827
Locally Raised Revenues	139,031	35,830	139,031
Multi-Sectoral Transfers to LLGs	51,561	12,800	40,316
Other Transfers from Central Government	4,500	0	8,500
Sector Conditional Grant (Non-Wage)	1,203,069	392,184	859,464
Sector Conditional Grant (Wage)	5,771,350	1,402,452	5,771,354
Urban Unconditional Grant (Non-Wage)	14,537	3,634	14,537

Vote: 761 Mbarara Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Wage)	58,625	13,530	58,625
<i>Development Revenues</i>	287,570	61,176	738,812
Development Grant	206,737	41,347	154,117
Locally Raised Revenues	4,163	1,000	145,803
Multi-Sectoral Transfers to LLGs	46,670	11,600	18,892
Urban Discretionary Development Equalization Grant	30,000	7,228	420,000
Total Revenues	7,530,244	1,921,605	7,630,639
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	7,242,673	1,835,820	6,891,827
Wage	5,829,975	1,415,982	5,829,979
Non Wage	1,412,699	419,838	1,061,848
<i>Development Expenditure</i>	707,570	25,523	738,812
Domestic Development	707,570	25,523	738,812
Donor Development	0	0	0
Total Expenditure	7,950,244	1,861,343	7,630,639

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

The department has cumulatively received UGX. 2,016,605, 000. This represents 25% of the approved budget (UGX7,950,224,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 1,861,343,000 which is 23 % of the approved budget.

During first quarter, UGX 2,016,605,000 was received and UGX 1,861,343,000 was spent. The department was left with unspent balances of UGX 155,262,000/= which is committed on construction of 14 class rooms, Head teacher's office

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department has managed to implement various activities under the Education department that is: monitoring funds for quarter one in schools, monitoring thematic curriculum, facilitating the marking of mock exams, assessing provision of lunch to children in schools, School inspection of all the primary schools (both UPE beneficially and non UPE beneficially schools) in the 6 divisions of the municipality, Secondary schools inspected, Teachers salaries received. Other activities done include f

Plans for 2016/17 by Vote Function

The department will provide 60 school desks, construct 9 classrooms, purchase a departmental vehicle, complete the started on 14 classrooms at Karaama PS, do schools inspections, administer exams both internal and external.

Medium Term Plans and Links to the Development Plan

The department will continue to provide for teachers remuneration, provision of physical infrastructure, school furniture, text books and supervision and monitoring in the mid term.

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

No known NGOs funding education activities in Mbarara Municipality

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

Vote: 761 Mbarara Municipal Council

Workplan 6: Education

1. Illegal School

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

2. Lack of Transport

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

3. Innadequate Infrastructure in Schools

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

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,562,557	886,054	1,778,518
Locally Raised Revenues	222,531	60,608	222,531
Multi-Sectoral Transfers to LLGs	62,720	15,600	88,334
Other Transfers from Central Government	1,210,569	290,621	1,210,569
Unspent balances – UnConditional Grants	420,000	352,634	
Urban Unconditional Grant (Non-Wage)	555,976	138,994	166,323
Urban Unconditional Grant (Wage)	90,761	27,597	90,761
<i>Development Revenues</i>	12,498,734	8,157,687	6,053,996
Locally Raised Revenues	238,614	67,654	238,614
Multi-Sectoral Transfers to LLGs	260,989	65,000	99,321
Unspent balances – Locally Raised Revenues	400,000	400,000	400,000
Unspent balances – Other Government Transfers	7,612,807	7,612,807	
Urban Discretionary Development Equalization Grant	3,986,323	12,226	5,316,061
Total Revenues	15,061,291	9,043,740	7,832,514
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,562,557	266,347	1,778,518
Wage	90,761	27,597	90,761
Non Wage	2,471,796	238,750	1,687,757
<i>Development Expenditure</i>	12,498,734	171,941	6,053,996
Domestic Development	12,498,734	171,941	6,053,996
Donor Development	0	0	0
Total Expenditure	15,061,291	438,289	7,832,514

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

The department cumulatively received UGX 9,043,740,000/= in the first quarter representing 60% and spent UGX 438,289,000/= representing 3% respectively of the approved budget (Ugx 15,061,291,000 for the department. During the quarter, the department received UGX 9,043,740,000 and spent UGX 438,289,000. Locally raised revenue (unspent balance) of ugx 400,000/= was budgted for and recognised in this year under the same vote, thus performing at 100%. Other Government transfers (unspent balance) of

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive most of the funds from USMID and road fund. It will be spent most of the funds on tarmacking and maintenance of roads.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 761 Mbarara Municipal Council

Workplan 7a: Roads and Engineering

Physical Performance in the first quarter of 2015/16

The department managed to perform some activities during the quarter: Tarmacking of part of Rwizi Lane and Kitunzi Roads, Routine Maintenance of Ntare and Buremba roads, excavation on Nsikye road done, Desilting Central Business District, pothole patching of paved roads, channel excavation of kitunzi road, excavation on Nsikye road, putting culverts on Nsikye road and payment of wages for Road gang workers. The department was also able to do the following in addition to the above: installation of

Plans for 2016/17 by Vote Function

The department will spend most the funds on tarmacking of roads that include Major Victor Bwana road, Bishop Willis road and Bucunku road. It will also work on maintenance of both tarmac and gravel roads within the Municipality. We shall also work on street lighting and town beautification on the town centre roads. We shall also do physical planning to include the expanded Municipality.

Medium Term Plans and Links to the Development Plan

The department will continue to work on the roads to make all of them motorable. Tarmacking will be done on critical roads especially the town centre roads.

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

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

1. Inadequate road equipment

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

2. Encroachment on the roads

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

3. Inadequate skilled man power

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

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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

n/a

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

n/a

Plans for 2016/17 by Vote Function

Medium Term Plans and Links to the Development Plan

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

Vote: 761 Mbarara Municipal Council

Workplan 7b: Water

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

1.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	78
Locally Raised Revenues		0	
Sector Conditional Grant (Non-Wage)	0	0	78
Total Revenues	0	0	78
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	78
Wage		0	0
Non Wage		0	78
<i>Development Expenditure</i>	0	0	0
Domestic Development		0	0
Donor Development		0	0
Total Expenditure	0	0	78

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

n/a

Department Revenue and Expenditure Allocations Plans for 2016/17

This is the first time we are receiving funding for this department. The funds received will be used for wetland and natural resources management.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

n/a

Plans for 2016/17 by Vote Function

We shall do Surveying and titling of wetlands, restoration of degraded sections, sensitisation of the community, enforcement of the laws on environment and holding radio talk shows

Medium Term Plans and Links to the Development Plan

The department will continue to protect the Environment and natural resources

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

None

Vote: 761 Mbarara Municipal Council

Workplan 8: Natural Resources

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

1. Inadequate funding

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

2. Inadequate staffing

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

3. NA

NA

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	387,465	118,977	328,770
Locally Raised Revenues	114,435	18,000	114,435
Multi-Sectoral Transfers to LLGs	65,705	16,000	67,956
Other Transfers from Central Government	100,000	61,915	38,419
Sector Conditional Grant (Non-Wage)	27,329	7,453	27,963
Urban Unconditional Grant (Non-Wage)	14,206	3,551	14,206
Urban Unconditional Grant (Wage)	65,791	12,058	65,791
<i>Development Revenues</i>	58,498	14,625	72,690
Locally Raised Revenues	10,000	2,500	10,000
Multi-Sectoral Transfers to LLGs	48,498	12,125	62,690
Total Revenues	445,963	133,602	401,460
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	387,465	125,740	328,770
Wage	65,791	12,058	65,791
Non Wage	321,674	113,682	262,979
<i>Development Expenditure</i>	58,498	3,320	72,690
Domestic Development	58,498	3,320	72,690
Donor Development	0	0	0
Total Expenditure	445,963	129,060	401,460

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

The department has cumulatively received UGX. 133,602,000, this represents 30% of the approved budget (UGX. 445,963,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 129,060,000/= which is 29% of the approved budget. Conditional grant to community development assistant non wage performed at 90% because it is one-off funding. Other transfers from central Government performed at 62% because it is youth livelihood money balance for the previous fin

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocations for F/Y 2016/17 differ from those of F/Y 2015/16 due to the following reasons: Locally raised revenue has been increased due to the increase in the number of divisions and the parameters used when sharing at the Higher local Government level and Multi-sectoral transfer has increased due to the same set parameters by the lower local governments (Divisions) for recurrent and development purposes.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 761 Mbarara Municipal Council

Workplan 9: Community Based Services

Physical Performance in the first quarter of 2015/16

Under the department the number of activities which were implemented during the quarter are : Child labour sensitisation workshop held, Special grant for PWDS for first quarter distributed, FAL instructors review meetings held, youth livelihood meeting held, Libralian facilitated to Nairobi meeting, Library internet subscriptions paid, Number of children settled are 2, Appraisal of projects and meetings for PWDS done , submission of community reports to all line ministries done, community lib

Plans for 2016/17 by Vote Function

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

Medium Term Plans and Links to the Development Plan

Issues of gender, vulnable groups are being addressed and implemented and linked to the development plan such as identifying gender issues,addressing gender issues,skills enhancement to vulnerable groups, procurement of office and IT Equipment, expansion of the Libraly .

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

None

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

1. *Lack of transport*

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

2. *Inadequate staffing*

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

3. *Inadequate Office accomodation*

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

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	88,036	15,486	93,236
Locally Raised Revenues	42,169	6,500	42,169
Support Services Conditional Grant (Non-Wage)	10,781	2,695	
Urban Unconditional Grant (Non-Wage)	11,589	2,897	27,570
Urban Unconditional Grant (Wage)	23,497	3,394	23,497
<i>Development Revenues</i>	5,200	1,000	0
Urban Discretionary Development Equalization Grant	5,200	1,000	

Vote: 761 Mbarara Municipal Council

Workplan 10: Planning

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	93,236	16,486	93,236
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	88,036	10,994	93,236
Wage	23,497	3,394	23,497
Non Wage	64,538	7,600	69,739
<i>Development Expenditure</i>	5,200	1,000	0
Domestic Development	5,200	1,000	0
Donor Development	0	0	0
Total Expenditure	93,236	11,994	93,236

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

The department has cumulatively received UGX. 16,486, 000, this represents 18% of the approved budget (UGX.93,236,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 11,994,000 which is 13% of the approved budget. Wage recurrent and non wage performed below average ie 14% and 12% respectively due to understaffing in the department. During first quarter, UGX 16,486,000 was received and UGX 11,994,000 was spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocations for F/Y 2016/17 will largely be from Central government transfers due to the parameters used when sharing at the higher local Government level. The budget has been increased as there will be recruitment of the Statistician whom we did not have in the current year. With the expansion of the Municipality we also need more resources for data collection and monitoring of Council projects.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

During the quarter one which is under review, the department achieved the following: The Minutes of TPC meetings held are available and minutes of council meetings with relevant resolutions are two. Among the key activities within the department are Production of quarterly LGMSDP reports which were compiled and submitted to relevant offices, monitoring and evaluation of pipeline, on-going and implemented projects under LDG was done, Council computers maintained and repaired.

Plans for 2016/17 by Vote Function

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

Medium Term Plans and Links to the Development Plan

In the medium term, greater efforts towards developing a strong data bank will be pursued. An annual Statistical Abstracts will be produced with technical support from UBOS to enable establishment of trends resulting from implementation of different programmes in different sectors and enabling comparability both internally and externally. Monitoring of the municipal development projects under implementation will also be enhanced. All the above align well with the intentions and strategies of the

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

None

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

1. Inadequate staffing

Vote: 761 Mbarara Municipal Council

Workplan 10: Planning

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

2. Lack of transport

The unit has no vehicle for field activities

3. Poor response in birth and deaths registration

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

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	68,278	16,116	68,279
Locally Raised Revenues	21,431	4,357	21,431
Urban Unconditional Grant (Non-Wage)	11,589	3,000	11,589
Urban Unconditional Grant (Wage)	35,259	8,759	35,259
Total Revenues	68,278	16,116	68,279
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	68,278	15,537	68,279
Wage	35,259	8,759	35,259
Non Wage	33,020	6,778	33,020
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	68,278	15,537	68,279

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

The department has cumulatively received UGX16,116,000, this represents 24 % of the approved budget (UGX.68,278,000) for the department. However, of the funds received, the department has cumulatively spent UGX.15,537,000 which is 23 % of the approved budget. During first quarter, UGX .16,116,000 was received and UGX 15,537,000 was spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Under the department a number of various activities were carried out during the quarter which include: Number of internal department audits carried out is 2 and the date the 1st quarterly report was submitted in time. Among the activities done within the department are monitoring of completed and ongoing projects, quarterly internal audit reports produced and submitted to relevant offices, PAF monitoring activities done. Contracts PDU records and BOQs reviewed, Procurement procedures and payments

Plans for 2016/17 by Vote Function

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

Vote: 761 Mbarara Municipal Council

Workplan 11: Internal Audit

Medium Term Plans and Links to the Development Plan

Production of quarterly audit reports and onward submission to relevant bodies to be made, inspection of completed and ongoing projects to be done.

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

None

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

1. DPAC

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

2. Lack of vehicle

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

3. NA

NA