

# **Vote: 757** Kabale Municipal Council

---

## **Structure of Budget Framework Paper**

---

**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

**B: Summary of Performance by Department**

# **Vote: 757** Kabale Municipal Council

---

## **Foreword**

---

Kabale Municipal Council has formulated this Budget Frame Work Paper 2016/17 by involving all stakeholders and recognizes the importance of participatory budgeting and planning in the development process. On behalf of my councillors and technical staff I would like to appreciate the government effort to transform Uganda socio-economic development through the decentralization programme. Under decentralization, all governments are empowered to manage the financial resources and make their own plans in accordance with the priorities of the people. The purpose of preparing this document is to help this council rationalize the scarce resources to development and recurrent expenditures with the short and medium term and it would serve as the spring boards for prioritizing projects in the Development plan and annual budget. In production of this document, the council was guided by the National Development Plan guidelines and several other sector policy guidelines that have been availed to us from time to time. In addition to these, considerations has been given to the council vision " A TOURISM CITY PROSPEROUS PEOPLE BY 2040" . A Budget conference was held on 09/11/2015 where by the views of stakeholders were gathered, documented, analyzed and prioritized by LC IV executive. These have formed the basis of producing this document which sets out priorities of this council for the next financial year. The priorities for this council in the medium term include the following: construction of Council hall and offices, Improving Municipal Council road Network and the Drainage, provision of all other supporting services, Street lighting, Completion of the construction of the maternity ward at Kamukira Health centre IV in Southern Division and provision of drugs and staff. The council will concentrate on construction of the council hall, opening of roads and drainage, Improving sanitation, and Hygiene within the Municipality especially solid Waste management. Integrating all cross cutting issues in our programmes such Gender mainstreaming, environment issues, HIV/AIDS, equity, and physical planning. Human resource Development and information, Promotion of the programme of prosperity for all, Wealth Creation, Local Economic Development and Community development will be emphasized. Intensify monitoring and evaluation of projects and ensuring the value for money and enhancing Public Private Partnerships (PPP) in service delivery. Kabale Municipal council hopes that it would attain her VISSION if the above areas are implemented in a coordinated manner. On behalf of my councilors and entire administration of Kabale Municipal council, I would like to thank all those worked very hard in producing this Budget Frame Work Paper.

**DR PIUS RUHEMURANA - MAYOR KABALE MUNICIPALITY**

# Vote: 757 Kabale Municipal Council

## 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	2,770,344	289,881	2,414,297
2a. Discretionary Government Transfers	3,906,259	227,627	4,008,033
2b. Conditional Government Transfers	5,933,752	1,474,707	5,582,569
2c. Other Government Transfers	4,865,925	4,024,210	1,047,367
4. Donor Funding		15,112	0
<b>Total Revenues</b>	<b>17,476,279</b>	<b>6,031,537</b>	<b>13,052,265</b>

#### Revenue Performance in the first quarter of 2015/16

The Council received 6,031,537,000 shillings and generally the local revenue performance was not good and far below the threshold because of being off peak season for revenue collection. Equally to not that also conditional central government transfers did not perform well except other transfers due to unspent balances mainly USMID that constituted a big percentage.

On side of disbursements, 5,891,733,000 were disbursed to departments and only 1,998,792,00 was spent with absorption capacity of

#### Planned Revenues for 2016/17

The revenue is forecasted as follows: locally raised revenues are estimated at 2,414,297,000 shillings, discretionary Government transfers are estimated at 4,00,033,000 of which 701,252,000 shillings is urban unconditional grant wage, 317,744,000 is urban unconditional grant non wage and 2,989,037,000 is urban discretionary Development equilization grant (USMID). Conditional Government transfers are estimated at 5,582,569,000 shillings of which 5,579,171,000 salaries for education staff and health

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,164,851	232,647	1,837,045
2 Finance	462,783	83,421	423,368
3 Statutory Bodies	579,463	105,461	371,842
4 Production and Marketing	76,562	8,174	94,857
5 Health	628,969	130,585	623,331
6 Education	5,353,426	1,272,248	5,074,021
7a Roads and Engineering	7,558,537	96,976	4,202,562
7b Water	24,357	3,589	32,357
8 Natural Resources	89,307	14,932	91,089
9 Community Based Services	194,065	21,874	135,867
10 Planning	277,046	16,356	105,187
11 Internal Audit	66,911	12,530	60,740
<b>Grand Total</b>	<b>17,476,279</b>	<b>1,998,792</b>	<b>13,052,265</b>
Wage Rec't:	5,575,050	1,309,854	5,579,171
Non Wage Rec't:	4,030,248	572,019	4,149,165
Domestic Dev't	7,870,981	115,767	3,323,929
Donor Dev't	0	1,152	0

#### Expenditure Performance in the first quarter of 2015/16

Kabale municipal council has spent 1,998,792,000 shillings out of the release of 5,981,7330,000 shillings. This implies the poor absorption Capacity Of 33% . The poorest department with absorption capacity was works due to the USMID funds unspent due failure to attract contractors for works which utilized only 3%, followed by Planning because of

# Vote: 757 Kabale Municipal Council

---

## Executive Summary

---

LGMSD and Administration due Capacity building component Generally development absorption capacity was at 3%. Administration spent 232,647,000 corpespo

### *Planned Expenditures for 2016/17*

In the financial year 2016/17 allocation have been below the 2015/16 and this has been due attempt to have realistic budget and secondly the last year's budget has been increased due the unspent balances carried forward from 2014/15 which not included this budget frame work paper. Administration has been allocated 1,837,045,000 shillings which is 85% of the last years allocation, Finance has been allocated 423,368, 000 shillings which is 92% of the last years allocation, statutory bodies has bee

### *Medium Term Expenditure Plans*

The priorities for this council in the medium term include the following: construction of Council hall and offices, Improving Municipal Council road Network and the Drainage, provision of all other supporting services, Street lighting, Completion of the construction of the maternity ward at Kamukira Health centre IV in Southern Division and provision of drugs and staff. The council will concentrate on construction of the council hall, opening of roads and drainage, Improving sanitation, and Hy

### **Challenges in Implementation**

The major constraints in implementing future plans are as follows: The data bank is not yet comprehensively constructed, failure by business community to release assessment information, Poor tax compliance by tax payers and, ignorance of legal and procedural provisions pertaining to land ownership for collection of ground rents and property rates, lack of vehicles for revenue mobilization all above affect the Finance department from thorough collection of revenue. high mobility of business comm

# Vote: 757 Kabale Municipal Council

## A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>2,770,344</b>	<b>289,881</b>	<b>2,414,297</b>
Local Government Hotel Tax		0	50,000
Public Health Licences	14,000	0	
Park Fees	560,000	100,430	447,312
Other licences	39,312	0	32,062
Other Fees and Charges	437,000	2,764	409,943
Occupational Permits	12,000	100	
Miscellaneous	314,457	3,261	256,500
Market/Gate Charges	128,400	32,397	126,538
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,000	902	4,700
Local Hotel Tax	47,200	6,645	
Refuse collection charges/Public convenience	21,148	1,790	20,787
Liquor licences	3,000	0	3,075
Land Fees	60,915	14,484	60,000
Inspection Fees	46,000	8,769	56,300
Business licences	235,454	9,551	302,150
Application Fees	6,000	1,250	3,075
Animal & Crop Husbandry related levies	60,000	15,444	93,200
Advertisements/Billboards	17,200	1,900	27,400
Local Service Tax	50,400	8,541	54,000
Tax Tribunal - Court Charges and Fees	210,000	0	
Property related Duties/Fees	270,000	12,180	307,500
Rent & Rates from other Gov't Units	134,000	39,970	
Unspent balances – Locally Raised Revenues	29,503	29,503	
Sale of non-produced government Properties/assets	58,454	0	
Sale of (Produced) Government Properties/assets		0	10,250
Royalties	12,900	0	20,705
Rent & rates-produced assets-from private entities		0	128,800
<b>2a. Discretionary Government Transfers</b>	<b>3,906,259</b>	<b>227,627</b>	<b>4,008,033</b>
District Unconditional Grant (Wage)	38,938	7,488	
Urban Unconditional Grant (Wage)	662,314	133,185	701,252
Urban Unconditional Grant (Non-Wage)	219,767	54,942	317,744
Urban Discretionary Development Equalization Grant	2,985,240	32,013	2,989,037
<b>2b. Conditional Government Transfers</b>	<b>5,933,752</b>	<b>1,474,707</b>	<b>5,582,569</b>
Development Grant	219,156	43,831	83,867
Sector Conditional Grant (Wage)	4,877,909	1,184,554	4,877,919
Support Services Conditional Grant (Non-Wage)	237,070	58,686	140,433
Sector Conditional Grant (Non-Wage)	599,617	187,636	480,350
<b>2c. Other Government Transfers</b>	<b>4,865,925</b>	<b>4,024,210</b>	<b>1,047,367</b>
SFG FUNDS	3,893	3,893	
Youth Livelihood Programme	30,421	0	
USMID Grant	3,628,604	3,628,604	
Unspent balances – Conditional Grants	136,661	136,661	
Uganda Road Fund		0	1,047,367
Roads maintenance Grant	978,391	240,281	
mechanical imprest	85,000	14,746	
MATIP	100	25	
UNEB funds	2,855	0	
<b>4. Donor Funding</b>		<b>15,112</b>	

# Vote: 757 Kabale Municipal Council

## A. Revenue Performance and Plans

Carbon trade funds		15,112	
<b>Total Revenues</b>	<b>17,476,279</b>	<b>6,031,537</b>	<b>13,052,265</b>

### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

The council hoped to collect 714,638,000 as local revenue and ended up collecting 288,881,000 less that 50% of the target. This poor performance has been due to off peak seaso revenue collection.

#### (ii) Central Government Transfers

The council hoped get 3,905,975,000 shillings in the first quarter from grants and other transfers from the government and recieved 3,887,549,000 shiilings. This good peformance had been due to unspent balances that were already on the councils accounts

#### (iii) Donor Funding

Only 15,112,701 was received as the donor fund and Donor funding was due to carbon trade.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

The council hopes to generate 2,414,297,000 shillings as local revenue and the most expected large amounts from packing fees, business licenses and market gates. The other fees and charges include depreciation which is non cash item. The least expected lease source of revenue is applications and registrations. This local revenue project is 87.1% the budget of 2015/16 and this reduction has been due an attempt have realistic budgets.

#### (ii) Central Government Transfers

The council hopes to generate 10,637,968,000 shillings from transfers from the government of which the largest is for wages amounting to 5,579,171,000 shillings and USMID grant to the tune of 2,989,037,000 and Uganda road funds to the tune of 1,047,367,000 shillings. Some grants were combined with no clear guidelines and distributing it to different MTEFs has been difficult. The decline in the government transfers has been manifested by the budgeting for only expected funds for this next financ

#### (iii) Donor Funding

Apparently the council does not expect the donations.

# Vote: 757 Kabale Municipal Council

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	921,790	158,254	1,359,992
Locally Raised Revenues	293,058	5,304	686,267
Multi-Sectoral Transfers to LLGs	314,772	93,186	240,484
Support Services Conditional Grant (Non-Wage)	0	0	140,433
Unspent balances – Locally Raised Revenues	8,834	8,834	
Urban Unconditional Grant (Non-Wage)	105,189	26,297	101,878
Urban Unconditional Grant (Wage)	199,936	24,633	190,930
<i>Development Revenues</i>	1,243,062	387,817	477,054
Locally Raised Revenues	404,072	1,460	
Unspent balances – Conditional Grants	389,916	384,087	
Urban Discretionary Development Equalization Grant	449,074	2,270	477,054
<b>Total Revenues</b>	<b>2,164,851</b>	<b>546,071</b>	<b>1,837,045</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	921,790	156,796	1,359,992
Wage	199,936	24,633	190,930
Non Wage	721,853	132,163	1,169,062
<i>Development Expenditure</i>	1,243,062	75,851	477,054
Domestic Development	1,243,062	75,851	477,054
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,164,851</b>	<b>232,647</b>	<b>1,837,045</b>

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

The departmental revenue for the quarter was 546,071,000 corresponding to 25% of the annual departmental budget and 65% of the quarterly. The local revenue performance was performed poorly and USMID release was not made. On expenditure side 232,647,000 shillings was spent by the department corresponding to 11% of the annual expenditure and 28% of the quarterly expenditure. The poor expenditure in capital development sector is mainly USMID Capacity building which leave unspent balance of 311,967,

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental budget is 1,837,045,000 shillings which was 85% of the last year's budget estimates. This slight decrease was due to reduction of unspent balances from USMID unspent balances that was captured in last year's allocations.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

Programmed and project monitored, Salaries paid, WHT Payments made, UIPE Traing for Municipal Engineers done, travels made for presentation of reviewed Designs made, Bank charges made, Submission of USMID Quarterly reports to Kampala, Travels for the meeting with the Town Clerks, travels to attend Physical planning workshops made, Entrance meeting for value for money audit attended, supervision consultant meeting held, drainage system of KMC designed, induction training of KMDF done, payment for

##### Plans for 2016/17 by Vote Function

Council projects monitored and inspected.consultations with various other Offices made,Staff trained,Staff receive salaries in time,Best performing staff rewarded and motivated,office premises kept clean and safe,Records properly managed and Municipal website designed. Procurement of the vehicle and complete computer set and its accessories

# Vote: 757 Kabale Municipal Council

## Workplan 1a: Administration

### Medium Term Plans and Links to the Development Plan

Procurement of the Vehicle for the Town Clerk, Establishment of the intercom in new office block, coordinating all Government programmes and projects, Capacity building and recruitment of the staff, Mentoring the LLGs and support supervision, providing security and order in collaboration with police, ensuring proper record management, suveying and Titling of Council lands and improving the working environment of the staff

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

Several activities are security related such as the work of the police, office of the RDC, DSC, DISO and Prison

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

#### 1. understaffing

Most positions are not filled because of wage bill issues

#### 2. Inadquate office space

We do not have adquate office space and Centry Registry. Consequently most officers squeeze themselves in congested offices

3.

## Workplan 2: Finance

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	462,783	87,475	423,368
Locally Raised Revenues	195,262	33,011	159,399
Multi-Sectoral Transfers to LLGs	103,940	20,166	105,945
Unspent balances – Locally Raised Revenues	4,117	4,117	
Urban Unconditional Grant (Non-Wage)		0	19,286
Urban Unconditional Grant (Wage)	159,464	30,181	138,738
<b>Total Revenues</b>	<b>462,783</b>	<b>87,475</b>	<b>423,368</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	462,783	83,421	423,368
Wage	159,464	30,181	138,738
Non Wage	303,319	53,240	284,630
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>462,783</b>	<b>83,421</b>	<b>423,368</b>

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

The department revenue was 87,475,000 corresponding to 19% of the annual budget and 74% Of the quarterly budget and poor performance was in local revenue. The local revenue performed poor because of being off peak season for revenue collection. On side of expenditure, the department spent 83,421,000 corresponding to 18% of the annual budget and 83% of the quarterly budget and left unspent balance of 4,055,000 shillings

### Department Revenue and Expenditure Allocations Plans for 2016/17

Finance Planned revenue for FY 2016/17 is 423,368,000 of which 159,399,000/= is for Local Revenue,105,945,000/= is for LLGs,UUC-non wage 19,286,000/= and wage bill of 138,738,000/= .The overall workplan expenditure ;wage



# Vote: 757 Kabale Municipal Council

## Workplan 2: Finance

138,738,000/= and non-wage of 284,630,000/=.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Preparation of Final Accounts and Output Budgeting Tool, fieldwork for inspection of Hotel Tax ,local service tax and Trading licences.

#### Plans for 2016/17 by Vote Function

Final Accounts prepared and submitted to relevant authorities, Municipality Budget prepared, Local revenue inspected and mobilised, 3 Year Local revenue enhancement plan prepared..

#### Medium Term Plans and Links to the Development Plan

Improving the local revenue base, by carrying out property valuation, establishing the comprehensive local revenue database of all revenue sources in the Municipality, ensuring transparency and accountabilities of the Municipal funds. Ensuring timely preparation of the final accounts and answering any audit query that may arise.

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

N/A

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

#### 1. Understaffing

The department is understaffed but submissions have been done for recruitment.

#### 2. Retooling

Lack of vehicle for conducting field visits.

#### 3. Limited Revenue

Local revenue sources still limited.

## Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	579,463	115,556	371,842
District Unconditional Grant (Wage)	38,938	7,488	
Locally Raised Revenues	149,906	23,490	139,043
Multi-Sectoral Transfers to LLGs	131,338	19,579	150,474
Support Services Conditional Grant (Non-Wage)	219,089	54,190	
Unspent balances – Locally Raised Revenues	1,376	1,376	
Urban Unconditional Grant (Non-Wage)	19,900	4,975	32,121
Urban Unconditional Grant (Wage)	18,916	4,457	50,204

# Vote: 757 Kabale Municipal Council

## Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>579,463</b>	<b>115,556</b>	<b>371,842</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	579,463	105,461	371,842
Wage	57,853	11,945	50,204
Non Wage	521,609	93,516	321,638
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>579,463</b>	<b>105,461</b>	<b>371,842</b>

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

The department revenue was 115,556,000 corresponding to 20% of the annual budget and 79% Of the quarterly budget and poor performance was noticed in pension for teachers and local revenue. The local revenue performed poor because of being off peak season for revenue collection. on side of expenditure, the department spent 105,461,000 corresponding to 18% of the annual budget and 72% of the quarterly budget and left unspent balance of 10,095,000 which meant to pay councillors allowances.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department will run a budget of Shs 371,842,184. Of this 289,517,040 will be from local revenue while the rest will constitute government grants. This local revenue will comprise of Shs 139,043,385 of the Centre while Shs 150,473,655 will comprise of the Multisectoral transfers to the 3 Divisions of Kabale Municipal Council. Only Shs 50,204,444 will be wage component of the total budget.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Monthly allowances for political leaders--Mayor, Speaker and their Deputies paid at the Municipal Headquarters for 3 months. Council and Business committees' sitting allowances paid at the Municipal Headquarters. Workshops, seminars and meetings attended as and when need arises and wherever they are held. 1 committee meetings held at Kabale Municipal Council headquarters and sitting allowances for the Councillors paid.

#### Plans for 2016/17 by Vote Function

During the Financial year, the department will hold Council and its committee meetings to a tune of 38 meetings. It will compile workplans, budgets, quarterly reports and mentor the sister lower level staff in Council operations. It will also coordinate the political monitoring of projects and facilitate the staff and political leadership to attend workshops and meetings. Finally, the Department will a gender equity responsiveness to be able to balance its operations. The Procurement and Disposal

#### Medium Term Plans and Links to the Development Plan

The activities are linked to the 5 year development plan in ensuring that Council continue to make decisions that seek to achieve its vision, supporting legislation of the councillors, ensuring transparency in the procurement processes and effective contract management, mentoring the LLGs in the council operations. Harmonizing the PPDA act and constant consultation for guidance.

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

Central Government will handle the induction of new Councillors expected to be in office by the end of the current financial year, on their roles and rules of procedure, while local non-governmental organisations will continue to engage Councillors for meaningful partnership in the development of the Municipality.

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

# Vote: 757 Kabale Municipal Council

## Workplan 3: Statutory Bodies

### 1. Inadequate space for Council meetings

The Council hall is very small and cannot accommodate all participants during the meetings. Its impossible to observe the rules of procedure regarding sitting arrangement.

### 2. Lack of office space

The Clerk to Council does not have an office. He operates from the Council hall which at the same time acts as a conference hall. This means that he is often displaced whenever there are meetings that take place in it.

### 3. Conflicts among Councillors

Due to multiparty system, there is often conflicts among Councillors due to different ideologies which affect the decision making processes. It also often leads to conflict between politicians and civil servants.

## Workplan 4: Production and Marketing

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	74,262	8,615	94,857
Locally Raised Revenues	27,807	2,885	25,499
Multi-Sectoral Transfers to LLGs		0	340
Sector Conditional Grant (Non-Wage)	0	0	1,819
Sector Conditional Grant (Wage)	23,682	0	23,679
Unspent balances – Locally Raised Revenues	554	554	
Urban Unconditional Grant (Non-Wage)		0	2,000
Urban Unconditional Grant (Wage)	22,219	5,177	41,520
<i>Development Revenues</i>	2,300	0	0
Locally Raised Revenues	2,200	0	
Other Transfers from Central Government	100	0	
<b>Total Revenues</b>	<b>76,562</b>	<b>8,615</b>	<b>94,857</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	74,262	8,174	94,857
Wage	41,790	5,177	65,199
Non Wage	32,473	2,998	29,658
<i>Development Expenditure</i>	2,300	0	0
Domestic Development	2,300	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>76,562</b>	<b>8,174</b>	<b>94,857</b>

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

The revenue department received 8,615,000 shillings corresponding to 11% of the annual budget and 44% of the quarterly income and spent 8,174,000 corresponding to 11% of the annual budget and 42% of the quarterly expenditure. Leaving 441,000 shillings as unspent balance on the Bank account

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department al budget is 94,857,000 shillings which was 124% of the last year's budget and this increase was due to increase salaries for extention workers and sector grant.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Weights and measures inspected and salaries paid.

# Vote: 757 Kabale Municipal Council

## Workplan 4: Production and Marketing

### Plans for 2016/17 by Vote Function

The incomes of the people improved, trade improved, data on commercial activities available and tourism improved, weekly prices compiled and disseminated, Saccos and cooperatives inspected, commercial businesses enumerated, cooperatives and SACCOs inspected, Market producer prices provided, Value for money achieved, fair trade promoted, guidance and advice to investors provided.

### Medium Term Plans and Links to the Development Plan

The wealth creation supported. Promotion of trade and local development, promotion of Tourism in the municipality, support the development of the cooperatives and SACCOs, Ensuring the proper meat inspections, Provision veterinary services to the people, support of the urban agriculture, supporting trade fairs and street carnivals.

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

The main off-budget activities expected include Banking activities, tourism activities and other service activities

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

#### 1. Lack of the office space

The department does not have single room for the office operations.

#### 2. Lack of office tools

The department does not have any furniture, Cabinet and the department is entirely mobile.

3.

## Workplan 5: Health

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	616,550	132,235	609,590
Locally Raised Revenues	43,000	0	35,311
Multi-Sectoral Transfers to LLGs	141,963	22,654	136,096
Sector Conditional Grant (Non-Wage)	44,349	11,087	47,761
Sector Conditional Grant (Wage)	382,731	97,397	382,733
Unspent balances – Locally Raised Revenues	4,508	1,097	
Urban Unconditional Grant (Non-Wage)		0	7,689
<i>Development Revenues</i>	12,419	2,484	13,741
Development Grant	12,419	2,484	13,741
<b>Total Revenues</b>	<b>628,969</b>	<b>134,719</b>	<b>623,331</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	616,550	130,585	609,590
Wage	382,731	97,397	382,733
Non Wage	233,819	33,187	226,857
<i>Development Expenditure</i>	12,419	0	13,741
Domestic Development	12,419	0	13,741
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>628,969</b>	<b>130,585</b>	<b>623,331</b>

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

The department received 134,719,000 corresponding to 21% of annual budget and 84% of quarterly planned revenue.

# Vote: 757 Kabale Municipal Council

## Workplan 5: Health

Generally locally raised revenue was performed poorly and PHC salaries performed above the planned budget. On side of expenditure the department spent 130,585,000 corresponding to 21% of the planned annual expenditure and 81% of the quarterly expenditure, leaving 4,134,000 as unspent balance at the end of the quarter corresponding to 1% of annual departmental budget.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental budget is 623,331,000 which was slightly less than last year budget. This slight reduction was due to reduction in local revenue allocation.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Salaries were paid, travels made, schools inspected and Lower health centres facilitated.

#### Plans for 2016/17 by Vote Function

Improved health service delivery, promotion of sanitation and hygiene, deliveries of medical supplies, construction of operating theatres in place,

#### Medium Term Plans and Links to the Development Plan

The department is constructing the maternity ward, fighting HIV/AIDS by prevent new cases and managing the affected ones ,equipping the operation theatre, uppergrading KMC health II to a Health Centre III, establish a new health centre in Kakabano in Upper Bugongi, Support supervision of lowere health centres, supervision and regulation of private Clinics, pharamancies and drug shops, equipping the operating theatre and routine provision of health services.

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

Department activities are supplemented by several NGOs including Rugarama Hospital, pharmacies, private clinics and Kabale referral hospital. HIV sensitization and VCTs being done by NGOs and CBOs

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

#### 1. Lack of an ambulance vehicle

The health centre IV does not have an ambulance for referrals of patients

#### 2. lack of accomodation for health workers

There is no single house for health workers of the municipality and this greatly affects their performances

#### 3. Failure to attract key staff

The Key positions in heath department such medical doctors are not filled the municipality has failed to attract medical worker,

## Workplan 6: Education

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	5,142,796	1,271,376	5,003,895
Locally Raised Revenues	55,794	0	35,409
Multi-Sectoral Transfers to LLGs	18,496	0	16,240
Other Transfers from Central Government	2,855	0	
Sector Conditional Grant (Non-Wage)	532,311	170,366	410,276
Sector Conditional Grant (Wage)	4,471,497	1,087,157	4,471,508
Unspent balances – Locally Raised Revenues	1,146	1,146	

# Vote: 757 Kabale Municipal Council

## Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Non-Wage)		0	16,211
Urban Unconditional Grant (Wage)	60,698	12,707	54,251
<i>Development Revenues</i>	<i>210,630</i>	<i>41,347</i>	<i>70,126</i>
Development Grant	206,737	41,347	70,126
Unspent balances – Conditional Grants	3,893	0	
<b>Total Revenues</b>	<b>5,353,426</b>	<b>1,312,723</b>	<b>5,074,021</b>

### B: Overall Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>5,142,796</i>	<i>1,270,230</i>	<i>5,003,895</i>
Wage	4,532,195	1,099,864	4,525,759
Non Wage	610,601	170,366	478,136
<i>Development Expenditure</i>	<i>210,630</i>	<i>2,018</i>	<i>70,126</i>
Domestic Development	210,630	2,018	70,126
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,353,426</b>	<b>1,272,248</b>	<b>5,074,021</b>

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

The department revenue was 1,312,723, 000 corresponding to 25% of the annual budget and 98% of the quarterly budget and poor performance was in local revenue. On side of expenditure, the department spent 1,272,248,000 corresponding to 24% of the annual budget and 95% of the quarterly budget and left unspent balance of 40,475,000 shillings and poor performance in capital development expenditure is attributed to on- going procurement processes.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental budget allocation is 5,074,021 shillings and this 95% of the last years's allocation. This reduction has been attributed to reduction the development grant from the central government.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

The department has maintained teachers of primary and secondary schools, instructors and trainers of 2 tertiary institutions. Inspected schools and made inspection reports to the council. It has facilitated special needs schools and their teachers and able to produce many pupils and o-level students in grade one (results are for last year)

#### Plans for 2016/17 by Vote Function

Inspection, Supervision, Monitoring, of Schools. Participation in Local and National Competitions, timely reporting

#### Medium Term Plans and Links to the Development Plan

The department supports the UPE and USE and technical education and secondly development projects such as construction of latrines and toilets , Monitoring of construction projects, improved quality of Education are all entrenched in the development plan, construction of classrooms and teachers' houses, support of skills development through MDD and Sports, constant inspection and monitoring of schools and provision of examination for higher primary.

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

Special Needs Activities and Monitoring of construction projects, improved quality of Education.

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

#### 1. Funds

Grants for non wage do not match the rising prices. Revision to match the inflation would be ideal

#### 2. Field work facilitation

# Vote: 757 Kabale Municipal Council

## Workplan 6: Education

The department does not have any form of transport.

### 3. Staffing structure

The Municipal Structure does not growth within the system.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,319,741	274,065	1,439,553
Locally Raised Revenues	122,424	0	30,793
Multi-Sectoral Transfers to LLGs	48,947	4,002	182,355
Other Transfers from Central Government	1,063,391	255,027	1,047,367
Unspent balances – Locally Raised Revenues	28	0	
Urban Unconditional Grant (Non-Wage)	9,662	600	86,351
Urban Unconditional Grant (Wage)	75,290	14,435	92,687
<i>Development Revenues</i>	6,238,796	3,390,618	2,763,009
Locally Raised Revenues	258,258	17,500	251,026
Multi-Sectoral Transfers to LLGs	220,797	0	
Unspent balances – Conditional Grants	3,373,118	3,373,118	
Urban Discretionary Development Equalization Grant	2,386,623	0	2,511,983
<b>Total Revenues</b>	<b>7,558,537</b>	<b>3,664,682</b>	<b>4,202,562</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,319,741	60,527	1,439,553
Wage	75,290	14,435	92,687
Non Wage	1,244,452	46,092	1,346,866
<i>Development Expenditure</i>	6,238,796	36,449	2,763,009
Domestic Development	6,238,796	36,449	2,763,009
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>7,558,537</b>	<b>96,976</b>	<b>4,202,562</b>

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

The department received 3,664,682,000 corresponding to 48% Of annual departmental budget and 83% Of the quarterly budget. The department performed poorly in local revenue and USMID projects whose releases were not yet made. The development income performed well due to unspent balances carried out from previous financial year. On side of expenditure, the performance was very poor due to the fact that works had not yet started due lack of contractor for USMID roads and procurement delays for funds

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental revenue and expenditure is 4,202,562,000 which is 55.6% of the budget for FY 2015/2016 which was as a result of the USMID funds carried forward from the previous FY 2014/2015.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

The department planned to reseal 2 km of roads, to routinely maintain 6 km of paved roads, to rehabilitate 2 km of unpaved roads, to routinely maintain 7 km of unpaved roads, to periodically maintain 15 km of unpaved roads. The department did routine maintenance of only 1 km of unpaved roads and did periodic maintenance of 5 km of unpaved roads. This poor physical performance was due to delays in procurement and non availability of funds from local revenue.



# Vote: 757 Kabale Municipal Council

## Workplan 7a: Roads and Engineering

### Plans for 2016/17 by Vote Function

A section of Kabale Municipal Council office block shall be completed leading to creation of more office for staff. Under the road fund and through road gang, road maintenance shall be 100% which shall lead to good motorable roads and reduced vehicle operating costs. 3.6km of road will be upgraded to tarmac while 14.7km of road will undergo Periodic maintenance / spot improvement / mechanised maintenance and 1 bridge will be constructed.

### Medium Term Plans and Links to the Development Plan

The Medium term plans for the works department which are in the DDP are here listed below: Construction of office block phase IV to provide office space for the technical staff and politicians, routine maintenance of street lights along Kabale- Kisoro road, Upgrading of the following roads to bitumen standard Rushoroza road 1.2km, Kigongi road 1.2km, Keita road, Nkunda road, Nyerere road and Nyerere avenue; 100% labour based routine maintenance of roads, Periodic maintenance of Kekubo-Rutooma road

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

The Central Government through the MoLUD and World Bank( is to fund upgrading of Nyerere road 0.7km, Nyerere Avenue 0.4km, Kigongi road 1.2km, Keita and Nkunda roads 0.2km to Bitument standard at a cost of 10billion shillings under USMID programme. With funding from Central Government through Uganda National Roads Authority will upgrade Rushoroza road 1.3km and Bugongi road 1.12km to Bitument standard.

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

#### 1. Lack of some essential road equipment

The department lacks road equipment such as a roller an excavator which are essential in maintenance of roads

#### 2. Lack of office space

The department lacks office space and furniture to ease execution of works

#### 3. Lack of skilled personnel

The department lacks machine operators and road inspectors who are essential for road maintenance

## Workplan 7b: Water

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	24,357	3,589	32,357
Locally Raised Revenues	10,000	0	18,000
Urban Unconditional Grant (Wage)	14,357	3,589	14,357
<b>Total Revenues</b>	<b>24,357</b>	<b>3,589</b>	<b>32,357</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	24,357	3,589	32,357
Wage	14,357	3,589	14,357
Non Wage	10,000	0	18,000
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>24,357</b>	<b>3,589</b>	<b>32,357</b>

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

The departmental revenue for the quarter was 3,589,000 corresponding to 15% of the annual departmental budget and 59% of the quarterly. The local revenue performance was performed poorly. On side expenditure side 3,589,000



# Vote: 757 Kabale Municipal Council

## Workplan 7b: Water

shillings was spent by the department corresponding to 15% of the annual expenditure and 59% of the quarterly expenditure.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental revenue and expenditure is 32,357,000 which is the 133% the budget for last financial year's departmental allocation. This is to cater for additional activities in the water sector.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Salaries were paid

#### Plans for 2016/17 by Vote Function

Maintenance of 10 water sources and repairing 2 water source

#### Medium Term Plans and Links to the Development Plan

Increase water coverage by protecting more water sources and improved quality of water.

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

Most of water supplies are made by NWSC

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

#### 1. Insufficient coverage by NWSC

NWSC supplies water to a small proportion of urban municipality, the majority use wells, gravity flow schemes and some are peri-urban with no coverage at all.

#### 2. Water contamination

The water table in Municipality is high and as result most pit latrines reach the water table hence causing contamination.

#### 3. Irregular supply of water by NWSC

The supply of water in Kabale Municipality depends on the electric power from Jinja which is irregular causing water scarcity most of the time.

## Workplan 8: Natural Resources

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	89,307	13,780	91,089
Locally Raised Revenues	68,280	10,349	43,264
Multi-Sectoral Transfers to LLGs		0	10,000
Sector Conditional Grant (Non-Wage)	0	0	24
Unspent balances – Locally Raised Revenues	2,264	0	
Urban Unconditional Grant (Non-Wage)		0	18,689
Urban Unconditional Grant (Wage)	18,764	3,431	19,112
<i>Development Revenues</i>	0	15,112	0
Donor Funding		15,112	

# Vote: 757 Kabale Municipal Council

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>89,307</b>	<b>28,892</b>	<b>91,089</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	89,307	13,780	91,089
Wage	18,764	3,431	19,112
Non Wage	70,544	10,349	71,977
<i>Development Expenditure</i>	0	1,152	0
Domestic Development	0	0	0
Donor Development	0	1,152	0
<b>Total Expenditure</b>	<b>89,307</b>	<b>14,932</b>	<b>91,089</b>

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

During the Quarter the department received and spent Ug. Shs 10,348,980 from locally raised revenues out of the planned which represents per cent of the planned activity. Also during the quarter the department received Ug. Shs. 15,111,701 donor funding arising from the Certified Emission Reductions earned from the waste composting project and has spent Ug. Shs. 1,152,000

### Department Revenue and Expenditure Allocations Plans for 2016/17

During the year 2016/2017 the department will receive Ug. Shs. 91,088,962 of which Ug. Shs. 19,111,741 will be for staff salaries while Ug. Shs. 71,977,221 will be used for the department's recurrent costs.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

10 sets of daily data collection for the composting plant was done over the 3 month period. The Environment and Social Management Plans for the 6 projects arising from the screenibg exercise have been presented to the Technical Planning Committee and approved

#### Plans for 2016/17 by Vote Function

During the year, the department will continue to safely dispose of all solid waste generated from the Municipality. It will also continue to plant trees in the municipality as well as monitor and enforce environment compliance all over the municipality. The department will also embark on cleanup activities of the tributaries of River Kiruruma that fall within the bounds of Kabale Municipality.

#### Medium Term Plans and Links to the Development Plan

The Department will continue to deepen environmental mainstreaming at all levels of Local Government. It will also continue to handle all solid waste generated from the municipality and dispose it of in an environmentally friendly manner, carrying environmental impact assessments, protection of ecosystem and ensure environmental compliance, ensuring health and hygiene in the municipality.

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

There are no expected off budget activities expected during the year.

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

#### 1. Poor attitude and low environmental consciousness of the community

The Community is not concerned about the aesthetic beauty of their areas leading to littering of waste, degradation of fragile areas and this leads to pollution and dirty outlook.

#### 2. Erratic funding for critical activities of the department

Since the department is funded entirely from locally raised revenues, it is not always possible to fund all activities in real time. The delays thus result in poor implementation.

# Vote: 757 Kabale Municipal Council

## Workplan 8: Natural Resources

3.

## Workplan 9: Community Based Services

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	187,977	24,930	135,867
Locally Raised Revenues	51,338	7,465	42,475
Multi-Sectoral Transfers to LLGs	41,338	581	17,211
Other Transfers from Central Government	30,421	0	
Sector Conditional Grant (Non-Wage)	22,958	6,183	20,469
Unspent balances – Locally Raised Revenues	680	680	
Urban Unconditional Grant (Non-Wage)		0	7,688
Urban Unconditional Grant (Wage)	41,241	10,021	48,023
<i>Development Revenues</i>	5,088	1,088	0
Locally Raised Revenues	4,000	0	
Unspent balances – Conditional Grants	1,088	1,088	
<b>Total Revenues</b>	<b>193,065</b>	<b>26,018</b>	<b>135,867</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	187,977	21,874	135,867
Wage	41,241	10,021	48,023
Non Wage	146,736	11,853	87,844
<i>Development Expenditure</i>	6,088	0	0
Domestic Development	6,088	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>194,065</b>	<b>21,874</b>	<b>135,867</b>

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

The department revenue was 26,018,000 corresponding to 13% of the annual budget and 52% Of the quarterly budget and poor performance was in local revenue and LLG mult-transfers and Unconditional grant non wage. The local revenue performed poor because of being off peak season for revenue collection. On side of expenditure, the department spent 21,874,000 corresponding to 18% of the annual budget and 11% of the quarterly budget and left unspent balance of 4,143,757 shillings

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental budget was 135,867,000 shillings which was which was 71% Of the last year's allocation. This sharp decline in funds allocated was attributed by decline in local revenue collections and youth livelihood funds whose IPFs was not communicated in the budget call circular.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

One youth council was supported, a group of 12 disabled persons assisted, one women council supported, 6 community works assisted, 2 juveniles resettled and 48 FAL learners assisted.

#### Plans for 2016/17 by Vote Function

The department expects deliver the following outputs; activities coordinated, community mobilized and sensitized, community development activities monitored, motivated instructors, Knowledge well disseminated, FAL class monitored, Gender issue embraced, work places registered and inspected, sensitized employers, labour disputes settled, celebrations for women, youth held, PWDS supported and monitored, PWDS supported to move and Discretionary

# Vote: 757 Kabale Municipal Council

## Workplan 9: Community Based Services

activity held .

### Medium Term Plans and Links to the Development Plan

The department has several gender issues, Youth livelihood programmes, women empowerment , crime control and child protection, support the PWDs, rehabilitation of the street kids and othe juveniles in the municipality, impacting the postive attitudes to the people to wards government programmes, support FAL classes and establishment of the cultural village.

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

The off-budget activities that will be undertaken by NGOs, Donors and Central government include the following human rights, OVCs, women programmes under NAFODU, HIV/AIDS activities and Gender mainstreaming.

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

#### 1. Reduced Government conditional transfers

Grants were greatly reduced and some programmes cannot run for example FAL classes are no longer operations due to lack of funds to pay FAL instructors

#### 2. Uncooperative Urban population.

Most of urban population do not have time for government programmes and therefore very difficult to mobilize.

#### 3. lack of transport

The department lack means of transport . It does not have even motorcycle to use in the mobilization.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	119,360	15,275	105,187
Locally Raised Revenues	59,980	1,445	55,412
Support Services Conditional Grant (Non-Wage)	17,981	4,495	
Unspent balances – Locally Raised Revenues	3,295	3,295	
Urban Unconditional Grant (Non-Wage)	10,437	2,609	22,106
Urban Unconditional Grant (Wage)	27,668	3,431	27,668
<i>Development Revenues</i>	157,686	32,635	0
Locally Raised Revenues	7,000	1,750	
Multi-Sectoral Transfers to LLGs	79,545	11,136	
Unspent balances – Conditional Grants	1,143	1,143	
Urban Discretionary Development Equalization Grant	69,998	18,606	
<b>Total Revenues</b>	<b>277,046</b>	<b>47,911</b>	<b>105,187</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	119,360	14,906	105,187
Wage	27,668	3,431	27,668
Non Wage	91,692	11,475	77,519
<i>Development Expenditure</i>	157,686	1,450	0
Domestic Development	157,686	1,450	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>277,046</b>	<b>16,356</b>	<b>105,187</b>

# Vote: 757 Kabale Municipal Council

## Workplan 10: Planning

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

The department revenue was 47,911,000 corresponding to 17% of the annual budget and 66% Of the quarterly budget and poor performance was in local revenue and LLG mult-transfers and Unconditional grant wage. The local revenue performed poor because of being off peak season for revenue collection, for LLGs multi-sectoral was due with holding of CDD grant for that quarter by Municipal council held officers and for unconditional grant non wage was due to recruitment delays of a statistician. On sid

### *Department Revenue and Expenditure Allocations Plans for 2016/17*

The departmental budget was 105,187,000 shillings which is 38% of the last year's budget. This sharp decline in departmental allocation was due LGMSD funds which was not communicated in the IPF. The LGMSD funds used to be housed in Planning department.

### **(ii) Summary of Past and Planned Workplan Outputs**

#### *Physical Performance in the first quarter of 2015/16*

Formulated projects, collected data, impact assesment report, complied charts and updated accountability plat form, printed payrolls, compiled and submitted OBT report report and performance contract form B

#### *Plans for 2016/17 by Vote Function*

The department anticipates to deliver the following outputs among others; internal assessment report, assessment report on work plans implementation, the set of data for planning purposes, budget frame work paper , the contract performance contract form B, the quarterly reports based on the Programme Budgeting Tool (PBT) and procured computer accessories, assessment report on the implementation of the five- year development plan, mentoring report for LLGs on planning and budgeting preparations a

#### *Medium Term Plans and Links to the Development Plan*

The Development plan has a provision for creatiion of data base and technical monitoring of the projects and completion of the resource centre at the head office, making project proposals, monitoring and evaluation of government programmes, prommation of ICT, ensuring communication , transparency and accountability, , mentoring of LLGs in planning and budgeting processes.

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

No off - budget activities is anticipated to be undertaken by NGOs, Donor and Central Government in Planning Unit.

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

#### *1. understaffing*

The department has only one officer who is very much overwhelmed with activities and responsibilities.

#### *2. Limited of office space*

The department has no office space and yet it is the custodian of most important documents. Most of the documents are at risk of being damaged because the department does not have any lockable shelf or cupboard.

#### *3. lack of means of transport.*

The department is entrusted with data collection and project formulations and yet no means of transport to carry out those activities which has greatly affected the performance.

## Workplan 11: Internal Audit

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

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			

# Vote: 757 Kabale Municipal Council

## Workplan 11: Internal Audit

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	66,911	13,822	60,740
Locally Raised Revenues	36,114	6,314	33,251
Urban Unconditional Grant (Non-Wage)	7,034	1,759	3,726
Urban Unconditional Grant (Wage)	23,762	5,750	23,762
<b>Total Revenues</b>	<b>66,911</b>	<b>13,822</b>	<b>60,740</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	66,911	12,530	60,740
Wage	23,762	5,750	23,762
Non Wage	43,149	6,780	36,977
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>66,911</b>	<b>12,530</b>	<b>60,740</b>

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

The department revenue was 13,822, 000 corresponding to 21% of the annual budget and 83% of the quarterly budget and poor performance was in local revenue. On side of expenditure, the department spent 12,530,000 corresponding to 19% of the annual budget and 75% of the quarterly budget and left unspent balance of 1,292,518 shillings

### Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental budget is 60,740,000 shillings and this was 90.1% of the last last allocation. This reduction has been attributed by reduction in local revenue performance.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Fourth quarter audit report produced, monitoring of council projects carried out, submissions made to several MDAs.

#### Plans for 2016/17 by Vote Function

In financial year 2016/17 expected quarterly internal reports for the entire municipality; inclusive of primary schools, 4 health centres and 3 divisions and the departments, sections and units prepared and physical performance include audit reports and monitoring reports.

#### Medium Term Plans and Links to the Development Plan

Ensuring the value for money as it is stated in the DDP and The Internal Audit here plans to have produced 2 mandatory quarterly reports fully and timely submitted to Ministry of Local Government, Auditor General's office, District Public Accounts Committee, the Mayor and the Division Chairpersons, monitoring the compliances to the government policies, regulations and laws.

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

No off-budget activity that will be undertaken by Ngos, Donors and Central Government

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

#### 1. limited office space

The department lack enough and safer office considering its sensitivity and associated risks. The department has one small room with Senior internal auditor and internal Auditor with no space for tables and cabinets.

#### 2. Understaffing

The department is manned by two officers and yet there is bulk of work. There is a need for employment of the examiners of the accounts.

## **Vote: 757** Kabale Municipal Council

---

### ***Workplan 11: Internal Audit***

#### *3. Lack of vehicles*

The department has no single vehicle to help in carrying out audit activities in various institutions such as schools, divisions and health centres.