

Vote: 770 Kasese Municipal Council

Structure of Budget Framework Paper

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Foreword

The Decentralisation Policy Framework in Uganda transferred a wide range of powers from the Central Government to Local Governments. Among the powers transferred to Local Governments was the mandate to plan and execute budgets, and deliver mandatory services to the community in line with the National and Local priorities as highlighted in the National Development plan II. This Budget Framework paper 2016/17 is prepared considering the performance of the 2015/16 workplan and the outputs delivered using both Local revenue and Central Government transfers as at the end of first quarter. It provides revenue and expenditure forecasts for the Financial Year 2016/17 including priorities to be undertaken in fulfillment of the councils shared vision and mission. The community of Kasese Municipal Council is grateful to the Central Government for allocating to Kasese Municipal Council a wide range of grants that have enabled the Council to significantly improve the level of service delivery. We are also thankful to the line Ministries of Local Government, Finance, Planning, and economic Development, Health, Gender, works and transport for the technical support offered to us as a young Local Government. I call upon all stakeholders to support the implementation of the planned activities and the delivery of services within Kasese Municipal Council in line with the Council's vision of 'having a well planned, Clean, green and poverty free Municipality' and the Mission of 'Delivering effective and efficient services in line with Local and National priorities for Sustainable Social, Economic Urban Development'

FOR GOD AND MY COUNTRY

KABBYANGA BK GODFREY

Vote: 770 Kasese 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 | 1,388,414 | 404,595 | 1,473,937 |
| 2a. Discretionary Government Transfers | 1,120,319 | 262,165 | 1,194,635 |
| 2b. Conditional Government Transfers | 7,155,167 | 1,818,940 | 6,694,717 |
| 2c. Other Government Transfers | 1,197,909 | 273,024 | 1,166,909 |
| 4. Donor Funding | | 8,409 | 0 |
| Total Revenues | 10,861,809 | 2,767,133 | 10,530,199 |

Revenue Performance in the first quarter of 2015/16

By the end of the first quarter, the total cumulative budget performance was 25%. However, the locally raised revenue was more than the quarterly budget estimates because 1) The council received park fees for Second Quarter in the first Quarter as per the contract for the management of the park. Other transfers from Central Government performed less than the 25% quarterly target because Uganda Road Fund and Ministry of Gender (Youth Livelihood Program) released funds below the Quarterly target.

Planned Revenues for 2016/17

There is a proposed increase in locally raised revenues by shs 85m and discretionary government transfers by shs 100m in the FY 2016/17. This proposed increase is as a result of intensification of local revenue enhancement strategies and introduction of the management support services grant by the central government respectively. On the other hand, conditional government transfers are expected to reduce due to cuts in budget allocations by the centre.

Expenditure Performance and Plans

| UShs 000's | 2015/16 | | 2016/17 |
|----------------------------|-------------------|--------------------------------|-------------------|
| | Approved Budget | Actual Expenditure by end Sept | Proposed Budget |
| 1a Administration | 693,887 | 194,514 | 959,817 |
| 2 Finance | 469,249 | 159,765 | 559,966 |
| 3 Statutory Bodies | 731,141 | 135,315 | 448,056 |
| 4 Production and Marketing | 45,672 | 6,964 | 73,674 |
| 5 Health | 2,196,663 | 602,461 | 2,307,440 |
| 6 Education | 4,754,207 | 1,157,133 | 4,332,979 |
| 7a Roads and Engineering | 1,530,393 | 325,612 | 1,474,083 |
| 7b Water | 7,043 | 1,400 | 5,000 |
| 8 Natural Resources | 107,704 | 16,812 | 94,895 |
| 9 Community Based Services | 228,599 | 25,798 | 169,623 |
| 10 Planning | 49,417 | 10,268 | 51,787 |
| 11 Internal Audit | 47,833 | 8,279 | 52,877 |
| Grand Total | 10,861,809 | 2,644,321 | 10,530,199 |
| Wage Rec't: | 5,756,395 | 1,495,084 | 5,797,128 |
| Non Wage Rec't: | 2,822,770 | 762,412 | 2,996,452 |
| Domestic Dev't | 2,282,645 | 378,417 | 1,736,618 |
| Donor Dev't | 0 | 8,409 | 0 |

Expenditure Performance in the first quarter of 2015/16

Compared with the total receipts as at the end of September 2015, there was a total of 115m unutilised by the Departments. The reasons for under utilisation of funds as at the end of the quarter notably by Education and Engineering departments included under staffing in the Engineering department causing delay in formulation of project documents, designs and contract agreements thus delaying the procurement process and commencement of works.

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Planned Expenditures for 2016/17

There is need to increase urban unconditional grant wage to shs 650m to cater for the present wage shortfalls and increase the staffing levels from 56% to 65% by recruiting critical staff in Engineering, Audit, Finance Community and Planning. Given the size of the council in terms of political representation, geographical area and population, increase in allocations under non wage recurrent grants and development grants for all departments will facilitate effective oversight functions of council

Medium Term Expenditure Plans

During the medium term, the Council intends to increase the staffing levels upto 80% for traditional staff ,90% for teachers, and atleast 95% for health workers, completion of the construction of the Municipal hall with 65 offices, procurement of three vehicles to facilitate the coordination and oversight functions of council, computerisation of the financial management systems and the registry, construction of 2 central and 3 peri-urban markets, increasing production and productivity and empower urban

Challenges in Implementation

Inadequate office accommodation, understaffing in key sectors, insufficient local revenue, Natural disasters like floods, lack of office support facilities and tools that facilitate effective service delivery, slum development due to limited funding to physical planning, inadequate public infrastructure such as roads, drainage channels, poor sanitation and urban poverty.

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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 | 1,388,414 | 404,595 | 1,473,937 |
| Miscellaneous | 50,573 | 41,116 | 49,060 |
| Advertisements/Billboards | 18,000 | 6,359 | 23,261 |
| Animal & Crop Husbandry related levies | 57,726 | 21,500 | 67,293 |
| Application Fees | 10,000 | 2,100 | 10,000 |
| Business licences | 85,205 | 9,364 | 91,254 |
| Ground rent | | 0 | 10,000 |
| Group registration | | 0 | 6,560 |
| Land Fees | 190,460 | 27,625 | 161,484 |
| Liquor licences | 15,534 | 547 | 16,960 |
| Local Government Hotel Tax | | 0 | 15,602 |
| Local Hotel Tax | 15,079 | 2,680 | |
| Market/Gate Charges | 81,380 | 12,061 | 89,235 |
| Occupational Permits | | 0 | 1,525 |
| Other Court Fees | 3,000 | 0 | 3,050 |
| Registration of Businesses | 2,400 | 593 | 3,187 |
| Local Service Tax | 120,000 | 28,543 | 123,941 |
| Rent & rates-produced assets-from private entities | 170,000 | 37,035 | 180,000 |
| Registration (e.g. Births, Deaths, Marriages, etc.) Fees | 6,070 | 974 | 3,381 |
| Public Health Licences | 19,230 | 3,787 | 33,186 |
| Property related Duties/Fees | 140,000 | 24,870 | 146,873 |
| Park Fees | 329,650 | 174,792 | 358,278 |
| Other licences | 74,107 | 10,650 | 79,808 |
| 2a. Discretionary Government Transfers | 1,120,319 | 262,165 | 1,194,635 |
| Urban Unconditional Grant (Wage) | 526,512 | 129,382 | 526,512 |
| Urban Discretionary Development Equalization Grant | 313,373 | 62,675 | 221,632 |
| Urban Unconditional Grant (Non-Wage) | 280,434 | 70,109 | 446,491 |
| 2b. Conditional Government Transfers | 7,155,167 | 1,818,940 | 6,694,717 |
| Development Grant | 550,089 | 110,018 | 176,677 |
| Support Services Conditional Grant (Non-Wage) | 461,661 | 54,744 | 314,156 |
| Sector Conditional Grant (Non-Wage) | 872,792 | 280,988 | 933,268 |
| Sector Conditional Grant (Wage) | 5,270,625 | 1,373,190 | 5,270,615 |
| 2c. Other Government Transfers | 1,197,909 | 273,024 | 1,166,909 |
| Ministry of Educ. (UNEB) | 4,563 | 0 | 5,563 |
| Uganda Road Fund | 1,093,346 | 262,078 | 1,093,346 |
| Ministry of Gender. (MGLSD) | 100,000 | 1,406 | 68,000 |
| NEMA | | 9,541 | |
| 4. Donor Funding | | 8,409 | |
| Unspent balances - donor | | 8,409 | |
| Total Revenues | 10,861,809 | 2,767,133 | 10,530,199 |

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

Locally raised revenues performed by 29% during Q1. Over performance was due to receipt of park fees for the second quarter towards the end of first quarter in advance as a condition in the contract for the taxi park management.

(ii) Central Government Transfers

The performance of Central Government transfers was 23% during Q1. Under performance was due to delay in release of the youth livelihood fund by the Ministry of gender, release of Uganda Road fund below the quarterly target and conditional wage grants

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A. Revenue Performance and Plans

inline with staff in post.

(iii) Donor Funding

At the time of budgeting, council had not envisaged and budgeted to raise any funds from donors. However, by the closure of the 4th quarter for the previous financial year, shs 8.4m from VNG international remained un spent during the quarter and was thus brought forward as un spent balances, budgeted as supplementary income and utilised during Q1 by the public health department.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

There is a proposed increase in locally raised revenues by shs 85m in the FY 2016/17. This proposed increase is as a result of intensification of local revenue enhancement strategies and implementation of the newly enacted by-laws by council causing an increase in the anticipated park fees, property fees, licences and market charges.

(ii) Central Government Transfers

Whereas there is a proposed increase in allocation of Discretionary government transfers by shs 100m due to the introduction of the management support services grant by the centre, the Conditional grant transfers are expected to reduce due to cuts in budget allocations by the Central Government.

(iii) Donor Funding

During the FY, the council does not expect to raise budget support revenues.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(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> | 622,473 | 189,053 | 937,654 |
| Locally Raised Revenues | 120,000 | 23,013 | 146,000 |
| Multi-Sectoral Transfers to LLGs | 281,001 | 94,423 | 274,145 |
| Support Services Conditional Grant (Non-Wage) | 8,126 | 2,245 | 314,156 |
| Urban Unconditional Grant (Non-Wage) | 63,066 | 19,345 | 53,066 |
| Urban Unconditional Grant (Wage) | 150,280 | 50,027 | 150,287 |
| <i>Development Revenues</i> | 71,414 | 7,521 | 22,163 |
| Locally Raised Revenues | 13,000 | 0 | |
| Multi-Sectoral Transfers to LLGs | 13,905 | 0 | |
| Urban Discretionary Development Equalization Grant | 44,509 | 7,521 | 22,163 |
| Total Revenues | 693,887 | 196,574 | 959,817 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 622,473 | 188,385 | 937,654 |
| Wage | 150,280 | 50,027 | 150,287 |
| Non Wage | 472,193 | 138,358 | 787,367 |
| <i>Development Expenditure</i> | 71,414 | 6,129 | 22,163 |
| Domestic Development | 71,414 | 6,129 | 22,163 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 693,887 | 194,514 | 959,817 |

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

The Department performed by 28% by end of Q1. Over performance was due to the increase in civil court awards that necessitated additional funding, increase in official travels to update the payroll, process salaries, and verify pensioners files at the centre, increased release of wage grant commensurate to staff on payroll, receipt of Q2 park fees transferred to LLG in Q1.

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to the FY 2015/16, there is a proposed increase in the departmental budget by 266m because of the introduction of the support services conditional grant to finance pension and gratuity for retired Local Government staff. There is also increase in locally raised revenue allocation to cater for the increasing departmental obligations notably court awards and travels.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

All LLGs were coordinated to initiate planning and the budgeting process, Budget consultations for the HLG and all LLGs were held, Q4 report was prepared and submitted, annual work plan was finalised, Development control, revenue collection, law and order were enforced, Government Policies and Council resolutions were implemented. Legal advice was sought, contract, performance report was submitted to PPDA. Revenue centers were contracted out. All ongoing projects were supervised and monitored.

Plans for 2016/17 by Vote Function

Coordination of all activities, Local & all National celebrations held, Legal services sourced, council by laws finalised, Insurance services secured, salaries processed and paid to all staff; Recruitment of new staff done, staff / elected leaders trained, LLGs supervised; guard services provided, Procurement services coordinated; assets and Records managed, Staff IDs procured.

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

Enhance staff performance & coordinate lower administrative units; increase staffing levels to 80% , strengthen public accountability, promote participation, transparency, rule of law and equity, improve public service management, M&E systems, Implementation of policy, strengthen Governance structures, improve office accommodation and comply to the PPDA laws.

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

The department has no off budget activities.

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

1. Inadequate office accommodation

Each office is shared by more than 1 staff. This affects the work environment, security of records and service delivery..

2. Understaffing

The Municipal council staffing structure is filled up to 66% . Some of these staff have capacity gaps that affect service delivery and yet we cannot address them given the little capacity building fund. This creates a backlog of work in some sectors

3. Capacity gaps

The staff still lack basic skills in using the OBT and other planning and reporting skills. This affects adherence to reporting timelines and affects the quality of reports.

Workplan 2: Finance

(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> | 466,149 | 161,998 | 559,966 |
| Locally Raised Revenues | 82,234 | 18,708 | 82,234 |
| Multi-Sectoral Transfers to LLGs | 214,086 | 100,585 | 342,732 |
| Support Services Conditional Grant (Non-Wage) | 2,000 | 500 | |
| Urban Unconditional Grant (Non-Wage) | 62,829 | 15,742 | 40,000 |
| Urban Unconditional Grant (Wage) | 105,000 | 26,463 | 95,000 |
| <i>Development Revenues</i> | 3,100 | 0 | 0 |
| Multi-Sectoral Transfers to LLGs | 1,500 | 0 | |
| Urban Discretionary Development Equalization Grant | 1,600 | 0 | |
| Total Revenues | 469,249 | 161,998 | 559,966 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 466,149 | 159,765 | 559,966 |
| Wage | 105,000 | 26,463 | 95,000 |
| Non Wage | 361,149 | 133,303 | 464,966 |
| <i>Development Expenditure</i> | 3,100 | 0 | 0 |
| Domestic Development | 3,100 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 469,249 | 159,765 | 559,966 |

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

Cumulative performance was 34%. Over performance during the quarter was as a result of receipt and transfer to LLGs Q2 local revenue from the taxi park in Q1. Secondly, the department was allocated more local revenue and unconditional grant to procure printed stationary to facilitate revenue collection.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to FY 2015/16, there is a proposed increase in the departmental budget by 106m arising out of increased allocation for multi-sectoral transfers to LLGs to finance procurement of printed stationary for revenue and expenditure management as well as taxes on variable sources of revenue. Other grants were slightly reduced due to budget cuts.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Annual Budget for FY 2015/2016 was prepared, Annual work plan for FY 2015/2016 was produced, Draft final accounts for FY 2014/2015 was prepared, Monthly financial statements were produced, printed stationary was procured to facilitate revenue collection and bookkeeping and accounting, Budget consultative meetings were held and internal controls monitored.

Plans for 2016/17 by Vote Function

The department will prepare the annual Budget for the financial year 2016/2017, annual work plan for the financial year 2016/2017, Final accounts for the financial year 2014/2015, Production of Monthly financial statements, Monitoring and mobilising local revenue to at least 85%, Supervise the collection of council revenue, and procurement of accountable stationary.

Medium Term Plans and Links to the Development Plan

Strengthen Public Financial management by computerising the accounts, Enhance local revenue through proper registration, enumeration and assessment to improve internal controls to minimise loss of revenue and ensure value for money, Timely accountability for all public funds, linking service delivery with revenue collection for increased appreciation of tax payment.

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

During the financial year 2016/2017, the Council expects to receive shs 4.7b for the construction of the central market under the markets and agricultural trade improvement project (MATIP). The project is hoped to enhance local revenue significantly.

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

1. Lack of transport equipment for field operations

The sector lacks vehicles to facilitate revenue collection and mobilisation. Failure to mobilise and monitor revenue collection leads to defaults and loss of revenue.

2. Lack of a fully equipped Revenue unit

The revenue unit lacks relevant equipment such as computers for data management. This has rendered revenue monitoring and mobilisation difficult.

3. Under staffing in the sector

Only 11 positions out of the 20 approved positions for the department are filled. This causes a backlog of work and delays the production of statutory reports.

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 | 726,141 | 135,660 | 443,056 |
| District Unconditional Grant (Wage) | 38,938 | 7,488 | |
| Locally Raised Revenues | 121,528 | 35,195 | 126,528 |

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Workplan 3: Statutory Bodies

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|---|-----------------|---------------------|-----------------|
| | Approved Budget | Outturn by end Sept | Proposed Budget |
| Multi-Sectoral Transfers to LLGs | 92,406 | 36,528 | 116,917 |
| Support Services Conditional Grant (Non-Wage) | 446,235 | 50,674 | |
| Urban Unconditional Grant (Non-Wage) | 15,035 | 3,759 | 148,674 |
| Urban Unconditional Grant (Wage) | 12,000 | 2,016 | 50,938 |
| <i>Development Revenues</i> | 5,000 | 0 | 5,000 |
| Locally Raised Revenues | 5,000 | 0 | 5,000 |
| Total Revenues | 731,141 | 135,660 | 448,056 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 726,141 | 135,315 | 443,056 |
| Wage | 12,000 | 2,016 | 50,938 |
| Non Wage | 714,141 | 133,299 | 392,119 |
| <i>Development Expenditure</i> | 5,000 | 0 | 5,000 |
| Domestic Development | 5,000 | 0 | 5,000 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 731,141 | 135,315 | 448,056 |

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

The reasons for under performance during the quarter was due to release of pension and gratuity for retired teachers and Local Government staff below the quarterly target. This was caused by challenges in the decentralisation of the pension payroll that required file verification at the centre.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a proposed reduction in the departmental budget by shs 283m due to the transfer of support services conditional grant from statutory bodies to administration to fund pension and gratuity for Local Government staff. On the otherhand, there has been a slight increase in allocation of locally raised revenues and unconditional grant non wage to cater for enhanced council emoluments.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Two standing committee meetings for each committee of council was held, 2 full council meetings were held, 15 contracts were awarded by contracts committee for services and works. Political oversight of all Government programs was exercised, Council hosted a delagation of visitors from the Santa Cruz sister city.

Plans for 2016/17 by Vote Function

Salary to 1 staff and 5 political leaders paid, 6 council meetings held, 12 executive committee meetings convened, 6 standing committee meetings held for every committee, conduct quaterly monitoring of all Government programs, formulate policies, cordinate council with development partners, promote public accountability and rule of law and, procure furniture for the Council hall.

Medium Term Plans and Links to the Development Plan

Formulation of lawful policies for effective management of council, monitoring the implementation of Government programs and policies, mobilising the community towards policies and programs, ensuring accountability for public funds and value for money, promoting good governance and popular participation and procure a vehicle for the mayor, office computers and furniture.

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

Under the administration, council shall receive capacity buiddling sessions such as training in management of meetings.

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

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Workplan 3: Statutory Bodies

1. Inadequate skills in council procedures and legislation processes.

The councilors at all levels lack adequate skills in council procedures, management of meetings, and legislation processes. Meetings are thus prolonged and become unproductive.

2. Inadequate resource allocation to the sector

The sector lacks adequate office space, office equipment, limited resource allocation and affects councilors allowances amidst high taxation rate of 30%.

3. Inadequate release of Ex-gratia and councilors monthly allowances

The ex-gratia for LC I & II and the municipal councillors for financial year 2014/2015 was inadequate compared to the number of beneficiaries.

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 |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 45,672 | 6,964 | 43,674 |
| Locally Raised Revenues | 3,434 | 585 | 10,289 |
| Multi-Sectoral Transfers to LLGs | 3,900 | 0 | 6,857 |
| Sector Conditional Grant (Non-Wage) | 0 | 0 | 3,530 |
| Sector Conditional Grant (Wage) | 15,000 | 5,204 | 14,998 |
| Support Services Conditional Grant (Non-Wage) | 700 | 175 | |
| Urban Unconditional Grant (Non-Wage) | 6,638 | 1,000 | |
| Urban Unconditional Grant (Wage) | 16,000 | 0 | 8,000 |
| <i>Development Revenues</i> | 0 | 0 | 30,000 |
| Urban Discretionary Development Equalization Grant | | 0 | 30,000 |
| Total Revenues | 45,672 | 6,964 | 73,674 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 45,672 | 6,964 | 43,674 |
| Wage | 29,196 | 5,204 | 22,998 |
| Non Wage | 16,476 | 1,760 | 20,676 |
| <i>Development Expenditure</i> | 0 | 0 | 30,000 |
| Domestic Development | 0 | 0 | 30,000 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 45,672 | 6,964 | 73,674 |

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

During the Q1, the department performed below the quarterly budget due to inadequate allocation of local revenue to the department and yet much of the priorities are financed by local revenue.

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to the FY 2015/16, there is a proposed increase in the departmental budget of shs 44m due to introduction of the production sector non wage grant, sector conditional grant wage and allocation of shs 30m from the Urban Equalisation Development Grant to cater for the construction of market roofshades in Bulembia Division.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

2 tones of Maize, 5 tones of beans, 2000 mango seedlings, 1500 orange seedlings, 13 Heifers were received and distributed to farmers. Farmers were sensitized on pest, animal disease control, water conservation, use of compost manure. Technical advice provided to SACCOs and cooperatives. Investors were mobilised to invest in the industrial

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Workplan 4: Production and Marketing

park.

Plans for 2016/17 by Vote Function

Support operation wealth creation pgrm, Train mango farmers in the MAT technique of mango fruitfly management, Establish 3 farmer field schools on coffee management, form 20 farmer groups, provide pest and disease management support to farmers, implement the food security activities under VNG program, supervise 45 cooperatives, assist 30 new businesses in registration, identify 5 new tourism centres.

Medium Term Plans and Links to the Development Plan

Ensure that there is increased household incomes and food security, increase livestock, production and productivity, ensure effective control of pests and disease, offer advisory services to farmers, Promote and strengthen cooperatives and SACCOS, trainings and sensitization of co-operative organizations, provide technical support to the operation wealth creation programme.

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

The Government of Uganda through operation wealth creation shall procure and supply agricultural inputs to farming house holds, help house holds access funding through microfinance support centre and link agro producers to the market. GoU will construct the Kasese Central market on plot 14-25 speke street at a cost of shs 5Bn.

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

1. Inadequate resource allocation to the sector

The department depends on local revenue which is usually inadequate to finance the recurrent departmental priorities. In addition, the department lacks office space, furniture, a computer enable the officer operate effectively

2. Low staffing level

The department lacks a Veterinary Officer . All the activities of the department are currently run by 3 officers.

3. Transport

the department has a large area of coverage (3 divisions, 25000 households) which is difficult to fully access with only one motor cycle.

Workplan 5: Health

(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> | 2,152,071 | 583,328 | 2,199,777 |
| Locally Raised Revenues | 32,368 | 2,133 | 36,267 |
| Multi-Sectoral Transfers to LLGs | 90,854 | 22,895 | 115,977 |
| Sector Conditional Grant (Non-Wage) | 58,012 | 14,503 | 65,305 |
| Sector Conditional Grant (Wage) | 1,952,236 | 539,146 | 1,952,236 |
| Urban Unconditional Grant (Non-Wage) | 18,601 | 4,650 | |
| Urban Unconditional Grant (Wage) | | 0 | 29,993 |
| <i>Development Revenues</i> | 44,592 | 19,741 | 107,663 |
| Development Grant | 4,901 | 980 | 50,973 |
| Locally Raised Revenues | 2,500 | 0 | 2,500 |
| Multi-Sectoral Transfers to LLGs | 16,191 | 9,652 | 24,190 |
| Other Transfers from Central Government | | 700 | |
| Unspent balances - donor | | 8,409 | |

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Workplan 5: Health

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|--|------------------|---------------------|------------------|
| | Approved Budget | Outturn by end Sept | Proposed Budget |
| Urban Discretionary Development Equalization Grant | 21,000 | 0 | 30,000 |
| Total Revenues | 2,196,663 | 603,069 | 2,307,440 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 2,152,071 | 583,328 | 2,199,777 |
| Wage | 1,952,236 | 539,146 | 1,982,229 |
| Non Wage | 199,835 | 44,181 | 217,548 |
| <i>Development Expenditure</i> | 44,592 | 19,133 | 107,663 |
| Domestic Development | 44,592 | 10,724 | 107,663 |
| Donor Development | 0 | 8,409 | 0 |
| Total Expenditure | 2,196,663 | 602,461 | 2,307,440 |

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

During Q1, the department performed by 27% over performance in terms of releases to the department was as a result of increase in wage bill releases to staff following the recruitment of new staff who accessed the payroll in the month of June after approval of the Budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to the FY 2015/16, there is a proposed increase in the departmental budget by shs 130m arising from increase in sector non wage grant and Development Grant and introduction of the support services conditional grant for health. There is also a proposed increase in allocation to the department by the LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

During the quarter, the department paid salary for 264 health workers for 3 months, 3600 tonnes of solid wastes was composted into manure. Construction of a cemented water tank at the compost plant was completed, shs 5.4m was transferred to health units to facilitate operations, immunisation was done.

Plans for 2016/17 by Vote Function

payment of salary for 256 health workers, 6 Health sub district meetings held. 4 Quarterly administrative support supervision and monitoring, 4 Workshops & Seminars for health workers conducted, .Quarterly departmental performance reports, collect and compost 14,400 tonnes of garbage, hold 32 health education sessions, Construct a general ward at Rukoki HC III.

Medium Term Plans and Links to the Development Plan

Carry out health education to increase population awareness towards prevention and control of diseases, ensure that health units are staffed with relevant qualified staff, provide essential clinical care, medicines and equipment, continue to collect and compost garbage up to 70%, carry out immunisation activities, elevate Rukoki H/C III to H/C IV, surveying, registration and Fencing of 3 health units.

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

BAYLOR Uganda will support HIV/AIDS activities including supply of ARVs to health centre III. National Medical Stores will continue to supply essential medicines to all health centres including supply vaccines, Medicines Sans Frontiers will construct an adolescent clinic and recruit 25 health workers for 4 years. VNG International will fund the food security and Nutrition program.

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

1. Inadequate supply of essential drugs.

Essential drugs supplied by NMS is not enough for the population of 120,000 people in the Municipality. In addition, the council lacks local revenue to provide additional drugs at health units.

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Workplan 5: Health

2. Inadequate infrastructure and equipment

The PHC development funds allocated to fund sector priorities are not adequate to carry out infrastructure development and rehabilitation. In addition, the department lacks a motor vehicle and motorcycles for field operations and computers to manage HMS

3. Low community participation and involvement in health programs

Community participate in health related programs such as immunisation, family planning, voluntary counselling and testing for HIV/AIDS, garbage management, sanitation and hygiene promotion is still low

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: | | | |
| <i>Recurrent Revenues</i> | 4,172,391 | 1,102,228 | 4,207,274 |
| Locally Raised Revenues | 20,625 | 4,489 | 20,625 |
| Multi-Sectoral Transfers to LLGs | 6,833 | 0 | 4,963 |
| Other Transfers from Central Government | 4,563 | 0 | 5,563 |
| Sector Conditional Grant (Non-Wage) | 794,981 | 260,734 | 844,448 |
| Sector Conditional Grant (Wage) | 3,303,389 | 828,840 | 3,303,381 |
| Urban Unconditional Grant (Non-Wage) | 12,000 | 500 | |
| Urban Unconditional Grant (Wage) | 30,000 | 7,665 | 28,294 |
| <i>Development Revenues</i> | 581,816 | 109,038 | 125,705 |
| Development Grant | 545,188 | 109,038 | 125,705 |
| Multi-Sectoral Transfers to LLGs | 13,028 | 0 | |
| Urban Discretionary Development Equalization Grant | 23,600 | 0 | |
| Total Revenues | 4,754,207 | 1,211,266 | 4,332,979 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 4,162,391 | 1,102,228 | 4,207,274 |
| Wage | 3,333,388 | 836,505 | 3,331,676 |
| Non Wage | 829,003 | 265,724 | 875,598 |
| <i>Development Expenditure</i> | 591,816 | 54,905 | 125,705 |
| Domestic Development | 591,816 | 54,905 | 125,705 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 4,754,207 | 1,157,133 | 4,332,979 |

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

During Q1, the department performed by 25.5%. Over performance was due to release of sector non wage conditional grants to primary, secondary and tertiary institutions over and above the quarterly budget estimate due to increase of capitation grant per child for the FY 2015/16.

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to the FY 2015/16, there is a proposed reduction in the departmental budget by shs 411m due to reduction in the development grant to the department from 545m to 125m. Save for other grants with minor increments, there is no proposed allocation for the development equalisation grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

376 primary teachers, 110 secondary teachers, 8 tutors and 3 department staff received salaries for 3 months. 27 UPE, 6 USE schools, and 1 youth polytechnic received capitation grants for non wage. 88 schools were inspected, music festivals were conducted, scouting activities were supported, 3 staff houses were designed, 150-3 seater desks were

Vote: 770 Kasese Municipal Council

Workplan 6: Education

procured.

Plans for 2016/17 by Vote Function

102 schools inspected, Salaries for all teachers paid, Construction of 2 classrooms at Bulembia P.s, pay retentions on the construction of classrooms at Misika, Buhunga Playground, and Kirembe play ground P.S, 1 at mburakasaka P.s, 1 at Kirembe, 5 Stances at Kyanzuki ps, procure 80 seater desks.

Medium Term Plans and Links to the Development Plan

1 Construct 10 staff houses at Misika, Kihara, Nyakasojo, Mburakasaka primary schools. Construction of new classroom blocks at Basecamp, Buhunga, playground, Kihara, Kirembe Primary schools, construct and renovate pit latrines at Mulongoti, Kihara, Kamaiba, Nyakasanga primary schools. Renovation of existing classrooms, purchase of books, promotion of sports and scouting, equipping the community polytechnic at Rukoki, establishment of a public library, procure and supply furniture to schools

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

During the next financial year, the Ministry of Education and sports will complete the construction of classroom blocks and laboratories at Kilembe and Kasese secondary schools.

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

1. Lack of adequate office and field equipment

The department lacks a vehicle for carrying out its mandated field operations, inspections and monitoring of school infrastructure constructions.

2. Lack of office space

The sector operates in one office which also lacks basic facilities such as furniture

3. Staffing gaps

The total department establishment is 6 staff. Out of these 2 are substantively filled (33%) This in turn impacts on performance as there is too much work in office and the field (schools)

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> | 174,624 | 37,935 | 163,501 |
| Locally Raised Revenues | 69,164 | 18,000 | 69,164 |
| Multi-Sectoral Transfers to LLGs | 29,710 | 2,862 | 18,587 |
| Urban Unconditional Grant (Wage) | 75,750 | 17,073 | 75,750 |
| <i>Development Revenues</i> | 1,355,769 | 329,561 | 1,310,582 |
| Locally Raised Revenues | 131,162 | 20,691 | 110,000 |
| Multi-Sectoral Transfers to LLGs | 87,426 | 19,511 | 82,462 |
| Other Transfers from Central Government | 1,093,346 | 270,918 | 1,093,346 |
| Urban Discretionary Development Equalization Grant | 43,835 | 18,440 | 24,774 |

Vote: 770 Kasese Municipal Council

Workplan 7a: Roads and Engineering

| <i>UShs Thousand</i> | 2015/16 | | 2016/17 |
|--|------------------|---------------------|------------------|
| | Approved Budget | Outturn by end Sept | Proposed Budget |
| Total Revenues | 1,530,393 | 367,496 | 1,474,083 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 174,624 | 36,363 | 163,501 |
| Wage | 75,750 | 17,073 | 75,750 |
| Non Wage | 98,874 | 19,290 | 87,751 |
| <i>Development Expenditure</i> | 1,355,769 | 289,250 | 1,310,582 |
| Domestic Development | 1,355,769 | 289,250 | 1,310,582 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,530,393 | 325,612 | 1,474,083 |

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

During Q1 the department performed by 24%. Under performance was due to: 1) Uganda Road Fund released less funds than what was expected, 2) LLGs didn't transfer the required budgeted amount to the department, 3) There was less release of Locally raised revenues to fund the development budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to the FY 2015/16, there is a proposed reduction departmental budget by shs 54m arising out of the reduction in allocation of Development Equalisation Grant. Which was transferred to production for markets and a reduction in local revenue allocation for development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

all council projects were monitored, bills of quantities and tender documents for all council projects were formulated, 2 tyres for wheel loader were procured, completed tarmacking Mukirane road, Stone pitching kogere road drainage channel and park rise were completed, road designs were finalised, labour and mechanised maintenance of 196kms was done.

Plans for 2016/17 by Vote Function

Maintenance of 6 buildings, repair of all street lights, Routine road manual and mechanised maintenance of 198km, construction of the municipal hall, installation of Culvert crossings (230m) on various roads, Stone pitching drainage channels, Opening and periodic desilting of drainage channels, Maintenance of selected paved/Tarmack roads rehabilitation of saad road, tarmacking bus circular roads.

Medium Term Plans and Links to the Development Plan

Road furniture and road traffic management and control facilities will be installed on selected major roads, Infrastructure planning through designing an additional 4 kms of key roads in preparation for tarmac, developing a storm water drainage master plan, Mapping all roads in the municipality, Construction of the municipal hall super structure and completion of the ground floor.

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

water extension to the community by National water and sewage corporation, power supply to the community by Umeme is on going

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

1. Lack of official transport means

The Department lacks adequate funding to under take some priorities like drainage works, extension of street lights, and reconstruction of the infrastructure damaged by floods.

2. Under staffing

Vote: 770 Kasese Municipal Council

Workplan 7a: Roads and Engineering

Out of 19 approved positions in the department, only 12 are filled. This creates a back log of work and delays in implementation of the departmental workplan

3. Inadequate resource allocation for sector priorities.

The department lacks motorcycles to facilitate supervision and monitoring of council projects, development control, and enforcement of building rules

Workplan 7b: Water

(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 | 7,043 | 1,400 | 5,000 |
| Locally Raised Revenues | 5,000 | 900 | 5,000 |
| Urban Unconditional Grant (Non-Wage) | 2,043 | 500 | |
| Total Revenues | 7,043 | 1,400 | 5,000 |
| B: Overall Workplan Expenditures: | | | |
| Recurrent Expenditure | 7,043 | 1,400 | 5,000 |
| Wage | | 0 | 0 |
| Non Wage | 7,043 | 1,400 | 5,000 |
| Development Expenditure | 0 | 0 | 0 |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 7,043 | 1,400 | 5,000 |

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

The department under performed during the quarter. The reasons for under performance was because releases are dependent on the amount of water consumed by the council.

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to the FY 2015/16, there is a proposed reduction in the allocation to the department by shs 2m. The reduction is in conformity with the envisaged water consumption targets for next year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Under this sector, the council only spent on payment of water bills for the months of July, August and September.

Plans for 2016/17 by Vote Function

During the financial year, the sub sector will spend on maintenance of plumbing system on council installations, payment of water bills, and consultation with line ministries with regard to the release of the grant for urban water and sanitation.

Medium Term Plans and Links to the Development Plan

During the medium term the sub sector plans to Rehabilitate all the gravity flow systems outside the NWSC area of operation, improve water handling practices, hygiene and sanitation, form water user committees, extend piped water to peri Urban areas, collaborate with national water on water extensions, maintain and drill more boreholes, establish a Sewerage system and lobby Government and development partners for further funding.

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

Water and sewerage services in the former Kasese Town Council area is provided by National water and sewerage corporation while Kilembe mines limited operates 2 gravity flow systems that serves Bulembia division while other 2

Vote: 770 Kasese Municipal Council

Workplan 7b: Water

gravity flow

schemes in rukoki and kirembe parishes are operated by Kasese District Local Government.

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

1. Lack of staff

The sub sector lacks staff skilled in water management thus council relies on hiring.

2. under funding

The sector priorities are under funded. In addition, the sector has no access to central government grants such as urban water and sanitation grant

3. Conflicting policies and laws.

Whereas the LGA mandates LGs to provide water as a service, the NWSC Act limits the mandate of water provision in urban areas to NWSC thus the mandate of the council is limited.

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> | 51,904 | 11,812 | 72,270 |
| Locally Raised Revenues | 11,968 | 4,231 | 46,720 |
| Multi-Sectoral Transfers to LLGs | 4,436 | 500 | 3,479 |
| Sector Conditional Grant (Non-Wage) | 0 | 0 | 71 |
| Support Services Conditional Grant (Non-Wage) | 1,000 | 250 | |
| Urban Unconditional Grant (Non-Wage) | 8,500 | 2,125 | |
| Urban Unconditional Grant (Wage) | 26,000 | 4,706 | 22,000 |
| <i>Development Revenues</i> | 55,800 | 5,000 | 22,625 |
| Locally Raised Revenues | 22,625 | 0 | 22,625 |
| Multi-Sectoral Transfers to LLGs | 2,917 | 0 | |
| Urban Discretionary Development Equalization Grant | 30,258 | 5,000 | |
| Total Revenues | 107,704 | 16,812 | 94,895 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 51,904 | 11,812 | 72,270 |
| Wage | 26,000 | 4,706 | 22,000 |
| Non Wage | 25,904 | 7,106 | 50,270 |
| <i>Development Expenditure</i> | 55,800 | 5,000 | 22,625 |
| Domestic Development | 55,800 | 5,000 | 22,625 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 107,704 | 16,812 | 94,895 |

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

During Q1, the department performed by 15%. The reason for under performance compared to plan was because the department relies most on locally raised revenues which was not adequately released.

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to the FY 2015/16, there is a proposed reduction in the departmental budget by shs 7m due to a reduction in allocations by LLGs and local revenue allocations.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 770 Kasese Municipal Council

Workplan 8: Natural Resources

Physical Performance in the first quarter of 2015/16

3 physical planning committee meetings were held, development control was enforced, 500 trees were planted, 25 land applications were processed, 2 new land titles for public land were secured, the draft layout plan for kikonzo zone was developed, the bus taxi park was surveyed, Bulembia Division boundary was surveyed and pillars planted.

Plans for 2016/17 by Vote Function

settling at least 30 land disputes, conduct field inspections, hold 6 consultations with line ministries, hold 6 sensitisation meetings, surveying and titling of 5 council properties, approve 100 building plans, hold 24 physical planning committee meetings, plant 50,000 trees, wetland action planning and environmental inspections and audits carried out, conduct valuation of all council assets.

Medium Term Plans and Links to the Development Plan

Update and computerise the land registry, settle land disputes, develop detailed plans of areas annexed to the municipality, procure motorcycle and continue with tree planting, wetlands, bare hills and riverbank, management surveying and titling of council properties, development of detailed schemes, planning infrastructure and settlement of land and other natural resources related conflicts.

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

The council will plan Kikonzo cell in collaboration with the community.

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

1. Limited funding for sector

The sector is entirely funded by local revenue which is not readily available hence most operations that need funding are left unattended to.

2. Development supersedes planning leading to slum development

The rate of development supersedes the rate of planning. This in the end has led to the mushrooming of unguided developments/ slums

3. The department lacks reliable means of transport.

As a result of lack of reliable means of transport, field operations to curb inconsistencies in the field in as far as Environment management control, land and physical planning management and control is concerned is always difficult.

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> | 87,234 | 18,958 | 71,703 |
| Locally Raised Revenues | 13,138 | 592 | 13,138 |
| Multi-Sectoral Transfers to LLGs | 17,595 | 5,400 | 8,650 |
| Sector Conditional Grant (Non-Wage) | 19,799 | 5,751 | 19,915 |
| Support Services Conditional Grant (Non-Wage) | 700 | 175 | |
| Urban Unconditional Grant (Non-Wage) | 6,001 | 1,500 | |
| Urban Unconditional Grant (Wage) | 30,000 | 5,541 | 30,000 |
| <i>Development Revenues</i> | 141,365 | 9,679 | 97,920 |
| Other Transfers from Central Government | 100,000 | 1,406 | 68,000 |
| Urban Discretionary Development Equalization Grant | 41,365 | 8,273 | 29,920 |

Vote: 770 Kasese Municipal Council

Workplan 9: Community Based Services

| UShs Thousand | 2015/16 | | 2016/17 |
|--|-----------------|---------------------|-----------------|
| | Approved Budget | Outturn by end Sept | Proposed Budget |
| Total Revenues | 228,599 | 28,637 | 169,623 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 87,234 | 17,525 | 71,703 |
| Wage | 30,000 | 5,541 | 30,000 |
| Non Wage | 57,234 | 11,984 | 41,703 |
| <i>Development Expenditure</i> | 141,365 | 8,273 | 97,920 |
| Domestic Development | 141,365 | 8,273 | 97,920 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 228,599 | 25,798 | 169,623 |

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

The department performed by 12%. Under performance resulted from the delay by ministry of gender to release the youth fund under the youth livelihood program and inadequate release of local revenue to the department.

Department Revenue and Expenditure Allocations Plans for 2016/17

Compared to the FY 2015/16, there is a proposed reduction in the allocations to the department by shs 58m. The reduction is as a result of a decrease in the other transfers from Central Government to fund the Youth Livelihood program and CDD allocation from the Development Equalisation Grant arising out of the budgetary cuts.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

FAL classes were established in 3 divisions, 30 FAL instructors were supervised, 2 PWD groups supported, 1 disability Council, 1 women Council and 1 Youth Council supported, 2 CDD groups in Nyamwamba and 1 Central Divisions were supported with with 2.5m each, 10 children were resettled and reunited with parents, domestic violence issues were handled.

Plans for 2016/17 by Vote Function

18 children shall be re-settled, 20 children rehabilitated, 400 adult learners trained, 15 FAL instructors trained, FAL materials procured, children cases handled and settled, 1 Youth, 1 disability and Women Council supported, 1 cultural institution supported, 20 work based inspections made, 4 international days celebrated, 2 PWD groups, and 7 CDD groups, 10 youth projects under YLP.

Medium Term Plans and Links to the Development Plan

Conduct social mobilization for behavior change towards GBV, early marriages, girl Child Education, Construction of a rehabilitation Centre, Establishment of community/public information centres, Construction of community centres in each division (one stop centre), Training communities in group dynamics and PRA approaches, extending grants to groups.

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

The following partners will fund some sector activities; AMICAALL will finance HIV/AIDS prevention interventions i.e supporting safe Male circumcision in the Municipal council.

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

1. Increasing demand for services

There is an Increase in numbers of the vulnerable groups with increasing demand for services yet the funding has remained the same and is inadequate

2. Lack of reliable means of transport to the field

Vote: 770 Kasese Municipal Council

Workplan 9: Community Based Services

The department is using hired motorcycles to monitor its activities thus; it becomes hard to move from one Division to another without reliable means of transport

3. Lack of a community rehabilitation centre

There is an Increasing number of school dropouts and high influx of children on the street and yet council has no where to rehabilitate or remand them.

Workplan 10: Planning

(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> | 35,629 | 6,131 | 36,827 |
| Locally Raised Revenues | 12,485 | 1,717 | 12,485 |
| Multi-Sectoral Transfers to LLGs | 800 | 0 | 300 |
| Support Services Conditional Grant (Non-Wage) | 1,800 | 450 | |
| Urban Unconditional Grant (Non-Wage) | 4,000 | 1,000 | 13,792 |
| Urban Unconditional Grant (Wage) | 16,544 | 2,964 | 10,250 |
| <i>Development Revenues</i> | 13,788 | 4,137 | 14,960 |
| Urban Discretionary Development Equalization Grant | 13,788 | 4,137 | 14,960 |
| Total Revenues | 49,417 | 10,268 | 51,787 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 35,629 | 6,131 | 36,827 |
| Wage | 16,544 | 2,964 | 10,250 |
| Non Wage | 19,085 | 3,167 | 26,577 |
| <i>Development Expenditure</i> | 13,788 | 4,137 | 14,960 |
| Domestic Development | 13,788 | 4,137 | 14,960 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 49,417 | 10,268 | 51,787 |

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

The department performed by 20%. Under performance was due to inadequate quarterly releases to the department was low local revenue which finances most departmental priorities of the sub sector.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a proposed increase of shs 2m to the department arising out of allocation of additional funds under the non wage unconditional grant. Other allocations from other revenue sources will remain slightly the same like in the FY 2015/16.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Performance contract form B, Annual budget and work plan for 2015/16 was finalised. The fourth quarter OBT report was prepared, All LLGs were coordinated to finalise their annual work plans and Budgets, Budget consultative meetings were held and LLGs were mentored and assessed on minimum conditions and performance measures.

Plans for 2016/17 by Vote Function

Coordinate and mentor all departments and LLGs on planning matters, prepare municipal annual workplans, performance contracts, quarterly performance reports, formulate council projects, holding quarterly monitoring of all programs and evaluation of council performance, mentoring LLGs, prepare Annual statistical Abstract, Assessment of performance measures and minimum conditions, holding budget consultations, budget conferences, preparing project proposals, appraising projects.

Vote: 770 Kasese Municipal Council

Workplan 10: Planning

Medium Term Plans and Links to the Development Plan

During the medium term the sector Coordination of all departments and LLGs on planning matters, develop municipal development plans, annual work plans, performance contracts, quarterly performance reports, formulate council projects, establish a functional municipal planning office, purchase a vehicle for the department, and establish a database for planning.

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

The TPC will be mentored on participatory planning using Urban Unconditional Equalisation Discretionary Grant

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

1. understaffing

The sector lacks a substantively appointed planner to coordinate planning activities. Understaffing has caused delays in reporting and preparation of plans.

2. Limited space

The office is small yet is occupied by more than one staff.

3. Under funding

Despite the significant role of the sector, most activities still remain seriously underfunded.

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> | 47,833 | 8,280 | 52,877 |
| Locally Raised Revenues | 12,373 | 1,065 | 12,373 |
| Multi-Sectoral Transfers to LLGs | 2,360 | 0 | 6,504 |
| Support Services Conditional Grant (Non-Wage) | 1,100 | 275 | 8,000 |
| Urban Unconditional Grant (Non-Wage) | 6,000 | 1,500 | 26,000 |
| Urban Unconditional Grant (Wage) | 26,000 | 5,439 | |
| Total Revenues | 47,833 | 8,280 | 52,877 |
| B: Overall Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 47,833 | 8,279 | 52,877 |
| Wage | 26,000 | 5,439 | 26,000 |
| Non Wage | 21,833 | 2,840 | 26,877 |
| <i>Development Expenditure</i> | 0 | 0 | 0 |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 47,833 | 8,279 | 52,877 |

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

The department performed by 17%. Under performance compared to the quarterly plan was because the department is to a great extent funded by local revenue which was not released to the department.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a proposed increase in allocation to the department by shs 5m due to increase in the non wage unconditional grant allocation to the department to facilitate the oversight activities.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 770 Kasese Municipal Council

Workplan 11: Internal Audit

Physical Performance in the first quarter of 2015/16

The departmental salaries to the three staff was dually paid and received by each of them. The department was also facilitated by having field inspections financed and monthly allowances paid to the staff. We were able to produce the first quarterly internal audit reports to the three divisions and the head office and also produce the first quarterly management letters too.

Plans for 2016/17 by Vote Function

4 quarterly internal audit reports prepared and submitted to council, Internal controls shall reviewed. UPE primary schools will be audited, all 6 Health centres and 1 hospital will be audited, Operations of all Divisions shall be audited and 4 audit reports shall be submitted for each division, all Municipal projects will be audited on value for money, Special audits shall be conducted.

Medium Term Plans and Links to the Development Plan

The department plans to Implement all aspects of the Local Government Audit manual 2007, evaluate and improve the effectiveness of risk management, control, and Governance processes, audit all revenue collections, procurement, receipting and banking, extend audit services to lower Local Governments

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

The department will receive counterpart funding under PAF monitoring and other conditional sector grants for project based Audits

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

1. The departmental budget allocations are inadequate

Some departmental activities are allocated meagre funds or none at all and this impacts on the effectiveness and efficiency of the department's performance.

2. The department is wrongly perceived by other departments.

The attitude of other members of staff is not friendly because they believe the department is for fault finding purposes and without knowing that it ensures the set objectives and goals are achieved.

3. The department is understaffed.

According to the establishment, the department is meant to be manned by six staff but we are only three.