

# **Vote: 775** Ntungamo Municipal Council

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## **Structure of Budget Framework Paper**

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**Foreword**

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# Vote: 775 Ntungamo Municipal Council

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## Foreword

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In view of the provisions of the Local Governments Act CAP 243 section 36(1), I wish to highlight Ntungamo Municipal Council goals, main achievements and challenges for the Financial Year 2015/2016 as at the end of september;

Am happy to note that the Municipal Council has consistently focused her efforts towards the attainment of the overall vision, mission statements and development goals through achievement of long term and medium term strategic interventions. It is in light of this that the following projects have so far been executed by the end of september 2015/16;

- Construction of a 3 classrooms block at Ruhoko primary school is under way.
- Construction of a 3 classroom block at Kikoni primary school is under way.
- Beautification of the town by enhancing sanitation campaigns and instituting sanitation days.
- Periodic and Routine road maintenance of Roads using machines donated to the Council by Central government :Kategaya road is being upgraded to bituminous,Barishande road has been maintained,sport murruming of Kakeito road has been made.

- Construction of a lagoon to improve the sewerage system is on going .
- Effective and efficient collection and disposal of garbage in all Divisions by using the gabbarge trucks.
- The town water supply system has been improved and is now maintained by the National and sewerage Corporation which will extent clean and safe water to all parts of the Municipal Council.

.A new brandey double Cabin for the Municipal Council was purchased.

The municipal Council however still has core challenges that we all need to take stock of;

- The lagoon is not yet completed by the contractor and there is still problems of disposing off the sewerage.
- Electricity supply is too inadequate. Some parts of town like mailo 2 and Kyamate, Nyakaina and Kikoni are constantly in darkness.
- Implementation of Burungi Bwansi policy is still lacking as most residents still show signs of reluctance.
- Unvalued properties hinders the expansion of our revenue base to meet the ever increasing demand for services.
- Reconstruction of the dilapidated central market has not taken root due to high costs involved.
- Failure to fully implement the approved structural plans due to lack of funds to compensate the landlords.
- The Main Priorities of Ntungamo Municipal Council for 2016/2017 Include: -
- Tarmacking Bigyega road using road funds.
- Road routine maintenance of Kannuma road, Tindibakira road, Kamwesiga Road, Karibwa, Kakeito, Mpama, Nyakasa, Kyamarungi-Obushenda.
- Construction of one toilet at Ruhoko primary school. processing Land titles for some Municipal Lands.
- Opening of community roads and installation of culverts.
- procurement of printed stationary.
- Promotion of sanitation and safe water hygiene.
- Planting of trees.

The council is committed to ensure the sustainability of the implemented projects; in the Municipal council we have strengthened our policy on operation & maintenance of all the assets. In the financial year (2016/2017) alone we have earmarked Ug Shs 85,000,000= for the operation & maintenance of the municipal council machines. It should be recalled that in last financial year 2014/2016, our properties were maintained to a relatively good condition.

- Provision of inputs to people with disabilities. The Council will continue to provide goats on rotational basis to disadvantaged people.
- Preparation and approval of budgets/workplans for the Municipal Council.
- Conducting internal assessment of Minimum conditions and performance measures.
- Ensuring timely accountability of government funds.
- Recruitment and placement of staff in the vacant posts.

I wish to thank the Political and Civic leaders who have focused all their strength to the development of this Town without which the aforesaid achievements would not have been realized.

I wish to call upon all the stakeholders in the Development of Ntungamo Municipal Council to embrace this plan, and work for its realization. It has been a participatory process through which this plan has been developed and to this note, I wish to thank all those who contributed willingly in one way or another.

With your continued support and commitment, this plan will be fully implemented. Ntungamo is for us all.

# **Vote: 775** Ntungamo Municipal Council

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**JACOB KAFUREKA**  
**MAYOR-NTUNGAMO MUNICIPAL COUNCIL**

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	705,052	199,344	690,339
2a. Discretionary Government Transfers	1,128,126	276,063	685,032
2b. Conditional Government Transfers	1,440,341	357,574	1,279,822
2c. Other Government Transfers	791,635	162,154	671,073
<b>Total Revenues</b>	<b>4,065,154</b>	<b>995,136</b>	<b>3,326,266</b>

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

The Municipal Council received UGX 995,136,000 (24%) of the total budget. Local revenue performed at (28% due to early advertising for service providers and sensitisation of business community, discretionary government transfers performed at (24%) due to poor performance in urban wage because some staff had left for greener pastures, conditional government transfers at 25% and other government transfers at 20% because the value for drugs has been left out to be reported on by NMS .

#### Planned Revenues for 2016/17

The Municipal council plans to receive and spend UGX 3,326,266,000 reflecting 18% reduction as compared to last years budget due to removing the budget for sale of trees, the value of drugs and the budget cut by the central government in the planning figures. The Municipal Council expect to receive UGX 690,339,000 as local revenue, UGX 685,032,000 as discretionary government transfers, UGX 1,279,822,000 as conditional government transfers and UGX 671,073,000 as other government transfers .

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	668,266	275,765	437,387
2 Finance	291,058	63,218	231,374
3 Statutory Bodies	253,724	71,044	264,268
4 Production and Marketing	23,366	4,865	23,095
5 Health	527,646	92,216	399,652
6 Education	1,063,664	220,492	1,012,435
7a Roads and Engineering	1,052,701	117,699	800,579
7b Water	0	0	0
8 Natural Resources	29,528	7,588	35,417
9 Community Based Services	59,270	9,397	59,322
10 Planning	73,705	8,460	39,782
11 Internal Audit	22,226	4,944	22,955
<b>Grand Total</b>	<b>4,065,154</b>	<b>875,688</b>	<b>3,326,266</b>
Wage Rec't:	1,319,385	311,604	1,346,172
Non Wage Rec't:	1,387,549	354,564	1,714,209
Domestic Dev't	1,358,219	209,520	265,885
Donor Dev't	0	0	0

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

By the end of september, the departments had received UGX 995,136,000 and spent UGX 875,688,000 (24%) on purchase of a double cabin pickup, tarmacking Kategaya road , payment of salaries and other recurrent expenses leaving a balances of UGX 185,625,000 on different Votes since certificates for works done were being procesed and some funds were left on accounts to cater for bank charges .

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## Executive Summary

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### *Planned Expenditures for 2016/17*

The Municipal plans to spend a total budget of UGX 3,326,266,000 as compared to UGX 4,065,154,000 for the current financial year indicating a reduction of 18%. The focus is on infrastructure development under education-class room completion at kikoni and Ruhoko, construction of a latrine at Ruhoko ps, payment of staff salaries, roads (Tarmacking Bigyega road and routine maintenance of community roads), health-completion of a theatre and finance-purchase of laptops.

### *Medium Term Expenditure Plans*

The Council is committed to implement expenditure plans as contained in the Municipal Five year Development plan and more especially the Council will complete the 6 classrooms at Kikoni SDA and Ruhoko primary schools, carry out revenue mobilisation to enhance revenue collection compensate land loads so as to implement its structure, Complete the theater at Ntungamo health Centre, maintain all roads in good conditions and ensure provision of safe and clean water to the people of Ntungamo.

### **Challenges in Implementation**

The major challenge in implementing plans are budget cuts from the central government, inflation which increases the general prices of goods and services thus rendering the budgeted amounts for service delivery to be revised upwards leading to non implementation of other planned activities. Also effects of pests and diseases affect production of some crops thus affecting market dues.

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## A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>705,052</b>	<b>199,344</b>	<b>690,339</b>
Local Government Hotel Tax		0	9,717
Other Fees and Charges	2,816	70	1,240
Occupational Permits	10	0	10
non refundable fees	4,300	3,654	
Miscellaneous		0	205
Market/Gate Charges	151,290	68,379	167,735
Property related Duties/Fees		0	43,397
Local Hotel Tax	9,520	1,649	
Park Fees	236,700	67,511	268,800
Inspection Fees	11,640	6,125	16,485
Educational/Instruction related levies		0	1,650
Business licences	104,135	19,694	103,429
Application Fees		0	14,735
Animal & Crop Husbandry related levies	21,645	6,840	21,420
Advertisements/Billboards	8,675	302	13,025
Local Service Tax	16,993	9,472	19,659
Unspent balances – Locally Raised Revenues	12,600	3,578	
Other Court Fees	691	20	841
wind fall gains	730	4,086	
Property related Duties/Fees(transfer fees)	5,999	1,800	
Sale of non-produced government Properties/assets	76,000	0	
Rent & rates-produced assets-from private entities	600	150	
Rent & Rates from other Gov't Units		0	720
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,254	504	
Refuse collection charges/Public convenience	2,820	980	7,270
rates-produced assets from private entities-property currency	31,958	4,531	
rates-produced assets from private entities-property arrears	3,676	0	
<b>2a. Discretionary Government Transfers</b>	<b>1,128,126</b>	<b>276,063</b>	<b>685,032</b>
Urban Unconditional Grant (Wage)	357,058	84,314	406,564
District Unconditional Grant (Wage)	22,714	7,488	
Urban Discretionary Development Equalization Grant	56,545	11,309	68,304
Urban Unconditional Grant (Non-Wage)	691,809	172,952	210,164
<b>2b. Conditional Government Transfers</b>	<b>1,440,341</b>	<b>357,574</b>	<b>1,279,822</b>
Development Grant	148,527	29,705	68,044
Support Services Conditional Grant (Non-Wage)	86,020	24,696	
Sector Conditional Grant (Wage)	939,613	219,802	939,608
Sector Conditional Grant (Non-Wage)	266,182	83,371	272,170
<b>2c. Other Government Transfers</b>	<b>791,635</b>	<b>162,154</b>	<b>671,073</b>
Road fund	671,073	162,154	
Uganda Road fund		0	671,073
Drugs	120,562	0	
<b>Total Revenues</b>	<b>4,065,154</b>	<b>995,136</b>	<b>3,326,266</b>

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

#### (i) Locally Raised Revenues

Out of UGX 705,052,000 budgeted for local revenue, the Municipal Council had received UGX 199,344,000 (28%) as a result of good performance of: wind fall gains, non refundable fees, Local service tax, inspection fees due to early advertising for service providers and sensitisation of business community on the tax. However, occupation permits, sale of trees performed poorly because

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## A. Revenue Performance and Plans

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people still occupy their premises before complete and the court case on the land where trees grow was not yet disposed off.

### *(ii) Central Government Transfers*

The Municipal council had received UGX 276,063,000 discretionary government transfers,UGX 357,574,000 conditional government transfers and UGX 162,154,000 othe government transfers due to poor performance in urban unconditional grant wage since some staf had absconded and their vacancies had no t been filled and the budgeted drugs was not captured as this is reported on by the NMS.

### *(iii) Donor Funding*

The Municipal Council did not expect donor funding and there was no budget for this.

### **Planned Revenues for 2016/17**

#### *(i) Locally Raised Revenues*

The Municipal Council expects to raise UGX 690,339,000 in form of Local revenueue that is majory composed of park fees(39%),market gate charges(25%) and business licence (15%) as compared to a total budget of UGX 705,052,000 for the last financial year thus indicating a reduction of 2%.The reduction came about as a result of removing the budget for sale of trees which are to be sold in the financial year 2015/2016.

#### *(ii) Central Government Transfers*

The Municipal Council expects UGX 685,032,000 discretionary government transfers (39%) reduction due to the central government cutting urban unconditional grant,Conditional government transfers reduced by 11%,and other government transfers will reduce by 15% due the the budget cut by the central government and removal of the .budget for drugs as this is reported on by NMS.

#### *(iii) Donor Funding*

The Municipal Council did not expect donor funding and there was no budget for this

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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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	526,611	173,672	424,108
Locally Raised Revenues	107,784	29,803	65,284
Multi-Sectoral Transfers to LLGs	264,464	97,825	193,175
Support Services Conditional Grant (Non-Wage)	1,052	233	
Unspent balances – Locally Raised Revenues		2,523	
Urban Unconditional Grant (Non-Wage)	99,443	30,584	31,495
Urban Unconditional Grant (Wage)	53,868	12,704	134,155
<i>Development Revenues</i>	5,655	3,231	13,279
Multi-Sectoral Transfers to LLGs		2,100	6,449
Urban Discretionary Development Equalization Grant	5,655	1,131	6,830
<b>Total Revenues</b>	<b>532,266</b>	<b>176,903</b>	<b>437,387</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	526,611	173,665	424,108
Wage	127,097	29,779	134,155
Non Wage	399,514	143,886	289,954
<i>Development Expenditure</i>	141,655	102,100	13,279
Domestic Development	141,655	102,100	13,279
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>668,266</b>	<b>275,765</b>	<b>437,387</b>

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

The department planned for UGX 167,066,000 in quarter one, but received UGX 276,903,000 (166%) and spent UGX 275,765,000 indicating 165 % performance. The over performance was as a result of paying a big part on the purchase of a motorvehicle to avoid escalating prices.

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

The planned budget has decreased by 18% due to removal of funds budgeted for purchase of a new double cabin pickup, motorcycle and construction of division offices. The department will spend 31% of its total budget on salaries, 66% on recurrent expenditure and 3% on development.

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

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

One brandy new pickup purchased, one staff trained on payroll management, prepared and Submitted one performance contract to the Ministry, monitored and supervised government programmes, appraised and motivated the staff.

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

One brandy new pickup purchased, one staff trained on payroll management, prepared and Submitted one performance contract to the Ministry, monitored and supervised government programmes, appraised and motivated the staff.

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

Delivery of quality social services to the community of Ntungamo Municipal council for social and economic transformation.

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



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## Workplan 1a: Administration

The department does not expect any external budget from NGOS or donars.

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

#### 1. Understaffing.

Most core posts are occupied by acting personnel.

#### 2. In adequate funding

The departmental allocation is inadequate and as a result some activities are not done.

#### 3. Non valuation of council properties

This has affected disposal of council assets whose value has depreciated.D

## Workplan 2: Finance

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	285,058	63,608	215,874
Locally Raised Revenues	41,456	7,753	41,456
Multi-Sectoral Transfers to LLGs	97,417	30,705	44,431
Unspent balances – Locally Raised Revenues		274	
Urban Unconditional Grant (Non-Wage)	77,610	7,803	11,610
Urban Unconditional Grant (Wage)	68,575	17,073	118,378
<i>Development Revenues</i>	6,000	0	15,500
Locally Raised Revenues	6,000	0	12,500
Multi-Sectoral Transfers to LLGs		0	3,000
<b>Total Revenues</b>	<b>291,058</b>	<b>63,608</b>	<b>231,374</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	285,058	63,218	215,874
Wage	114,366	23,688	118,378
Non Wage	170,692	39,530	97,496
<i>Development Expenditure</i>	6,000	0	15,500
Domestic Development	6,000	0	15,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>291,058</b>	<b>63,218</b>	<b>231,374</b>

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

The department planned to receive UGX 72,764,000 in quarter one, but received UGX 63,608,000 (87%) and spent UGX 63,218,000 indicating 67% performance. The underperformance was as a result of poor performance in the poor performance of urban unconditional grant-wage due to non payment of two Division treasurers and one senior Assistant Town Clerk.

Cumulatively, the department spent UGX 63,218,000 out of the disbursed funds leaving an unspent balance of UGX 389,331 on Management and Finance Account

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

The department plans to receive and spend UGX 231,374,000 as compared to UGX 291,058,000 for the current financial year. The focus will be on payment of salaries, procurement of laptops and revenue mobilisation. The reduction is due to removal of budget for valuation of properties, travel abroad and motorcycle purchase.

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

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## Workplan 2: Finance

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

The department prepared and submitted one annual performance report, mobilised and collected local revenue, prepared annual workplan and presented it to council for approval and submitted annual Accounts to the Auditor General on 22nd August 2015.

### Plans for 2016/17 by Vote Function

The department prepared and submitted one annual performance report, mobilised and collected local revenue, prepared annual workplan and presented it to council for approval and submitted annual Accounts to the Auditor General on 22nd August 2015.

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

Ensuring financial accountability and enhancing revenue base for the Municipal Council with a view of providing quality services.

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

No off budget is expected by the department.

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

#### 1. Low revenue base.

The Municipal Council has little revenue sources that generate little funds .

#### 2. Lack of Information.

The department does not promptly get information on direct transfers and as such it hampers reporting.

#### 3. Lack of official means of transport.

The department does not have an official means of transport.

## 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>	253,724	71,204	264,268
District Unconditional Grant (Wage)	22,714	7,488	0
Locally Raised Revenues	53,081	2,805	53,081
Multi-Sectoral Transfers to LLGs	61,313	19,828	64,618
Support Services Conditional Grant (Non-Wage)	79,988	23,189	
Unspent balances – Locally Raised Revenues		41	
Urban Unconditional Grant (Non-Wage)	26,782	15,428	106,770
Urban Unconditional Grant (Wage)	9,847	2,424	39,799
<b>Total Revenues</b>	<b>253,724</b>	<b>71,204</b>	<b>264,268</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	253,724	71,044	264,268
Wage	32,560	9,912	39,799
Non Wage	221,164	61,132	224,469
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>253,724</b>	<b>71,044</b>	<b>264,268</b>

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## Workplan 3: Statutory Bodies

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

The department planned for UGX 63,431,000 but received UGX 71,204,000 (112%) and spent UGX 71,044,000 indicating 112% performance. The over performance came about as a result of the councillors study tour abroad that was spent at once in the first quarter, also government released more of salary and gratuity for elected leaders and councillors allowance and exgratia.

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

The departments budget has increased by 7% as compared to the budgeted for last year to facilitate passing of council policies, monitoring and evaluation of projects, supervision of government projects, attending workshop and seminars.

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

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

The department formulated policies, monitored and supervised government programmes, approved the budget and the workplans.

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

The department formulated policies, monitored and supervised government programmes, approved the budget and the workplans.

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

Formulation of Council policies and monitor the implementation of government programmes.

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

The Council department does not expect to receive any off budget activity in the Financial year 2016/2017.

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

#### 1. Inadequate funding

The funds allocated to the department is not adequate to pay for all the activities.

#### 2. Lack of government transport means,

The Council does not have official vehicle to do the monitoring and supervision of government programmes.

#### 3. shortage of land

There is a challenge of expanding the Town since the Council does not own enough land and compensating people is a problem as the Council does not have adequate resources.

## Workplan 4: Production and Marketing

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	23,366	4,865	23,095
Multi-Sectoral Transfers to LLGs	2,701	2,730	1,346
Sector Conditional Grant (Non-Wage)	0	0	1,087
Sector Conditional Grant (Wage)	20,665	2,135	20,662

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## Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>23,366</b>	<b>4,865</b>	<b>23,095</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	23,366	4,865	23,095
Wage	20,665	2,135	20,662
Non Wage	2,701	2,730	2,432
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>23,366</b>	<b>4,865</b>	<b>23,095</b>

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

The department planned to receive UGX 5,841,000 but received UGX 4,865,000 (83%) and spent UGX 4,865,000 indicating 83% performance. The underperformance came about as a result of poor performance in Conditional Grant to Agric. Ext Salaries because the Municipal council failed to attract and recruit the planned assistant agriculture officer.

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

The department plans to receive and spend UGX 23,095,000 as compared to UGX 23,366,000 for last financial year reflecting a reduction of 1%. The funds will be used to pay wages for the production staff and on training and sensitisation of farmers on control of pests and diseases.

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

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

The department paid the salary for the Assistant Agriculture officer.

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

The department paid the salary for the Assistant Agriculture officer.

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

N/A

### (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. N/A

N/A

2. N/A

N/A

3. N/A

N/A

## Workplan 5: Health

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved	Outturn by	Proposed

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## Workplan 5: Health

	Budget	end Sept	Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	494,470	93,337	360,422
Locally Raised Revenues	17,693	1,328	10,011
Multi-Sectoral Transfers to LLGs	56,724	17,506	47,861
Other Transfers from Central Government	120,562	0	
Sector Conditional Grant (Non-Wage)	29,823	7,456	32,882
Sector Conditional Grant (Wage)	265,402	66,243	265,402
Unspent balances – Locally Raised Revenues		84	
Urban Unconditional Grant (Non-Wage)	4,266	720	4,266
<i>Development Revenues</i>	33,176	7,316	39,230
Development Grant	8,241	1,648	7,985
Locally Raised Revenues	4,154	1,342	4,119
Multi-Sectoral Transfers to LLGs		0	1,000
Urban Discretionary Development Equalization Grant	20,780	4,326	26,126
<b>Total Revenues</b>	<b>527,646</b>	<b>100,653</b>	<b>399,652</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	494,470	92,216	360,422
Wage	265,402	66,243	265,402
Non Wage	229,068	25,973	95,020
<i>Development Expenditure</i>	33,176	0	39,230
Domestic Development	33,176	0	39,230
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>527,646</b>	<b>92,216</b>	<b>399,652</b>

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

The department budgeted to receive UGX 131,911,000 in quarter one ,but received UGX 100,653,000 (76%) and spent UGX 92,216,000 indicating 70% performance.The underperformance was caused by little PHC and LGMSD funds that was left on Account to accumulate and start on roofing the theater when they are enough. After spending,UGX 8,437,000 was left on Account mainly to acumulate for the roofing of the theater.

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

The departments budget for 2016/2017 has reduced by 24% in comparision with that of last year due to removal of funds for Drugs from National medical stores as it is budgeted by NMS.

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

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

The department began on the construction of an OPD and a theater, received Value of essential medicines and health supplies from NMS worth 4,956,773 and health supplies and medicines worth 1,447,059,retained and motivated the 33 trained health workers in health centers,carried out 3 health related training sessions,received and attended to 5060 outpatients and 252 inpatients,assisted 96 mothers to deliver,immunised 302 children against the six killer diseases and trained 99 VHTS on immunisatio

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

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

The planned out puts are well in line with the ministry of health Sector strategic and investment plan , and the plan to construct ageneral ward and a theater at Ntungamo HC 111 is in agreement with the municipal Development plan to

# Vote: 775 Ntungamo Municipal Council

## Workplan 5: Health

upgrade the health center III to a health center IV level. All are in conformity with the national medium term expenditure plan and the national development plan of social-economic transformation to a middle income state.

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

we hope to receive some medicines and health supplies such as ARVs, laboratory reagents, HIV test kits from donors and development partners. Some antimalarial drugs, malaria rapid testing kits and insecticide treated mosquito nets are usually provided by NGOs and development partners.

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

#### 1. low budgetary provision.

the PHC allocation of sh. 5,785,400 to the municipal office for a year is very small. It cannot enable efficient running of the health service.

#### 2. lack of accreditation of Ntungamo HC III to a HCIV

the unit receives very many patients who can not be managed on allocation of medicines and health supplies of a HC III. So many times the HC has stock outs of very many necessary items.

#### 3. lack of an ambulance to transport maternity mothers

some mothers fail to deliver at Ntungamo Hc and yet the HC has no ambulance to transport these mothers.

## 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>	911,220	233,138	911,097
Locally Raised Revenues	8,020	2,239	6,020
Multi-Sectoral Transfers to LLGs	1,785	117	1,989
Sector Conditional Grant (Non-Wage)	228,594	73,660	230,748
Sector Conditional Grant (Wage)	653,546	151,424	653,544
Unspent balances – Locally Raised Revenues		262	
Urban Unconditional Grant (Non-Wage)	4,582	1,762	3,582
Urban Unconditional Grant (Wage)	14,693	3,673	15,214
<i>Development Revenues</i>	152,444	30,627	101,338
Development Grant	140,286	28,057	60,059
Locally Raised Revenues		0	23,500
Multi-Sectoral Transfers to LLGs	12,158	2,570	17,779
<b>Total Revenues</b>	<b>1,063,664</b>	<b>263,765</b>	<b>1,012,435</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	911,220	213,799	911,097
Wage	668,239	155,097	668,758
Non Wage	242,981	58,702	242,339
<i>Development Expenditure</i>	152,444	6,693	101,338
Domestic Development	152,444	6,693	101,338
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,063,664</b>	<b>220,492</b>	<b>1,012,435</b>

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

The department planned to receive UGX 265,916,000 but received UGX 263,765,000 (99%) and spent UGX 220,492,000 indicating 82% performance. The underperformance was caused by the development funds left on Account as the construction of classrooms at Ruhoko and Kikoni primary schools had started and the first certificate had not

# Vote: 775 Ntungamo Municipal Council

## Workplan 6: Education

been prepared.

However, the central government released UGX 2,926,015 and UGX 16,413,000 (UGX 19,339,015) much more for UPE and USE in excess of UGX 7,204,776 and UGX 44

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

The proposed Budget for 2016/2017 is UGX 1,012,435,000 of which UGX 60,059,000 will be used to complete classrooms at Ruhoko and Kikoni p/s, UGX 23,500,000 on construction of a toilet at Ruhoko p/s while the biggest percentage of recurrent expenditure will go to salaries.

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

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

The department paid three monthly salaries to 72 primary teachers and 43 teaching and non teaching secondary staff, enrolled 3088 pupils in UPE and 956 students in USE, out of 304 pupils sitting for PLE 26 pupils pass in grade one. The inspector of schools and Municipal Education officer inspected 15 primary schools and one secondary school, prepared and presented 3 reports to the Council for discussion. The construction of a three classroom block at Ruhoko and Kikoni started. The department also

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

The department paid three monthly salaries to 72 primary teachers and 43 teaching and non teaching secondary staff, enrolled 3088 pupils in UPE and 956 students in USE, out of 304 pupils sitting for PLE 26 pupils pass in grade one. The inspector of schools and Municipal Education officer inspected 15 primary schools and one secondary school, prepared and presented 3 reports to the Council for discussion. The construction of a three classroom block at Ruhoko and Kikoni started. The department also

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

The department will continue to implement the priorities of five year development plan through completion of classroom blocks, construction of pit latrines and provision of UPE and USE to achieve equitable access to relevant quality education and training. Delivery of relevant and quality education and training. Enhance efficiency and effectiveness of education and sports service delivery.

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

Nil

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

#### 1. Lack of staff houses

All primary schools lack staff houses, teachers walk long distances and this affects teachers' preparedness and follow up of learners.

#### 2. Lack of official means of transport

The department needs an official vehicle for effective supervision.

#### 3. Dilapidated classrooms

A bigger percentage of classes need urgent rehabilitation.

## 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>			
Recurrent Revenues	60,268	17,612	716,836

# Vote: 775 Ntungamo Municipal Council

## Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	8,870	2,566	6,370
Multi-Sectoral Transfers to LLGs	6,989	2,054	4,727
Other Transfers from Central Government		0	671,073
Unspent balances – Locally Raised Revenues		133	
Urban Unconditional Grant (Non-Wage)	13,250	5,070	3,204
Urban Unconditional Grant (Wage)	31,159	7,790	31,461
<i>Development Revenues</i>	<i>743,913</i>	<i>163,401</i>	<i>83,743</i>
Locally Raised Revenues	40,000	0	
Multi-Sectoral Transfers to LLGs	31,285	993	82,206
Other Transfers from Central Government	671,073	162,154	
Urban Discretionary Development Equalization Grant	1,555	254	1,537
<b>Total Revenues</b>	<b>804,181</b>	<b>181,013</b>	<b>800,579</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>60,268</i>	<i>17,030</i>	<i>716,836</i>
Wage	31,159	7,790	31,461
Non Wage	29,109	9,240	685,375
<i>Development Expenditure</i>	<i>992,433</i>	<i>100,669</i>	<i>83,743</i>
Domestic Development	992,433	100,669	83,743
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,052,701</b>	<b>117,699</b>	<b>800,579</b>

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

The department Planned to receive UGX 263,175,000 but received UGX 181,013,000(69%) and spent UGX 117,699,000 reflecting 45% performance leaving unspent balance of ugx. 63,314,356 (UGX 61,484,604 on technical services Account,UGX 582,591 on property rates Account and UGX 1,247,161 on LDG Account meant for the purchase of materials for upgrading Kategaya road,maintenance of roads in the Division,payment of wages and compilation of BOQs.

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

The planned revenue and expenditure for 2016/17 is UGX 800,579,000 which has reduced compared to the one of last year because of budget cut by the central government UGX 417,056,461 will be used to tarmach Bigyega road,UGX 142,174,000 on maintenance of community roads,UGX 85,000,000 on maintenance of machines and the rest on operations.

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

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

One Km. of urban roads upgraded to bitumen standard,Procured inputs for upgrading of Kategaya road,paid three months salary to the staff,supervised on going works on Kategaya road,routine maintenance of community roads was also done.

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

One Km. of urban roads upgraded to bitumen standard,Procured inputs for upgrading of Kategaya road,paid three months salary to the staff,supervised on going works on Kategaya road,routine maintenance of community roads was also done.

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

Ensuring that the structural plan is well implemented so as to attain a beautiful Town.

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

No off budget expected.



# Vote: 775 Ntungamo Municipal Council

## Workplan 7a: Roads and Engineering

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

#### 1. Land policy

The land belongs to people and it becomes difficult to use the land for the intended use as the council do not have enough money for compensation.

#### 2. Inadequate funding

The funds budgeted for street lighting and tarmacking is inadequate.

#### 3. Lack of staff

The department does not have enough machine operators.

## Workplan 7b: Water

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

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

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

No fledged department

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

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

*Plans for 2016/17 by Vote Function*

*Medium Term Plans and Links to the Development Plan*

N/A

### (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. N/A

N/A

#### 2. N/A

N/A

#### 3. N/A

N/A

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	29,528	7,588	35,417
Locally Raised Revenues	6,200	360	6,200

# Vote: 775 Ntungamo Municipal Council

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Non-Wage)	0	0	30
Urban Unconditional Grant (Non-Wage)	2,000	431	2,000
Urban Unconditional Grant (Wage)	21,328	6,797	27,187
<b>Total Revenues</b>	<b>29,528</b>	<b>7,588</b>	<b>35,417</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	29,528	7,588	35,417
Wage	21,328	6,797	27,187
Non Wage	8,200	791	8,230
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>29,528</b>	<b>7,588</b>	<b>35,417</b>

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

The department planned to receive UGX 7,382,000 but received UGX 7,588,000 (103%) and spent the whole amount leaving no balance carried forward. The overperformance came about as a result of wage which performed at 127% because of the adjustment of the environment officers salary upwards.

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

The departments budget has increased as compared to the budgeted for last year to due to the increase in wages for the physical planer and the environment officer the central government has also provided 30,000 as sector conditional grant for monitoring and evaluation of natural ecosystem.

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

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

The sector developed two action plans, demarcated 3 Hectares of wet lands, carried out 3 monitoring and compliance surveys were undertaken and 3 monthly wages paid to one environment officer and one physical planner.

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

The sector developed two action plans, demarcated 3 Hectares of wet lands, carried out 3 monitoring and compliance surveys were undertaken and 3 monthly wages paid to one environment officer and one physical planner.

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

Protecting and conservation of sensitive fragile natural ecosystems within Ntungamo municipality jurisdiction.

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

The natural resources department does not expect to receive any off budget activity in the Financial year 2016/2017.

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

#### 1. Inadequate funding

The funds allocated to the department is very little to fund the enforcement used to protect the fragile ecosystems - Kakingora wetland as a central forest reserve is highly threatened by urban developers.

#### 2. Lack of official means of transport

The department has no official means of transport to help the environment officer to undertake monitoring and supervision.

#### 3. Lack of streamlined enforcement.

The department lacks enforcement staff which results into hiring of police amidst inadequate funds.

# Vote: 775 Ntungamo Municipal Council

## Workplan 8: Natural Resources

## 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>	51,636	10,155	50,101
Locally Raised Revenues	6,547	115	5,547
Multi-Sectoral Transfers to LLGs	23,626	4,614	8,335
Sector Conditional Grant (Non-Wage)	7,764	2,255	7,424
Unspent balances – Locally Raised Revenues		199	
Urban Unconditional Grant (Non-Wage)	1,813	0	2,000
Urban Unconditional Grant (Wage)	11,887	2,972	26,795
<i>Development Revenues</i>	7,634	1,527	9,221
Multi-Sectoral Transfers to LLGs	6,489	1,527	9,221
Urban Discretionary Development Equalization Grant	1,145	0	
<b>Total Revenues</b>	<b>59,270</b>	<b>11,682</b>	<b>59,322</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	51,636	9,397	50,101
Wage	25,723	6,770	26,795
Non Wage	25,913	2,627	23,306
<i>Development Expenditure</i>	7,634	0	9,221
Domestic Development	7,634	0	9,221
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>59,270</b>	<b>9,397</b>	<b>59,322</b>

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

The department budgeted for UGX 14,818,000 but received UGX 11,682,000 (79%) performance and spent UGX 9,397,000 indicating 63% performance. The underperformance came about as a result of the department receiving less of local revenue and urban unconditional grant non wage plus the division allocating no funds on the development budget.

The unspent balance of UGX 2,285,000 (UGX 758,562 on Community services Account was for special grant for PWDS and UGX 1,526,715 on LGDP Account was for division

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

The departments budget has increased by 4% in comparison with the last years budget because of provision of more local revenue on co-funding to the CDD funds meant for the purchase of inputs for PWDS, community mobilisation ,conducting women and youth councils meetings, FAL classes and purchase of goats for the disadvantaged groups.

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

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

Four active community development officers paid salaries ,One FAL review meeting with FAL instructors held ,One youth,women and PWD executive meetings held ,Submitted one quarterly report for forth quarter to the Ministry of Gender Labour and social development,registered five CBO groups.

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

Four active community development officers paid salaries ,One FAL review meeting with FAL instructors held ,One youth,women and PWD executive meetings held ,Submitted one quarterly report for forth quarter to the Ministry of Gender Labour and social development,registered five CBO groups.

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

Promotion of social-economic development of vulnerable groups like PWDs, Youth,women and elderly through

# Vote: 775 Ntungamo Municipal Council

## Workplan 9: Community Based Services

provision of income generating activities.

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**  
30,000,000 Uganda shillings expected from Youth Livelihood programme through Ntungamo District.

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

1. *Lack of Transport means.*

The department lacks government transport means so as to move to the field for mobilisation and sensitisation of communities.

2. *Inadequate releases.*

The funds released to the department is not enough to carry out the departmental operations.

3. *No development grant released to the department*

The government only releases recurrent grants which do not support the development projects that would be implemented by youth, women and PWDs.

## 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>	48,826	8,402	36,209
Locally Raised Revenues	9,329	1,456	9,329
Multi-Sectoral Transfers to LLGs	4,875	1,644	5,483
Support Services Conditional Grant (Non-Wage)	4,980	1,275	
Unspent balances – Locally Raised Revenues		62	
Urban Unconditional Grant (Non-Wage)	29,644	3,965	21,397
<i>Development Revenues</i>	7,379	509	3,574
Locally Raised Revenues	2,384	0	
Multi-Sectoral Transfers to LLGs	1,885	0	500
Urban Discretionary Development Equalization Grant	3,110	509	3,074
<b>Total Revenues</b>	<b>56,205</b>	<b>8,911</b>	<b>39,782</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	48,826	8,402	36,209
Wage		0	0
Non Wage	48,826	8,402	36,209
<i>Development Expenditure</i>	24,879	58	3,574
Domestic Development	24,879	58	3,574
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>73,705</b>	<b>8,460</b>	<b>39,782</b>

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

The department planned to receive UGX 18,426,000 but received UGX 8,911,000 (48%) and spent UGX 8,460,000 indicating 46% performance. The underperformance came about as a result of not spending on the development budget (58%) specifically on construction of the Accountability platform as funds were still little to guarantee the starting of the works.

The unspent balance of UGX 451,000 on LGDP was for retooling and monitoring allowances which were still little to cause an impact when spent.

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

# Vote: 775 Ntungamo Municipal Council

## Workplan 10: Planning

The department plan has reduced to UGX 39,782,000 because of the budget cut in the urban unconditional grant non wage by the central government. This budget will be put on preparation of workplans, quarterly reports, and monitoring of government projects.

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

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

The department conducted and prepared three sets of TPC minutes, attended two council meetings that had relevant resolutions, prepared and submitted forth quarter performance report to the ministry of Finance Planning and Economic development.

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

The department conducted and prepared three sets of TPC minutes, attended two council meetings that had relevant resolutions, prepared and submitted forth quarter performance report to the ministry of Finance Planning and Economic development.

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

Co-ordination of preparation of development plans and quarterly performance reports in view of achieving the Uganda and Councils vision and goals

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

No off budget activities are expected in the next financial year.

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

#### *1. Inadequate staff*

The department is only run by one person in an acting position.

#### *2. Change in the reporting foermats*

Constant change in the reporting formats usually causes delay in preparation of reports.

#### *3. Lack of official transport means.*

The department does not have any government means of transport to help in collection of data and monitoring.

## 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>			
<i>Recurrent Revenues</i>	22,226	4,944	22,955
Locally Raised Revenues	5,820	1,250	5,820
Urban Unconditional Grant (Non-Wage)	3,560	300	3,560
Urban Unconditional Grant (Wage)	12,846	3,394	13,575

# Vote: 775 Ntungamo Municipal Council

## Workplan 11: Internal Audit

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>22,226</b>	<b>4,944</b>	<b>22,955</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	22,226	4,944	22,955
Wage	12,846	3,394	13,575
Non Wage	9,380	1,550	9,380
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>22,226</b>	<b>4,944</b>	<b>22,955</b>

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

The department planned to receive UGX 5,557,000 but received UGX 4,944,000 (89%) and spent UGX 4,944,000 reflecting 89% performance leaving no balance carried forward. The underperformance came as a result of the department given little funds especially Urban Unconditional Grant - Non Wage as planned.

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

The Proposed budget for 2016/17 has reduced by 20% as compared to the last years budget caused by the reduction in urban unconditional grant wage originally estimated for the recruitment of internal Audit but now removed due to insufficient funds. The funds will mostly be spent on Auditing of government units and submitting reports to relevant offices.

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

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

The department prepared and submitted one internal Audit report to the Council, Auditor General and Ministry of Local Government,

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

The department prepared and submitted one internal Audit report to the Council, Auditor General and Ministry of Local Government,

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

Minimising High Risks and controlling medium Risks. Covering 75 % of planned Audit Programs

### (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's staffing structure provide for 2 personnel, but only one person exists while demand for the second person has been lodged budget provision does not cater for the second personnel.

#### 2. cashflow to the department

Releases to the department are irregular and therefore cannot meet the demand for service delivery and time frames. This has been so and the result has been late submission of reports.

#### 3. Value for Money expertise

It is prudent that when recruiting staff in Internal Audit, a mix of engineering and Accounting professionals should be considered to have the staff that can ably employ skills relevant to Audit value for money.