

# Vote: 757 Kabale Municipal Council

## Structure of Budget Framework Paper

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## Foreword

Kabale Municipal Council has formulated this Budget Frame Work Paper 2017/18 through a participatory process involving all stakeholders in accordance with the principles of participatory budgeting and planning. On behalf of the councilors, technical staff and all residents of Kabale municipality, I would like to thank the government for its efforts to transform Uganda into a middle income economy. Under the decentralization policy, all local governments are empowered to manage the financial resources and make their own plans in accordance with the priorities and aspirations of the people. This document is therefore intended to help the council rationalize the scarce resources to development and recurrent expenditures within the short and medium term thus serving as the basis for prioritizing projects in the Development plan and annual budget.

The compilation of this document was guided by the National Development Plan and several other sector policy guidelines that have been availed from time to time. Due consideration was also given to the wishes and aspirations of the residents which are enshrined in the vision which states as follows: "A BEAUTIFUL TOURISM CITY WITH PROSPEROUS PEOPLE BY 2040". A Budget conference was held on 25/10/2016 where by the views of stakeholders were gathered, documented, analyzed and prioritized by LC IV executive committee. These have formed the basis of producing this document which sets out priorities of this council for the next financial year. The priorities for this council in the medium term include the following: construction of Council hall and offices, Improving Municipal Council road Network and the Drainage, Beautification. Provision of all other supporting services, Street lighting, Completion of Health Units and provision of drugs and staff. The council will concentrate on construction of the council hall, opening of roads and drainage, Improving sanitation, and Hygiene within the Municipality especially solid Waste management. Integrating all cross cutting issues in our programmes such Gender mainstreaming, environment issues, HIV/AIDS, equity, and physical planning. Human Resource Development and information, Promotion of the programme of prosperity for all, Wealth Creation, Local Economic Development and Community development will be emphasized. In order to improve service delivery, we shall intensify monitoring and evaluation of projects and ensuring the value for money and enhancing Public Private Partnerships (PPP) in service delivery. Kabale Municipal council hopes that it would attain her VISION if the above areas are implemented in a coordinated manner. On behalf of all councilors and entire administration of Kabale Municipal council, I would like to thank all those who worked very hard to produce this Budget Frame Work Paper.

**MR BYAMUGISHA SENTARO- MAYOR**

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,340,946	348,722	2,472,944
2a. Discretionary Government Transfers	5,213,123	247,418	5,297,151
2b. Conditional Government Transfers	7,840,681	1,995,734	6,984,345
2c. Other Government Transfers	4,465,794	4,509,007	0
<b>Total Revenues</b>	<b>19,860,545</b>	<b>7,100,881</b>	<b>14,754,440</b>

#### Revenue Performance in the first quarter of 2016/17

The Council received 7,100,881,000 shillings corresponding to 36% of annual budget and generally the local revenue performance was not good and far below the threshold because of being off peak season for revenue collection. Equally to note that also Discretionary Government Transfers did not perform due to the fact expected USMID releases were not released in the OBT and over performance in other government transfers was due to unspent balances of USMID that constituted a big percentage.

#### Planned Revenues for 2017/18

The Council forecasts to receive the revenue of 14,754,440,000 uganda shillings of which 2,472,994,000 uganda shillings is local revenue, 5,297,151,000 shillings is Discretionary Government Transfers mainly USMID grant to the tune of 4.3billion and 6,984,345,000 shillings is conditional Government Transfers mainly the teachers's salaries.

### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,901,006	587,912	1,558,383
2 Finance	390,553	83,049	417,788
3 Statutory Bodies	458,853	98,255	446,991
4 Production and Marketing	75,351	13,184	79,524
5 Health	616,409	133,716	624,743
6 Education	5,412,291	1,315,635	5,295,955
7a Roads and Engineering	9,625,821	491,903	5,929,047
7b Water	14,112	3,527	14,112
8 Natural Resources	93,134	14,261	112,694
9 Community Based Services	115,680	20,653	120,534
10 Planning	100,568	13,675	93,640
11 Internal Audit	56,767	13,650	61,029
<b>Grand Total</b>	<b>19,860,545</b>	<b>2,789,418</b>	<b>14,754,440</b>
Wage Rec't:	5,789,524	1,405,970	5,789,525
Non Wage Rec't:	5,061,631	781,998	4,276,245
Domestic Dev't	9,009,390	601,450	4,688,670
Donor Dev't	0	0	0

#### Expenditure Performance in the first quarter of 2016/17

The total expenditure was , Sh.7, 009,364,000 to departments and only Sh.2,789,418,000 was spent with absorption capacity of 40%. The poorest department with absorption capacity was works due to the USMID funds unspent due to failure of contractors for works to utilize funds mainly USMID funds and URF giving department absorption capacity of 11% and budget spent of 5%. The works department was followed by Production and Marketing and Administration with absorption Capacities of 77% and 79% respe

#### Planned Expenditures for 2017/18

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## Executive Summary

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The Council budgeted expenditure is 14,754,440,000 uganda shillings of which 5,789,525,000 shillings is wage recurrent, 4,278,525,000 shillings is non wage recurrent and 4,688,670,000 shillings is development expenditure. In terms of allocations the biggest allocation is roads and engineering due to USMID component, followed by Education due to the component of conditional grant to Teachers' salaries and administration due to the component of Depreciation, and transfers to the LLGs.

### *Medium Term Expenditure Plans*

The priorities for this council in the medium term include the following: construction of Council hall and offices, Improving Municipal Council road Network and the Drainage, Beautification. Provision of all other supporting services, Street lighting, Completion of the and provision of drugs and staff. The council will concentrate on construction of the council hall, opening of roads and drainage, Improving sanitation, and Hygiene within the Municipality especially solid Waste management. In

### **Challenges in Implementation**

The major constraints in implementing the future plans includes the following among others; Low local revenue, the generation, declining government Central transfers, low recruitment levels, poor drainage systems which have affected frequently road repairs and increased the cost of maintenance, high water table resulting into water contamination that requires regular water testing and purification in most of the wells, the failure of the tenderers to pay and this has increased litigation costs.

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## A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>2,340,946</b>	<b>348,722</b>	<b>2,472,944</b>
Market/Gate Charges	126,140	53,320	162,760
Advertisements/Billboards	14,600	5,800	20,000
Animal & Crop Husbandry related levies	90,900	22,180	96,500
Application Fees	3,075	1,442	3,075
Business licences	269,892	11,893	306,100
Ground rent		1,671	
Inspection Fees	56,300	21,009	58,220
Land Fees	70,000	2,306	76,000
Liquor licences	1,925	400	3,050
Local Service Tax	35,616	29,994	104,615
Miscellaneous	272,000	21,610	171,790
Other Fees and Charges	350,000	0	350,000
Royalties	20,705	0	
Local Government Hotel Tax	58,860	8,225	57,000
Other licences	30,728	7,987	41,850
Sale of (Produced) Government Properties/assets	10,250	4,830	
Rent & rates-produced assets-from private entities	125,664	40,711	131,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,500	640	0
Refuse collection charges/Public convenience	20,280	1,100	21,294
Property related Duties/Fees	307,000	43,083	400,000
Park Fees	472,512	70,520	469,690
<b>2a. Discretionary Government Transfers</b>	<b>5,213,123</b>	<b>247,418</b>	<b>5,297,151</b>
Urban Unconditional Grant (Wage)	684,274	171,069	684,274
Urban Discretionary Development Equalization Grant	4,223,451	0	4,302,014
Urban Unconditional Grant (Non-Wage)	305,398	76,349	310,863
<b>2b. Conditional Government Transfers</b>	<b>7,840,681</b>	<b>1,995,734</b>	<b>6,984,345</b>
Development Grant	71,944	17,986	70,580
Gratuity for Local Governments	516,087	129,022	0
Transitional Development Grant	30,000	7,035	
Sector Conditional Grant (Wage)	5,105,250	1,276,312	5,105,250
Sector Conditional Grant (Non-Wage)	1,669,884	364,763	1,553,497
Pension for Local Governments	255,018	63,755	255,018
General Public Service Pension Arrears (Budgeting)	192,498	136,861	0
<b>2c. Other Government Transfers</b>	<b>4,465,794</b>	<b>4,509,007</b>	
UNEB Funds	3,000	0	
USMID unspent balance	4,462,794	4,509,007	
<b>Total Revenues</b>	<b>19,860,545</b>	<b>7,100,881</b>	<b>14,754,440</b>

### Revenue Performance in the first Quarter of 2016/17

#### (i) Locally Raised Revenues

Kabale Municipal Council had generated 348,722,000 uganda shillings of by the end of quarter corresponding to 15% of the annual budget. The first quarter has been always off peak season for local revenue collection as many businesses would had paid trading licenses in the last financial year (January - June) and there was non payments of property tax due to political pronouncement.

#### (ii) Central Government Transfers

Kabale Municipal had received 6,752,159,000 uganda shillings corresponding to 52% on the annual budget. The overperformance was due to USMID unspent balance that crossed to quarter one from the financial year 2015/16 and USMID funds have their own account and was not returned to the consolidated Account in the Central Government

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## A. Revenue Performance and Plans

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### *(iii) Donor Funding*

No donor funding was given to Kabale Municipal Council.

### **Planned Revenues for 2017/18**

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

Kabale Municipal Council anticipates to generate 2,472,944,000 uganda shillings of 350,000,000 shillings non cash (depreciation value) and the main sources being business lincenses, property tax, park fees and inspection fees contributing about 60% the local revenue budget

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

Kabale Municipal council anticipates to receive the total of 12,281,496,000 uganda shillings of which 6,984,345,000 shillings is conditional grant mainly for sector grant for education wage and 5,297,151,000 is the descrestionary government transfers and the main component being USMID grant to the tune of 4.3 billion

### *(iii) Donor Funding*

No Donor funding is anticipates so far for next financil year 2017/18

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,182,332	527,469	1,558,383
General Public Service Pension Arrears (Budgeting)	192,498	136,861	0
Gratuity for Local Governments	516,087	129,022	0
Locally Raised Revenues		0	650,000
Multi-Sectoral Transfers to LLGs	288,735	97,148	372,702
Pension for Local Governments	255,018	63,755	255,018
Unspent balances – Locally Raised Revenues	635,751	40,025	
Urban Unconditional Grant (Non-Wage)	90,875	30,277	77,295
Urban Unconditional Grant (Wage)	203,368	30,383	203,368
<i>Development Revenues</i>	718,674	218,656	0
Transitional Development Grant	30,000	7,035	
Unspent balances – Other Government Transfers	211,620	211,620	
Urban Discretionary Development Equalization Grant	477,054	0	
<b>Total Revenues</b>	<b>2,901,006</b>	<b>746,125</b>	<b>1,558,383</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,182,332	431,467	1,558,383
Wage	203,368	30,383	203,368
Non Wage	1,978,964	401,084	1,355,015
<i>Development Expenditure</i>	718,674	156,445	0
Domestic Development	718,674	156,445	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,901,006</b>	<b>587,912</b>	<b>1,558,383</b>

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

The departmental revenue for the quarter was 746,125,000 corresponding to 26% of the annual departmental budget and 84% of the quarterly. The local revenue performance was performed poorly and USMID release was not made. On expenditure side 258,678,000 shillings was spent by the department corresponding to 9% of the annual expenditure and 29% of the quarterly expenditure. The poor expenditure in capital development sector is mainly USMID Capacity building which leave unspent balance of 487,447,0

#### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects revenue of 1,560,793,000 shillings which is a decline of 28.5% from the previous year's budget of which local revenue is 650,000,000 shillings, multi sectoral transfers to LLGs 375,112,000 shillings, pensions for local governments 255,018,000 shillings, unconditional grant nonwage 77,295,000 shillings, unconditional grant wage 203,368,000 shillings and the department expects to spend 203,368,000 shillings on wages and 1,357,425,000 shillings on nonwage activities.

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

##### Physical Performance in the first quarter of 2016/17

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

##### Plans for 2017/18 by Vote Function

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## Workplan 1a: Administration

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

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

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

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

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

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

#### 1. understaffing

Most positions are not filled because of wage bill issues

#### 2. Inadequate office space

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

#### 3.

## Workplan 2: Finance

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	390,553	83,049	417,788
Locally Raised Revenues		0	149,259
Multi-Sectoral Transfers to LLGs	105,945	30,715	97,079
Unspent balances – Locally Raised Revenues	149,259	21,378	
Urban Unconditional Grant (Non-Wage)	4,048	1,000	40,150
Urban Unconditional Grant (Wage)	131,301	29,956	131,301
<b>Total Revenues</b>	<b>390,553</b>	<b>83,049</b>	<b>417,788</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	390,553	83,049	417,788
Wage	131,301	29,956	131,301
Non Wage	259,252	53,093	286,488
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>390,553</b>	<b>83,049</b>	<b>417,788</b>

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

During the Quarter the Department received shillings eighty three, million forty nine thousand (83,049,000=), of which 52,093,000= was local revenue and 29,955,927= was for salaries and one million was Urban Unconditional Grant non wage corresponding to 21% of the annual budgeted income and 85% of the quarterly budgeted income and all the funds were spent

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## Workplan 2: Finance

### Department Revenue and Expenditure Allocations Plans for 2017/18

During the financial year 2017/18 the department has been allocated revenue of 417,788,000/= of which 149,259,000/= is local revenue, 40,150,000/= is for unconditional grant non-wage, 131,301,000/ for salaries and 97,079,000/= for multisectoral transfer to divisions. The expenditure is 417,788,000/= of which 131,301,000/= is for wages and 286,488,000/= for non-wage.

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

#### Physical Performance in the first quarter of 2016/17

final accounts were prepared and submitted, revenue was mobilised and inspected, Final budget was prepared.

#### Plans for 2017/18 by Vote Function

The department planned for; local revenue mobilisation and inspection, financial reports preparation, budget preparation and updating of data on own source revenues.

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

In the development plan we have planned for local revenue projections for a period of five years.

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

The Banking institutions help in carrying out financial transactions.

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

#### 1. lack of enough staff for revenue mobilisation.

we have few municipal Agents to enhance revenue mobilisation.

#### 2. Break down in IFMs system

Most of the times we are faced with the challenge of breakdown in our computers, network linkage and other system errors that have to be rectified by ministry officials.

#### 3. Lack of Office space

The space is not enough to accommodate all the staff in the department thus there is congestion.

## Workplan 3: Statutory Bodies

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	458,853	98,255	446,991
Locally Raised Revenues		0	167,407
Multi-Sectoral Transfers to LLGs	150,474	20,337	135,312
Unspent balances – Locally Raised Revenues	167,407	45,488	
Urban Unconditional Grant (Non-Wage)	92,932	20,420	96,232
Urban Unconditional Grant (Wage)	48,041	12,010	48,041

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## Workplan 3: Statutory Bodies

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<b>Total Revenues</b>	<b>458,853</b>	<b>446,991</b>
<b>B: Overall Workplan Expenditures:</b>		
Recurrent Expenditure	458,853	446,991
Wage	48,041	48,041
Non Wage	410,812	398,950
Development Expenditure	0	0
Domestic Development	0	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>458,853</b>	<b>446,991</b>

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

The Department received Shs 98,255,000 representing 21% of the annual budget and 86% of the quarterly planned revenue and spent 98,255,000 representing 21% of the annual planned expenditure and 86% of the quarterly planned expenditure leaving no unspent balance. Poor performance was in Multi-sectoral transfers to LLGs which shows relative poor performance of Divisions

### Department Revenue and Expenditure Allocations Plans for 2017/18

The Department expects to raise and spend a total of Shs 446,991,000 out of which Shs 302,719,000 will be local revenues and the rest comprising of Shs 96,232,000 and 48,041,000 will be unconditional grant non wage and wage respectively. Out of the 302,719,000 local revenues, Shs 135,312,000 will go to Lower Local Governments.

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

#### Physical Performance in the first quarter of 2016/17

The Department produced minutes of Council and its Committees.

#### Plans for 2017/18 by Vote Function

The Department expects to hold and facilitate 6 Council meetings, 12 Executive Committee meetings, 5 sectoral committee meetings for each of the 4 Committees and 6 Business Committee meetings. The Procurement and Disposal Unit will also hold regular Contracts Committee and Evaluation meetings and procure goods and services for all Council departments.

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

The Planned outputs are well linked to the 5 year development plan.

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

Kick Corruption out of Uganda (KICK U) and NAFODU are NGOs working in the area of promoting good governance in Kabale Municipality.

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

#### 1. Lack of office space

The Department operates from a Board room which is used for many other activities. So, there is a challenge with concentration on work and proper records keeping.

#### 2. Political differences

It's often common for Councilors to disagree on many issues not necessarily out of principle but due to political interests and this affects the smooth running of Council activities.

#### 3. Failure to attract tenderers

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## Workplan 3: Statutory Bodies

Some services continue to be affected due to failure to attract tenderers to run them

## Workplan 4: Production and Marketing

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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	73,151	17,130	79,524
Locally Raised Revenues		0	20,745
Multi-Sectoral Transfers to LLGs	340	0	
Sector Conditional Grant (Non-Wage)	11,099	2,775	11,471
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Unspent balances – Locally Raised Revenues	15,545	2,839	
Urban Unconditional Grant (Non-Wage)		0	1,140
Urban Unconditional Grant (Wage)	21,168	5,267	21,168
Development Revenues	2,200	0	0
Unspent balances – Locally Raised Revenues	2,200	0	
<b>Total Revenues</b>	<b>75,351</b>	<b>17,130</b>	<b>79,524</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	73,151	13,184	79,524
Wage	46,168	7,645	46,168
Non Wage	26,984	5,539	33,356
Development Expenditure	2,200	0	0
Domestic Development	2,200	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>75,351</b>	<b>13,184</b>	<b>79,524</b>

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

The revenue department received 17,130,000 shillings corresponding to 23% of the annual budget and 91% of the quarterly income and spent 13,184,000 corresponding to 17% of the annual budget and 70% of the quarterly expenditure. Leaving 3,946,000 shillings as unspent balance on the TSA account

#### Department Revenue and Expenditure Allocations Plans for 2017/18

The department budget expects revenue of 79,524,000 shillings which is 8.7% increase of the previous year's revenue of which planned local revenue is 20,745,000 shillings, sector conditional grant wage is 11,471,000 shillings, sector conditional grant non wage is 25,000,000 shillings, urban unconditional non wage 1,140,000 shillings, urban unconditional grant wage is 21,168,000 shillings and the department expects to spend 46,168,000 shillings on wages and 33,356,000 shillings on non wage activities

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

#### Physical Performance in the first quarter of 2016/17

Weights and measures inspected and salaries paid.

#### Plans for 2017/18 by Vote Function

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

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

The wealth creation supported. Promotion of trade and local development, promotion of Tourism in the municipality, support the development of the cooperatives and SACCOs, Ensuring the proper meat inspections, Provision veterinary

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## Workplan 4: Production and Marketing

services to the people, support of the urban agriculture, supporting trade fares and street carnivals.

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

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

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

#### 1. Lack of the office space

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

#### 2. Lack of office tools

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

3.

## Workplan 5: Health

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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	616,409	133,716	624,743
Locally Raised Revenues		0	40,000
Multi-Sectoral Transfers to LLGs	136,096	14,738	126,667
Sector Conditional Grant (Non-Wage)	58,858	14,715	58,858
Sector Conditional Grant (Wage)	394,957	98,739	394,957
Unspent balances – Locally Raised Revenues	26,498	5,524	
Urban Unconditional Grant (Non-Wage)		0	4,260
<b>Total Revenues</b>	<b>616,409</b>	<b>133,716</b>	<b>624,743</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	616,409	133,716	624,743
Wage	394,957	98,739	394,957
Non Wage	221,452	34,976	229,785
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>616,409</b>	<b>133,716</b>	<b>624,743</b>

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

The department received 1 33,716,000 shillings corresponding to 22% of annual expected income and 87% of the quarterly income. On side of expenditure, the department spent 133,716,000 shillings corresponding to 22% of the annual departmental budget and 87% of the quarterly budget, leaving no unspent balances. This performance was limited departmental receipt of local revenue.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects revenue of 624,743,000 shillings which is approximately 1.4% increase from the previous year of which local revenue is 40,000,000 shillings, multi -sectoral transfers to LLGs 126,667,000 shillings, sector conditional grant 58,858,000 shillings, sector conditional grant wage 394,957,000 shillings and unconditional grant nonwage 4,260,000 shillings and expects to spend 394,957,000 shillings on wages and 229,785,000 shillings on nonwage activities

# Vote: 757 Kabale Municipal Council

## Workplan 5: Health

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

#### Physical Performance in the first quarter of 2016/17

inspected public places, purchased cleaning materials, PHC activities followed, supervised Public health facilities, conducted immunization activities reports, supervised private health facilities, submission acknowledgement receipts

#### Plans for 2017/18 by Vote Function

Improved health service delivery, promotion of sanitation and hygiene, deliveries of medical supplies, construction of operating theatres in place, HIV/AIDS reduced by sensitizing Sex workers and distribution of condoms, increased health education among the public, increased prevention measures and vector control.

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

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

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

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

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

#### 1. Lack of an ambulance vehicle

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

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

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

#### 3. Failure to attract key staff

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

## Workplan 6: Education

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	5,330,346	1,326,605	5,225,375
Locally Raised Revenues		0	38,000
Multi-Sectoral Transfers to LLGs	16,240	0	13,740
Other Transfers from Central Government	3,000	0	
Sector Conditional Grant (Non-Wage)	532,311	139,533	418,880
Sector Conditional Grant (Wage)	4,685,292	1,171,323	4,685,292
Unspent balances – Locally Raised Revenues	25,153	1,203	
Urban Unconditional Grant (Non-Wage)	5,008	1,252	6,120
Urban Unconditional Grant (Wage)	63,342	13,293	63,342
<i>Development Revenues</i>	81,944	17,986	70,580
Development Grant	71,944	17,986	70,580
Unspent balances – Locally Raised Revenues	10,000	0	

# Vote: 757 Kabale Municipal Council

## Workplan 6: Education

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<b>Total Revenues</b>	<b>5,412,291</b>	<b>5,295,955</b>
<b>B: Overall Workplan Expenditures:</b>		
Recurrent Expenditure	5,330,346	5,225,375
Wage	4,748,635	4,748,635
Non Wage	581,712	476,740
Development Expenditure	81,944	70,580
Domestic Development	81,944	70,580
Donor Development	0	0
<b>Total Expenditure</b>	<b>5,412,291</b>	<b>5,295,955</b>

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

The Department received 1,344,391,000 shillings corresponding to 25% of annual anticipated income and 99% of the anticipated quarterly expenditure and of which 1,178,262,000 shillings were salaries. There was noticeable poor performance in the receipts from local revenue whose component also includes Multi-sectoral transfers to LLGs and other transfers from the government which was UNEB funds expected in the second quarter of the financial year. On side of expenditure, the department spent 1,315,6

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects revenue of 5,225,375,000 shillings which is approximately 2% decline from the previous financial year's revenue of which local revenue is 38,000,000 shillings, sector conditional grant nonwage 418,880,000 shillings, sector conditional grant wage 4,685,292,000 shillings, unconditional grant nonwage 6,120,000 shillings, unconditional grant wage 63,342,000 shillings and on development it expects 70,580,000 shillings which is 16% decline from the previous year and expects to s

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

#### Physical Performance in the first quarter of 2016/17

Paid salaries and allowances document, submitted statistical reports, submitted progressive reports.

#### Plans for 2017/18 by Vote Function

Salary payments to beneficiaries, installation of Lightening arresters to schools, Inspection, Supervision, Monitoring, of Schools. Participation in Local and National Competitions, reporting to Council and the Line Ministry. The department need to have increased the number of primary pupils passing in the first grade as well increased pass rate for secondary students. Increased number of pupils joining technical and vocational education as well as supporting SNEs

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

The department supports the UPE and USE and technical education and secondly development projects such as installation of lightening arresters to save the children, Monitoring of construction projects, improved quality of Education are all entrenched in the development plan, support of skills development through MDD and Sports, constant inspection and monitoring of teaching and learning in schools and provision of examination for higher primary.

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

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

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

#### 1. Funds

Grants for non wage do not match the rising prices. Revision to match the inflation would be ideal. The inspection funds have been reduced compared to last year.

# Vote: 757 Kabale Municipal Council

## Workplan 6: Education

### 2. Field work facilitation

The department lacks Transport. Means.

### 3. Staffing structure

The Municipal Structure does not provide the promotional avenues for staff.

## Workplan 7a: Roads and Engineering

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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,419,249	246,116	1,310,956
Locally Raised Revenues		0	31,837
Multi-Sectoral Transfers to LLGs	182,355	1,885	94,497
Sector Conditional Grant (Non-Wage)	1,047,367	202,678	1,047,367
Unspent balances – Locally Raised Revenues	28,439	6,900	
Urban Unconditional Grant (Non-Wage)	77,025	19,256	53,192
Urban Unconditional Grant (Wage)	84,063	15,397	84,063
<i>Development Revenues</i>	8,206,571	4,275,269	4,618,090
Locally Raised Revenues		0	191,076
Multi-Sectoral Transfers to LLGs		0	125,000
Unspent balances – Locally Raised Revenues	209,000	24,095	
Unspent balances – Other Government Transfers	4,251,174	4,251,174	
Urban Discretionary Development Equalization Grant	3,746,398	0	4,302,014
<b>Total Revenues</b>	<b>9,625,821</b>	<b>4,521,385</b>	<b>5,929,047</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,419,249	46,898	1,310,956
Wage	84,063	15,397	84,063
Non Wage	1,335,186	31,500	1,226,893
<i>Development Expenditure</i>	8,206,571	445,005	4,618,090
Domestic Development	8,206,571	445,005	4,618,090
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>9,625,821</b>	<b>491,903</b>	<b>5,929,047</b>

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

The department received 4,521,385,000 corresponding to 47% Of annual departmental budget and 81% of the quarterly budget. The department performed poorly in local revenue and USMID projects whose releases were not yet made. The development income performed well due to unspent balances carried out from previous financial year. On side of expenditure the department spent 491,903,000 shilling translating to 5% of the annual Budget and 9% of the quarterly budget. The performance was very poor due to

### Department Revenue and Expenditure Allocations Plans for 2017/18

The departmental revenue and expenditure is 5,929,047,000 which is 62% decline of the budget for FY 2016/2017. This was as a result of the USMID funds carried forward from the previous FY 2015/2016 which cannot be estimated now

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

#### Physical Performance in the first quarter of 2016/17

The department planned to reseal 2 km of roads, to routinely maintain 6 km of paved roads, to rehabilitate 2 km of unpaved roads, to routinely maintain 11 km of unpaved roads, to periodically maintain 11 km of unpaved roads. The department did routine maintenance of 11 km of unpaved roads and did periodic maintenance of 10 km of unpaved

# Vote: 757 Kabale Municipal Council

## Workplan 7a: Roads and Engineering

roads. This poor physical performance was due to delays in procurement and non availability of funds from local revenue.

### Plans for 2017/18 by Vote Function

A section of Kabale Municipal Council office block shall be completed leading to creation of more office for staff. Under the road fund and through road gang, road maintenance shall be 100% which shall lead to good motorable roads and reduced vehicle operating costs. 3.6km of road will be upgraded to tarmac while 7km of road will undergo Periodic maintenance / spot improvement / mechanised maintenance.

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

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

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

The Central Government through UNRA is to fund upgrading of Rushoroza road 1.4km, Bugongi road 2.4km and Rugarama road 2.4km to Bitument standard.

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

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

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

#### 2. Lack of office space

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

#### 3. Lack of skilled personnel

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

## Workplan 7b: Water

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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	14,112	3,527	14,112
Urban Unconditional Grant (Wage)	14,112	3,527	14,112
<b>Total Revenues</b>	<b>14,112</b>	<b>3,527</b>	<b>14,112</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	14,112	3,527	14,112
Wage	14,112	3,527	14,112
Non Wage	0	0	0
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>14,112</b>	<b>3,527</b>	<b>14,112</b>

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

The water sector received and spent 3,527,000 shillings corresponding to 25% of the annual budget and 100% of the quarterly income and expenditure.

# Vote: 757 Kabale Municipal Council

## Workplan 7b: Water

*Department Revenue and Expenditure Allocations Plans for 2017/18*

The department received and spent 3,528,084 shillings

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

*Physical Performance in the first quarter of 2016/17*

Salaries for water engineer paid

*Plans for 2017/18 by Vote Function*

The department has been allocated only salary of 14,112,336 shillings

*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>	2016/17	2017/18	
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	93,134	14,266	112,694
Locally Raised Revenues		0	61,306
Multi-Sectoral Transfers to LLGs	10,000	0	12,410
Sector Conditional Grant (Non-Wage)	20	5	
Unspent balances – Locally Raised Revenues	44,836	9,557	
Urban Unconditional Grant (Non-Wage)	16,670	0	17,370
Urban Unconditional Grant (Wage)	21,608	4,704	21,608
<b>Total Revenues</b>	<b>93,134</b>	<b>14,266</b>	<b>112,694</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	93,134	14,261	112,694
Wage	21,608	4,704	21,608
Non Wage	71,526	9,557	91,086
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>93,134</b>	<b>14,261</b>	<b>112,694</b>

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

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### ***Workplan 8: Natural Resources***

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

During the quarter the department received and spent Ug. Shs. 14,266,000 of which Shs. 4,703,841 was for salaries for the Environment Officer and Land Supervisor. From locally raised revenues, the department received and spent Ug. Shs. 9,557,000 all of it spent on the Municipal waste Composting project. In terms of performance, revenue performance was 61% equivalent to 15% of the Annual performance.

#### *Department Revenue and Expenditure Allocations Plans for 2017/18*

During the year 2017/2018 the department will receive Ug. Shs. 112,694,357 of which Ug. Shs. 21,608,388 will be for staff salaries while Ug. Shs. 78,675,969 will be used for the department's recurrent costs. The Lower Local Governments will spend Shs. 12,410,000 on Natural Resources during the year.

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

##### *Physical Performance in the first quarter of 2016/17*

During the quarter, waste composting activities continued on a daily basis. We received about 5,000 mt of waste during the period though with difficulty owing to the dry season that goes with scattering of light wastes by wind. Data collection continued to be done on a daily basis. Such data as daily waste receipts, waste composition analysis, leachate production and re-use, composting process monitoring parameters were all taken and reported to NEMA.

##### *Plans for 2017/18 by Vote Function*

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

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

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

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

There are several beautification initiatives (tree planting, flowers and cleaning) being supported by individuals and institutions and fully funded by them. Our role is to allocate them space where to implement the activities and guidance on what we want them to do.

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

##### *1. Erratic funding for critical activities of the department*

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

##### *2. Enforcement of Development Control*

Due to factors beyond control of the department, it is difficult to completely enforce development control and there are many illegal developments and land conflicts that result in poor physical development.

##### *3. Poor attitude and low environmental consciousness of the community*

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

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### ***Workplan 9: Community Based Services***

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

# Vote: 757 Kabale Municipal Council

## Workplan 9: Community Based Services

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	115,680	22,451	120,534
Locally Raised Revenues		0	38,000
Multi-Sectoral Transfers to LLGs	17,211	1,855	17,560
Sector Conditional Grant (Non-Wage)	20,229	5,057	16,920
Unspent balances – Locally Raised Revenues	30,888	2,776	
Urban Unconditional Grant (Non-Wage)	858	0	1,560
Urban Unconditional Grant (Wage)	46,493	12,763	46,493
<b>Total Revenues</b>	<b>115,680</b>	<b>22,451</b>	<b>120,534</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	115,680	20,653	120,534
Wage	46,493	12,763	46,493
Non Wage	69,187	7,890	74,040
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>115,680</b>	<b>20,653</b>	<b>120,534</b>

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

The department received 22,451,000 shillings corresponding to 19% of annual expected income and 78% of the quarterly income. On side of expenditure, the department spent 20,653,000 shillings corresponding to 18% of the annual departmental budget and 71% of the quarterly budget, leaving 1,798,000 as unspent balances. This performance was limited departmental receipt of local revenue.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects revenue of 120,534,000 shillings which is approximately 4.2% increase from the previous years revenue of which 17,560,000 shillings is multi- sectoral transfers to LLGs, 16,920,000 shillings is sector conditional non wage, 1,560,000 shillings for unconditional nonwage and 46,493,000 shillings is unconditional wage and expects to spend 46,493,000 on wages and 74,040,000 shillings on nonwage activities.

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

#### Physical Performance in the first quarter of 2016/17

Stationery procured, registered list of workplaces, submitted work plan for UWEP.

#### Plans for 2017/18 by Vote Function

The planned outputs for the department are crosscutting issues on gender, poverty, environment and HIV/ AIDS mainstreamed, PWDs monitored, workplaces inspected, labour disputes settled, UWEP and YLP activities coordinated and National disability days celebrated and the physical performance are monitoring reports, inspection reports, labour dispute settlement reports and progress reports on UWEP and YLP funding and recoveries of funds

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

Supporting women youth and elderly, gender mainstreaming and supporting PWDs

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

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

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

#### 1. Reduced Government conditional transfers

# Vote: 757 Kabale Municipal Council

## Workplan 9: Community Based Services

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

### 2. Uncooperative Urban population.

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

### 3. lack of transport

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

## Workplan 10: Planning

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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	100,568	13,675	93,640
Locally Raised Revenues		0	55,348
Unspent balances – Locally Raised Revenues	55,348	3,495	
Urban Unconditional Grant (Non-Wage)	17,981	3,480	11,053
Urban Unconditional Grant (Wage)	27,239	6,700	27,239
<b>Total Revenues</b>	<b>100,568</b>	<b>13,675</b>	<b>93,640</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	100,568	13,675	93,640
Wage	27,239	6,700	27,239
Non Wage	73,329	6,975	66,401
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>100,568</b>	<b>13,675</b>	<b>93,640</b>

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

The department received and spent 13,675,000 corresponding to 14% of the annual departmental budget and 54% of the quarterly budget. This low performance has been due to lack funds to implement some activities.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects revenue of 93,640,000 shillings which is approximately a 7% reduction from the previous financial year of which 11,053,000 shillings is unconditional grant non wage and 27,239,000 shillings is unconditional wage and expects to spend 27,239,000 shillings on wages and 66,401,000 shillings on non wage activities.

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

#### Physical Performance in the first quarter of 2016/17

compiled and submitted Fourth quarter 2015/16 performance OBT report , compiled and submitted Annual performance and contract agreement to the MoFPED, updated OBT

#### Plans for 2017/18 by Vote Function

The planned outputs for the department are internal assessment conducted, TPC meetings organised, Projects formulated, projects monitored and evaluated, data collected and departments coordinated and the physical performances include compiled and submitted OBT reports, contract performance form B, assessment reports

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

The department intends to establish the computerized data bases, implement the development plan and the municipal development strategy, monitor and evaluate the implementation of the projects and the plans, preparation of the budget

# Vote: 757 Kabale Municipal Council

## Workplan 10: Planning

framework paper and budgets

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

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

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

#### 1. Understaffing

The department has only two officer who are very much overwhelmed with activities and responsibilities.

#### 2. lack of means of transport.

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

#### 3. Limited of office space

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

## Workplan 11: Internal Audit

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

<i>UShs Thousand</i>	<b>2016/17</b>	<b>2017/18</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>	<i>56,767</i>	<i>13,650</i>
Locally Raised Revenues		0
Unspent balances – Locally Raised Revenues	33,228	7,765
Urban Unconditional Grant (Non-Wage)		0
Urban Unconditional Grant (Wage)	23,539	5,885
<b>Total Revenues</b>	<b>56,767</b>	<b>13,650</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>56,767</i>	<i>13,650</i>
Wage	23,539	5,885
Non Wage	33,228	7,765
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>56,767</b>	<b>13,650</b>

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

The department received and spent 13,650,000 corresponding to 24% of the annual departmental budget and 96% of the quarterly budget. This performance was generally okay.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects 61,029,000 shillings which is 7.5% increase of the last years allocation of which local revenue 35,000,000 shillings unconditional grant non wage 2,490,000 shillings and unconditional grant wage 23,539,000 and the department expects to spend 23,539,000 shillings on wages and 37,490,000 shillings on non wage activities.

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

#### Physical Performance in the first quarter of 2016/17

Fourth quarter report compiled and submitted to the internal Auditor General and Local Government, monitoring report

# Vote: 757 Kabale Municipal Council

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

of the council projects

### *Plans for 2017/18 by Vote Function*

the planned outputs are council departments and institutions audited, value for money assessed, council assets maintained and kept in a safe custody, and the physical performance include; quarterly audit reports, monitoring and inspection reports, payroll and pension audit reports

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

Ensuring value for money, council assets maintained and kept in a safe custody and council projects monitored and inspected.

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

The kick corruption out of Uganda ensures value for money and fight against corruption

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

#### *1. limited office space*

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

#### *2. Understaffing*

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

#### *3. Lack of vehicles*

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