

Vote: 782 Kisoro Municipal Council

Structure of Budget Framework Paper

- Foreword
- Executive Summary
- A: Revenue Performance and Plans
- B: Summary of Performance by Department

Vote: 782 Kisoro Municipal Council

Foreword

Kisoro municipal council has formulated this budget frame work paper by involving all stake holders in a budget conference that was held on 11th November 2016. Through the budget conference , it recognised the participatory budgeting and planning in the development process. On behalf of the councillors and technical staff ,I would like to appreciate the government efforts to transform Uganda socio economic development through the decentralisation programme. Under this program local governments are required to manage their financial resources and make their own plans in accordance to the priorities of the people. The purpose of preparing this document is to help this council rationalise the scarce resources to develop the council through prioritising its projects in the development plan and the budget. In developing this document the council was guided by the national development plan and othe several policy guidelines that have been availed to us . The priorities of the council in the medium term include improving the road network and drainage, street light, renovation of council building , fencing of administration offices for the head quarter, improving sanitation and hygiene through construction of toilets in schools and solid waste management. Intergrating all cross cutting issues in our programmes such as gender main streaming , environmental issues, HIV /AIDS, equity and physical planning was taken into consideration. Human resource development and promotion of prosperity for all programes , local economic development through SACCOS, and community development will be emphasised. Intensifying monitoring and eveluation of projects, value for money and public private patnerships (PPP) in service delivery. On behalf of the councillors and technical staff in kisoro municipal council, I would like to thank all those who worked tirelessly to develop this budget frame work paper.

BY NDYANA RICHARD, Mayor - Kisoro Municipal Council

Vote: 782 Kisoro Municipal Council

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	1,112,400	97,103	1,168,020
2a. Discretionary Government Transfers	1,217,571	304,393	989,209
2b. Conditional Government Transfers	1,663,160	309,402	1,045,364
Total Revenues	3,993,131	710,897	3,202,594

Revenue Performance in the first quarter of 2016/17

The Kisoro Municipal Council planned to receive UG X 1,112,400,000 from Local raised revenue (LLR) in FY 2016-17. By the end of 1st quarter LLR performance was at Ushs 97,103,000 denoting 3% performance. This under performance due to late assessment of licences, new staff at divisions who are not well versed with revenue mobilisation strategies and political pressure. There is a problem of monitoring Hotel Owners as they refuse to disclose their books and therefore difficult to determine Local

Planned Revenues for 2017/18

The overall total revenue will be 3,202,594,000 of which central government transfers is 2,034,573,000 and local raised revenue is 1,168,020,000.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	780,131	88,557	955,140
2 Finance	342,569	36,573	299,348
3 Statutory Bodies	154,442	42,504	199,528
4 Production and Marketing	381,874	4,973	64,809
5 Health	245,263	17,104	312,317
6 Education	1,280,300	118,090	829,349
7a Roads and Engineering	545,512	36,325	342,339
7b Water	0	0	0
8 Natural Resources	42,404	250	20,400
9 Community Based Services	92,921	5,375	102,011
10 Planning	50,107	410	25,306
11 Internal Audit	77,607	6,004	52,046
Grand Total	3,993,131	356,165	3,202,593
Wage Rec't:	1,095,696	167,438	1,095,696
Non Wage Rec't:	1,880,909	184,935	1,522,237
Domestic Dev't	1,016,526	3,792	584,660
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

The Central Government release spent was shs 356,165,000 showing 64% absorption capacity. However, there was a poor performance (0%) in planning and natural resources sectors because there are no substantive heads of departments to control the sector and spend accordingly. Most of capital development projects were still in the procurement process a reason as to why the absorption capacity was still low.

Planned Expenditures for 2017/18

The expenditure priorities are improving road network and drainage, extension of street lights, construction of Rusiza Market, construction of offices for divisions, integrating activities of HIV/AIDS and physical planning among others.

Vote: 782 Kisoro Municipal Council

Executive Summary

Medium Term Expenditure Plans

The priorities of the council in the medium term include improving the road network of about 43 kms and drainage, street light from 21 streetlights to 100 lights to cover most of the main streets ie Kisoro-kabale road, Chuho road, Mutolere and the three markets. Construction of rusiza market, renovation of council building, construction of offices for the divisions namely northern, Central and southern, improving sanitation and hygiene through construction of 20 toilets in the four primary schools

Challenges in Implementation

Inadquate funding for physical planning activities, capacity building, road sector and inadequate transport facilities. Lack of enabling laws to ease construction of roads in peoples lands and compensation. Preparation of BFP using OBT and expenditures using IFMS and linking it with the OBT. Since this is a new method that the municipal council is encountering for the first time.

Vote: 782 Kisoro Municipal Council

A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,112,400	97,103	1,168,020
Other Fees and Charges	77,900	461	81,795
Advertisements/Billboards	800	600	840
Animal & Crop Husbandry related levies	20,000	4,600	21,000
Business licences	112,000	150	117,600
Land Fees	125,000	8,694	131,250
Liquor licences	4,000	200	4,200
Local Government Hotel Tax	22,000	1,224	23,100
Market/Gate Charges	240,000	30,900	252,000
Other licences	3,300	773	3,465
Park Fees	300,000	35,140	315,000
Property related Duties/Fees	21,000	960	22,050
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	30,000	323	31,500
Registration of Businesses	12,000	0	12,600
Rent & Rates from private entities	112,000	9,000	117,600
Sale of (Produced) Government Properties/assets	2,400	1,595	2,520
Local Service Tax	30,000	2,484	31,500
2a. Discretionary Government Transfers	1,217,571	304,393	989,209
Urban Unconditional Grant (Wage)	390,417	97,604	390,417
Urban Discretionary Development Equalization Grant	458,799	114,700	296,022
Urban Unconditional Grant (Non-Wage)	368,355	92,089	302,770
2b. Conditional Government Transfers	1,663,160	309,402	1,045,364
Development Grant	109,651	27,413	53,638
Transitional Development Grant	150,000	35,176	
Sector Conditional Grant (Wage)	705,279	176,320	705,279
Sector Conditional Grant (Non-Wage)	698,229	70,493	286,447
Total Revenues	3,993,131	710,897	3,202,594

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The Kisoro Municipal Council planned to receive UG X 1,112,400,000 from Local raised revenue (LLR) in FY 2016-17. By the end of 1st quarter LLR performance was at Ushs 97,103,000 denoting 3% performance. This under performance is due to late assessment of licences, new staff at divisions who are not well versed with revenue mobilisation strategies and political pressure. There is a problem of monitoring Hotel Owners as they refuse to disclose their books and therefore difficult to determine Local

(ii) Central Government Transfers

The Municipal Council received Central Government Transfers in form of Conditional, Discretionary Government Transfers and Urban Discretionary Development Equalization Grant amounting to 710,897,000 which gives 18% performance.

(iii) Donor Funding

Kisoro Municipal council has no donor funding in the budget for the financial year 2017/2018.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The municipal council expects to collect a total of UG Shs 1.16802bn as local raised revenue. The Municipal Council is expected to explore more local revenue sources like street parking fees, Rolly park fees and garbage management fees in order to enhance its revenue to help in recurrent and development expenditure.

(ii) Central Government Transfers

The centre is expected to remit a total of UG shs 2.035bn. This is majorly for development expenditure, sector conditional grants and for payment of salaries among other things.

Vote: 782 Kisoro Municipal Council

A. Revenue Performance and Plans

(iii) Donor Funding

There are no donor funds expected in the financial year.

Vote: 782 Kisoro Municipal Council

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	397,274	101,664	628,351
Locally Raised Revenues		0	153,092
Multi-Sectoral Transfers to LLGs		0	341,553
Unspent balances – Locally Raised Revenues	175,000	41,027	
Urban Unconditional Grant (Non-Wage)	88,568	40,097	
Urban Unconditional Grant (Wage)	133,706	20,540	133,706
<i>Development Revenues</i>	382,857	35,176	326,789
Multi-Sectoral Transfers to LLGs		0	131,789
Transitional Development Grant	150,000	35,176	
Urban Discretionary Development Equalization Grant	232,857	0	40,000
Urban Unconditional Grant (Non-Wage)		0	155,000
Total Revenues	780,131	136,840	955,140
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	397,274	88,557	628,351
Wage	133,706	20,540	133,706
Non Wage	263,568	68,017	494,645
<i>Development Expenditure</i>	382,857	0	326,789
Domestic Development	382,857	0	326,789
Donor Development	0	0	0
Total Expenditure	780,131	88,557	955,140

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

Administration Department has an annual budget of Ushs 780,131,000. The cumulative outturn was 136,840,000 representing 18%. The department planned to receive 195,033,000 in the quarter but received shs 136,840,000 which was a fair performance. The overall expenditure stood at shs 88,557,000 and the performance was at 35%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Administration Department has an annual budget of Ushs 955,140,000 of which local revenue is Ug Shs 153,092,000, multi sectoral transfers are Ug Shs 341,553,000 and central government transfers are Ug Shs 460,495,000

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Consultations made with the central government, Vehicle maintained, payment of utilities maintained and Staff facilitated

Plans for 2017/18 by Vote Function

The Department plans to ensure that vehicle in Town clerk's office is well maintained, generator is procured, travel to line ministries is facilitated, burial expenses for the staff is incurred, staff trained, staff receives salaries in time, best performance staff rewarded and motivated. the payroll is well managed, furniture is procured, wages for compound cleaners are paid, power and water bills are paid, human resource audit is carried out and kilometrage is paid.

Medium Term Plans and Links to the Development Plan

The department plans to construct offices for the divisions, fence the current main building, procure filing cabinets for the Office of Town Clerk, pay salaries for its staff, purchase computers and other IT equipments, pay utility bills and travels to line ministries made.

Vote: 782 Kisoro Municipal Council

Workplan 1a: Administration

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

The department has not received any off budget funding..

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

1. Under staffing

Most position are not filled yet a lot of services have been decentralised and requires to build the capacity of the staff and more recruitment.

2. Inadequate office space

We do not have adquate space for most of the staff.This will require us to construct other offices in future to accomodate the all the staff.

3. Power load shading

when there is no power , no normal work. The department plans to procure a generator to use incase there is power road shading.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Outturn by end Sept
		Proposed Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	342,569	37,305
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs		0
Unspent balances – Locally Raised Revenues	169,000	9,460
Urban Unconditional Grant (Non-Wage)	65,153	12,770
Urban Unconditional Grant (Wage)	108,416	15,075
<i>Development Revenues</i>	0	0
Urban Discretionary Development Equalization Grant		0
Total Revenues	342,569	37,305
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	342,569	36,573
Wage	108,416	15,075
Non Wage	234,153	21,499
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	342,569	36,573

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

The sector had an annual budget of Ushs 342,569,000. The cummulative outturn was 37,715,000 representing only 11%. The department planned to receive 85,642,000 but received shs 37,715,000 representing 44% and this was a result of steady flow of local revenue.The cumulative expenditure was 36,983,000 representing 43% which was a fair performance.

Department Revenue and Expenditure Allocations Plans for 2017/18

Kisoro Municipal Council finance department anticipates to receiveshs 30,000,000 /= as local raised revenue and shillings108,416,000 as Central Government Transfers and shs 145,932,000 as multi sectoral transfers. The Municipal council anticipates to spent the above money on various activities.The department will receive shs 299,348,000 for both local revenue ,multisectoral and central government grants to spend according to plans.

Vote: 782 Kisoro Municipal Council

Workplan 2: Finance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Finance staff salaries were paid, Final accounts were prepared and submitted on time. Consultations to various line ministries were carried out, Transport allowance paid and Divisions were monitored.

Plans for 2017/18 by Vote Function

Municipal Council projects monitored and inspected. Consultations with various other offices made, staff trained, staff receive salaries in time, best staff rewarded and motivated, office premises kept clean and safe, records properly managed.

Medium Term Plans and Links to the Development Plan

Purchase of furniture as is in the MDP, capacity building plan is imbedded in the DDP and all Division development plans.

(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 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.

2. Inadquate office space

We do not have adequate office space most officers squeeze them selves in congested offices

3. Lack of training on OBT, IPPS, IFMS and TSA

The staff are not trained on the application of OBT, IPPS, IFMS and TSA yet the department will handle reports following these soft wares.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	154,442	42,504	199,528
Locally Raised Revenues		0	45,000
Multi-Sectoral Transfers to LLGs		0	80,055
Unspent balances – Locally Raised Revenues	104,000	21,152	
Urban Unconditional Grant (Non-Wage)	21,969	13,651	46,000
Urban Unconditional Grant (Wage)	28,473	7,700	28,473
Total Revenues	154,442	42,504	199,528
B: Overall Workplan Expenditures:			
Recurrent Expenditure	154,442	42,504	199,528
Wage	28,473	7,700	28,473
Non Wage	125,969	34,804	171,055
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	154,442	42,504	199,528

Vote: 782 Kisoro Municipal Council

Workplan 3: Statutory Bodies

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

The sector had an annual workplan of shs 154,442,000 and the cumulative outturn was 42,504,000 representing 28% performance. Out of the budget for Local raised revenue which was 26,000,000 , a total of shillings 21,152,000 was received reflecting 81% which was good performance. The urban Unconditional grant non-wage recurrent performed at 249% due to Council and Committee sittings bearing in mind that Local revenue was not forth coming. The quarterly out turn was Shs. 42,504,000 reflecting 110%

Department Revenue and Expenditure Allocations Plans for 2017/18

The departments anticipates to receive shs 199,528,000 of which shs. 45,000,000 as locally raised revenue ,multi sectoral transfers to lower local councils of shs 80,055,000 and shs.74,473,000 as central government transfers.The department anticipates to spend this money on allowances to councillors, gratuity to councillors , wages to staff in the department ,payments to statutory boardies like PAC, Land board and contracts committees.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

2 Urban Land Board meetings held and 8 land inspections. 4 council sessions were made and Executive committee sat 4 times in the quarter.

Plans for 2017/18 by Vote Function

During the Financial year, the department will hold council and its committee meetings to a tune of 28 meetings. It will compile workplans , budget, quarterly report and mentor the sister low level staff in council operations. It will also coordinate the political monitoring of projects and facilitate the staff and political leadership to attend workshops and meetings. The procurement and disposal unit will run adverts in the first quarter to procure contractors and service providers to enable t

Medium Term Plans and Links to the Development Plan

The activities are linked to the five year development plans in ensuring that council continue to make decision that seek to achieve its vision .The department will monitor the activities of the council like budget approval , approve all workplans , approve the development plan as imbedded in the MDP.

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

The department has no off budget plans

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

1. Inadequate space for council meetings

The council hall is very small and can not accommodate all participates during the meetings. Its impossible to observe the rules of procedurs regarding sitting arrangement

2. Lack of Office space

Clerk to council does not have an office to operate from.

3. Conflicts among councillor

There is often conflicts among the councillors due selfish ideologes.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	115,932	11,376	64,809

Vote: 782 Kisoro Municipal Council

Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
Locally Raised Revenues		20,000
Multi-Sectoral Transfers to LLGs		3,832
Sector Conditional Grant (Non-Wage)	16,364	15,977
Sector Conditional Grant (Wage)	25,000	25,000
Unspent balances – Locally Raised Revenues	42,000	
Urban Unconditional Grant (Non-Wage)	32,568	
<i>Development Revenues</i>	<i>265,942</i>	<i>0</i>
Unspent balances – Locally Raised Revenues	10,000	
Urban Discretionary Development Equalization Grant	225,942	
Urban Unconditional Grant (Non-Wage)	30,000	
Total Revenues	381,874	64,809
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>115,932</i>	<i>64,809</i>
Wage	25,000	25,000
Non Wage	90,932	39,809
<i>Development Expenditure</i>	<i>265,942</i>	<i>0</i>
Domestic Development	265,942	0
Donor Development	0	0
Total Expenditure	381,874	64,809

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

The total annual budget was Ush. 381,874,000 and the cumulative outturn was 11,376,000 representing 3% which was a low performance. The low performance was due to shs 330,000 of local revenue resulting from late assessment of licenses. Other causes of this low performance include Multisectoral transfers to LLGs and urban unconditional grant (non-wage), which was received late. The planned expenditure for the quarter was 38,985,000 but the outturn was 4,973,000 representing 13%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Departmental expects to receive Shs 64,809,000 of which shs 25,000,000 is for wage, and shs 39,809,000 is for non-wage.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

53 dogs vaccinated against rabies, 1,227 animals slaughtered in slaughter slab. 6 BBW surveillance visits, 4 follow up visits to coffee farmers, 3 Mobilisation and sensitisation meetings of stake holder farmers to benefit in Agricultural inputs.

Plans for 2017/18 by Vote Function

Commercial business enumerated, cooperatives and SACCO's inspected, market producer prices provided, value for money achieved and advise to investors provided.

Medium Term Plans and Links to the Development Plan

Promotion of trade plans and Local development achieved. Control crops and livestock pests, vectors and disease through inspection and vaccination, increase crops and livestock productivity in the municipal council. Maintain an inventory of agricultural statistics. Promotion of agriculture demonstration activities.

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

The department has off budget activities like operation wealth creation which provides inputs to farmers

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

Vote: 782 Kisoro Municipal Council

Workplan 4: Production and Marketing

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 and office equipments.

3. Inadequate transport means

The department does not have transport means.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	125,263	34,587	246,084
Locally Raised Revenues		0	45,000
Multi-Sectoral Transfers to LLGs		0	117,584
Sector Conditional Grant (Non-Wage)	54,531	13,633	54,531
Sector Conditional Grant (Wage)	28,969	7,242	28,969
Unspent balances – Locally Raised Revenues	20,000	9,661	
Urban Unconditional Grant (Non-Wage)	21,763	4,051	
<i>Development Revenues</i>	120,000	0	66,233
Unspent balances – Locally Raised Revenues	120,000	0	
Urban Discretionary Development Equalization Grant		0	66,233
Total Revenues	245,263	34,587	312,317
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	125,263	17,104	246,084
Wage	28,969	3,391	28,969
Non Wage	96,294	13,712	217,115
<i>Development Expenditure</i>	120,000	0	66,233
Domestic Development	120,000	0	66,233
Donor Development	0	0	0
Total Expenditure	245,263	17,104	312,317

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

The department had an Annual budget of Shs 245,263,000 with quarterly out turn of shs 34,587,000 representing 14% which was a fair performance. Locally raised revenue performed at shs 9,661,000 representing 193% which was a good performance. The department had planned to receive Shs:61,316,000 and the quarterly outturn was Shs: 34,587,000 representing 56%. The overall workplan expenditure was 17,104,000 representing 28% which as a fair performance.

Department Revenue and Expenditure Allocations Plans for 2017/18

During the financial year 2017/18 the department will receive shs 312,317,000 of which 28,969,000 would be for salaries and shs 283,348,000 will be for financing the departmental activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Outpatients attended to, deliveries done, consultations made, monitoring done,

Plans for 2017/18 by Vote Function

Vote: 782 Kisoro Municipal Council

Workplan 5: Health

Improved health service delivery, promotion of hygiene and sanitation, delivery of medical supplies, upgrading of zindiro HCII.

Medium Term Plans and Links to the Development Plan

Upgrading zindiro health centre ii to health centre iv by constructing maternity and paediatric wards, and staff houses.

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

The departmental activities are supplemented private clinics, pharmacies and Kisoro Hospital. Sanitation promotion, HIV/AIDs and VCTs done by CBOs

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

1. Inadequate facilities for promotion of hygiene and sanitation.

The Municipality lacks garbage disposal ground, skip loader, garbage truck and others.

2. Lack of an ambulance and transport equipment

There is no ambulance for referrals to Kisoro Hospital and transport for support supervision and drug collection, delivery to the health centre

3. Lack of health centre equipments and drugs

There is no laboratory equipment, medical equipments, health centre beds. The health centre has not yet accessed drugs from national medical stores.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,170,649	186,473	765,711
Locally Raised Revenues		0	40,000
Multi-Sectoral Transfers to LLGs		0	1,000
Sector Conditional Grant (Non-Wage)	482,538	23,645	73,401
Sector Conditional Grant (Wage)	651,310	162,828	651,310
Unspent balances – Locally Raised Revenues	30,000	0	
Urban Unconditional Grant (Non-Wage)	6,801	0	
<i>Development Revenues</i>	109,651	27,413	63,638
Development Grant	109,651	27,413	53,638
Urban Discretionary Development Equalization Grant		0	10,000
Total Revenues	1,280,300	213,885	829,349
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,170,649	118,090	765,711
Wage	651,310	95,256	651,310
Non Wage	519,339	22,834	114,401
<i>Development Expenditure</i>	109,651	0	63,638
Domestic Development	109,651	0	63,638
Donor Development	0	0	0
Total Expenditure	1,280,300	118,090	829,349

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

The sector planned to receive US\$ 1,010,459,000/= and the cumulative out turn was Shs 118,090,000/= representing 11.7%. UPE capitation grant and USE capitation grant both performed at 5% because the releases were based on

Vote: 782 Kisoro Municipal Council

Workplan 6: Education

enrolment not as planned. There was no release of Local revenue because the accounts for the department was not yet opened. The recurrent unspent balance was Ushs 95,795,000/= meant for teachers salaries that were paid by the district and some arrears. Then development expend

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive shs 829,349,000 of which capitation grant amounts to Ushs73,400,785 of which shs 17,411,887 for primary, Inspectorate is 9,437,444 and Ushs.46,551,455 for secondary, while salaries will be Ushs.402,764,340 for primary teachers, Ushs.125,157,384 for secondary teachers and 123,388,56 for tertiary salaries. Also the department will receive Ushs.40,000,000 as local revenue for School Inspection and other education coordination activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department was able to Inspect 15 primary schools, 3 secondary schools and 1 tertiary schools. 67 primary teachers and 13 teaching and non teaching staff for secondary schools were paid salaries. Routine monitoring and supervision of some institutions was done,

Plans for 2017/18 by Vote Function

The department intends to Inspect all the education institutions in the Municipality, construct a classroom, 15 latrines and rehabilitate class rooms in Government primary schools of the municipality.

Medium Term Plans and Links to the Development Plan

Infrastructure development in municipal schools like construction of classroom and toilets, payment of staff salaries, inspection of schools and capacity building.

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

There is no any off budget activity in the department.

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

1. Lack of community support to education

Many parents and communities in the Municipality don't seriously encourage their siblings to continue school. This has caused high drop out children before they complete their primary cycle.

2. Little morale of teachers.

The morale of teachers has continued to deteriorate and more so when others in the district are receiving hard to reach allowances

3. Inadequate infrastructures in schools.

The Municipalities have not yet enough classroom and sanitation infrastructures to satisfy the needs of the education population.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	432,436	47,757	242,339
Multi-Sectoral Transfers to LLGs		0	55,276
Sector Conditional Grant (Non-Wage)	125,240	24,236	125,240
Unspent balances – Locally Raised Revenues	241,700	7,993	

Vote: 782 Kisoro Municipal Council

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Urban Unconditional Grant (Non-Wage)	3,673	918
Urban Unconditional Grant (Wage)	61,823	14,611
<i>Development Revenues</i>	<i>113,076</i>	<i>12,616</i>
Locally Raised Revenues		0
Unspent balances – Locally Raised Revenues	43,300	0
Urban Discretionary Development Equalization Grant		0
Urban Unconditional Grant (Non-Wage)	69,776	12,616
Total Revenues	545,512	60,374
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>432,436</i>	<i>32,533</i>
Wage	61,823	14,611
Non Wage	370,613	17,922
<i>Development Expenditure</i>	<i>113,076</i>	<i>3,792</i>
Domestic Development	113,076	3,792
Donor Development	0	0
Total Expenditure	545,512	36,325

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

The department had an Annual budget of Shs 545,512,000 with cumulative out turn of shs:60,374,000 representing 11% which was a fair performance. Locally raised revenue performed at shs 7,993,000 which was a fair performance. The department had planned to receive Shs: 136,378,000 and the quarterly out turn was Shs: 60,374,000 representing 44% which was fair performance.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector will receive shs 342,339,000 of which Ushs.100,000,000=, will be for road surfacing of hornby road and Ushs.242,339,000= for the following development projects:-Road maintenance,Building maintenance,Vehicle maintenance,Plant maintenance,Electrical installations,Electrical Inspections,Street lightingsfacilities,Construction of public buildings and rehabilitation of public buildings.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department carried routine manual road maintenance of municipal feeder roads covering 25% as per quarterly workplan, gasarara road and mosque road was regraded using district equipment.

Plans for 2017/18 by Vote Function

The sector intends to rehabilitate a 6 kms of un paved roads in different road locations of the Municipal council, construct and rehabilitate different buildings, Install street lighting facilities and other electrical Installations.

Medium Term Plans and Links to the Development Plan

Rehabilitation of paved roads that is kivengeri, mutanda and mubano roads. The department will also upgrade hornby and bitunguramye roads to bitumen and rehabilitate other murrum roads.

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

There will be off budget by uganda roads authority(UNRA) which will maintain about about 10 kms of Kisoro Kabale road, 2 kms of muhabura road and 5 kms of mutolere road which have been paved.

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

1. Lack of Machinery, Equipments and plants

The Municipal council lacks machinery and equipments to open and maintain the roads.

Vote: 782 Kisoro Municipal Council

Workplan 7a: Roads and Engineering

2. Un planned town.

The Municipality does not have facilities, equipments and expertise for physical planning of the town.

3. Land compensatory demands.

The municipality is meeting high demands in compensating the public where roads are planned to be opened.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Medium Term Plans and Links to the Development Plan

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

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

1.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>42,404</i>	<i>17,400</i>
Locally Raised Revenues	0	16,800
Multi-Sectoral Transfers to LLGs	0	600
Sector Conditional Grant (Non-Wage)	163	41
Unspent balances – Locally Raised Revenues	40,000	250
Urban Unconditional Grant (Non-Wage)	2,241	0
<i>Development Revenues</i>	<i>0</i>	<i>3,000</i>
Urban Discretionary Development Equalization Grant	0	3,000

Vote: 782 Kisoro Municipal Council

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	42,404	291
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>42,404</i>	<i>250</i>
Wage		
Non Wage	42,404	250
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	42,404	250

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

Natural Resources department has a total budget of Shs 42,404,000. A total of Shs.10,601,000 was budgeted for for the first quarter. In the quarter total funds received was Shs 291,000 which accounted for 3%. The Expenditure for the quarter was shs 250,000.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total departmental budget is expected to be Ushs 20,400,000 which will be utilised in tree and flower planting, surveying of council land and its titling. Sensitisation of communities on environmental protection among other activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Mobilised farmers for tree planting.

Plans for 2017/18 by Vote Function

The major planned out puts include , training community members in enviromental protection through planting of trees, offering land titles and leasesthrough facilitating staff and the physical planning committees and wet land action plans developed. Purchase of fruit trees in the schools will also be done.

Medium Term Plans and Links to the Development Plan

The above plans are linked to the DDP like tree planting and surveying of council land.

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

There are no off budget activities to be undertaken by the council.

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

1. Dependance on trees as a source of fuel.

The population in our municipal council highly depend on trees for fuel and this is likely to deplet our forest cover.

2. Inadquate office space.

Since the minicipal council is still new, there is a likely hood of the new officers lacking where to be accomodated.

3. Pressure on the green belt.

As new councillors are brought on board, they always want to encraoch on the green belt(Public ope space) to sub divide it into plots.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

Vote: 782 Kisoro Municipal Council

Workplan 9: Community Based Services

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	92,921	10,273	97,011
Locally Raised Revenues		0	23,000
Multi-Sectoral Transfers to LLGs		0	34,066
Sector Conditional Grant (Non-Wage)	19,393	4,848	17,298
Unspent balances – Locally Raised Revenues	40,000	885	
Urban Unconditional Grant (Non-Wage)	10,881	1,568	
Urban Unconditional Grant (Wage)	22,647	2,972	22,647
<i>Development Revenues</i>	0	0	5,000
Urban Discretionary Development Equalization Grant		0	5,000
Total Revenues	92,921	10,273	102,011
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	92,921	5,375	97,011
Wage	22,647	2,972	22,647
Non Wage	70,274	2,403	74,364
<i>Development Expenditure</i>	0	0	5,000
Domestic Development	0	0	5,000
Donor Development	0	0	0
Total Expenditure	92,921	5,375	102,011

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

Community Department had an annual budget of Ushs 92,921,000. The cumulative outturn was 10,273,000 representing 11%, Local raised revenue and unconditional non wage quarter outturn performed well.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department revenue is shs 102,011,000 of which shs 22,647,000 is for wage and shs 79,364,000 is for none wage.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1, youth council meeting held, 1 women council meeting held, 1 women executive meeting held, 1 cultural elders meeting held, 6 home visits to OVC made, 5 batwa settlements monitored.

Plans for 2017/18 by Vote Function

The department expects to deliver the following outputs. Activities coordinated, Community mobilised and sensitised, community development activities monitored, motivated FAL activities, knowledge well disseminated, FAL classes monitored, Gender issues embraced, workplaces registered and inspected, sensitised employees, labour disputes settled and celebrations for women, youth, PWD held, supported and monitored.

Medium Term Plans and Links to the Development Plan

The medium term plans has CDD, YLP, PWD, and Women projects.

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

There is an off budget activity of youth lively hood program by the ministry of gender.

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

1. Un cooperative urban population

Most urban population do not have time for Government programmes and meetings and therefore they are difficult to mobilise.

Vote: 782 Kisoro Municipal Council

Workplan 9: Community Based Services

2. Lack of office equipment

Lack of office equipment

3. Lack of manpower.

The department has only one staff.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>50,107</i>	<i>410</i>	<i>25,306</i>
Locally Raised Revenues		0	12,000
Unspent balances – Locally Raised Revenues	30,000	410	
Urban Unconditional Grant (Non-Wage)	6,801	0	
Urban Unconditional Grant (Wage)	13,306	0	13,306
Total Revenues	50,107	410	25,306
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>50,107</i>	<i>410</i>	<i>25,306</i>
Wage	13,306	0	13,306
Non Wage	36,801	410	12,000
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	50,107	410	25,306

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

The Planning Unit had an annual budget of Ushs 50,107,000. The cumulative outturn was 410,000 representing 1%. The department planned to receive Ushs 12,527,000 in the quarter but received shs 410,000 at only 4% because of low locally raised revenue base.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive shs. 12,000,000/= from Local revenue ,and Shs 13,306,000/= as central government transfers for salaries.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Budget for the financial year 2016/2017 was prepared and submitted to various departments as required. Report for the quarter is being prepared for submission to Ministry of finance.

Plans for 2017/18 by Vote Function

The Department anticipate to deliver the internal assessment report, assessment on work plans implementation, the set of data for planning purposes, BFP , the Contract performance form B, the quarterly reports best on OBT.

Medium Term Plans and Links to the Development Plan

The Department anticipate to deliver the internal assessment report, assessment on work plans implementation, the set of data for planning purposes, BFP , the Contract performance form B, the quarterly reports best on OBT.

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

Vote: 782 Kisoro Municipal Council

Workplan 10: Planning

There is no off budget activities to be undertaken by the NGOs, Donors and central governments.

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

1. Understaffing

The department has only one officer who is very much overloaded with activities.

2. Limited office space

The department has no office space and yet it is custodian of most important document

3. Lack of transport

The department is entrusted with data collection and formulation and yet no means of transport to carry those activities.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	52,607	47,046
Locally Raised Revenues	0	25,000
Unspent balances – Locally Raised Revenues	22,400	655
Urban Unconditional Grant (Non-Wage)	8,161	1,395
Urban Unconditional Grant (Wage)	22,046	3,954
<i>Development Revenues</i>	25,000	5,000
Unspent balances – Locally Raised Revenues	25,000	0
Urban Discretionary Development Equalization Grant	0	5,000
Total Revenues	77,607	52,046
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	52,607	47,046
Wage	22,046	3,954
Non Wage	30,561	2,050
<i>Development Expenditure</i>	25,000	5,000
Domestic Development	25,000	0
Donor Development	0	0
Total Expenditure	77,607	52,046

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

The unit has an annual budget of Shs.77,607,000 and the cumulative release were Shs.6,004,000 denoting 8% .The unit to receive an allocation of Shs.19,402,000 but the actual release was 6,004,000 representing 31%. On local revenue the unit had planned to receive Shs.5,600,000 and the actual release was 655,000 representing 12%.The remaining expenditure was from urban un conditional grant non - wage.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department anticipates to receive and spend shs 52,046,000 during 2017/2018 financial year and of which shs 5,000,000 is for capital development, and shs 22,046,000 is to be spent on salaries and shs 25,000,000 is to be spent on operations of the internal audit activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Annual Internal audit workplan 2016/2017 submitted to Kampala, 1 quaterly audit report 2015/2016 was submitted . 1 visits to Kampala and in other districts to attend meetings made. Audit inspection in the three divisions made.

Vote: 782 Kisoro Municipal Council

Workplan 11: Internal Audit

Plans for 2017/18 by Vote Function

In the financial year 2016/2017 the department is expected to make quarterly internal reports for the entire municipality, inclusive of the 4 primary schools, one secondary school, one health centre, departments, divisions. Physical performance will include audit and monitoring reports.

Medium Term Plans and Links to the Development Plan

The department will ensure value for money as it is stated in the DDP. The department plans to produce 4 mandatory quarterly reports fully and timely submitted to the Ministry of Local Government, Auditor General's office, District Public Accounts committee, the Mayor and the Division Chairpersons.

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

No off-budget activity will be undertaken by the above.

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

1. Limited office space

Currently, the office lacks space and considering its sensitivity and associated risks, the Senior and Internal Auditors have no space for tables and cabins.

2. Lack of vehicles /motorcycles

The department has no single vehicle or motorcycle to help in carrying out audit activities in various institutions and health centres.

3. Understaffing

Currently, the department has only one Senior Internal Auditor and yet there is a bulk of work. There is a need for employment of Internal Auditor.