

Vote: 787 Kumi Municipal Council

Structure of Budget Framework Paper

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Foreword

The Budget Framework Paper (BFP) for FY 2017/2018 was prepared in line with Section 9 (2) of the Public Finance Act 2015 which requires each Accounting Officer to prepare the BFP for his vote and submit it to Ministry of Finance Planning and Economic Development. The preparation involved consultations with various stakeholders (political, technical and community) at all levels, which process has given the local government opportunity to identify and prioritize projects and activities for implementation which aim at guiding development planning and enhancing household incomes to reduce poverty and is linked to the Municipal Development Plan and National Development Plan II. The allocated revenues 4,477,857,952 will be spent based Sector Budget Guidelines and will relate improvement of service delivery in all sectors. Several strategies to enhance revenue and public accountability have been considered like regular update of revenue registers, sensitization of tax payers, encouraging tax payers to form associations, holding community barazas and radio talk shows.

As a new Municipality, there are challenges relating to planned structural development, inadequate infrastructure, buildings, equipment and plants, waste management, Low funding and low local revenue base among others. However, we pledge to embrace government programs, ensure value for money, conduct community mobilizations, maintain and improve the physical infrastructure such as roads and institutions, preserve and protect the environment as well as implementing the physical development plan for the Municipality.

Finally, I thank all stakeholders who have supported the council in the preparation of this Budget Framework Paper especially the Technical Planning Committee members headed by the Town Clerk. I also thank the Ministry of Finance Planning and Economic Development for the technical guidance rendered towards producing this document.

For God and My Country

Ochom Richard Mayor, Kumi Municipal Council

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	687,431	69,810	687,431
2a. Discretionary Government Transfers	1,155,801	288,950	992,370
2b. Conditional Government Transfers	3,477,703	890,744	3,112,334
2c. Other Government Transfers		0	373,154
Total Revenues	5,320,935	1,249,505	5,165,289

Revenue Performance in the first quarter of 2016/17

The Municipal received funds 1,249,505,000 against annual budget of 5,320,935,000. The performance is 23% with local revenue performance of 10%. The low local revenue performance is due to underperformance in most of the revenue sources except Agency fees-93%, application fees-55% and business licenses-40%.

Planned Revenues for 2017/18

The Municipal Council will receive funds worth 5,165,289,272 out of which 87% (4,477,857,952) will be from central government transfers and 13% (687,431,320) is from local revenue. Majority of central government grants are from 64% (2,863,943,704) is wages while 20% (900,803,597) are for non wage recurrent expenditures, 8% (339,956,507) for development purposes, 8% (373,154,144) for projects for youth livelihoods and women entrepreneurs. Under local revenue, majority of it will be from park fees-

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,187,178	135,286	940,889
2 Finance	124,445	19,374	115,998
3 Statutory Bodies	205,631	16,567	207,390
4 Production and Marketing	175,994	5,054	64,306
5 Health	671,679	156,115	737,166
6 Education	2,551,801	480,978	2,339,239
7a Roads and Engineering	150,737	17,310	183,048
7b Water	82,866	11,363	59,866
8 Natural Resources	49,562	4,694	39,400
9 Community Based Services	56,207	3,180	417,850
10 Planning	31,431	424	35,735
11 Internal Audit	33,404	2,050	24,404
Grand Total	5,320,935	852,397	5,165,289
Wage Rec't:	2,866,149	547,353	2,863,944
Non Wage Rec't:	1,719,376	247,619	1,903,633
Domestic Dev't	735,410	57,424	397,712
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

All conditional grants were disbursed to sectors as budgeted while local revenue was disbursed basing on accruals. The funds were spent mainly on staff salaries and office operations. Development grants will be spent next quarters since procurement process is being finalized.

Planned Expenditures for 2017/18

The funds will mainly be used for staff wages, facilitation of council operations, infrastructure improvement and retooling, capacity building. The expenditure is based on prioritization of planned outputs in the development plan and

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Executive Summary

adherence to grant guidelines. There was a major change in the DDEG grant guidelines which necessitated 75% expenditure on infrastructure, 15% on administrative infrastructure, 8% on capacity building and 2% on Monitoring

Medium Term Expenditure Plans

The Municipal will use the available resources to improve the service delivery through improvement of garbage collection, infrastructure improvement of bus/ taxi terminal, market, latrine stances, monitoring & evaluation and supervision, and coordination of all council activities.

Challenges in Implementation

Inadequate Funding: The IPFs from the center reduced by 10% and local revenue performance is so low. The planned activities such as construction of administration block, procurement of vehicles, tarmaking and opening of roads, Operationalizing Aterai HC III, Procurement of equipment for the theatre, Staff house construction in health centers and schools, fencing of schools among others were not possible due to this low funding. In addition, support to Livelihoods projects is low and may affect

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	687,431	69,810	687,431
Market/Gate Charges	82,400	4,016	82,400
Advance Recoveries	9,763	0	9,763
Advertisements/Billboards	7,890	1,300	7,890
Agency Fees	10,000	9,308	10,000
Animal & Crop Husbandry related levies	12,550	1,000	12,550
Application Fees	2,000	1,095	2,000
Business licences	44,395	17,847	44,395
Ground rent	30,860	1,725	30,860
Inspection Fees	8,600	1,328	8,600
Land Fees	91,005	4,522	91,005
Liquor licences	5,240	35	5,240
Local Service Tax	51,895	6,474	51,895
Miscellaneous	15,757	8,584	15,757
Registration of Businesses	10,000	980	10,000
Local Government Hotel Tax	15,000	184	15,000
Rent & Rates from other Gov't Units	17,850	0	17,850
Occupational Permits	11,500	0	11,500
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	7,600	340	7,600
Refuse collection charges/Public convenience	720	0	720
Property related Duties/Fees	58,072	2,672	58,072
Park Fees	134,334	5,796	134,334
Other Fees and Charges	60,000	2,605	60,000
2a. Discretionary Government Transfers	1,155,801	288,950	992,370
Urban Unconditional Grant (Wage)	386,577	96,644	386,577
Urban Discretionary Development Equalization Grant	439,982	109,996	292,058
Urban Unconditional Grant (Non-Wage)	329,241	82,310	313,734
2b. Conditional Government Transfers	3,477,703	890,744	3,112,334
Development Grant	98,390	24,598	47,899
Transitional Development Grant	150,000	35,176	
Sector Conditional Grant (Wage)	2,477,366	657,352	2,477,366
Sector Conditional Grant (Non-Wage)	751,946	173,619	587,069
2c. Other Government Transfers		0	373,154
Youth Livelihood Project (YLP)		0	268,422
Uganda Women Enterprise Project (UWEP)		0	104,732
Total Revenues	5,320,935	1,249,505	5,165,289

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The local revenue collection was 69,810,000 out of planned 687,431,000 representing 10% budget performance. The poor local revenue performance is due to underperformance in most of the revenue sources except Agency fees-93%, application fees-55% and business licenses-40%.

(ii) Central Government Transfers

The performance of central government grants was 25% (1,179,694,000) out of the expected 4,63,504,000. All grants were received as expected.

(iii) Donor Funding

None

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A. Revenue Performance and Plans

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The total local revenue collection 687,431,000 and majority of it will be from park fees-20% land fees-13%, market/gate charges-12% and property tax-8%.

(ii) Central Government Transfers

The central government grants will be 4,477,857,952 out of which 64% (2,863,943,704) is wages while 20% (900,803,597) are for non wage recurrent expenditures, 8% (339,956,507) for development purposes, 8% (373,154,144) for projects for youth livelihoods and women entrepreneurs

(iii) Donor Funding

None

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	788,036	129,010	754,154
Locally Raised Revenues		0	103,955
Multi-Sectoral Transfers to LLGs	521,543	37,080	429,594
Unspent balances – Locally Raised Revenues	73,955	43,795	
Urban Unconditional Grant (Non-Wage)	39,216	9,804	67,284
Urban Unconditional Grant (Wage)	153,322	38,331	153,322
<i>Development Revenues</i>	399,142	94,961	186,735
Locally Raised Revenues		0	24,381
Multi-Sectoral Transfers to LLGs	204,748	51,187	123,610
Transitional Development Grant	150,000	35,176	
Unspent balances – Locally Raised Revenues	10,000	0	
Urban Discretionary Development Equalization Grant	34,394	8,599	38,743
Total Revenues	1,187,178	223,971	940,889
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	788,036	84,099	754,154
Wage	153,322	18,354	153,322
Non Wage	634,714	65,745	600,832
<i>Development Expenditure</i>	399,142	51,187	186,735
Domestic Development	399,142	51,187	186,735
Donor Development	0	0	0
Total Expenditure	1,187,178	135,286	940,889

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

The sector received funds worth 223,971,000 out of expected 295,795,000 performing at 75%. Local revenue overperformed due to Proportions for the divisions. The funds were mainly spent on staff wages and office operations. The central government grants were received late and most of its expenditure will be in quarter two.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive funds worth 940,889,000, out of which 59% (553,204,288) are multisectoral transfers to LLGs and the balance 41% (387,684,659) is for administration. The administration funds are from UUG wage-153,321,890, local revenue-128,336,240 and DDEG-38,742,983. These funds will be transferred to LLGs to support their operations and facilitate development at divisions, payment of staff wages, payment of IFMS costs, and coordination of management and coordination role. The develop

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The procurement process initiated with major contracts applied for, bids evaluated and awards under way. Procurements for most projects, services and supplies initiated by user departments

Plans for 2017/18 by Vote Function

IFMS operations handled, general staff salaries paid, Bills paid, associations subscribed, advertising carried, books and periodicals purchased, furniture purchased, illegal structures destroyed, loitering animals impounded, new staff accessed on payroll, staff list updated, payroll managed, adverts run, Bids evaluated committee reports prepared. Procurement of a vehicle, projector, filing cabinets and other office equipment. Conducting study tours and staff capacity improvement

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

The sector mandate is to coordinate provision of service delivery and offer an oversight leadership role which will partly be done by the stated outputs above as linked to the DDP plan.

(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. Under staffing in the sector.

There is low staffing coupled with challenges of retention and attraction of critical cadres

2. Inadequate funding

The funding from the center has reduced coupled with low local revenue collection. The funds are not adequate to support provision of core services such as infrastructure improvement, carbage collection and coordination

3. Inadequate transport facilities and infrastructure

There's one office block which is not adequate enough to accommodate all staff in various departments. The municipality operates with only one vehicle. This makes field activities too difficult to coordinate

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	109,445	26,074	110,998
Locally Raised Revenues		0	15,283
Unspent balances – Locally Raised Revenues	15,283	2,533	
Urban Unconditional Grant (Non-Wage)	26,448	6,612	28,000
Urban Unconditional Grant (Wage)	67,715	16,929	67,715
Development Revenues	15,000	7,500	5,000
Locally Raised Revenues		0	5,000
Unspent balances – Locally Raised Revenues	5,000	5,000	
Urban Discretionary Development Equalization Grant	10,000	2,500	
Total Revenues	124,445	33,574	115,998
B: Overall Workplan Expenditures:			
Recurrent Expenditure	109,445	14,374	110,998
Wage	69,920	10,474	67,715
Non Wage	39,525	3,900	43,283
Development Expenditure	15,000	5,000	5,000
Domestic Development	15,000	5,000	5,000
Donor Development	0	0	0
Total Expenditure	124,445	19,374	115,998

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

Finance received funds worth 33,574,000 with revenue performance of 108%. The over performance is due to local revenue devt grants-400%. The funds were spent on salaries-60%, office operations 39% and payment of cleaning services-5,000,000

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector revenue allocation is shs 115,997.506 , revenue for recurrent activities is 96% and development revenue

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Workplan 2: Finance

is 4% . Locally raised revenue is shs 20,283,000= Of the sector budget and Central government transfers shs 95,714,951 which is 17% and 83% respectively. These funds will be spent on wages-58% and the remaining will used to coordinate sector mandate of resource mobilization, support supervision, accountability, planning and budgeting and production and submission of reports

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Collected Local Service tax 6,473,750 = that is 12.5% of the planned and other local revenue shs 63,336,607 which is 9.9% of planned. Financial statement for FY2015/2016 Submitted to Accountant General 29/08/ 2016 and office of Auditor General on 30/08/ 2016. Attended national consultative and regional budget meeting. Procured revenue receipts and books of accounts. Fully paid salaries for sector staff

Plans for 2017/18 by Vote Function

LG Financial management services ; Coordination, supervision and monitoring the sector performance, Revenue management services; tax payers enumeration assessment billing sensitization and revenue collection, budgeting and planning services; preparation and budget production, LG Expenditure management services generation of monthly expenditure reports, LG Accounting services; consolidation of all financial statements for production of Council financial statements, and reports for submission to stake

Medium Term Plans and Links to the Development Plan

Operationalisation of accounting systems. Acquisition relevant revenue receipts and licenses. Participate in medium term national and regional planning and budgeting meetings. Conduct budget conference and production of Financial statements for submission to Accountant general and auditor General, and monthly financial reports. Revenue mobilization through billing and and tax payers sensitization. Collect % shares of LST and LHT, and other taxes and dues

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

None

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

1. In adequate staff

The sector has few staff constrained by low wage allocation to the municipality to facilitate recruitment. This will strain the existing staff hence affecting performance and work back log.

2. In adequate office equipments and office space

Limited ICT equipments , filling cabinets and lack of motorised transport for used during tax operations and mobilization.

3. Apathy of the Community towards tax and dues payments

A lot of resistance by the municipal community in paying taxes and defaulting by the tenderers to remit council dues in time, resulting to under-collection, and non fulfilling council obligation financed under locally generated revenue

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
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	205,631	37,307	207,390
Locally Raised Revenues		0	84,930
Unspent balances – Locally Raised Revenues	84,929	7,132	

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Non-Wage)	94,494	23,623	96,252
Urban Unconditional Grant (Wage)	26,208	6,552	26,208
Total Revenues	205,631	37,307	207,390
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>205,631</i>	<i>16,567</i>	<i>207,390</i>
Wage	26,208	6,552	26,208
Non Wage	179,423	10,015	181,182
<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	205,631	16,567	207,390

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

The sector received funds worth 37,307,000 giving revenue performance of 73%. The poor performance was due to low local revenue-34%. Funds 16,567,000 was spent on council operations including meetings and allowances

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector will receive 207,389,917 out of which unconditional grants are 96,252,432, local revenue 84,929,482 and wages 26,207,981. The funds will be used for pay staff salaries, Councillors allowances and ex gratia, allowances for standing committee meetings and facilitation of office operations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Full council meeting held and monthly executive meetings held

Plans for 2017/18 by Vote Function

Conduct 6 full council meetings, 12 executive committee meetings, 24 standing committee meetings and 4 business committee meetings, conduct monitoring visits and preparation of reports and minnutes

Medium Term Plans and Links to the Development Plan

The sector mandate is formulation of policies and oversee implementation through conducting coucil meetings, committee meetings and monitoring as guided by the municipal development plan

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

None

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

1. Low funding

The funds available are not able to run council activities as expected mainly due to low revenue base both local and central tansfers

2. Limited knowledge

Insufficient knowledge on standard rules of procedure while conducting meetings and limited knowledge in formulating byelaws

3. High expectations

The councillors expect to emoluments equivalent to the neighbouring old and well established municipalities like Mbale and Soroti Municipal Councils.

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Workplan 4: Production and Marketing

(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>	65,439	15,341	64,306
Locally Raised Revenues		0	4,383
Sector Conditional Grant (Non-Wage)	16,267	4,067	15,134
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Unspent balances – Locally Raised Revenues	4,383	77	
Urban Unconditional Grant (Wage)	19,789	4,947	19,789
<i>Development Revenues</i>	110,555	27,639	0
Urban Discretionary Development Equalization Grant	110,555	27,639	
Total Revenues	175,994	42,980	64,306
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	65,439	5,054	64,306
Wage	44,789	4,947	44,789
Non Wage	20,650	107	19,517
<i>Development Expenditure</i>	110,555	0	0
Domestic Development	110,555	0	0
Donor Development	0	0	0
Total Expenditure	175,994	5,054	64,306

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

A sum of UgX 42,980,000 was received towards the end of the quarter performing at 98%. Out of this, UgX 4,947,000 was spent on paying the two staff in the department and airtime of one month was paid to one officer.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has a total budget of 64,305,892. Out of which sector conditional grant (Non wage) is 19,516,876 ug shs ,sector ,conditional grant (wage) 44 ,789 ,30 , the locally raised revenue is ug shs 4,383,001. The funds will be used to support office operations, pay staff wages and conduct field activities

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Data collection and distribution of Operation Wealth Creation Inputs has been ongoing. Submission of procurement requisition forms done. Clearing bush on abattoir ground

Plans for 2017/18 by Vote Function

All staff paid salaries, business community sensitized, farmers trained, Farmer clinics conducted, Routine inspections and follow up visits done, Coordination of department activities

Medium Term Plans and Links to the Development Plan

Boosting income levels of the various house holds through provision of improved technologies and livestock , crop disease and pest control.Provision of knowledge on improved agricultural practices .

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

IDI (International development institute) provides support to vulnerable children and needy families through provision of livestock and planting material).Pentecostal assemblies of God provides child education and distribution of livestock to vulnerable children.

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

1. inadequate funds

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Workplan 4: Production and Marketing

The late releases of central grants delays implementation of planned activities and continuous budget cuts affect the sector seriously. The locally raised revenue is minimal to meet the planned activities.

2. Erratic weather

this has seriously affected the pasture and water levels, dried up all distributed citrus seedlings and other distributed improved technologies hence famine and reduced incomes in households.

3. crop and livestock pests and diseases

This has affected crop and livestock production.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	645,766	158,626	638,516
Locally Raised Revenues		0	5,361
Sector Conditional Grant (Non-Wage)	50,214	12,553	50,214
Sector Conditional Grant (Wage)	582,942	145,735	582,942
Unspent balances – Locally Raised Revenues	12,611	337	
Development Revenues	25,913	4,666	98,650
Locally Raised Revenues		0	7,250
Unspent balances – Locally Raised Revenues	7,250	0	
Urban Discretionary Development Equalization Grant	10,000	2,500	86,400
Urban Unconditional Grant (Non-Wage)	8,663	2,166	5,000
Total Revenues	671,679	163,292	737,166
B: Overall Workplan Expenditures:			
Recurrent Expenditure	645,766	156,115	638,516
Wage	582,942	145,735	582,942
Non Wage	62,824	10,380	55,574
Development Expenditure	25,913	0	98,650
Domestic Development	25,913	0	98,650
Donor Development	0	0	0
Total Expenditure	671,679	156,115	737,166

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

The sector revenue performance was 97% with poor performance on local revenue-11%. The funds were spent on wages-100%, transfers to HC IV and office operations both at 66%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Kumi municipal council health sector is receiving a total of shs737,166.138 for the FY 2017/18. Out of which is shs 582,941,744 as conditional Grant wage, shs 50,213,664 as conditional grant non-wage, shs 19,860,730 as local revenue, shs 5,000,000 as unconditional grant and DDEG of shs 86,400,000. DDEG is to facilitate Ash pit (27%), Askaris house construction, fence and gate rehabilitation(73%) and garbage collection. Conditional grant wage is for payment of salaries, conditional non wage is a di

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Staff salaries paid, commemorations of African Child Day, procurement process initiated for pit latrine construction and office equipment

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Workplan 5: Health

Plans for 2017/18 by Vote Function

All staff paid, Gabbage collection done, 1 Ash pit constructed, fence and gate rehabilitated, 1 Askaris house constructed, 1 staff house rehabilitated, stationary procured, Photocopying, printing and binding done, fuel and lubricants purchased, staff entertained, drugs delivered, travels facilitated, workshops seminars facilitated,

Medium Term Plans and Links to the Development Plan

Improvement of infrastructure, Provision of minimum health care package, human resource improvement, promotion of sanitation and hygiene, monitoring and supervision and acquisition of essential drugs, health supplies and equipment. This is linked to the sector plans and Municipal development plan

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

Baylor used to fund immunization out reaches, follow up of VHTs but has cut funding.

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

1. Limited funding

The funds are not sufficient to meet critical expenses like emergency supplies, drugs, theatre equipment, staff houses and administration block construction, stationary, fuel, water expenses, allowances allocation is small and rehabilitation works.

2. Inadequate drugs from NMS and other medical supplies

The drugs delivered are not sufficient to treat overwhelming patients of the health centre IV. Other medical supplies are also never enough. Eg gloves, shirings etc

3. Operationalization of Aterai HC III and HC IV Theatre

The health centre III now gazetted in the municipality needs equipment, completion of the buildings, staff houses and OPD, maternity ward. Equipment is lacking, transport system and recruitment of staff. The HC IV Theatre needs equipment.

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:			
Recurrent Revenues	2,453,411	642,594	2,291,340
Locally Raised Revenues		0	2,554
Sector Conditional Grant (Non-Wage)	562,886	132,471	400,816
Sector Conditional Grant (Wage)	1,869,425	505,366	1,869,425
Unspent balances – Locally Raised Revenues	2,554	120	
Urban Unconditional Grant (Wage)	18,545	4,636	18,545
Development Revenues	98,390	24,598	47,899
Development Grant	98,390	24,598	47,899
Total Revenues	2,551,801	667,191	2,339,239
B: Overall Workplan Expenditures:			
Recurrent Expenditure	2,453,411	480,978	2,291,340
Wage	1,887,970	345,885	1,887,970
Non Wage	565,441	135,094	403,370
Development Expenditure	98,390	0	47,899
Domestic Development	98,390	0	47,899
Donor Development	0	0	0
Total Expenditure	2,551,801	480,978	2,339,239

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Workplan 6: Education

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

Revenue and expenditure performance is as follows: Inspection grant 2,870,865 i.e 25%, UPE 36,356,317 i.e. 16 %; USE grant 65,576,605 i.e 28%, UPPET 32,666,667 i.e. 33.3%; Local Revenue 70,000 i.e. 5%, Development grant 24,598,000 i.e. 25% Primary wage 237,581,869 i.e. 15%, wage secondary 66,086,647 i.e. 25%; wage tertiary 42,216,020 i.e. 80%

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector will receive funds worth 2,339,239,000 out of which 1,887,970,000 is from Wage, 400,816,000 is from sector conditional grant non wage, 47,899,000 is from development grant and 2,554,000 is from local revenue. These funds will mainly be used for paying staff salaries, transferred to schools (primary, secondary and Tertiary to support their operations, Improve sanitation facilities in two schools and procurement furniture in two school. In addition, the remaining funds will support off

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Procurement of a five stance latrine for Kumi primary school has been initiated.

Plans for 2017/18 by Vote Function

Funds transferred quarterly to UPE, USE and Skills development, Payment of staff wages, schools monitored and inspected, Staff appraisals done, Routine and periodic reports prepared and disseminated, Sanitation facilities constructed in two schools, Furniture procured for two schools, PLE candidates registered, local and national exams coordinated, Meetings conducted, stakeholder sensitizations done. Capacity building of staff. All department operations coordinated.

Medium Term Plans and Links to the Development Plan

The sector mandate is to improve the literacy and numeracy levels including life skills through infrastructure improvement, Monitoring and supervision to enhance staff performance, ensuring effective utilization of instructional materials, community mobilisation to support education (provision of mid-day meals and basic scholastic materials).

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

none

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

1. Limited funding

The department requires funds to address infrastructure gap, procure instructional materials, fence schools, install lightning conductors in schools, equip the education office with vehicle, motor cycles and computers, provide capacity building for staff

2. High pupil teacher ratio

The pupil teacher ratio is 71:1, staffing gap affects quality of education service delivery

3. Lack of school in North Division/ Amejei Ward

Amejei ward in Kumi Municipality lacks primary school, North Division lacks secondary school, Kumi Girls Community school requires Government aid.

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	143,112	27,701	135,487

Vote: 787 Kumi Municipal Council

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues		0	3,424
Sector Conditional Grant (Non-Wage)	108,285	20,954	108,285
Unspent balances – Locally Raised Revenues	11,049	802	
Urban Unconditional Grant (Wage)	23,778	5,945	23,778
<i>Development Revenues</i>	<i>7,625</i>	<i>0</i>	<i>47,561</i>
Locally Raised Revenues		0	7,625
Unspent balances – Locally Raised Revenues	7,625	0	
Urban Discretionary Development Equalization Grant		0	39,936
Total Revenues	150,737	27,701	183,048
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>143,112</i>	<i>17,310</i>	<i>135,487</i>
Wage	23,778	5,945	23,778
Non Wage	119,334	11,366	111,709
<i>Development Expenditure</i>	<i>7,625</i>	<i>0</i>	<i>47,561</i>
Domestic Development	7,625	0	47,561
Donor Development	0	0	0
Total Expenditure	150,737	17,310	183,048

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

The sector received funds worth 27,701,000 performing at 64%. The poor performance is due to low local revenue of 29% and sector non wage of 77%. The funds was spent on wages and 11,080,600 was spent works and operations

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector will receive funds worth 183,047,728 out of which 59% (108,285,000) is from URF, 22% is from DDEG, wages is 13% (23,778,000) for wage and the balance 6% (11,049,005) local revenue. This funds will be used for payment of staff salaries, periodic and routine maintenace of roads, beatification of mayors, facilitation of office operations, improvement of the bus/taxi terminal and old market

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

5.5km was achieved in annual routine manual maintenace using road gangs for Esunget roa, Ngora road, Oumo road, Odiit road, Erongot, Ojangor road and Aisu road ; 10.85km was achieved using annual routine mechanised maintenance of urban roads using Force account mechanism on 22 roads

Plans for 2017/18 by Vote Function

Periodic maintenance of 4 KMs of roads, routine maintenance of all urban roads, beautifcation of the mayors garden, street lights maintenace and servicing

Medium Term Plans and Links to the Development Plan

The sector will routinely and periodically maintain the existing roads, beautification of mayors garden, infrastructure imprvement and street lighting. This is in line with the Municipal Development Plan of Improvement of the Infrastructure.

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

None

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

1. No office accomodation

The department lacks office space and furniture including a parking yard for vehicles and equipment

Vote: 787 Kumi Municipal Council

Workplan 7a: Roads and Engineering

2. Inadequate funding

The funds availed are far much less to fund the infrastructural works within the municipality. These are maintenance of roads, tarmacking of roads, street lighting, among others

3. Low staffing levels

The critical staff are not adequate to meet the staffing norms

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	57,866	10,676	59,866
Locally Raised Revenues		0	50,000
Unspent balances – Locally Raised Revenues	50,000	8,710	
Urban Unconditional Grant (Non-Wage)		0	2,000
Urban Unconditional Grant (Wage)	7,866	1,966	7,866
Development Revenues	25,000	6,250	0
Urban Discretionary Development Equalization Grant	25,000	6,250	
Total Revenues	82,866	16,926	59,866
B: Overall Workplan Expenditures:			
Recurrent Expenditure	57,866	10,676	59,866
Wage	7,866	1,966	7,866
Non Wage	50,000	8,710	52,000
Development Expenditure	25,000	687	0
Domestic Development	25,000	687	0
Donor Development	0	0	0
Total Expenditure	82,866	11,363	59,866

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

The sector received funds worth 16,926,000 giving revenue performance of 82%. The low performance is due to low local revenue realized of 70%. The funds-11,396,000 were mainly used for staff wages-100% and operations.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has a total allocation of Ugx 59,865.517 of which local revenue is 84%, Wage 13% and 3% unconditional grant. The funds will be used for payment of staff salaries, hold awareness meetings, Maintenance and operation of the urban piped water supply systems.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Two water pumps were repaired

Plans for 2017/18 by Vote Function

Payment of salary of one staff, wages for contract staff, carry out urban water system maintenance, maintain 4 boreholes, train water user committees, and produce quarterly reports for submission to the line ministry.

Medium Term Plans and Links to the Development Plan

To maintain the urban water system, generators, boreholes, training water user committees, and produce quarterly reports and submit to the line ministry. This is in line with sector strategic plan as in the Municipal Development Plan

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

Vote: 787 Kumi Municipal Council

Workplan 7b: Water

The Kumi-Nyero-Ngora Water project expected to take off to avail water to the Urban population of Kumi with support from World Bank

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

1. Inadquate water supply

The current piped urban water supply system has outlived its lifespan leading to failure to meet the current water demand by the residents of the town.

2. Inadquate resource allocation

The sector allocation is inadequate to aid the protection and rehabilitation of spring wells and boreholes which is the major source of water for preurban area. The limited resources have also greatly affected operations of water activities in the sector

3. Understaffing

The sector is run with only one person which makes the work too much to handle in the shortest time possible.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	29,562	5,365	39,400
Locally Raised Revenues		0	8,102
Sector Conditional Grant (Non-Wage)	162	41	
Unspent balances – Locally Raised Revenues	8,102	0	
Urban Unconditional Grant (Non-Wage)		0	10,000
Urban Unconditional Grant (Wage)	21,298	5,324	21,298
Development Revenues	20,000	5,000	0
Urban Discretionary Development Equalization Grant	20,000	5,000	
Total Revenues	49,562	10,365	39,400
B: Overall Workplan Expenditures:			
Recurrent Expenditure	29,562	4,694	39,400
Wage	21,298	4,694	21,298
Non Wage	8,264	0	18,102
Development Expenditure	20,000	0	0
Domestic Development	20,000	0	0
Donor Development	0	0	0
Total Expenditure	49,562	4,694	39,400

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

The sector received grants 10,365,000 performing at 84%, The poor performance is attributed to no local revenue given to the department. The funds were mainly spent on wages

Department Revenue and Expenditure Allocations Plans for 2017/18

The Work plan expenditure and revenue estimate for FY 2017/18 is 39,399,506. Locally Raised Revenues constitutes 21%, UUCG None wage grant 25% and the Wage grant is 54%. The expenditure allocations are as follows: staff salaries, Training in forestry management, Land management service, Tree planting and afforestation and Community training on wetland management

(ii) Summary of Past and Planned Workplan Outputs

Vote: 787 Kumi Municipal Council

Workplan 8: Natural Resources

Physical Performance in the first quarter of 2016/17

none

Plans for 2017/18 by Vote Function

Physical lay outs and detailed structural plan maps. Approved physical development plans . Land leases and titles. Meeting minutes and resolutions.sustainable environment management, Physical planning committee facilitated, air time, fuel and lubricants provided. Inland travell alloweneces paid. Planning Software purchased, potographic surveys and maps printed, sensitization meeeetings conducted, Area Land Committee meetings and members facilitated

Medium Term Plans and Links to the Development Plan

surveying and tittling of institutional land and training in environmental best practices.the planned outputs are sensetising the community on land related matters. Carry out topographic land surveys, physical planning and lay out maps printed. Tittling of council land. Planning soft wares will be purchased for planning purposes.The community will be trained on environmental best practices and awareness on environment management, Physical Planning Land management among others.

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

none

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

1. inadequate funding

the department allocations are small compared to the needed amount to develop the comprehensive municipal structure , detailed plan and other activities e.g procuring amotorcylefor the department.

2. Environmental degradation

Vegetation cover destruction out of poor land use by the community especialy wet land cultivation and tree cutting. Also loitaring animals destroy planted trres.

3. Land disputes

This is caused by customary ownership of land where there is no proper documentation of ownership.Thre is resistance to sell land to prospective developersby cutomary owners.

Workplan 9: Community Based Services

(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>	46,207	10,416	417,850
Locally Raised Revenues		0	6,064
Other Transfers from Central Government		0	373,154
Sector Conditional Grant (Non-Wage)	14,132	3,533	12,621
Unspent balances – Locally Raised Revenues	6,064	380	
Urban Unconditional Grant (Wage)	26,011	6,503	26,011
<i>Development Revenues</i>	10,000	2,500	0
Urban Discretionary Development Equalization Grant	10,000	2,500	

Vote: 787 Kumi Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	56,207	12,916	417,850
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	46,207	3,180	417,850
Wage	26,011	2,800	26,011
Non Wage	20,196	380	391,839
<i>Development Expenditure</i>	10,000	0	0
Domestic Development	10,000	0	0
Donor Development	0	0	0
Total Expenditure	56,207	3,180	417,850

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

The department received fund worth 92% of the planned revenue. The poor performance is due to low local revenue performance-25%. The funds were mainly spent on wages and office operations.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is funded through sector conditional grant of 12,620,934, locally raised revenue 6,064,002, and other transfers from central government 371,154,144 specifically from Youth Livelihood Project (YLP) and Uganda Women Enterprises (UWEP). These funds will be spent on operation of CBS office, community mobilisation and sensitization and women and youth enterprise funding, support to PWDs, youth councils, gender main streaming, social rehabilitation. Wage will be spent on staff in post

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

None

Plans for 2017/18 by Vote Function

Submission of Reports to the Ministry of Gender Labour and social Development, staff salaries paid for 12 months, Women, youth, PWD councils supported, 2 FAL instructors review meetings conducted, registration of Community based organisations done, Community groups trained on gender awareness and skills enhancement. Community department activities Monitored, Supervised and coordinated.

Medium Term Plans and Links to the Development Plan

Promotion of social-economic development of vulnerable groups like PWDs, Youth, women and elderly through provision of income generating activities and capacity building.

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

NONE

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

1. Inadequate Funding

The sector allocation is not enough to under take all planned activities of the department

2. Lack of transport facility for the department

The department has only one running motor cycle which is old and expensive to maintain. There is no transport facility for the two divisions and HLG staff to aid coordination, Monitoring and supervision.

3. staffing gaps in the department

The department currently has one officer.

Vote: 787 Kumi Municipal Council

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>	22,647	4,887
Locally Raised Revenues		0
Unspent balances – Locally Raised Revenues	4,793	424
Urban Unconditional Grant (Non-Wage)	8,100	2,025
Urban Unconditional Grant (Wage)	9,754	2,438
<i>Development Revenues</i>	8,785	1,321
Locally Raised Revenues		0
Unspent balances – Locally Raised Revenues	3,500	0
Urban Discretionary Development Equalization Grant	5,285	1,321
Total Revenues	31,431	6,209
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	22,647	424
Wage	9,754	0
Non Wage	12,893	424
<i>Development Expenditure</i>	8,785	0
Domestic Development	8,785	0
Donor Development	0	0
Total Expenditure	31,431	424

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

The sector received funds worth 80% of planned revenue. The poor performance is due to 20% of local revenue performance. All the local revenue received (424,000) was spent.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector plans to receive funds worth 35,735.179. Out of this, 40% (14,320,000) is from unconditional grant, 27% (8,293,000) for wages while 9% is for DDEG. This funds will be spent on staff wages, facilitating planning activities and conducting monitoring of DDDEG grants

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Sectors and divisions guided on the planning processes

Plans for 2017/18 by Vote Function

Payment of staff wages, Conduct 12 monthly TPC meetings, Produce annual workplans and Budgets, produce 4 quarterly OBT reports, Produce Performance contract, production of statistical abstract, Monitoring and Evaluation of Municipal programs and interventions

Medium Term Plans and Links to the Development Plan

Cordination of strategic planning and cordination of municipal plans and budgets, Monitoring and evaluation of programmes and interventions, Performance reports produced, alignment of plans with the national plans and appraisal of plans and budgets for stakeholders. All these are in line with the Municipal development plan.

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

None

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

1. Low staffing levels

Vote: 787 Kumi Municipal Council

Workplan 10: Planning

The unit is not fully staffed

2. Inadequate funding

The funds to the sector are sufficient to facilitate related planning role activities and operations

3. Inadequate skills in planning

Most staff do not have adequate skills in integrated planning and budgeting. There is dire need for continuous onsite capacity building through trainings, mentorships and supervision

Workplan 11: Internal Audit

(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	18,404	4,573	19,404
Locally Raised Revenues		0	2,112
Unspent balances – Locally Raised Revenues	2,112	500	
Urban Unconditional Grant (Non-Wage)	4,000	1,000	5,000
Urban Unconditional Grant (Wage)	12,292	3,073	12,292
Development Revenues	15,000	2,500	5,000
Locally Raised Revenues		0	5,000
Unspent balances – Locally Raised Revenues	5,000	0	
Urban Discretionary Development Equalization Grant	10,000	2,500	
Total Revenues	33,404	7,073	24,404
B: Overall Workplan Expenditures:			
Recurrent Expenditure	18,404	1,500	19,404
Wage	12,292	0	12,292
Non Wage	6,112	1,500	7,112
Development Expenditure	15,000	550	5,000
Domestic Development	15,000	550	5,000
Donor Development	0	0	0
Total Expenditure	33,404	2,050	24,404

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

The unit received a total of Ugx 7,073,000= comprising shs.3073000= wage, shs 2,500,000= DDEG, shs1,000,000= Non-wage and shs 500,000= Local Revenue. This was utilised paying for quarterly report production, continuous professional development and wages amounting to shs 5,123,000=

Department Revenue and Expenditure Allocations Plans for 2017/18

The departmental revenues are from wages (12,292,000=) and Non-wage (7,112,000=). Expenditures shall be directed towards ensuring transparency and accountability in the Municipality.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Staff wages fully paid in the quarter; mandatory audit reports produced and distributed and continuous professional development undertaken

Plans for 2017/18 by Vote Function

4 Mandatory quarterly audit reports produced, computer maintained, subscriptions paid to LoGIAA and photocopying, binding done. Staff continuous development and training.

Vote: 787 Kumi Municipal Council

Workplan 11: Internal Audit

Medium Term Plans and Links to the Development Plan

The annual budget is developed based on the approved five year development plan.

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

None

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

1. Understaffing of the unit

There is currently no substantive staff for the unit

2. Limited local revenue performance

This forms the basis of the units funding

3. Lack of transport

The unit currently does not have any mode of transport