

Vote: 787 Kumi Municipal Council

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Kumi Municipal Council

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues		0	687,431
2a. Discretionary Government Transfers		0	1,155,801
2b. Conditional Government Transfers		0	3,477,703
Total Revenues		0	5,320,935

Planned Revenues for 2016/17

Total revenue is shs 5,320,934,256= of which local revenue is shs 687,431,000= representing 12.9% of the budget and central transfers 87.1%. Specifically on locally raised revenue will be from park fees 19.5%, land fees 13.2%, market gates 11.9% business licences 6.4% property related dues 8.4% local service tax 7.5% all other remaining sources add up to 32.8

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	0	0	1,187,178
2 Finance	0	0	124,445
3 Statutory Bodies	0	0	205,631
4 Production and Marketing	0	0	175,994
5 Health	0	0	671,679
6 Education	0	0	2,551,801
7a Roads and Engineering	0	0	150,737
7b Water	0	0	82,866
8 Natural Resources	0	0	49,562
9 Community Based Services	0	0	56,207
10 Planning	0	0	31,431
11 Internal Audit	0	0	33,404
Grand Total	0	0	5,320,935
Wage Rec't:	0	0	2,866,149
Non Wage Rec't:	0	0	1,719,376
Domestic Dev't	0	0	735,410
Donor Dev't	0	0	0

Planned Expenditures for 2016/17

Provide administration expenditure, facilitate council formulate policies, supports household income generation, provide health and educational services facilitate planning and control and assurance services

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$'s 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues		0	687,431
Local Service Tax		0	51,895
Advance Recoveries		0	9,763
Advertisements/Billboards		0	7,890
Agency Fees		0	10,000
Animal & Crop Husbandry related levies		0	12,550
Application Fees		0	2,000
Business licences		0	44,395
Ground rent		0	30,860
Inspection Fees		0	8,600
Land Fees		0	91,005
Local Government Hotel Tax		0	15,000
Market/Gate Charges		0	82,400
Refuse collection charges/Public convenience		0	720
Rent & Rates from other Gov't Units		0	17,850
Liquor licences		0	5,240
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	7,600
Miscellaneous		0	15,757
Property related Duties/Fees		0	58,072
Park Fees		0	134,334
Other Fees and Charges		0	60,000
Occupational Permits		0	11,500
Registration of Businesses		0	10,000
2a. Discretionary Government Transfers		0	1,155,801
Urban Unconditional Grant (Wage)		0	386,577
Urban Discretionary Development Equalization Grant		0	439,982
Urban Unconditional Grant (Non-Wage)		0	329,241
2b. Conditional Government Transfers		0	3,477,703
Development Grant		0	98,390
Transitional Development Grant		0	150,000
Sector Conditional Grant (Wage)		0	2,477,366
Sector Conditional Grant (Non-Wage)		0	751,946
Total Revenues		0	5,320,935

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Locally raised revenue will be from park fees representing 19.5%, land fees 13.2%, market gates 11.9% business licences 6.4% property related dues 8.4% local service tax 7.5% all other remaining sources add up to 32.8

(ii) Central Government Transfers

Total shs 4,633,504,000 of which discretionary government transfers represent 25.9% and conditional government transfers represent 74.1%. Urban unconditional wage represents 8.3% of the central transfers, urban discretionary grant 9.5%, urban non wage 7.1%. The development grant is 2.1%, transitional 3.4%, sector conditional wage 53.5%.

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A. Revenue Performance and Plans

(iii) Donor Funding

none

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues		0	788,036
Locally Raised Revenues		0	73,955
Multi-Sectoral Transfers to LLGs		0	521,543
Urban Unconditional Grant (Non-Wage)		0	39,216
Urban Unconditional Grant (Wage)		0	153,322
Development Revenues		0	399,142
Locally Raised Revenues		0	10,000
Multi-Sectoral Transfers to LLGs		0	204,748
Transitional Development Grant		0	150,000
Urban Discretionary Development Equalization Grant		0	34,394
Total Revenues	0	0	1,187,178
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	0	0	788,036
Wage		0	153,322
Non Wage		0	634,714
Development Expenditure	0	0	399,142
Domestic Development		0	399,142
Donor Development		0	0
Total Expenditure	0	0	1,187,178

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

Non wage recurrent grant 54.1%, wages 12.7% and government development grants 33.2%. The allocation to sub sectors are operation of the administration department operation 21.3%, Human resource management 0.2%, capacity build 1.9% public information dissemination 0.8% office support enforcement 0.5% and payroll management 0.7%

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
No. (and type) of capacity building sessions undertaken			3
Availability and implementation of LG capacity building policy and plan			yes
Function Cost (UShs '000)	0	0	1,187,178
Cost of Workplan (UShs '000):	0	0	1,187,178

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

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Workplan 1a: Administration

To produce supervision reports, management information system, payment staff wages and motivate staff, to procure office furniture and equipments, train and develop staff through capacity building, exposure visits and study tours, pensions and gratuity, procure legal services, conduct consultations with line ministries.

(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. *inadquate staff*

The council lacks officers for critical positions

2. *Limited office accomodation*

The current office space is not adquate to accommodate the existing and new staff as provided by the municipality status

3. *Inadquate funds*

The locally raised revenue is not enough to run most operation activities

Workplan 2: Finance

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

<i>UShs Thousand</i>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	0	109,445
Locally Raised Revenues	0	15,283
Urban Unconditional Grant (Non-Wage)	0	26,448
Urban Unconditional Grant (Wage)	0	67,715
<i>Development Revenues</i>	0	15,000
Locally Raised Revenues	0	5,000
Urban Discretionary Development Equalization Grant	0	10,000
Total Revenues	0	124,445
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	0	109,445
Wage	0	69,920
Non Wage	0	39,525
<i>Development Expenditure</i>	0	15,000
Domestic Development	0	15,000
Donor Development	0	0
Total Expenditure	0	124,445

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector recurrent non wage 33.5%, and Urban wage 54.4% Development grant 12.1%. The expenditure allocations. Financial management services is allocated 83% , Revenue management 5.9% budgeting and planning 7.6% and expenditure management 1.6% and accounting 1.3%.

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

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report			30/06/2017
Value of LG service tax collection			51895000
Value of Other Local Revenue Collections			635536000
Date of Approval of the Annual Workplan to the Council			31/5/ 2017
Date for submitting annual LG final accounts to Auditor General			31/08/2016
Function Cost (US\$ '000)	0	0	124,445
Cost of Workplan (US\$ '000):	0	0	124,445

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

General financial management and payment of Salaries for 9 staff, revenue management and collection; tax payers enumeration, assessment, billing and collection, Preparation of draft budget estimates; budget conference, budget prioritization and negotiation meetings, expenditure consolidation and general accounting book keeping, preparation of monthly and quarterly reports, preparation of half year and end of year accounts.

(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 revenue collection

Resistance and doging to pay taxes by the property owners and business community.

2. Inadequate staff

The sector lacks critical senior staff i.e Senior Accountant and accountant, and senior accounts assistant.

3. Limited office equipment and motorised transport

The sector has only 2 old desktop computers and one laptop in use. There is limited office storage space for financial records and documents

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues		0	205,631
Locally Raised Revenues		0	84,929
Urban Unconditional Grant (Non-Wage)		0	94,494
Urban Unconditional Grant (Wage)		0	26,208

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Workplan 3: Statutory Bodies

Total Revenues	0	205,631
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>0</i>	<i>205,631</i>
Wage	0	26,208
Non Wage	0	179,423
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	0	205,631

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector will receive funds worth 205,631,000 out of which Wages constitutes 21%, local revenue is 47% and conditional grant is 31%. These funds will be spent procurement operations-7%, Council operations-79%, standing committees-14%.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
<i>Function Cost (US\$ '000)</i>	<i>0</i>	<i>0</i>	<i>205,631</i>
Cost of Workplan (US\$ '000):	0	0	205,631

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

4 Procurement reports prepared and submitted, 6 council meetings held, Monitoring reports produced, Office operation costs paid.

(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 knowledge on rules of procedure

Newly elected councillors have limited exposure to rules and procedures and operation of council in general

2. procurement delays

delays in advertising , bid evaluation, awards may constrain procurement operations and incompetent contractors delay to execute awards as planned.

3. In adequate funds

allocation are in adequate to finance oversight programmes adequately.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

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Workplan 4: Production and Marketing

UShs Thousand		2015/16	2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues		0	65,439
Locally Raised Revenues		0	4,383
Sector Conditional Grant (Non-Wage)		0	16,267
Sector Conditional Grant (Wage)		0	25,000
Urban Unconditional Grant (Wage)		0	19,789
Development Revenues		0	110,555
Urban Discretionary Development Equalization Grant		0	110,555
Total Revenues	0	0	175,994
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	0	0	65,439
Wage		0	44,789
Non Wage		0	20,650
Development Expenditure	0	0	110,555
Domestic Development		0	110,555
Donor Development		0	0
Total Expenditure	0	0	175,994

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

7.87% of the sector budget is from sector conditional grant (non wage), 12.1% is from sector conditional grant (wage), 19.56% is from urban unconditional grant (wage), 58.34% was from urban discretionary equalization grant and 2.12% is from locally generated revenues. The sector is majorly to do procurement of key agricultural inputs and as well provide training to farmers. The expected total sector revenues will be spent in the following areas; 39.72% on production and management(salaries, office equipment and office running), 26.11% on crop disease control and marketing, 25.67% on livestock health and marketing, 2.42% on fisheries regulation and promotion and 6.08% on trade development.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0182 District Production Services			
No. of Plant marketing facilities constructed			2
No. of livestock vaccinated			2500
No. of fish ponds constructed and maintained			6
Function Cost (UShs '000)	0	0	163,441
Function: 0183 District Commercial Services			
Function Cost (UShs '000)	0	0	12,553
Cost of Workplan (UShs '000):	0	0	175,994

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

Vote: 787 Kumi Municipal Council

Workplan 4: Production and Marketing

2 laptop computers procured, on printer procured, 6 Extension Officers paid Salaries, 4 litres of pheromone procured, 1 soil testing kit procured, 10 bags of gnats serenut 6 procured, 20 bags of cassava NASE 14 procured, 3 sahiwals procured, 17 fresian cross heifers procured, 4 combrough male pigs procured, 20 large white female pigs procured, 3 different fish fry species procured, Newcastle vaccine procured, crop diseases managed and controlled in 2 divisions, livestock health managed in the 2 divisions, and fish farming promoted and 4 Monitoring Reports

(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 Coverage of extension services

Low coverage of extension services due to very low funding of the sector leading to poor facilitation to the officers.

2. Inadquate transport

There are 2 very old motorcycles which are grounded

3. Pest, vector and disease outbreaks

Pest, vector and disease outbreaks for both crop and livestock are common which have led to very poor yield; equipments for their surveillance and control are lacking

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>		0	645,766
Locally Raised Revenues		0	12,611
Sector Conditional Grant (Non-Wage)		0	50,214
Sector Conditional Grant (Wage)		0	582,942
<i>Development Revenues</i>		0	25,913
Locally Raised Revenues		0	7,250
Urban Discretionary Development Equalization Grant		0	10,000
Urban Unconditional Grant (Non-Wage)		0	8,663
Total Revenues		0	671,679
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	645,766
Wage		0	582,942
Non Wage		0	62,824
<i>Development Expenditure</i>	0	0	25,913
Domestic Development		0	25,913
Donor Development		0	0
Total Expenditure	0	0	671,679

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department is to receive total funding of 67,1679,000 of which 3.0% from local revenue which will be used

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Workplan 5: Health

for(Operations, Washing slab construction and Emptying and renovation of latrines) 7.5% from Sector conditional non wage for (Administration and general operation of the health centre IV), 86.% from Sector conditional wage for(Salaries), 1.5% from DDEG for (Construction of a 2 stance latrine), 1.3% from Urban conditional non wage used as topup for emtying and renovating the latrines.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of trained health workers in health centers			44
No of trained health related training sessions held.			25
Number of outpatients that visited the Govt. health facilities.			40400
Number of inpatients that visited the Govt. health facilities.			3360
No and proportion of deliveries conducted in the Govt. health facilities			504
% age of approved posts filled with qualified health workers			58
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.			95
No of children immunized with Pentavalent vaccine			1980
No of new standard pit latrines constructed in a village			01
No of villages which have been declared Open Defecation Free(ODF)			12
Function Cost (US\$ '000)	0	0	66,084
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	605,595
Cost of Workplan (US\$ '000):	0	0	671,679

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

Improved service delivery, 01 Washing slab constructed, 03 Latrines emptied and renovated, 02 stance latrine constructed and all staffs paid salaries.

(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. Rural Urban Migration

There is an influx of people from the rural areas to town in search of opportunities, this puts strain on the meagre health resources. This is coupled with unrealistic IPFs to the health sector.

2. Garbage Management

Lack of garbage transportation vehicle, land fill, appropriate technology for garbage disposal and official transport means.

3. INNADEQUATE FUNDING

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Workplan 5: Health

Not enough for;PHC planned activities, Operationalising the theatre, Completion of Aterai HC II, Construction of the Staff houses, Expansion of OPD structure.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2015/16	2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues		0	2,453,411
Locally Raised Revenues		0	2,554
Sector Conditional Grant (Non-Wage)		0	562,886
Sector Conditional Grant (Wage)		0	1,869,425
Urban Unconditional Grant (Wage)		0	18,545
Development Revenues		0	98,390
Development Grant		0	98,390
Total Revenues		0	2,551,801
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	0	0	2,453,411
Wage		0	1,887,970
Non Wage		0	565,441
Development Expenditure	0	0	98,390
Domestic Development		0	98,390
Donor Development		0	0
Total Expenditure	0	0	2,551,801

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector will receive funds worth 2,551,801,000 out of which 74% are conditional grants wages, 22% non wage, 01% local revenue and 4% development grant. The money will be used to pay staff salaries for primary, secondary, tertiary and management. The non wages will be used for office operations including inspection. The development grant will be used to equip 3 schools with desks and construct four 5 stance lined pit latrines in 3 schools.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE			12287
No. of student drop-outs			120
No. of Students passing in grade one			130
No. of pupils sitting PLE			1040
No. of latrine stances constructed			4
No. of primary schools receiving furniture			3
Function Cost (UShs '000)	0	0	1,846,723
Function: 0782 Secondary Education			

Vote: 787 Kumi Municipal Council

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of students enrolled in USE			1896
<i>Function Cost (US\$ '000)</i>	0	0	500,432
Function: 0783 Skills Development			
<i>Function Cost (US\$ '000)</i>	0	0	150,500
Function: 0784 Education & Sports Management and Inspection			
No. of secondary schools inspected in quarter			7
No. of tertiary institutions inspected in quarter			5
No. of inspection reports provided to Council			4
No. of primary schools inspected in quarter			32
<i>Function Cost (US\$ '000)</i>	0	0	54,146
Cost of Workplan (US\$ '000):	0	0	2,551,801

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

Funds transferred to UPE, USE and Skills development institutions, all staff salaries paid, Office operation costs paid, supervision, monitoring and inspection conducted, quarterly reports prepared and submitted, 63 desks procured and distributed to St. Mathias Aputon P/S (21), Aterai P/S (21) and Aburubur Ps (21), four 5 stance lined pit latrines constructed in St. Mathias Aputon (1), Kumi P/S (2) and Kelim P/S (1).

(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 school infrastructure

Many school lack better facilities such as latrines, classroom and desks, and books

2. High pupil teacher ratio

The pupil teacher ratio is above national standard

3. lack of basic office equipment

education office in council has no furniture, transport and equipments computers

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0		143,112
Locally Raised Revenues	0		11,049
Sector Conditional Grant (Non-Wage)	0		108,285
Urban Unconditional Grant (Wage)	0		23,778

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Workplan 7a: Roads and Engineering

Development Revenues	0	7,625
Locally Raised Revenues	0	7,625
Total Revenues	0	150,737
B: Breakdown of Workplan Expenditures:		
Recurrent Expenditure	0	143,112
Wage	0	23,778
Non Wage	0	119,334
Development Expenditure	0	7,625
Domestic Development	0	7,625
Donor Development	0	0
Total Expenditure	0	150,737

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department has a total allocation of Ugx 150,737,000 of which local revenue is 7.2% Non-Condition recurrent wage 70.6%, Gou Dev grant 5% and Wage Grant 17.3% planned for Staff recruitment, infrastructure maintenance, maintenance of plants and vehicles, routine maintenance of urban roads and periodic maintenance of urban roads, capacity development of engineering staff, street light maintenance and tree planting on road reserves.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
Length in Km of Urban paved roads routinely maintained			6
Length in Km of urban unpaved roads rehabilitated			45
Length in Km of District roads routinely maintained			100
Function Cost (US\$ '000)	0	0	120,163
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	0	0	18,349
Function: 0483 Municipal Services			
Function Cost (US\$ '000)	0	0	12,225
Cost of Workplan (US\$ '000):	0	0	150,737

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

To recruit Municipal engineer and one machine operator, maintain administrative office block, maintain one motor grader one tipper lorry two tractors two vehicles and five motorcycles. Manual / mechanised routine maintenance of 45kms of urban roads, periodic maintenance of 4kms of urban roads. Maintain street lights 115 lanterns.

(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

Vote: 787 Kumi Municipal Council

Workplan 7a: Roads and Engineering

The Department has staffing gaps to undertake different activities planned hence leading to poor service delivery

2. Inadequate Machinery

The sector lacks enough machinery coupled with frequent breakdowns of the few available ones.

3. Inadequate funding to the sector

Due to the need of upgrading existing earth roads to gravel and tarmack, the current allocation is insufficient to carry out meaningful gravelling and tarmacking works in the municipality.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>		0	57,866
Locally Raised Revenues		0	50,000
Urban Unconditional Grant (Wage)		0	7,866
<i>Development Revenues</i>		0	25,000
Urban Discretionary Development Equalization Grant		0	25,000
Total Revenues	0	0	82,866
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	57,866
Wage		0	7,866
Non Wage		0	50,000
<i>Development Expenditure</i>	0	0	25,000
Domestic Development		0	25,000
Donor Development		0	0
Total Expenditure	0	0	82,866

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has a total allocation of Ugx 82,866,000 of which local revenue is 60.3%, Wage 9.5% and Urban Discretionary Development Equalization Grant 30.2% and plans to undertake 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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 787 Kumi Municipal Council

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction			8
No. of water points tested for quality			8
No. of Mandatory Public notices displayed with financial information (release and expenditure)			4
No. of water and Sanitation promotional events undertaken			2
No. of water user committees formed.			1
No. of Water User Committee members trained			20
Function Cost (UShs '000)	0	0	12,866
Function: 0982 Urban Water Supply and Sanitation			
Collection efficiency (% of revenue from water bills collected)			80
Volume of water produced			300000
No. of new connections made to existing schemes			10
Function Cost (UShs '000)	0	0	70,000
Cost of Workplan (UShs '000):	0	0	82,866

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

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

(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 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. Understaffing

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

3. Inadequate 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.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues		0	29,562

Vote: 787 Kumi Municipal Council

Workplan 8: Natural Resources

Locally Raised Revenues	0	8,102
Sector Conditional Grant (Non-Wage)	0	162
Urban Unconditional Grant (Wage)	0	21,298
<i>Development Revenues</i>	<i>0</i>	<i>20,000</i>
Urban Discretionary Development Equalization Grant	0	20,000
Total Revenues	0	49,562

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>0</i>	<i>0</i>	<i>29,562</i>
Wage	0	0	21,298
Non Wage	0	0	8,264
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>20,000</i>
Domestic Development	0	0	20,000
Donor Development	0	0	0
Total Expenditure	0	0	49,562

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The Work plan expenditure and revenue estimate for fy 2016/17 is 49562000. Locally Raised Revenues constitutes 16.4%, Urban Discretionary Development Equalization Grant 50.84% and the Wage grant is 40.4% and wage grant 42.9% The expenditure allocations are as follows. staff salaries 42.9% Training in forestry management 2.3%, Land management service is 48.7% and staff orientation takes 6.1%

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)			0.8
No. of Agro forestry Demonstrations			1
No. of new land disputes settled within FY			02
Function Cost (US\$ '000)	0	0	49,562
Cost of Workplan (US\$ '000):	0	0	49,562

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

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 travel allowance paid. Planning Software purchased, photographic surveys and maps printed orientation at the Ministry attended.

(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. Land disputes

Customary ownership of land causing land disputes and resistance to sell land to prospective developers and low

Vote: 787 Kumi Municipal Council

Workplan 8: Natural Resources

revenue allocation to Physical Planning.

2. Environmental degradation

Vegetation cover destruction out of poor land use by the community and loitering animals.

3. In adequate staff

The staff in place is in adequate thus need to recruit new staff.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>		0	46,207
Locally Raised Revenues		0	6,064
Sector Conditional Grant (Non-Wage)		0	14,132
Urban Unconditional Grant (Wage)		0	26,011
<i>Development Revenues</i>		0	10,000
Urban Discretionary Development Equalization Grant		0	10,000
Total Revenues		0	56,207
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	46,207
Wage		0	26,011
Non Wage		0	20,196
<i>Development Expenditure</i>	0	0	10,000
Domestic Development		0	10,000
Donor Development		0	0
Total Expenditure	0	0	56,207

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive UGX 56,207,000= in form of Government grants (40,143) and Local revenue (16,064). These funds will be used to pay wages (46%) while the non wage (36%) will be used for office operations including Monitoring and Supervision, community mobilisation, Facilitating women and youth councils, FAL classes, PWDs and Community based rehabilitation.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1081 Community Mobilisation and Empowerment

Vote: 787 Kumi Municipal Council

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Active Community Development Workers			3
No. FAL Learners Trained			100
No. of children cases (Juveniles) handled and settled			8
No. of Youth councils supported			1
Function Cost (US\$ '000)	0	0	56,207
Cost of Workplan (US\$ '000):	0	0	56,207

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

Reports submitted to the Ministry of Gender Labour and social Development, staff salaries paid, Women, youth, PWD councils supported, 4 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.

(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 transport

The department has only one grounded motor cycle. This affects cordination, Monitoring and supervision of sector activities.

2. Inadeqaute funding

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

3. Under staffing

The Department currently has only one staff and this affects operation of activities

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0		22,647
Locally Raised Revenues	0		4,793
Urban Unconditional Grant (Non-Wage)	0		8,100
Urban Unconditional Grant (Wage)	0		9,754
<i>Development Revenues</i>	0		8,785
Locally Raised Revenues	0		3,500
Urban Discretionary Development Equalization Grant	0		5,285

Vote: 787 Kumi Municipal Council

Workplan 10: Planning

Total Revenues	0	31,431
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>0</i>	<i>22,647</i>
Wage	0	9,754
Non Wage	0	12,893
<i>Development Expenditure</i>	<i>0</i>	<i>8,785</i>
Domestic Development	0	8,785
Donor Development	0	0
Total Expenditure	0	31,431

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

The planning sector will receive funds worth 31,431,000 out of which 35% are wages, 29% non wage and 36% development grant. These grants will help coordinate operations of the planning sector as well as development planning, capacity building of departments in planning, budgeting and reporting

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
<i>Function Cost (US\$ '000)</i>	<i>0</i>	<i>0</i>	<i>31,431</i>
Cost of Workplan (US\$ '000):	0	0	31,431

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

The sector will ensure availability of Monthly TPC minutes, development plans and budgets and reports developed and submitted, Quarterly reports submitted to MoFPED, HoDs and Divisions trained in integrated planning and Budgeting, A Laptop, Printer, Filing Cabinet and external disk procured, Coordination of planning function within the Municipal.

(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 Technical Capacity for planning and Budgeting

This makes it difficult to meet the planning cycle and also follow the process of bottom-top planning. Most staff (HoDs and divisional heads) have not been trained in participatory planning and budgeting.

2. Limited office space and equipment

Currently the department does not have an office and office equipment like computers, printers and filing cabinets. This makes it difficult in conducting operations.

3. Limited resources and guidelines

The Municipality has just started operations and the office does not have planning guidelines and policy documents. This lengthens decision making since consultations have to be made. The planning unit has only one seconded staff

Vote: 787 Kumi Municipal Council

Workplan 10: Planning

heading it.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>		0	18,404
Locally Raised Revenues		0	2,112
Urban Unconditional Grant (Non-Wage)		0	4,000
Urban Unconditional Grant (Wage)		0	12,292
<i>Development Revenues</i>		0	15,000
Locally Raised Revenues		0	5,000
Urban Discretionary Development Equalization Grant		0	10,000
Total Revenues		0	33,404
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	0	0	18,404
Wage		0	12,292
Non Wage		0	6,112
<i>Development Expenditure</i>	0	0	15,000
Domestic Development		0	15,000
Donor Development		0	0
Total Expenditure	0	0	33,404

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

In the Financial Year 2016/17 the department anticipates to receive and spend a total of UGX33,404,092—from Locally raised revenue and grants such as urban conditional wage grant, Urban unconditional non-wage and Urban Discretionary Equalization Development Grant which shall be spent on payment of staff salaries, conduct of the audit activities and development of staff capacity.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits			4
Date of submitting Quarterly Internal Audit Reports			31/07/2016
<i>Function Cost (UShs '000)</i>	0	0	33,404
Cost of Workplan (UShs '000):	0	0	33,404

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

4 Mandatory quarterly audit reports produced and submitted to relevant offices, 2 Special audits conducted, 4 DPAC and audit committee meetings attended, Audit workplans prepared and submitted to Council for approval.

Vote: 787 Kumi Municipal Council

Workplan 11: Internal Audit

(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. Lack of transport means

The department currently does not have any means of transport which limits planned movement of audit staff

2. Limited Office Accomodation

Currently audit shares office space with some accounts staff which affects independence of the audit

3. Understaffing of Audit department

The structure provides for two staff but currently there is only one staff.