

Vote: 758 Lira Municipal Council

Structure of Budget Framework Paper

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- B: Summary of Performance by Department

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Foreword

This BFP 2017/8 was prepared in accordance with the Ministry of Finance guidelines and the Output Budgeting Tool which has been modified in line with the Ministry of Local Government budgeting manuals pursuant to Regulation 5(3) of the LGFAR. The BFP also reflects the GoU sector policies and is consistent with the Approved 5-year Municipal Development Plan. I wish to thank all the department and section heads who made the preparation of this BFP possible. Your cooperation is appreciated. Please continue in the same spirit in the service of Lira Municipality

Aabirebe Assy Tumwesigire, TOWN CLERK

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,658,513	222,282	2,078,518
2a. Discretionary Government Transfers	11,724,289	288,794	11,579,153
2b. Conditional Government Transfers	7,208,966	1,789,273	7,027,127
2c. Other Government Transfers	2,743,041	11,581,838	348,350
Total Revenues	23,334,809	13,882,188	21,033,148

Revenue Performance in the first quarter of 2016/17

By the end of Quarter 1 FY 2016/17, Cumulative receipts of revenue by the Council had reached 13,882,188,000 (59%) of the approved budget. This was above the cumulative receipts of 25% because of the USMID balances of about MIG= 11,578,044,000 and CBG of about 441,000,000 brought forward from the previous year. The only Development grant received was SFG of about 27,264,000. There was no LGMSDP and PHC development received in q1. However, there was poor performance of local revenue at only 13% (

Planned Revenues for 2017/18

in FY 2017-18, the Council has planned to collect Local Revenue =2,078,518,000, Wage =4,888,289,137, None Wage (URF=1,399,146,000, Education =914,307,698, PHC=82,607,000, Urban NW=488,728,116, and Production=18,402,000), Development grants (USMID =10,462,633,000, Education =107,941,000, Youth Livelihood Project =250,000,000, Women Entrepreneurship Programme=98,350,000

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,228,393	229,910	1,602,150
2 Finance	439,133	51,602	453,030
3 Statutory Bodies	436,652	73,525	433,605
4 Production and Marketing	70,933	13,579	67,306
5 Health	448,191	96,734	409,189
6 Education	5,089,065	1,287,319	5,063,032
7a Roads and Engineering	13,381,960	77,804	11,917,954
7b Water	0	0	0
8 Natural Resources	732,004	12,719	270,574
9 Community Based Services	320,907	16,216	488,442
10 Planning	109,179	22,489	201,599
11 Internal Audit	78,392	14,825	126,266
Grand Total	23,334,810	1,896,723	21,033,148
Wage Rec't:	4,863,544	1,103,154	4,863,544
Non Wage Rec't:	5,014,685	664,188	4,443,135
Domestic Dev't	13,456,581	129,381	11,726,469
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

Out of the approved budget received by the council that is, (13,798,351,000/23,334,810,000), 59% was disbursed to departments which spent 8% of the approved budget released, Departments used the revenues received as follows: Administration, 229,910,000; Finance, 51,602,000; Council, 73,525,000, Production 13,579,000 ; Health, 96,734,408 Education, 1,287,319,000; Works, 77,804,000; Natural Resources, 12,719,000, Community Based Services 16,216,000, Planning 22,489,000, and Internal Audit 14,825,0

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Planned Expenditures for 2017/18

Lira MC has planned to Construct 3 Kms of tarmacked roads using USMID, maintain 32kms of roads using URF and beautify coronation park using the USMID grants.

Medium Term Expenditure Plans

The council is planning to redevelop Lira Bus terminal using funding from UNCDF worth about \$12m, the project is already at the engineering design stage

Challenges in Implementation

The council did not receive UDDEG, in fy 2016-17. it has therefore not implemented development activities in health, education and administration

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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	1,658,513	222,282	2,078,518
Occupational Permits	27,853	0	27,853
Advertisements/Billboards	20,000	1,375	20,000
Agency Fees		1,000	
Animal & Crop Husbandry related levies	21,356	24,086	21,356
Application Fees	1,633	0	1,633
Business licences	80,075	13,865	500,080
Educational/Instruction related levies	16,000	0	16,000
Inspection Fees	13,785	6,370	13,785
Land Fees	50,338	13,398	50,338
Liquor licences	3,150	4,227	3,150
Local Government Hotel Tax	23,683	2,890	23,683
Local Service Tax	35,250	10,041	35,250
Miscellaneous	5,260	0	5,260
Other Fees and Charges	100,000	15,365	100,000
Other licences	7,560	4,804	7,560
Rent & Rates from private entities	567,353	200	567,353
Market/Gate Charges	158,972	21,786	158,972
Rent & rates-produced assets-from private entities	96,000	0	96,000
Sale of non-produced government Properties/assets	4,001	0	4,001
Rent & Rates from other Gov't Units	5,250	0	5,250
Registration of Businesses	1,575	478	1,575
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,475	206	3,475
Refuse collection charges/Public convenience	7,690	1,954	7,690
Property related Duties/Fees	114,238	9,217	114,238
Park Fees	294,016	91,020	294,016
2a. Discretionary Government Transfers	11,724,289	288,794	11,579,153
Urban Unconditional Grant (Wage)	627,792	156,948	627,792
Urban Discretionary Development Equalization Grant	10,569,112	0	10,462,633
Urban Unconditional Grant (Non-Wage)	527,385	131,846	488,728
2b. Conditional Government Transfers	7,208,966	1,789,273	7,027,127
Development Grant	109,054	27,264	107,941
Sector Conditional Grant (Wage)	4,260,496	1,065,124	4,260,496
Gratuity for Local Governments	123,779	30,945	0
Pension for Local Governments	216,367	54,092	216,367
Sector Conditional Grant (Non-Wage)	2,459,395	604,814	2,442,322
Transitional Development Grant	39,874	7,035	0
2c. Other Government Transfers	2,743,041	11,581,838	348,350
Youth Livelihood Program	112,800	3,795	250,000
Women Entrepreneurship Programme	98,350	0	98,350
PLE Supervision	4,500	0	
Unspent balances – Other Government Transfers	2,527,390	11,578,044	
Total Revenues	23,334,809	13,882,188	21,033,148

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

Locally raised revenues performed at 222,282,000 out of about 400,000,000 projected. This improvement was due to council decision to tender out most of the revenue sources. Good performing revenue sources were inspection fees, local service tax,

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A. Revenue Performance and Plans

occupation permits, park fees and rent and rates. The worst performers were Market/Gate Charges and business licenses, Land Fees, and Local Hotel Tax. The council has elected new members of the market management, who are supposed to reorganize the oper

(ii) Central Government Transfers

By the end of Quarter 1 FY 2016/17, Cumulative receipts of revenue by the Council had reached 13,882,188,000 (59%) of the approved budget. This was above the cumulative receipts of 25% because of the USMID balances of about MIG= 11,578,044,000 and CBG of about 441,000,000 brought forward from the previous year. The only Development grant received was SFG of about 27,264,000. Otherwise, other funding sources also did very well at over 25% of the approved budget. Out of the approved budget receiv

(iii) Donor Funding

No donor fund was received

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Locally raised revenue was estimated from 1,658,513,000 in FY 2016/17 to about 2,078,518,000 in fy 2017. the council conducted revenue enumeration and assessment based on the new business grading guidelines. Based on these findings business liciences alone is expected to generate about 1b, which supposed to be shared at 50% with the divisions, property rates at about 294,016,000. all these will contribute to the increment. The council has already tendered out the collection of business licence

(ii) Central Government Transfers

the projections of grants from central government are as follows; Wage =4,888,289,137, None Wage (URF=1,399,146,000, Education =914,307,698, PHC=82,607,000, Urban NW=488,728,116, and Production=18,402,000), Development grants (USMID =10,462,633,000, Education =107,941,000, Youth Livelihood Project =250,000,000, Women Entrepreneurship Programme=98,350,000)

(iii) Donor Funding

Donor Funding is projected at 0

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>1,653,393</i>	<i>226,432</i>
Gratuity for Local Governments	123,779	30,945
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	379,156	41,328
Pension for Local Governments	216,367	54,092
Unspent balances – Locally Raised Revenues	556,602	65,309
Urban Unconditional Grant (Non-Wage)	119,000	34,759
Urban Unconditional Grant (Wage)	258,488	0
<i>Development Revenues</i>	<i>575,000</i>	<i>1,332,060</i>
Transitional Development Grant	30,000	7,035
Unspent balances – Conditional Grants		441,675
Unspent balances – Locally Raised Revenues		0
Unspent balances – Other Government Transfers		441,675
Unspent balances – UnConditional Grants		441,675
Urban Discretionary Development Equalization Grant	545,000	0
Total Revenues	2,228,393	1,558,492
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,653,393</i>	<i>161,481</i>
Wage	258,488	0
Non Wage	1,394,904	161,481
<i>Development Expenditure</i>	<i>575,000</i>	<i>68,429</i>
Domestic Development	575,000	68,429
Donor Development	0	0
Total Expenditure	2,228,393	229,910

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

Cumulatively, the department received 675,142,000(30%) of its approved budget. Which is slightly higher than the target of 25%. This was due to the USMID CBG unspent balance of 448,710,000. The quarter one outturn for other Recurrent revenues was 226,432,000. Cumulatively only about 10% was spent in quarter one

Department Revenue and Expenditure Allocations Plans for 2017/18

Cumulatively, the department received 675,142,000(30%) of its approved budget in Q1. this is slightly higher than the target of 25%. This was due to the USMID CBG unspent balance of 448,710,000. The quarter one outturn for other Recurrent revenues was 226,432,000. Cumulatively only about 10% was spent in quarter one

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Three (3)TPC meetings conducted, One (1) induction training of councilors done, One (1) staff sent for career development training, 4 divisions received 30% transfers

Plans for 2017/18 by Vote Function

Three (3)TPC meetings conducted, One (1) induction training of councilors done, One (1) staff sent for career development training, 4 divisions received 30% transfers, Twelve (3) monthly TPC meetings held at LMC , divisions supervised quarterly, monthly salaries paid, monthly allowances paid, monthly utility bills paid, offices equipment procured, office operations financed. Books, periodicals & Newspapers Paid for, vehicles maintained, buildings maintained. General goods & services supplied, d

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

Beautification of Mayors Garden, Construction of New Office Blocks, Procurement of Lawn Moer, Renovation of Staff Houses (TC and Mayor), Expansion of Town areas, Fencing of division and Admin headquarters, recruitment of critical staff

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

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

1. inadequate Local revenue collections

the council is still collecting below the targeted local revenues. This is not enough to fund development activities

2. Inadequate Office Space

Officers are sharing offices, hence a lot of interferences

3.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	405,133	78,077
Locally Raised Revenues		0
Unspent balances – Locally Raised Revenues	208,483	15,841
Urban Unconditional Grant (Non-Wage)	70,000	35,886
Urban Unconditional Grant (Wage)	126,650	26,350
<i>Development Revenues</i>	34,000	0
Urban Discretionary Development Equalization Grant	34,000	0
Total Revenues	439,133	78,077
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	405,133	51,602
Wage	126,650	0
Non Wage	278,483	51,602
<i>Development Expenditure</i>	34,000	0
Domestic Development	34,000	0
Donor Development	0	0
Total Expenditure	439,133	51,602

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

Cumulatively, the department received 78,077,000 (18%) of its approved budget. Which is lower than the target of 25%. The quarter one outturn was 78,077,000 (58%). About 38% was spent. Leaving a balance of 26,475,000. Which will be spent in second quarter to pay suppliers

Department Revenue and Expenditure Allocations Plans for 2017/18

Cumulatively, the department received 78,077,000 (18%) of its approved budget. Which is lower than the target of 25%. The quarter one outturn was 78,077,000 (58%). About 38% was spent. Leaving a balance of 26,475,000. Which will be spent in second quarter to pay suppliers

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Workplan 2: Finance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

LR collected =222,282,000

Plans for 2017/18 by Vote Function

The department out puts will be 12 monthly financial statements, 4 Quarterly financial statements , One annual financial statements and collection of local revenue especially LST, LHT, Property rates, etc

Medium Term Plans and Links to the Development Plan

In the medium term , the department hopes to computerise its accounts and receipting of revenue.

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

NA

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

1. Manual Accounting

This makes it difficult to produce accounts timely.

2. Insufficient local revenue

Resistance by tax payers make it difficult to collect revenue. They need to be sensitised

3. Un Valued property

This makes the collection of property rate (tax) from new property impossible.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	436,652	114,336	433,605
Locally Raised Revenues		0	238,950
Unspent balances – Locally Raised Revenues	240,128	33,000	
Urban Unconditional Grant (Non-Wage)	153,281	38,336	151,412
Urban Unconditional Grant (Wage)	43,243	43,000	43,243
Total Revenues	436,652	114,336	433,605
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	436,652	73,525	433,605
Wage	43,243	8,424	43,243
Non Wage	393,409	65,101	390,362
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	436,652	73,525	433,605

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

Cumulatively, the department received 114,336,000(16%) of its approved budget. Which is slightly higher than the target of 25%. This was due to adequate allocation of Local revenue by the budget desk. The quarter one outturn was 114,336,000 (105%). About 67% was spent. Leaving a balance of 40,811000

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Workplan 3: Statutory Bodies

Department Revenue and Expenditure Allocations Plans for 2017/18

Cumulatively, the department received 114,336,000(16%) of its approved budget. Which is slightly higher than the target of 25%. This was due to adequate allocation of Local revenue by the budget desk. The quarter one outturn was 114,336,000 (105%). About 67% was spent. Leaving a balance of 40,811000. The total revenue allocated to Council and Statutory Body for F/Y 2017/2018 is 433,605, 000. Urban unconditional non wage is 151,412,000, wage component is 43,243,000, local revenues is 238,950,000.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Council met as per the schedules

Plans for 2017/18 by Vote Function

Eight (3) Council meetings held in a quarters,9 standing committee meeting held, 4executive committee meeting held, annual procurement report prepared, Contract awarded

Medium Term Plans and Links to the Development Plan

Construction of a new modern council hall and offices

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors support from VNG and GAPP to strengthen council capacity

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

1. Inadequate funds

A very big Council that cannot be sustain in view of 20 % budget rule

2. Time management

There is no regard for time by councilors, thus inadequate time for deliberation leading to un necessary adjournment of meetings

3. Fascilitation

Inadequate government grant that can not catter for all the activities carried out by the contracts committee

Workplan 4: Production and Marketing

(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	70,933	13,579	67,306
Locally Raised Revenues		0	16,553
Sector Conditional Grant (Non-Wage)	17,467	4,367	18,402
Sector Conditional Grant (Wage)	32,351	8,088	32,351
Unspent balances – Locally Raised Revenues	20,000	1,125	
Urban Unconditional Grant (Non-Wage)	1,116	0	

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Workplan 4: Production and Marketing

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	70,933	67,306
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>70,933</i>	<i>67,306</i>
Wage	32,351	32,351
Non Wage	38,582	34,955
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	70,933	67,306

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

Cumulatively, the department received 13,579,000(19%) of its approved budget. Which is lower than the target of 25%. This was due to low allocation of Local revenue by the budget desk. The quarter one outturn was 13,579,000 (73%). All was spent

Department Revenue and Expenditure Allocations Plans for 2017/18

Cumulatively, the department received 13,579,000(19%) of its approved budget. Which is lower than the target of 25%. This was due to low allocation of Local revenue by the budget desk. The quarter one outturn was 13,579,000 (73%). All was spent

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

the department inspected and issues trading licences to 200 businesses, supervised 20 SACOOS

Plans for 2017/18 by Vote Function

Quarterly inspection of animals conducted

Quarterly sectoral Monitoring visits conducted by Technical and political wing

100 cooperatives registered

Medium Term Plans and Links to the Development Plan

Redevelopment of the bus terminal

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

VNG will support the sector in capacity building

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

1. NO Development grants

the sector did not receive any development grant in 2016-17 q1

2. Few staff

The department is being ran by only two staff, there is no Principle Commercial Officer and Vet Doctor among others

3.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
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Workplan 5: Health

	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	438,318	96,734	409,189
Locally Raised Revenues		0	36,948
Sector Conditional Grant (Non-Wage)	82,607	20,652	82,607
Sector Conditional Grant (Wage)	289,634	72,408	289,634
Unspent balances – Locally Raised Revenues	65,311	3,674	
Urban Unconditional Grant (Non-Wage)	766	0	
<i>Development Revenues</i>	9,874	0	0
Transitional Development Grant	9,874	0	0
Total Revenues	448,191	96,734	409,189
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	438,318	96,734	409,189
Wage	289,634	72,408	289,634
Non Wage	148,684	24,326	119,555
<i>Development Expenditure</i>	9,874	0	0
Domestic Development	9,874	0	0
Donor Development	0	0	0
Total Expenditure	448,191	96,734	409,189

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

Cumulatively, the department received 96,734,000 (22%) of its approved budget. Which is slightly lower than the target of 25%. The quarter one outturn was at 86%. About 22% of the cumulative outturns were spent leaving a zero balance. No development grant will be received. Because the council is not going to receive UDDEG

Department Revenue and Expenditure Allocations Plans for 2017/18

Cumulatively, the department received 96,734,000 (22%) of its approved budget. Which is slightly lower than the target of 25%. The quarter one outturn was at 86%. About 22% of the cumulative outturns were spent leaving a zero balance. No development grant will be received. Because the council is not going to receive UDDEG

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

OPD attendances in Government HF=43814, Private (PNFP)=2368

Plans for 2017/18 by Vote Function

OPD attendances in Government HF=43814, Private (PNFP)=2368

Medium Term Plans and Links to the Development Plan

Upgrading of Adyel from HCII to HCIII

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

NA

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

1. no development fund was relieased to the department

no development fund was relieased to the department

2.

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Workplan 5: Health

3.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	4,984,511	1,296,285
Locally Raised Revenues		0
Sector Conditional Grant (Non-Wage)	930,415	301,604
Sector Conditional Grant (Wage)	3,938,512	984,628
Unspent balances – Locally Raised Revenues	68,745	3,867
Unspent balances – Other Government Transfers	4,500	0
Unspent balances – UnConditional Grants	4,500	0
Urban Unconditional Grant (Non-Wage)	13,093	0
Urban Unconditional Grant (Wage)	24,745	6,186
<i>Development Revenues</i>	109,054	27,264
Development Grant	109,054	27,264
Total Revenues	5,093,565	1,323,549
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	4,980,011	1,287,319
Wage	3,938,512	984,628
Non Wage	1,041,498	302,691
<i>Development Expenditure</i>	109,054	0
Domestic Development	109,054	0
Donor Development	0	0
Total Expenditure	5,089,065	1,287,319

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

Cumulatively, the department received 1,323,549,000 (26%) of its approved budget. Which is slightly higher than the target of 25%. This was due to revision of the budget by TPC whereby all the development activities planned under UDDEG were all removed due to failure to receive grants from MoFPED. The quarter one outturn was at 104%. About 36% of the cumulative outturns were spent leaving a balance of 36,229,000 (1%). Salaries for primary, Secondary, Tertiary worth 1,012,462,775UGX was paid.3.9m

Department Revenue and Expenditure Allocations Plans for 2017/18

General performance comensurate to inputs and processes invovled. The revenue planned is not necessarilly actual so there is desparity between panned and expended.Cumulatively, the department received 1,323,549,000 (26%) of its approved budget. Which is slightly higher than the target of 25%. This was due to revision of the budget by TPC whereby all the development activities planned under UDDEG were all removed due to failure to receive grants from MoFPED. The quarter one outturn was at 104%

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

430 primary school teachers paid salaries, 131 secondary school staff and 12 tertiary institution's staff paid salaries. Local revenue supported facilitation of staff for 3 workshops, 2 meetings, paying condolence contribution to one teacher and refunded medical bill of 1 staff.

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Workplan 6: Education

Plans for 2017/18 by Vote Function

The planned outputs includes awareness creation among stakeholders on education laws and policies, monitored and support supervised institutions, meetings attended, headcount done for learners, payroll and staff lists updated, toilets constructed. Most of the out puts are soft ware activities physically carried out and evidenced by reports and minutes of meeting.

Medium Term Plans and Links to the Development Plan

Construction of Classroom blocks and staff houses, extension of water and electricity, recruitment of teachers,

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

Support to infant Education in Mother tounge esp on reading and writing USAID supported from the line ministry of Education and sports as well as Mango Tree Literacy project also supporting reading and writing in LebLango in schools.

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

1. Non implementation of planned activities

Non remittance of sector grants by the center in some quarters as well as non funding by local revenue

2.

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,464,457	1,455,321
Locally Raised Revenues		5,533
Sector Conditional Grant (Non-Wage)	1,399,146	1,399,146
Unspent balances – Locally Raised Revenues	2,482	
Urban Unconditional Grant (Non-Wage)	12,187	
Urban Unconditional Grant (Wage)	50,642	50,642
<i>Development Revenues</i>	16,972,285	10,462,633
Unspent balances – Conditional Grants	2,527,391	
Unspent balances – Other Government Transfers	2,527,391	
Unspent balances – UnConditional Grants	2,527,391	
Urban Discretionary Development Equalization Grant	9,390,112	10,462,633
Total Revenues	18,436,742	11,917,954
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,464,457	1,455,321
Wage	50,642	50,642
Non Wage	1,413,815	1,404,679
<i>Development Expenditure</i>	11,917,503	10,462,633
Domestic Development	11,917,503	10,462,633
Donor Development	0	0
Total Expenditure	13,381,960	11,917,954

Vote: 758 Lira Municipal Council

Workplan 7a: Roads and Engineering

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

Cumulatively, the department received 11,421,720,000(85%) of its approved budget. Which is slightly higher than the target of 25%. This was due to the USMID unspent balance of 11,136,369,000. About 8,988,509,793.4 of this unspent balance is already committed to pay work done in USMID phase 1 A (CHICO= 3,501,823,074, ILISO = 185,929,728), and the ongoing projects in Phase 1B (CICO= 6,930,842,631.40).The quarter one outturn for URF was 270,752,000 (77%) and only about 5% was spent on the repair of

Department Revenue and Expenditure Allocations Plans for 2017/18

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(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Rehabilitation of Aroma Lane, Oyam Rd, and Rwot Aler Rd 0.985km for Phase 1b the physical work is at 25% and time Progress is at 37%. For Phase 1a the project is completed and will soon be Commissioned.

Plans for 2017/18 by Vote Function

Rehabilitation of Aroma Lane, Oyam Rd, and Rwot Aler Rd 0.985km for Phase 1b the physical work is at 25% and time Progress is at 37%. For Phase 1a the project is completed and will soon be Commissioned, the department concentrated in designning BoQs for about 3km of tarmacked road, 32km of roads UNDER maintenance

Medium Term Plans and Links to the Development Plan

Operation and Maintenance of Roads would be done.

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

Training of staff (UIPE)

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

1. Inadequate funding

The Current funding for Maintenance is Inadequate thus making the little received to be Over stretched.

2. Lack of Equipments and frequent Breakdowns of the Available Ones

The Department lacks Equipments to adequately carry out the works and some are hired which is expensive. whereas the ones we have are old and frequently breakdown.

3. Land wrangles with communities.

the physical planning of the Town Came later after the development in most areas was done thus hindering the implementation of the physical plan especially when widening or reopening Roads in the areas.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Vote: 758 Lira Municipal Council

Workplan 7b: Water

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Medium Term Plans and Links to the Development Plan

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

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

1.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>132,004</i>	<i>14,290</i>
Locally Raised Revenues	0	73,750
Sector Conditional Grant (Non-Wage)	126	42,000
Unspent balances – Locally Raised Revenues	91,035	
Urban Unconditional Grant (Non-Wage)	9,093	
Urban Unconditional Grant (Wage)	31,750	31,750
<i>Development Revenues</i>	<i>600,000</i>	<i>0</i>
Locally Raised Revenues	0	196,824
Urban Discretionary Development Equalization Grant	600,000	196,824
Total Revenues	732,004	14,290
		270,574
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>132,004</i>	<i>12,719</i>
Wage	31,750	73,750
Non Wage	100,254	31,750
<i>Development Expenditure</i>	<i>600,000</i>	<i>0</i>
Domestic Development	600,000	42,000
Donor Development	0	196,824
Total Expenditure	732,004	12,719
		270,574

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

Cumulatively, the department received 14,290,000(2%) of its approved budget. Which is lower than the target of 25%. USMID grant worth 600,000,000 which is supposed to be used on the beautification of coronation part is expected to come in second quarter. The quarter one outturn was 14,290,000 (8%). About 67% was spent. Leaving a balance of 1,570,000. Which will be spent in second quarter

Department Revenue and Expenditure Allocations Plans for 2017/18

Cumulatively, the department received 14,290,000(2%) of its approved budget. Which is lower than the target of 25%.

Vote: 758 Lira Municipal Council

Workplan 8: Natural Resources

USMID grant worth 600,000,000 which is supposed to be used on the beautification of coronation part is expected to come in second quarter. The quarter one outturn was 14,290,000 (8%). About 67% was spent. Leaving a balance of 1,570,000. Which will be spent in second quarter. The sector has inadequate budget allocation for facilitating the planned activities like monitoring illeg

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Planted trees, conducted environmental monitoring

Plans for 2017/18 by Vote Function

Sector capacity development done, Tree planting and afforestation conducted, training in forest management (fuel saving technology, watershed management) conducted, Forestry regulations and inspection performed, River bank and wetland restoration performed, Community training in Wetland Management conducted, Stakeholder Environmental Training and Sensitization performed, Monitoring and Evaluation of Environmental Compliance conducted, Land Management Services (survey, titling and leasing) develop

Medium Term Plans and Links to the Development Plan

Re-roofing of 2 Remaining Windrows at Aler compost plan will enhance production of manure and hence increase revenue to council. Tree planting will promote Environmental conservation and lead to a reduction of Climate Change effects. Development of physical development plans, survey and leasing will promote a clean and well planned town. These are all linked to the sector Development plan, 5 year Municipal Development plan, Municipal Development strategy, and National Development plan I & II in colla

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

We Anticipate that climate change fund and tree fund will be provided by central government and the Donors in F/Y 2017/2018.

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

1. Limited funding and delay in release of funds from central government

Revenue to facilitate implementation of activities is mostly drawn from Local Revenue which is inadequate. And sometime if funds are available, there is delay in releasing hindering implementation. For example, on 31,000 released from central government.

2. Climate Change effects

This has been manifested in extreme changes and variation in weather elements/regimes leading to extreme dry season/drought, flooding, earthquakes, increased temperatures, etc.

3. Understaffing and transport

The sector has limited staff couple with the heavy work load. There is no means of transport to ease mobility while conducting monitoring of compliance and other operation.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	109,757	23,806	105,092
Locally Raised Revenues		0	51,812
Sector Conditional Grant (Non-Wage)	29,634	7,408	27,859
Unspent balances – Locally Raised Revenues	43,610	2,453	
Unspent balances – Other Government Transfers	0	3,795	

Vote: 758 Lira Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
Unspent balances – UnConditional Grants	0	
Urban Unconditional Grant (Non-Wage)	11,093	
Urban Unconditional Grant (Wage)	25,421	25,421
<i>Development Revenues</i>	<i>633,450</i>	<i>383,350</i>
Locally Raised Revenues	0	35,000
Other Transfers from Central Government	0	348,350
Unspent balances – Conditional Grants	211,150	
Unspent balances – Other Government Transfers	211,150	
Unspent balances – UnConditional Grants	211,150	
Total Revenues	743,207	488,442
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>109,757</i>	<i>105,092</i>
Wage	25,421	25,421
Non Wage	84,337	79,671
<i>Development Expenditure</i>	<i>211,150</i>	<i>383,350</i>
Domestic Development	211,150	383,350
Donor Development	0	0
Total Expenditure	320,907	488,442

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

Cumulatively, the department received 20,011,000(6%) of its approved budget. Which is lower than the target of 25%. This was due to the YLP and Women Entrepreneurship Programme worth over 211,150,000 which is expected to be received in Q2. The quarter one outturn was 20,011,000 (25%). about 16,216,000 was spent in quarter one leaving a balance of 3,795,000.

Department Revenue and Expenditure Allocations Plans for 2017/18

Cumulatively, the department received 20,011,000(6%) of its approved budget. Which is lower than the target of 25%. This was due to the YLP and Women Entrepreneurship Programme worth over 211,150,000 which is expected to be received in Q2. The quarter one outturn was 20,011,000 (25%). about 16,216,000 was spent in quarter one leaving a balance of 3,795,000.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Operation allowances to the department staff were paid for three months, 12 FAL instructors, instruction materials and lesson plan books were procured, support supervisions by CDOs were done in all FAL classes. 9 PWD groups mobilised and 2 supported with PWD Special grant. CDOs were supported with fuel under non wage to do community mobilisations and sensitisations. Women, youth and Disability council meetings were held, 1 Library committee meetings held and newspapers in the library procured.

Plans for 2017/18 by Vote Function

Operation allowances to the department staff were paid for three months, 12 FAL instructors, instruction materials and lesson plan books were procured, support supervisions by CDOs were done in all FAL classes. 9 PWD groups mobilised and 2 supported with PWD Special grant. CDOs were supported with fuel under non wage to do community mobilisations and sensitisations. Women, youth and Disability council meetings were held, 1 Library committee meetings held and newspapers in the library procured.

Medium Term Plans and Links to the Development Plan

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Vote: 758 Lira Municipal Council

Workplan 9: Community Based Services

meetings held and newspapers in the library procured.

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

NA

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

1. Few staff

the department has only one PCDO and A CDO, who are not enough to do all the work

2. Recovering YLP grant

some youth groups are not willing to pay the loan given under YLP

3.

Workplan 10: Planning

(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	109,179	29,359	201,599
Locally Raised Revenues		0	52,090
Unspent balances – Locally Raised Revenues	39,670	4,481	50,000
Urban Unconditional Grant (Non-Wage)	37,112	16,778	67,112
Urban Unconditional Grant (Wage)	32,397	8,099	32,397
Total Revenues	109,179	29,359	201,599
B: Overall Workplan Expenditures:			
Recurrent Expenditure	109,179	22,489	201,599
Wage	32,397	8,099	32,397
Non Wage	76,782	14,390	169,202
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	109,179	22,489	201,599

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

Cumulatively, the department received 29,359,000 (27%) of its approved budget. Which is slightly higher than the target of 25%. This was due to revision of the budget by TPC whereby all the development activities planned under UDDEG were all removed due to failure to receive grants from MoFPED. The quarter one outturn was at 108%. About 21% of the cumulative outturns were spent leaving a balance of 6,870,000

Department Revenue and Expenditure Allocations Plans for 2017/18

Cumulatively, the department received 29,359,000 (27%) of its approved budget. Which is slightly higher than the target of 25%. This was due to revision of the budget by TPC whereby all the development activities planned under UDDEG were all removed due to failure to receive grants from MoFPED. The quarter one outturn was at 108%. About 21% of the cumulative outturns were spent leaving a balance of 6,870,0

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Vote: 758 Lira Municipal Council

Workplan 10: Planning

The Unit conducted Monitoring and the reports shared at TPC & Ex. Com meetings. 3 TPC minutes produced. 3 monthly projects report produced. One quarterly performance report produced and submitted MoFPED

Plans for 2017/18 by Vote Function

The Unit conducted Monitoring and the reports shared at TPC & Ex. Com meetings. 3 TPC minutes produced. 3 monthly projects monitoring report produced. One quarterly performance report produced and submitted MoFPED

Medium Term Plans and Links to the Development Plan

Medium Term Plans and Links to the Development Plan.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
None.

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

1. High user demand.

High user demand for the unit services.

Difficulty in integrating IPs activities in the Municipal plans due to limited cooperation.

2. Harmonising parallel data collected from both Municipal Council, CSO.

Harmonising parallel data collected from the Municipal and CSOs.

3. Outputs and results depend on departmental data.

The Unit's outputs and results majorly depend on the inputs from other departments which often delay

Workplan 11: Internal Audit

(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>	78,392	15,349	126,266
Locally Raised Revenues		0	65,740
Unspent balances – Locally Raised Revenues	32,843	1,847	
Urban Unconditional Grant (Non-Wage)	11,093	4,887	26,070
Urban Unconditional Grant (Wage)	34,456	8,614	34,456
Total Revenues	78,392	15,349	126,266
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	78,392	14,825	126,266
Wage	34,456	8,614	34,456
Non Wage	43,936	6,211	91,810
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	78,392	14,825	126,266

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

A total of Ushs 15,348,000 was disbursed to Internal Audit department. Total expenditure at the end of Q1 was Ushs 14,825,000 representing 62% of the total budget of Ushs 95,392,000. All the Staff of Internal Audit were paid their salary which amounts to Ushs 8,614,000 out of the total expenditure for Q1.

Vote: 758 Lira Municipal Council

Workplan 11: Internal Audit

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of Ushs 15,348,000 was disbursed to Internal Audit department. Total expenditure at the end of Q1 was Ushs 14,825,000 representing 62% of the total budget of Ushs 95,392,000. All the Staff of Internal Audit were paid their salary which amounts to Ushs 8,614,000 out of the total expenditure for Q1.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

During the period under review one statutory quarterly Internal Audit report was prepared for Lira Municipal Council. UPE for 19 Primary schools accountabilities were verified. Three special audit reports produced. Other planned activities were not executed due to insufficient funds disbursed to the department.

Plans for 2017/18 by Vote Function

During the period under review one statutory quarterly Internal Audit report was prepared for Lira Municipal Council. UPE for 19 Primary schools accountabilities were verified. Three special audit reports produced. Other planned activities were not executed due to insufficient funds disbursed to the department. Annual and Quarterly Internal Audit workplans prepared and approved.

Internal Audit budget prepared and approved.

Subscription to Association of Internal Auditors, IIA, and ICPAU paid.

St

Medium Term Plans and Links to the Development Plan

Two laptops procured

(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. transport

No transport means for the department which is a key input

2. The structure of Internal audit department

The number of staff in the the department is too few to fulfill the job descriptions

3. limited Knowledge and negative perception

people dont understand audit functions and as such, have negative perception on internal audit