

Vote: 758 Lira 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

Lira 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

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,465,907	633,370	1,658,513
2a. Discretionary Government Transfers	9,232,918	819,343	11,724,289
2b. Conditional Government Transfers	5,790,737	17,133,589	7,208,966
2c. Other Government Transfers	1,528,969	909,829	2,644,690
3. Local Development Grant		481,773	0
4. Donor Funding	10,000	8,656	0
Total Revenues	18,028,531	19,986,562	23,236,458

Planned Revenues for 2016/17

In FY 2016-17, revenues were projected as follows; Total=23,236,458,000, Locally Raised Revenues=1,658,513,000, Discretionary Government Transfers=11,724,289,000, Conditional Government Transfers=7,208,966,000, Other Government Transfers=2,644,690,000. this is the savings earned from value for money audit and interest earned from USMID project account.

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,815,033	988,449	3,844,826
2 Finance	503,248	163,459	439,133
3 Statutory Bodies	561,663	280,866	436,652
4 Production and Marketing	105,626	13,453	437,731
5 Health	565,217	254,986	688,576
6 Education	4,967,672	3,626,530	5,312,950
7a Roads and Engineering	8,869,776	4,219,743	10,867,457
7b Water	0	0	0
8 Natural Resources	278,446	95,837	502,004
9 Community Based Services	222,568	46,604	422,557
10 Planning	78,930	64,790	189,179
11 Internal Audit	60,352	36,066	95,392
Grand Total	18,028,531	9,790,784	23,236,459
Wage Rec't:	4,632,861	3,530,545	4,888,289
Non Wage Rec't:	4,630,417	1,880,757	4,989,940
Domestic Dev't	8,755,253	4,379,482	13,358,230
Donor Dev't	10,000	0	0

Planned Expenditures for 2016/17

The council has planned to Construct Obote avenue, Soroti and Kwanja roads, Install Street Lights, Beautify Coronation park, construct storm water drainages, construct a council hall with Offices, renovate administration block, beautify Office compound, construct and renovate staff houses including TCs and Mayors Houses, dormitories and wards, develop roads infrastructure, construct water closet toilets, procure a giant incinerator and transport means, build staff capacity among others

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Executive Summary

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,465,907	633,370	1,658,513
Inspection Fees	13,785	12,393	13,785
Other licences	7,560	9,519	7,560
Other Fees and Charges	21,538	54,939	100,000
Miscellaneous	5,263	1,149	5,260
Local Service Tax	35,250	70,059	35,250
Local Hotel Tax	23,683	7,632	
Local Government Hotel Tax		0	23,683
Park Fees	294,016	182,480	294,016
Land Fees	50,388	17,735	50,338
Occupational Permits	16,353	0	27,853
Educational/Instruction related levies	16,000	0	16,000
Business licences	80,075	58,185	80,075
Application Fees	1,633	0	1,633
Animal & Crop Husbandry related levies	21,356	31,468	21,356
Agency Fees	6,000	4,500	
Advertisements/Billboards	10,750	10,609	20,000
Liquor licences	3,150	2,528	3,150
Sale of non-produced government Properties/assets		2,830	4,001
Refuse collection charges/Public convenience	7,690	1,919	7,690
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,475	7,399	3,475
Registration of Businesses	1,575	6,540	1,575
Rent & Rates from other Gov't Units	5,250	1,794	5,250
Rent & Rates from private entities	496,095	6,465	567,353
Rent & rates-produced assets-from private entities	96,000	375	96,000
Market/Gate Charges	134,784	31,906	158,972
Property related Duties/Fees	114,238	110,949	114,238
2a. Discretionary Government Transfers	9,232,918	13,948,525	11,724,289
Urban Unconditional Grant (Wage)	576,381	435,869	627,792
Urban Unconditional Grant (Non-Wage)	393,699	284,556	527,385
Urban Discretionary Development Equalization Grant	8,219,595	13,129,182	10,569,112
District Unconditional Grant (Wage)	43,243	98,918	
2b. Conditional Government Transfers	5,790,737	4,482,018	7,208,966
Support Services Conditional Grant (Non-Wage)	313,670	189,129	
Sector Conditional Grant (Wage)	4,023,250	3,181,315	4,260,496
Sector Conditional Grant (Non-Wage)	1,033,404	690,672	2,459,395
Transitional Development Grant	0	0	39,874
Gratuity for Local Governments		0	123,779
Development Grant	418,858	418,858	109,054
Pension for Local Governments	1,555	2,044	216,367
2c. Other Government Transfers	1,528,969	909,829	2,644,690
Unspent balances – Conditional Grants		148,903	
Unspent balances – Other Government Transfers		0	2,527,390

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A. Revenue Performance and Plans

Roads maintenance - URF	1,416,169	674,252	
PLE Supervision grant from MoES		4,400	
PLE Supervision		0	4,500
Youth Livelihood Program	112,800	82,275	112,800
4. Donor Funding	10,000	8,656	
NEMA-Carbon Credit Fund		8,656	
Uganda AIDS Commission Support	10,000	0	
Total Revenues	18,028,531	19,982,399	23,236,458

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Locally raised revenue was estimated from 1,465,907,000 in FY 2015/16 to about 1,658,513,000 in FY 2016/17.

(ii) Central Government Transfers

Transfers from Central Government is projected as; Discretionary Government Transfers 11,724,289,000, Conditional Government Transfers 7,208,966,000, Other Government Transfers 2,644,690,000 which comprises of Unspent balances – Other Government Transfers(USMID Value for Money audit Bonuses and interests earned from USMID funds=200,000,000). This money shall be added on UDDEG and spent in FY 2016/17

(iii) Donor Funding

Donor Funding is projected at 0

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(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>	1,045,102	548,783	1,653,393
Gratuity for Local Governments		0	123,779
Locally Raised Revenues	471,739	147,110	556,602
Multi-Sectoral Transfers to LLGs	246,027	177,641	379,156
Pension for Local Governments		0	216,367
Support Services Conditional Grant (Non-Wage)	9,039	6,664	
Urban Unconditional Grant (Non-Wage)	90,176	85,611	119,000
Urban Unconditional Grant (Wage)	228,121	131,756	258,488
<i>Development Revenues</i>	769,931	718,780	2,191,434
Multi-Sectoral Transfers to LLGs	150,475	139,993	
Transitional Development Grant		0	30,000
Unspent balances – Other Government Transfers		0	327,390
Urban Discretionary Development Equalization Grant	619,457	578,787	1,834,044
Total Revenues	1,815,033	1,267,562	3,844,826
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,045,102	548,782	1,653,393
Wage	251,471	142,623	258,488
Non Wage	793,631	406,159	1,394,904
<i>Development Expenditure</i>	769,931	439,667	2,191,434
Domestic Development	769,931	439,667	2,191,434
Donor Development	0	0	0
Total Expenditure	1,815,033	988,449	3,844,826

2015/16 Revenue and Expenditure Performance up to March

Revenue allocated to the department was higher than the expected proportion of the quarter, (62%). This was due to the increase in LGMSD grant which came for Quarter 3 and Quarter 4 and were transferred to divisions. Introduction of Treasury Single Account system (TSA) has affected implementation of programmes due to unnecessary delays in release of funds

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue for the department increased compared to the FY2015/16. Government has started considering Department of Administration for Central Government Grant and it is encouraging.

(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: 1281 Local Police and Prisons			
<i>Function Cost (UShs '000)</i>	75,123	283,781	54,820
Function: 1381			

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Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
%age of LG establish posts filled			99
No. (and type) of capacity building sessions undertaken	8	6	50
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	0	0	4
No. of computers, printers and sets of office furniture purchased	0	0	1
No. of existing administrative buildings rehabilitated		0	1
Function Cost (US\$ '000)	1,739,910	983,539	3,790,007
Cost of Workplan (US\$ '000):	1,815,033	988,449	3,844,827

2015/16 Physical Performance up to March

Payment of salaries and allowances, support to office operation, monitoring and procurement of books, periodicals and news papers were financed. One quarterly Monitoring report produced, Small Office equipment procured, 4 Divisions Supervised, monitored and mentored, USMID related workshops attended, 2 Staff sponsored for Post graduate Diploma under USMID capacity Grant, 9 Monthly pay change reports produced and submitted to MoPS, Municipal Development Strategy revised and a New Vision produced

Planned Outputs for 2016/17

Planned outputs are: Renovation of administration block, TC's/Mayors houses, and furnishing of board room, Fencing Division headquarters of Adyel and Lira central Division, tarmacking office compound, procurement of a pick-up vehicle and motor cycles, construction of council hall and Lawn mower.

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

Community Sensitization and mobilization for development by NGOs.

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

1. Attitude

The community living in and around the municipality have negative attitude towards development. Sometimes they want money to participate or compensation incase of land related development.

2. Maintenance

The population are reluctant to maintain investments put in place, whether road, building or maintaining the hygiene and sanitation of the town.

3.

Workplan 2: Finance

(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:			

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Workplan 2: Finance

<i>Recurrent Revenues</i>	503,248	215,790	405,133
Locally Raised Revenues	338,886	148,337	208,483
Support Services Conditional Grant (Non-Wage)	16,191	8,096	
Urban Unconditional Grant (Non-Wage)	33,281	0	70,000
Urban Unconditional Grant (Wage)	114,890	59,357	126,650
<i>Development Revenues</i>		0	34,000
Urban Discretionary Development Equalization Grant		0	34,000
Total Revenues	503,248	215,790	439,133

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	503,248	163,459	405,133
Wage	126,650	37,486	126,650
Non Wage	376,598	125,973	278,483
<i>Development Expenditure</i>	0	0	34,000
Domestic Development	0	0	34,000
Donor Development	0	0	0
Total Expenditure	503,248	163,459	439,133

2015/16 Revenue and Expenditure Performance up to March

In the Quarter, the department received 51% of its approved budget and this was below the required revenue performance level of 100% of the Quarter. At this time the acumulative expected performance should have been 75% compare to the performance level of 43% as recorded in the Quarter. This revenue performance was contributed to mostly by low performance of Locally raised revenue which performed at only 51%. Of the approved budget for this source followed by Unconditional grant- Wage whose performance was at 66% of its budget. Nearly all was absorbed by the end of the March 2016, which was good. Only a balance of 9% was left in the departmental account.

Department Revenue and Expenditure Allocations Plans for 2016/17

Total revenue to the department in 2016-17 has reduced this year due to allocation of UCG-NW to handle priority needs in other department

(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: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	15/07/2015	31/7/2016	15/07/2016
Value of LG service tax collection	35250000	88332948	35250000
Value of Hotel Tax Collected	23683000	4275250	23683
Value of Other Local Revenue Collections	1151366000	514942516	1599580
Date of Approval of the Annual Workplan to the Council	15/02/2015	29/3/2016	
Date for presenting draft Budget and Annual workplan to the Council	28/02/2015	29/3/2016	
Date for submitting annual LG final accounts to Auditor General	30/9/2015	31/8/2016	
Function Cost (UShs '000)	503,248	163,459	439,133
Cost of Workplan (UShs '000):	503,248	163,459	439,133

2015/16 Physical Performance up to March

The Draft budget was laid 29/03/2016 while annual workplan was approved on the same date. Quarterly and Monthly

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Workplan 2: Finance

financial reports were produced and submitted to the executive committee of Council. We Collected 88,332,948 Shs of Local Service tax, collected other revenues amounting to about 514m, held one radio talk show, ran one radio spot messages on tax sensitization

Planned Outputs for 2016/17

- ☐ LG Financial Management services improved
- ☐ Revenue Management and Collection Services improved
- ☐ LG Expenditure management Services improved
- ☐ Staff Capacity Building in Financial Management (UMI)
- ☐ Mentoring Support To LLG, in record keeping, financial management and reporting.
- ☐ Liaise with communication companies and come up with best methods of revenue collection

(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. Poor Revenue Collection

- ☐ Unwillingness of tax payers to pay tax leading to low revenue collection
- ☐ High interest rate in micro finance institutions that reduces purchasing power of taxpayers
- ☐ Resistance to payment of Local Service Tax and Local Hotel tax

2. Poor records management

- ☐ Inaccurate enumeration leading to inaccurate assessment
- ☐ Unwillingness by employers especially in the private sector/business proprietors to avail correct data for planning and revenue assessment purposes

3. Poor communication

Communication gap between council and public

Workplan 3: Statutory Bodies

(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	560,107	283,938	436,652
District Unconditional Grant (Wage)	43,243	98,918	
Locally Raised Revenues	162,290	9,512	240,128
Support Services Conditional Grant (Non-Wage)	288,440	174,369	
Urban Unconditional Grant (Non-Wage)	33,281	1,139	153,281
Urban Unconditional Grant (Wage)	32,853	0	43,243

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Workplan 3: Statutory Bodies

Total Revenues	560,107	283,938	436,652
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>561,663</i>	<i>280,866</i>	<i>436,652</i>
Wage	36,216	1,139	43,243
Non Wage	525,447	279,727	393,409
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	561,663	280,866	436,652

2015/16 Revenue and Expenditure Performance up to March

During Q3 the Council Department received only 61% of its planned revenue and spent all of the planned revenue. The reason for the poor revenue performance is the failure by the budget desk to allocate the planned resources to the department. On a cumulative basis, the department received 51% of the approved budget and were all spent. Thus, although revenue performance was poor, the absorption was good. The money for pension and gratuity is now being sent under administration hence reducing the total receipts for the department

Department Revenue and Expenditure Allocations Plans for 2016/17

There was a reduction of over 37% of the department's revenue. This was because the Support Services Conditional Grant (Non-Wage) was shifted to administration. Other revenues remained constant

(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>561,663</i>	<i>280,866</i>	<i>436,652</i>
Cost of Workplan (US\$ '000):	561,663	280,866	436,652

2015/16 Physical Performance up to March

Council Salaries paid, Extra-Gratia paid, 3 quarterly progress report prepared, Council and committee minutes produced, One council meeting and 5 committee meetings held.

Planned Outputs for 2016/17

Gratuity and Ex-gratia paid.
Staff and political leader's salaries and allowances paid.
Quarterly progress report prepared.
Council and Committee minutes written.
BOQs prepared.
Tender advertised, evaluated and awarded
6 main Council meetings held in four quarters or yearly.
36 standing Committee meetings held by six standing committees.

(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. Meeting Place

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Workplan 3: Statutory Bodies

There is no proper council chamber and the council meets in the Community Hall which is not configured for council meetings.

2. Unco-operative council

Council expenditure is 20% of previous year's local revenue collection but this collection has been stagnant and councilors have sometimes been uncooperative because of this.

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	105,626	17,260	70,933
Locally Raised Revenues	45,425	340	20,000
Sector Conditional Grant (Non-Wage)	9,039	6,779	17,467
Sector Conditional Grant (Wage)	22,501	5,823	32,351
Urban Unconditional Grant (Non-Wage)		0	1,116
Urban Unconditional Grant (Wage)	28,662	4,318	
<i>Development Revenues</i>		0	366,798
Urban Discretionary Development Equalization Grant		0	366,798
Total Revenues	105,626	17,260	437,731
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	105,626	13,453	70,933
Wage	31,596	10,141	32,351
Non Wage	74,030	3,312	38,582
<i>Development Expenditure</i>	0	0	366,798
Domestic Development	0	0	366,798
Donor Development	0	0	0
Total Expenditure	105,626	13,453	437,731

2015/16 Revenue and Expenditure Performance up to March

The department received 20% of the planned revenues. About 43% of these revenues was spent on salaries. Conditional transfers to Production and Marketing was unutilised because it was not enough for procurement of vaccine. The department intends to relocate to train SMEs and forming SACCOS because of tight procurement timelines

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's revenues increased from 105,626,000 to 444,731,000 of which 366,798,000 will be used to fund Household income enhancement groups in the for divisions.

(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

Vote: 758 Lira Municipal Council

Workplan 4: Production and Marketing

Function: 0182 District Production Services			
No. of livestock vaccinated	5000	0	10000
No of livestock by types using dips constructed		0	5000
No. of livestock by type undertaken in the slaughter slabs		0	4000
Function Cost (US\$ '000)	105,626	13,453	429,914
Function: 0183 District Commercial Services			
No of awareness radio shows participated in		0	6
No. of trade sensitisation meetings organised at the district/Municipal Council		0	12
No of businesses inspected for compliance to the law		0	1000
No of businesses issued with trade licenses		0	1000
No. of cooperatives assisted in registration			100
No. of cooperative groups mobilised for registration			100
No of cooperative groups supervised			100
Function Cost (US\$ '000)	0	0	7,817
Cost of Workplan (US\$ '000):	105,626	13,453	437,731

2015/16 Physical Performance up to March

Paid 3 months staff salaries.

Prepared and approved 1 Departmental work plan. Supervised staff and departmental activities

Third quarter departmental reports prepared and submitted to Town Clerk & planning unit

Departmental accountabilities, audited and submitted to the Finance Department..

Planned Outputs for 2016/17

- Eighty groups 20 in each division benefited from house hold income enhancement project UDDEG
- Livestock Health and Marketing improved
- Crop disease control and marketing improved
- Staff salaries paid

(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. Lack of modern facilities

Lack of modern market facilities in some division, Poor slaughtering and meat handling facilities

Lack of an operational holding facility for animals apprehended

2. Inadequate staffing

The department is Under staffed with only 2 officers

3. No Transport means

No transport for operations

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2015/16	2016/17
Approved Budget	Outturn by end March	Approved Budget	

Vote: 758 Lira Municipal Council

Workplan 5: Health

A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	461,934	255,013	438,318
Locally Raised Revenues	65,311	21,246	65,311
Sector Conditional Grant (Non-Wage)	57,426	43,070	82,607
Sector Conditional Grant (Wage)	309,840	186,764	289,634
Urban Unconditional Grant (Non-Wage)	22,187	3,934	766
Urban Unconditional Grant (Wage)	7,170	0	
<i>Development Revenues</i>	103,283	93,283	250,259
Development Grant	93,283	93,283	0
Transitional Development Grant	0	0	9,874
Unspent balances - donor	10,000	0	
Urban Discretionary Development Equalization Grant		0	240,385
Total Revenues	565,217	348,296	688,576
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	461,934	254,986	438,318
Wage	317,010	186,752	289,634
Non Wage	144,924	68,234	148,684
<i>Development Expenditure</i>	103,283	0	250,259
Domestic Development	93,283	0	250,259
Donor Development	10,000	0	0
Total Expenditure	565,217	254,986	688,576

2015/16 Revenue and Expenditure Performance up to March

Most revenues performed at above 70% as compared to the target of 100. The lowest performing revenue was unconditional grant non wage at 14%. Conditional Grant to PHC - development performed at about 100% because it was received for both Q3 and Q4. All revenues were spent according to the plan.

Department Revenue and Expenditure Allocations Plans for 2016/17

Work plan revenues and expenditures of the department will increase in 2016/17 by 19.8% due to an increase in Urban Discretionary Development Equalization Grant

(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: 0881 Primary Healthcare

Vote: 758 Lira Municipal Council

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of health supplies and medicines delivered to health facilities by NMS	90000000	0	
Number of health facilities reporting no stock out of the 6 tracer drugs.	3	0	
Number of outpatients that visited the NGO Basic health facilities	13500	0	
Number of inpatients that visited the NGO Basic health facilities	3300	0	
No. and proportion of deliveries conducted in the NGO Basic health facilities	330	0	
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1200	0	
Number of trained health workers in health centers	56	0	66
No of trained health related training sessions held.	4	0	6
Number of outpatients that visited the Govt. health facilities.	72200	0	115161
Number of inpatients that visited the Govt. health facilities.	12000	0	19500
No and proportion of deliveries conducted in the Govt. health facilities	800	0	4470
% age of approved posts filled with qualified health workers	52	0	99
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	70	0	99
No of children immunized with Pentavalent vaccine	2878	0	4953
No of new standard pit latrines constructed in a village	1	0	1
No of villages which have been declared Open Defecation Free(ODF)	1	0	99
No of healthcentres constructed	1	1	
Function Cost (US\$ '000)	565,217	254,986	590,613
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	97,963
Cost of Workplan (US\$ '000):	565,217	254,986	688,576

2015/16 Physical Performance up to March

PHC salaries and wages paid for 9 months, 6 staff meetings at LMC and Ayago HC III held, 9 support visits made to all the health centres. Vehicles maintained (ambulance and pick-up), selected trade premises in all divisions were inspected, Inspection visits were made to all primary and secondary schools within the Municipality, support supervision of garbage management was done, support supervision of environmental staff in divisions was made, repair and fueling of motorcycle done

Planned Outputs for 2016/17

Central Incinerator constructed at Lira MC HCII, Lira MC HC II fenced, water closet Toilets constructed at the health facilities, VHTs and HUMC trained, health workers recruited and trained, staff salaries paid, Adyel HC III made functional and staffed, health education and promotion, Sanitation improvement through keep Lira Clean campaign /mayor's day

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

Provision of safe male circumcision

Vote: 758 Lira Municipal Council

Workplan 5: Health

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

1. Poor Management of Solid waste

There is poor management of medical waste (no functional incinerator)
There is constant break down of garbage trucks and boxed bodied truck

2. Human Resources for Health

Rigid HRH structure (staffing norms), Absenteeism and unprofessional conduct due to weak rewards and sanction mechanism within the system, Nonfunctional HUMC in most of the health facilities, Poor attitude and lack of commitment to work

3. Lack of equipment

Lack of equipment in the lower health facilities - No supply by MoH since 2004 yet there limited PHC funds

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,737,001	3,618,935	4,980,011
Locally Raised Revenues	68,745	650	68,745
Other Transfers from Central Government		0	4,500
Sector Conditional Grant (Non-Wage)	930,415	613,430	930,415
Sector Conditional Grant (Wage)	3,690,908	2,988,728	3,938,512
Urban Unconditional Grant (Non-Wage)	22,187	0	13,093
Urban Unconditional Grant (Wage)	24,745	16,126	24,745
<i>Development Revenues</i>	230,671	230,671	332,939
Development Grant	230,671	230,671	109,054
Urban Discretionary Development Equalization Grant		0	223,885
Total Revenues	4,967,672	3,849,606	5,312,950
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,737,001	3,626,530	4,980,011
Wage	3,715,653	3,010,242	3,963,257
Non Wage	1,021,347	616,288	1,016,754
<i>Development Expenditure</i>	230,671	0	332,939
Domestic Development	230,671	0	332,939
Donor Development	0	0	0
Total Expenditure	4,967,672	3,626,530	5,312,950

2015/16 Revenue and Expenditure Performance up to March

Inspection grant and Municipal Education Office(MEO) facilitation fund worth 3.9m Ugx was requested for utilization. Development grant now cumulative at 292,083,000 ugx is not yet spent since contractors have just kick started work and not yet certified for payments

Department Revenue and Expenditure Allocations Plans for 2016/17

The department acknowledge increase in wages for teachers by about 15%. This will motivate the teachers and improve on the pass rates at all levels. Tertiary wage for Uganda Technical College (UTC) which used to be planned under

Vote: 758 Lira Municipal Council

Workplan 6: Education

UTC has now been recentralized to the Municipal Education offices, this implies that UTC should cooperate with Municipal Education Office(MEO) interns of recruitment planning, updating staff list and pensions among others.

(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			
No. of pupils enrolled in UPE	25400	18327	25336
No. of Students passing in grade one		535	
No. of pupils sitting PLE		23600	0
No. of latrine stances constructed	15	17	24
No. of teacher houses constructed	1	1	1
Function Cost (US\$ '000)	2,948,057	2,261,706	3,195,234
Function: 0782 Secondary Education			
No. of students enrolled in USE	4800	4919	5475
Function Cost (US\$ '000)	1,760,419	1,246,141	2,841,223
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	44	17	44
No. of students in tertiary education	500	737	500
Function Cost (US\$ '000)	125,228	67,463	161,998
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	100	19	100
No. of secondary schools inspected in quarter	8	0	25
No. of tertiary institutions inspected in quarter	2	0	2
No. of inspection reports provided to Council	4	1	27
Function Cost (US\$ '000)	133,968	51,221	146,426
Function: 0785 Special Needs Education			
No. of SNE facilities operational	2	0	2
No. of children accessing SNE facilities	300	0	500
Function Cost (US\$ '000)	0	0	32,000
Cost of Workplan (US\$ '000):	4,967,672	3,626,530	6,376,880

2015/16 Physical Performance up to March

Sites hand over of several projects such as teachers' house construction at Ambalal and Ober primary schools have taken place, the contractors have begun constructing the houses,

Planned Outputs for 2016/17

Planned outputs includes, payment of primary, secondary, tertiary and departmental staff salaries. Also holding stakeholders' meetings, participating in national games and sports activities, supervision and monitoring schools, supervising and coordinating internal and national examinations, construction of staff houses and construction of water borne toilets amongst, training SMC others.

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

Training teachers piloting the Mango Tree projects in their methodology

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

Vote: 758 Lira Municipal Council

Workplan 6: Education

1. Inadequate staff in department.

The departmental personnel structure is obsolete so it impedes recruitment because the posts especially in Inspectorate is at Diploma level yet it requires supervising degree holders.

2. Lack of a comprehensive data capturing tool or soft ware.

Most of the information are scattered and stored in different format such that when several types e.g qualification of staff cannot be found on payroll, nor accommodation status in schools or general quality indicator levels. nor academic performance.

3. High numbers of illegal and ill- equipped private schools.

Despite existing laws, most of the schools are hidden from leaders, and do contrary to provisions such as boarding for nursery kids, illegal hostels in residential buildings, coaching etc

Workplan 7a: Roads and Engineering

(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>	1,475,683	737,725	1,464,457
Locally Raised Revenues	2,482	5,022	2,482
Other Transfers from Central Government	1,416,169	674,252	
Sector Conditional Grant (Non-Wage)		0	1,399,146
Urban Unconditional Grant (Non-Wage)	11,093	4,270	12,187
Urban Unconditional Grant (Wage)	45,939	54,181	50,642
<i>Development Revenues</i>	7,394,093	12,341,967	9,403,000
Development Grant	94,904	94,904	
Other Transfers from Central Government		0	200,000
Unspent balances – Other Government Transfers		0	2,000,000
Urban Discretionary Development Equalization Grant	7,299,189	12,223,812	7,203,000
Urban Unconditional Grant (Non-Wage)		23,251	
Total Revenues	8,869,776	13,079,692	10,867,457
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,475,683	347,181	1,464,457
Wage	50,642	54,181	50,642
Non Wage	1,425,041	293,000	1,413,815
<i>Development Expenditure</i>	7,394,093	3,872,561	9,403,000
Domestic Development	7,394,093	3,872,561	9,403,000
Donor Development	0	0	0
Total Expenditure	8,869,776	4,219,743	10,867,457

2015/16 Revenue and Expenditure Performance up to March

Revenue receipts by the department during the quarter was fair, at 255% of the planned revenue for the quarter. This is because USMID unspent balances, which constitutes nearly 7 billion brought forward from 3rd quarter. In addition, Unconditional Grant Non-wage was also received by the department. However, that having been said, absorption of the funds received was also good since 212% of the planned revenues received in the quarter was used. Cumulatively, about 211% of the approved budget was received and 101% was absorbed by the department. However the percentage is high because of the USMID balance carried forward from the previous FY

Vote: 758 Lira Municipal Council

Workplan 7a: Roads and Engineering

Department Revenue and Expenditure Allocations Plans for 2016/17

Funds for financing the works sector are expected from the central government in form of conditional grant and that includes URF, UDDEG (USMID, PRDP) and unconditional grant. This grants will account for more than 99% of the the sector budget. Own resource will account for the balance. It should be noted that about 10% of the sector expenditure (development and recurrent) is geared towards the maintenance and development of the roads network.

(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 roads upgraded to bitumen standard	3	3	2.3
Length in Km of Urban paved roads routinely maintained	0	0	15
Length in Km of Urban unpaved roads routinely maintained		0	31
No. of bottlenecks cleared on community Access Roads	0	0	1
Length in Km of District roads routinely maintained	106	17	
Length in Km of District roads periodically maintained	122	0	
Function Cost (US\$ '000)	8,784,776	4,192,685	10,467,457
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	85,000	27,058	0
Function: 0483 Municipal Services			
Function Cost (US\$ '000)	0	0	400,000
Cost of Workplan (US\$ '000):	8,869,776	4,219,743	10,867,457

2015/16 Physical Performance up to March

3 month staff salaries paid, 3 month contract support staff wages paid supervision consultant paid, USMID works are almost completed except for minor repair. 14km of roads under URF worked on

Planned Outputs for 2016/17

- ☐ One (2.3km) road network upgraded to bituminous standard
- ☐ About two to three (15km) of road network Graveled/re-graveled
- ☐ fifteen (31km) of paved and unpaved road network routinely maintained manually
- ☐ storm water Drainage improved
- Staff salaries paid -Obote Avenue and Soroti road (1.3 KM) and Kwania road (1 km) constructed using USMID funds

(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 resources

Resources that do not meet the needs (e.g road maintenance funds can not maintain every kilometer of roads in Municipality as required

2. Old equipment

Vote: 758 Lira Municipal Council

Workplan 7a: Roads and Engineering

Old vehicles, plant, equipment and machinery that frequently break down

Lack of other vehicles, plant, equipment and machinery that would make the Department fully functional

3. Delays in the release of funds

Sometimes quarters there delays in the release of funds especially URF

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

2015/16 Revenue and Expenditure Performance up to March

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

2015/16 Physical Performance up to March

Planned Outputs for 2016/17

(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>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	146,543	132,004
Locally Raised Revenues	91,035	91,035
Sector Conditional Grant (Non-Wage)	4,519	126
Urban Unconditional Grant (Non-Wage)	22,187	9,093
Urban Unconditional Grant (Wage)	28,802	31,750
<i>Development Revenues</i>	131,903	370,000
Donor Funding		8,656
Locally Raised Revenues	4,000	0
Urban Discretionary Development Equalization Grant	127,903	370,000

Vote: 758 Lira Municipal Council

Workplan 8: Natural Resources

Total Revenues	278,446	166,306	502,004
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>146,543</i>	<i>46,726</i>	<i>132,004</i>
Wage	31,750	21,049	31,750
Non Wage	114,793	25,677	100,254
<i>Development Expenditure</i>	<i>131,903</i>	<i>49,112</i>	<i>370,000</i>
Domestic Development	131,903	49,112	370,000
Donor Development	0	0	0
Total Expenditure	278,446	95,837	502,004

2015/16 Revenue and Expenditure Performance up to March

With the recruitment of the Environment officer, there is improvement in all areas. Performance of Aler compost plant have improved, Contract Staff and permanent staff salaries paid, general improvement and efficiency at work, workers are motivated, but there is continued delay in releasing funds.

Department Revenue and Expenditure Allocations Plans for 2016/17

There was an increase in the budget by almost half. large percentage of the workplanned revenue will be locally raised revenue while the central government transfers will comprise of Urban Unconditional Grant and conditional transfer to natural resources (370,000,000) . Development expenditures will mainly be from the local development grant. The locally raised revenue will majorly be used to operate the compost plant

(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: 0983			
Area (Ha) of trees established (planted and surviving)	0	08	130
Number of people (Men and Women) participating in tree planting days		80	
No. of Agro forestry Demonstrations	0	0	50
No. of Water Shed Management Committees formulated		0	7
No. of community women and men trained in ENR monitoring		0	36
No. of monitoring and compliance surveys undertaken		0	12
No. of new land disputes settled within FY	2	0	20
Function Cost (US\$ '000)	278,446	95,837	502,004
Cost of Workplan (US\$ '000):	278,446	95,837	502,004

2015/16 Physical Performance up to March

Contract for re-roofing of Aler compost plant concluded, site handed over to the contractor. Tool and equipment such as gumboats, mask, hand gloves, brums wheel barrows, vermicide etc purchased

Planned Outputs for 2016/17

- ☐ Nursery beds established in Lira MC, -Coronation park beautified, Tree Planting and Afforestation
- ☐ Community Training in Wetland management
- ☐ Stakeholder Environmental Training and Sensitization
- ☐ Monitoring and Evaluation of Environmental Compliance
- ☐ Land Management Services (Surveying, Valuations, Titling and lease management)

Vote: 758 Lira Municipal Council

Workplan 8: Natural Resources

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

Donor development is estimated to be 34,624,000. this is a grant from NEMA for carbon credit

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

1. Inadequate knowledge of environment and laws

Rapid urbanization coupled with shooting up of development activities which have overtaken planning.

Nature of land ownership in the municipality.

Compensation.

Political interventions and interference

2. Poor attitude

Poor attitude and behaviour of people/communities towards planning and Environmental issues

3. Limited collection of Land related fees

Limited collection of Land related fees like ground rent

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	109,768	54,385	109,757
Locally Raised Revenues	43,610	4,500	43,610
Sector Conditional Grant (Non-Wage)	32,005	24,004	29,634
Urban Unconditional Grant (Non-Wage)	11,093	1,316	11,093
Urban Unconditional Grant (Wage)	23,060	24,565	25,421
<i>Development Revenues</i>	112,800	0	312,800
Other Transfers from Central Government	112,800	0	112,800
Urban Discretionary Development Equalization Grant		0	200,000
Total Revenues	222,568	54,385	422,557
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	109,768	46,604	109,757
Wage	25,421	24,316	25,421
Non Wage	84,347	22,288	84,337
<i>Development Expenditure</i>	112,800	0	312,800
Domestic Development	112,800	0	312,800
Donor Development	0	0	0
Total Expenditure	222,568	46,604	422,557

2015/16 Revenue and Expenditure Performance up to March

The department received about 34% of the budgeted Local revenue as compared 100%. Consequently, the cumulative performance of revenue receipts during the quarter was only 24% as compared the target of 75%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's revenues and expenditures increased due to allocation of about 200,000,000 for house hold income enhancement projects by the budget desk.

Vote: 758 Lira Municipal Council

Workplan 9: Community Based Services

(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: 1081 Community Mobilisation and Empowerment			
No. of children settled	20	0	20
No. of Active Community Development Workers	4	0	4
No. FAL Learners Trained	200	0	
No. of children cases (Juveniles) handled and settled	20	0	20
No. of Youth councils supported	5	0	4
No. of assisted aids supplied to disabled and elderly community	5	0	5
No. of women councils supported	4	0	4
Function Cost (UShs '000)	222,568	46,604	422,557
Cost of Workplan (UShs '000):	222,568	46,604	422,557

2015/16 Physical Performance up to March

Three months staff salaries and allowances paid, 2 cartons of stationery purchased. small office equipment purchased, newspapers and text books purchased, travel inland facilitated and computers serviced and functional, 4 library committee meetings held, National book week festival held

Planned Outputs for 2016/17

- A total of 48 groups distributed equally per division received 4m for house income enhancement
- A total of 20 Juvenile cases handled
- Awareness raising/training of workers, children, women and PWDs on rights together with partners,
- Arbitration, reconciliation and negotiating complaints and welfare cases for children
- Consolidating of the Functional Adult Literacy Programmes at the Division levels
- Promoting and facilitating programmes for the disadvantaged communities/ groups
- Dissemination of National Strategy to end Child Marriage and teenage pregnancy.
- Training Stakeholders in gender responsive planning, budgeting and monitoring activities.
- Community advocacy/networking/collaboration on gender programmes
- Coordination of NGO/CBOs linked to workers, children ,gender and community services
- Case management and mediation of probation cases
- Advocacy networking, collaboration with partners on child rights based approach
- Community mobilisation and facilitation for all the development initiatives in the municipality

(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. Insufficient funding

Insufficient funding to the department both by the central and local government

2. Lack of logistics

Lack of logistics such as transport facilities and photocopiers etc.

Vote: 758 Lira Municipal Council

Workplan 9: Community Based Services

3. Expensive legal services

Expensive legal services and legal representation for clients when it comes to court sessions

Workplan 10: Planning

(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>	56,358	47,468	109,179
Locally Raised Revenues	28,276	17,536	39,670
Urban Unconditional Grant (Non-Wage)	11,093	12,872	37,112
Urban Unconditional Grant (Wage)	16,989	17,060	32,397
<i>Development Revenues</i>	22,571	20,000	80,000
Urban Discretionary Development Equalization Grant	22,571	20,000	80,000
Total Revenues	78,930	67,468	189,179
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	56,358	46,647	109,179
Wage	18,727	16,945	32,397
Non Wage	37,631	29,702	76,782
<i>Development Expenditure</i>	22,571	18,142	80,000
Domestic Development	22,571	18,142	80,000
Donor Development	0	0	0
Total Expenditure	78,930	64,790	189,179

2015/16 Revenue and Expenditure Performance up to March

The Unit received about 100% of the resources planned for in Q3. On a cumulative basis, 83% of the approved budget was received. This excellent revenue performance was on account of the generous allocation of unconditional grant, LGMSDP and local revenue to the Unit. The recruitment of a Senior Planner has triggered increase in a number of activities which the unit was not executing because of low staffing levels. All monies received were utilized.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Unit's revenues and expenditures will go up by over 50% reflecting an increase in activities coinciding with the recruitment of the Senior Planner

(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: 1383 Local Government Planning Services			
No of qualified staff in the Unit	2	2	2
No of Minutes of TPC meetings	12	3	12
Function Cost (UShs '000)	78,930	64,790	189,179
Cost of Workplan (UShs '000):	78,930	64,790	189,179

2015/16 Physical Performance up to March

Nine (9)TPC minutes are in place and the Unit is fully staffed, with a New Senior Planner. The unit conducted a

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Workplan 10: Planning

feasibility study for the reconstruction of a modern bus/Taxi Park project in Lira MC. The unit also collected data on key OBT indicators from Schools, Health Centres and Departments/Divisions. The unit procured one Laptop which is being used for planning.

Planned Outputs for 2016/17

- ☐ Implementation of DDP for the next five (5years) coordinated
- ☐ Projects Monitoring, Supervision and Staff Mentoring Conducted
- ☐ Quarterly reports compiled and submitted, TPC minutes compiled
- ☐ Collection, analysis and dissemination of reports conducted
- ☐ Staff Capacity Building in Planning and Management built
- ☐ Mapping(GIS) of LMC Projects and revenue sources conducted
- ☐ Vehicle and Other Transport Equipment motorcycle 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. Late release of IPFs and database

Late release of IPFs and reporting OBT tools, hence affecting timeliness and quality of reports and plans

2. inadequate transport and office space

Inadequate Office space to cater for the services.

Lack of transport means to enable data monitoring and evaluation of the projects

3. Rigid staff structure

The staffing norms doesn't have the position of Principal planner and stops at scale U3U.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	60,352	36,087	78,392
Locally Raised Revenues	24,108	10,395	32,843
Urban Unconditional Grant (Non-Wage)	11,093	0	11,093
Urban Unconditional Grant (Wage)	25,150	25,692	34,456
<i>Development Revenues</i>		0	17,000
Urban Discretionary Development Equalization Grant		0	17,000
Total Revenues	60,352	36,087	95,392
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	60,352	36,066	78,392
Wage	27,724	25,671	34,456
Non Wage	32,627	10,395	43,936
<i>Development Expenditure</i>	0	0	17,000
Domestic Development	0	0	17,000
Donor Development	0	0	0
Total Expenditure	60,352	36,066	95,392

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Workplan 11: Internal Audit

2015/16 Revenue and Expenditure Performance up to March

A total of Ushs 6,226,000 was disbursed to Internal Audit department. Total expenditure at the end of Q3 was Ushs 17,118,000 representing 72% of the total budget of Ushs 60,351,000. All the Staff of Internal Audit were paid their salaries

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenues for internal audit has increased from about 62,925,000 in 2015-16 to 95,392,000 in 2016-17. this is due to the number of staff and expected number of activities in Audit department. The department also plans to procure 2 motor cycles

(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: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports		22/04/2016	
No. of Internal Department Audits	12	4	
Function Cost (UShs '000)	60,351	36,066	95,392
Cost of Workplan (UShs '000):	60,351	36,066	95,392

2015/16 Physical Performance up to March

During the period under review one statutory quarterly Internal Audit report was prepared for Lira Municipal Council. Other planed activities were not executed due to vacancies not filled, lack of transport and insufficient funds disbursed to the department.

Planned Outputs for 2016/17

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.
Statutory Quarterly Internal Audit Reports Submitted to statutory stakeholders as required.
Internal Audit Staff facilitated for training.
Four staff Salaries 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. transport

No transport means for the department which is a key input

2. negative perceptions

negative perceptions about the dept

3. limited Knowledge on Audit functions

Some of the staff of the council dont understand audit functions