

# Vote: 763 Soroti Municipal Council

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## Structure of Performance Contract

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### 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](http://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](http://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:

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**Town Clerk/Accounting Officer**

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**Permanent Secretary / Secretary to The Treasury**

**Soroti Municipal Council**

**MoFPED**

**Signed on Date:** \_\_\_\_\_

**Signed on Date:** \_\_\_\_\_

# Vote: 763 Soroti Municipal Council

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### NOTE:

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

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

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## PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

### Executive Summary

#### Revenue Performance and Plans

| UShs 000's                             | 2015/16           |                       | 2016/17           |
|--|-------------------|-----------------------|-------------------|
|  | Approved Budget   | Receipts by End March | Approved Budget   |
| 1. Locally Raised Revenues             | 843,715           | 532,054               | 1,363,719         |
| 2a. Discretionary Government Transfers | 5,265,859         | 612,822               | 5,931,572         |
| 2b. Conditional Government Transfers   | 6,024,449         | 6,958,252             | 7,802,074         |
| 2c. Other Government Transfers         | 8,753,888         | 765,401               | 160,385           |
| 3. Local Development Grant             |                   | 284,906               | 0                 |
| 4. Donor Funding                       | 123,476           | 12,779                | 112,476           |
| <b>Total Revenues</b>                  | <b>21,011,388</b> | <b>9,166,214</b>      | <b>15,370,227</b> |

#### Planned Revenues for 2016/17

The total revenue forecast is 15,370,227,000= 13,854,097,000= is under Central Government Grants of which Conditional Grants is 51%, discretionary is 39% and Other Government transfers are 1% in this category of funding. The local revenue forecast is 1,363,719,000= which is 9% of the total revenue budget for the Council.

#### Expenditure Performance and Plans

| UShs 000's                 | 2015/16           |                                    | 2016/17           |
|----------------------------|-------------------|------------------------------------|-------------------|
|                            | Approved Budget   | Actual Expenditure by end of March | Approved Budget   |
| 1a Administration          | 1,311,376         | 448,526                            | 2,718,865         |
| 2 Finance                  | 239,700           | 136,918                            | 388,820           |
| 3 Statutory Bodies         | 320,897           | 119,202                            | 261,170           |
| 4 Production and Marketing | 7,383,031         | 17,745                             | 329,162           |
| 5 Health                   | 948,220           | 557,114                            | 972,027           |
| 6 Education                | 5,130,496         | 3,530,361                          | 5,204,623         |
| 7a Roads and Engineering   | 5,159,186         | 661,577                            | 4,677,541         |
| 7b Water                   | 0                 | 0                                  | 0                 |
| 8 Natural Resources        | 141,639           | 32,849                             | 337,320           |
| 9 Community Based Services | 243,874           | 98,120                             | 252,174           |
| 10 Planning                | 71,879            | 36,492                             | 107,448           |
| 11 Internal Audit          | 61,090            | 39,023                             | 121,078           |
| <b>Grand Total</b>         | <b>21,011,387</b> | <b>5,677,927</b>                   | <b>15,370,227</b> |
| Wage Rec't:                | 4,846,948         | 3,632,674                          | 5,001,154         |
| Non Wage Rec't:            | 3,775,411         | 1,743,064                          | 4,909,333         |
| Domestic Dev't             | 12,265,552        | 302,190                            | 5,347,265         |
| Donor Dev't                | 123,476           | 0                                  | 112,476           |

#### Planned Expenditures for 2016/17

The total Expenditure is expected in regards to total revenue of 15,370,227,000=. The largest expenditure is in education at 5,204,623,000= which is 34% of the Budget for Payment of salaries for 304 teachers, Followed by Roads and Engineering at 4,677,541,000= which is 30% of the Budget with 3,127,712,000 for the Tarmacking of Roads under world bank funded project- USMID. The Least is in the Planning Department at 107,448,000= which is 0.6%.

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## A. Revenue Performance and Plans

### Conditional, Discretionary Transfers and other Revenues to the Local Government

| US\$'s 000's                                       | 2015/16          |                       | 2016/17          |
|--|------------------|-----------------------|------------------|
|  | Approved Budget  | Receipts by End March | Approved Budget  |
| <b>1. Locally Raised Revenues</b>                  | <b>843,715</b>   | <b>532,054</b>        | <b>1,363,719</b> |
| Market/Gate Charges                                | 35,000           | 20,063                | 35,000           |
| Advertisements/Billboards                          | 5,065            | 4,692                 | 5,065            |
| Agency Fees  | 12,000           | 11,318                | 12,000           |
| Animal & Crop Husbandry related levies             | 20,000           | 14,454                | 20,000           |
| Business licences                                  | 29,960           | 34,781                | 29,960           |
| Land Fees  | 317,522          | 54,802                | 683,507          |
| Liquor licences                                    | 1,550            | 735                   | 1,550            |
| Local Government Hotel Tax                         |                  | 0                     | 5,125            |
| Local Service Tax                                  | 37,110           | 26,664                | 37,110           |
| Miscellaneous                                      | 2,000            | 22,774                | 22,000           |
| Other Fees and Charges                             | 24,600           | 32,464                | 27,600           |
| Park Fees  | 195,000          | 176,246               | 195,000          |
| Property related Duties/Fees                       | 20,935           | 14,920                | 20,935           |
| Refuse collection charges/Public convenience       | 11,792           | 7,718                 | 11,792           |
| Rent & Rates from other Gov't Units                | 25,600           | 0                     | 25,600           |
| Sale of (Produced) Government Properties/assets    | 1,200            | 0                     | 1,200            |
| Local Hotel Tax                                    | 5,125            | 4,986                 |                  |
| Rent & Rates from private entities                 | 99,256           | 105,438               | 230,275          |
| <b>2a. Discretionary Government Transfers</b>      | <b>5,265,859</b> | <b>3,325,436</b>      | <b>5,931,572</b> |
| District Unconditional Grant (Wage)                | 38,938           | 29,202                |                  |
| Urban Discretionary Development Equalization Grant | 4,442,047        | 2,712,614             | 5,082,333        |
| Urban Unconditional Grant (Wage)                   | 608,721          | 456,300               | 574,787          |
| Urban Unconditional Grant (Non-Wage)               | 176,154          | 127,320               | 274,453          |
| <b>2b. Conditional Government Transfers</b>        | <b>6,024,449</b> | <b>4,526,701</b>      | <b>7,802,074</b> |
| Sector Conditional Grant (Wage)                    | 4,199,287        | 3,172,897             | 4,451,367        |
| Development Grant                                  | 401,921          | 401,921               | 74,547           |
| Support Services Conditional Grant (Non-Wage)      | 101,042          | 65,550                |                  |
| Transitional Development Grant                     | 0                | 0                     | 30,000           |
| Pension for Local Governments                      | 5,193            | 0                     | 105,265          |
| Gratuity for Local Governments                     |                  | 0                     | 488,563          |
| General Public Service Pension Arrears (Budgeting) |                  | 0                     | 72,439           |
| Sector Conditional Grant (Non-Wage)                | 1,317,004        | 886,333               | 2,579,894        |
| <b>2c. Other Government Transfers</b>              | <b>8,753,888</b> | <b>765,401</b>        | <b>160,385</b>   |
| IFMS recurrent costs                               | 40,000           | 0                     |                  |
| IFMS RECURENT COSTS                                |                  | 0                     | 30,000           |
| MATIP(ADB/BADEA)                                   | 7,284,200        | 0                     |                  |
| Youth LP(MoGLSD grant)                             | 100,000          | 51,298                |                  |
| YLP  |                  | 0                     | 100,000          |
| Uganda Road Fund                                   | 1,296,131        | 714,102               |                  |
| NUSAF II   | 3,172            | 0                     |                  |
| MDF(MoLHUD grant)                                  | 30,385           | 0                     |                  |
| MDF(MGLSD)   |                  | 0                     | 30,385           |

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## A. Revenue Performance and Plans

|  |                   |                  |                   |
|--|-------------------|------------------|-------------------|
| <b>4. Donor Funding</b>                  | <b>123,476</b>    | <b>12,779</b>    | <b>112,476</b>    |
| Interest from private Entities-Domestic. | 20,000            | 0                |                   |
| BAYLOR                                   | 71,476            | 0                |                   |
| Donor Funding(Baylor)                    |                   | 0                | 71,476            |
| Donor Funding(NEMA)                      | 32,000            | 12,779           | 32,000            |
| Donor Funding(MUK)                       |                   | 0                | 9,000             |
| <b>Total Revenues</b>                    | <b>21,011,388</b> | <b>9,162,371</b> | <b>15,370,227</b> |

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

The Council expects to raise 1,363,719,000= from local sources with the greatest amount coming from Land fees at 683,507,000=which is 50% of the Total Local Revenue having been estimated to increase by 115% due to exercising ETEM block a forest reserve .The second largest amount comes from rent and rates from private entities at 230,275,000= which is 17% and Park Fees at 195,000,000=same as previous Fy which is 14% of the total Local revenue.Most sources shall remain the same as the previous FY

#### (ii) Central Government Transfers

The Council forecasts to receive 13,733,646,000=from this source of funding which is much lower than the target for 2015/16 FY of 21,011,388,000 which included funds for the market Re Development at 7,383,031,000=. Discretionary Development Grants shall be 5,931,572,000=, Conditional Government Transfers shall be 7,802,074,000= and Other Government Transfers shall be 160,385,000=.

#### (iii) Donor Funding

The Council expects to receive 32,000,000= from NEMA,9,000,000= from Makerere University for the Training of Doctor short course and 71,476,000= from Baylor under this funding category.

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## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

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

| UShs Thousand                                      | 2015/16<br>Approved<br>Budget | 2015/16<br>Outturn by end<br>March | 2016/17<br>Approved<br>Budget |
|--|-------------------------------|------------------------------------|-------------------------------|
| <b>A: Breakdown of Workplan Revenues:</b>          |                               |                                    |                               |
| <i>Recurrent Revenues</i>                          | 644,210                       | 509,719                            | 1,526,138                     |
| General Public Service Pension Arrears (Budgeting) |                               | 0                                  | 72,439                        |
| Gratuity for Local Governments                     |                               | 0                                  | 488,563                       |
| Locally Raised Revenues                            | 219,536                       | 269,418                            | 470,826                       |
| Multi-Sectoral Transfers to LLGs                   | 92,397                        | 47,011                             | 152,183                       |
| Other Transfers from Central Government            | 40,000                        | 0                                  |                               |
| Pension for Local Governments                      |                               | 0                                  | 105,265                       |
| Urban Unconditional Grant (Non-Wage)               | 45,800                        | 23,799                             | 45,800                        |
| Urban Unconditional Grant (Wage)                   | 246,478                       | 169,491                            | 191,062                       |
| <i>Development Revenues</i>                        | 667,166                       | 145,536                            | 1,192,727                     |
| Donor Funding                                      | 6,000                         | 0                                  |                               |
| Multi-Sectoral Transfers to LLGs                   | 9,898                         | 11,302                             |                               |
| Transitional Development Grant                     |                               | 0                                  | 30,000                        |
| Urban Discretionary Development Equalization Grant | 651,268                       | 134,234                            | 1,162,727                     |
| <b>Total Revenues</b>                              | <b>1,311,376</b>              | <b>655,255</b>                     | <b>2,718,865</b>              |
| <b>B: Breakdown of Workplan Expenditures:</b>      |                               |                                    |                               |
| <i>Recurrent Expenditure</i>                       | 644,210                       | 302,990                            | 1,526,138                     |
| Wage   | 246,478                       | 169,491                            | 191,062                       |
| Non Wage   | 397,733                       | 133,499                            | 1,335,076                     |
| <i>Development Expenditure</i>                     | 667,166                       | 145,536                            | 1,192,727                     |
| Domestic Development                               | 661,166                       | 145,536                            | 1,192,727                     |
| Donor Development                                  | 6,000                         | 0                                  | 0                             |
| <b>Total Expenditure</b>                           | <b>1,311,376</b>              | <b>448,526</b>                     | <b>2,718,865</b>              |

#### 2015/16 Revenue and Expenditure Performance up to March

The department planned to spend 1,311,376,000, but received 655,255,000=by end of Q3 showing a 50% performance. Of the received funds, local revenue was 123% performance, Unconditional fund non wage was 52% performance and unconditional wage/salaries was 69% performance. The cumulative expenditure by end of the quarter was 448,526,000=representing 34% of the planned annual expenditure leaving 206,729,000= as an spent balance.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue expected in the department is 2,903,318,000/= reflecting an increase of 21%(1,591,942) from the previous year. The greatest amount of revenue is expected to come from gratuity for local governments at 488,563,000/= reflecting a percentage of 17% followed by locally raised revenue which is 470,826,000= reflecting a percentage of 16% of total revenue followed by urban unconditional grant(wage) which is 191,062,000 reflecting a percentage of 7% followed by multi-sectoral transfers to lower local governments at 152,183,000 reflecting 5%, pension for local governments 105,265,000/= reflecting the percentage of 4%, the general public pension arrears(budgeting) 72,439,000/= reflecting a percentage of 2%, urban unconditional grant non-wage reflecting a percentage of 2% and the development revenue 1,377,180,000/= reflecting a percentage of 47% Which will be used for the Completion of the Office Block, Fencing of the Offices and Purchase of the Vehicle for Mayor. The department expects to spend most of its revenue on domestic development which is 1,377,180,000/= the rest on non wage (1,355,076,000/= )and wage( 191,062,000/=).

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## Workplan 1a: Administration

### (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 |
| <b>Function: 1381</b>   |                                     |  |                                     |
| No. (and type) of capacity building sessions undertaken                 | 4                                   | 3  | 4                                   |
| Availability and implementation of LG capacity building policy and plan |                                     | yes                                      | YES                                 |
| <b>Function Cost (US\$ '000)</b>  | <b>1,311,376</b>                    | <b>448,526</b>                           | <b>2,718,865</b>                    |
| <b>Cost of Workplan (US\$ '000):</b>                                    | <b>1,311,376</b>                    | <b>448,526</b>                           | <b>2,718,865</b>                    |

#### 2015/16 Physical Performance up to March

3 Staff undergoing training, 54 staff paid salaries in the quarter, all sections facilitated, payroll data capture done for the quarter and payslips printed and issued

#### Planned Outputs for 2016/17

The department plans to pay salaries for staff and functionalise all the sections under it by way of training, mentoring, provision of inputs necessary for performance.

### (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

The department faces inadequate resources in terms of funds, staffing and equipment.

#### 2. Unpaid liabilities

The department has not paid arrears of pensions, compensations, court cases.

#### 3. Increasing capacity building gaps

Due to staff turn over, new are recruited that require new training.

## Workplan 2: Finance

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

| US\$ Thousand                                      | 2015/16         |                      | 2016/17         |
|--|-----------------|----------------------|-----------------|
|  | Approved Budget | Outturn by end March | Approved Budget |
| <b>A: Breakdown of Workplan Revenues:</b>          |                 |                      |                 |
| <b>Recurrent Revenues</b>                          | <b>237,804</b>  | <b>136,999</b>       | <b>248,462</b>  |
| Locally Raised Revenues                            | 95,985          | 45,800               | 117,980         |
| Support Services Conditional Grant (Non-Wage)      | 5,240           | 5,506                |                 |
| Urban Unconditional Grant (Non-Wage)               | 35,055          | 15,280               | 34,944          |
| Urban Unconditional Grant (Wage)                   | 101,524         | 70,413               | 95,538          |
| <b>Development Revenues</b>                        | <b>1,897</b>    | <b>0</b>             | <b>140,358</b>  |
| Other Transfers from Central Government            |                 | 0                    | 30,000          |
| Urban Discretionary Development Equalization Grant | 1,897           | 0                    | 110,358         |



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## Workplan 2: Finance

|   |                |                |                |
|---|----------------|----------------|----------------|
| <b>Total Revenues</b>                         | <b>239,700</b> | <b>136,999</b> | <b>388,820</b> |
| <b>B: Breakdown of Workplan Expenditures:</b> |                |                |                |
| <i>Recurrent Expenditure</i>                  | <i>237,804</i> | <i>136,918</i> | <i>248,462</i> |
| Wage  | 101,524        | 70,413         | 95,538         |
| Non Wage                                      | 136,280        | 66,505         | 152,924        |
| <i>Development Expenditure</i>                | <i>1,897</i>   | <i>0</i>       | <i>140,358</i> |
| Domestic Development                          | 1,897          | 0              | 140,358        |
| Donor Development                             | 0              | 0              | 0              |
| <b>Total Expenditure</b>                      | <b>239,700</b> | <b>136,918</b> | <b>388,820</b> |

### 2015/16 Revenue and Expenditure Performance up to March

By end of third quarter, the Department Received a total revenue of 136,999,000 out of the total annual budget of 237,804,000 giving a performance of 58%, of which 5,506,000 was realised from PAF from the annual budget of 1,310,000 giving a 105%, local revenue got 45,800,000 out of Annual budget of 95,985,000 representing 48%, Urban Unconditional Grant Non-Wage performed at 15,280,000 of 35,055,000 annual budget giving 44% and Urban Unconditional Grant-Wage realised 70,413,000 of 101,413,000 giving 69% by third quarter. In the Quarter the Department realised 39,508,000 representing 66% of the annual Budget of 59,451,000 giving 66% of the quarterly plan . PAF Monitor gave 5,506,000 giving a 420% of the quarterly budget, Local Revenue also Performed at 29% having received 7,000,000 of the quarterly budget and the Urban unconditional Grant performed at 40% having realised 3,531,000. The over performance from PAF and Local Revenue was because of preparation of six month accounts and production of Final Accounts copies for Accountant Generals Office and Ministries took a lot of revenue in compiling of information, delivery/submission to the relevant sector ministries, procurement of revenue receipts and facilitating of revenue mobilisation wide.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue expected in the department is 388,820,000/= reflecting an increase of 62% (149,120,000/=) from the previous 239,700,000. The greatest amount is expected to come from locally raised revenues which is 117,980,000/= reflecting the percentage of 30%. Urban discretionary development equalisation grant which is 110,358,000/= reflecting a percentage of 28%. Urban unconditional grant(wage) which is 95,538,000 reflecting a percentage of 25%. Urban unconditional grant (non wage) which is 34,944,000/= reflecting a percentage of 9% and other transfers from central government which is 30,000,000/= reflecting a percentage of 8%. The department is expected to spend most of its revenues on non wage which is 152,924,000/=. Domestic development which is 140,358,000/= and wage which is 95,538,000/.

### (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: 1481 Financial Management and Accountability(LG)**

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## Workplan 2: Finance

| Function, Indicator   | 2015/16                             |  | 2016/17                             |
|---|-------------------------------------|--|-------------------------------------|
|   | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Date for submitting the Annual Performance Report                   | 15/07/14                            | 15/07/16                                 | 15/07/17                            |
| Value of LG service tax collection                                  | 37110000                            | 315607506                                | 37110000                            |
| Value of Hotel Tax Collected  | 5125000                             | 5115875                                  | 5125000                             |
| Value of Other Local Revenue Collections                            |                                     | 357085878                                | 1064179000                          |
| Date of Approval of the Annual Workplan to the Council              | 15/04/2014                          | 15/04/16                                 | 15/05/31                            |
| Date for presenting draft Budget and Annual workplan to the Council |                                     | 29/04/2016                               | 22/03/2016                          |
| Date for submitting annual LG final accounts to Auditor General     | 30/09/15                            | 31/08/16                                 | 30/09/16                            |
| <b>Function Cost (UShs '000)</b>                                    | <b>239,700</b>                      | <b>136,918</b>                           | <b>388,820</b>                      |
| <b>Cost of Workplan (UShs '000):</b>                                | <b>239,700</b>                      | <b>136,918</b>                           | <b>388,820</b>                      |

### 2015/16 Physical Performance up to March

Financial Report prepared and Submitted, Books of Account reconciled, Transfer of Unconditional Grant to the Lower Local Gov't done, production and preparation of Six Month Accounts done.

### Planned Outputs for 2016/17

Payment of salaries for Departmental staff for 12 months, Office of Finance management functionalised through out then Financial year, preparation of financial records, collection of revenue, assessment of taxes.

### (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. Poverty among the tax payers/communities.

Collection of local revenue is uncertain in most cases as most tax payers are poor.

#### 2. Inadequacy of data.

There is scanty data to be relied on during assessment of taxes.

#### 3. Inadequacy of resources.

Specialised skills, funds and equipment are not sufficient.

## 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 |
| <b>A: Breakdown of Workplan Revenues:</b>     |                 |                      |                 |
| Recurrent Revenues                            | 315,703         | 210,272              | 261,170         |
| District Unconditional Grant (Wage)           | 38,938          | 29,202               |                 |
| Locally Raised Revenues                       | 179,417         | 114,884              | 205,956         |
| Support Services Conditional Grant (Non-Wage) | 79,018          | 52,875               |                 |

# Vote: 763 Soroti Municipal Council

## Workplan 3: Statutory Bodies

|   |                |                |                |
|---|----------------|----------------|----------------|
| Urban Unconditional Grant (Non-Wage)          | 4,756          | 4,492          | 3,701          |
| Urban Unconditional Grant (Wage)              | 13,575         | 8,818          | 51,513         |
| <b>Total Revenues</b>                         | <b>315,703</b> | <b>210,272</b> | <b>261,170</b> |
| <b>B: Breakdown of Workplan Expenditures:</b> |                |                |                |
| Recurrent Expenditure                         | 320,897        | 119,202        | 261,170        |
| Wage  | 52,512         | 38,020         | 51,513         |
| Non Wage                                      | 268,385        | 81,181         | 209,657        |
| Development Expenditure                       | 0              | 0              | 0              |
| Domestic Development                          | 0              | 0              | 0              |
| Donor Development                             | 0              | 0              | 0              |
| <b>Total Expenditure</b>                      | <b>320,897</b> | <b>119,202</b> | <b>261,170</b> |

### 2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue by end of Q3 was 210,272,000=representing 66% of the total revenue planned for the entire FY. Local Revenue constituted 114,884,000= which was 64% performance so far and it was 5% in the quarterly budget. Best performing source was Urban unconditional grant-Non Wage at 94%. The worst performing source was Pensions for teachers which was 0% due to no release of the same since previous quarter. The cumulative expenditure was 119,202,000=representing 37% performance leaving unspent balance of 91,071,000= which is 28%. In terms of wage, non wage and development expenditure the performance so far was 72%, 30% and 0%

### Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue expected in the department is 329,170,000/=. Reflecting a decrease of 17% (54,533,000/=). The greatest amount is expected to come from locally raised revenues which is 205,956,000/= reflecting a percentage of 79%. Urban unconditional grant(wage) which is 51,513,000 reflecting a percentage of 20%. Urban unconditional grant(non wage) which is 3,701,000/= reflecting 1% of total revenue. The department is expected to spend more on non wage which is 209,657,000/= for council allowances and on wage which is 51,513,000/= for the Procurement officer and the Political Leaders. The department is not expected to spend on domestic development and donor.

### (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 |
| <b>Function: 1382 Local Statutory Bodies</b> |                                     |  |                                     |
| Function Cost (US\$ '000)                    | 320,896                             | 119,202                                  | 261,170                             |
| Cost of Workplan (US\$ '000):                | 320,896                             | 119,202                                  | 261,170                             |

### 2015/16 Physical Performance up to March

Paid salaries for Procurement Officer, Mayor, 3 Division Chair persons, 1 full council meeting held, 3 Executive Committee meetings held, 3 standing Committees held, Office of Clerk to Council functionalised.

### Planned Outputs for 2016/17

Payment of salaries of Procurement officer, Mayor, 3 Division Chair Persons for 12 months, Office of the Clerk to Council & PDU operationalised. Payment of Councillors' allowances and ex-gratia effected, meetings carried out, monitoring of Council projects done regularly,

### (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

# Vote: 763 Soroti Municipal Council

## Workplan 3: Statutory Bodies

### 1. Inadequate funding.

Renders payment of mandatory services a problem.

### 2. Low capacity of Councillors to legislate.

Councillors are not fully aware of their roles and responsibilities in articulating council issues.

### 3. Negative attitudes of the communities.

Communities tend to resist some development resolutions passed by council for implementation.

## Workplan 4: Production and Marketing

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

| US\$ Thousand                                      | 2015/16<br>Approved Budget | 2015/16<br>Outturn by end March | 2016/17<br>Approved Budget |
|--|----------------------------|---------------------------------|----------------------------|
| <b>A: Breakdown of Workplan Revenues:</b>          |                            |                                 |                            |
| <i>Recurrent Revenues</i>                          | 73,104                     | 39,035                          | 93,586                     |
| Locally Raised Revenues                            | 11,735                     | 1,711                           | 30,000                     |
| Sector Conditional Grant (Non-Wage)                | 29,066                     | 21,800                          | 11,470                     |
| Sector Conditional Grant (Wage)                    | 15,000                     | 0                               | 25,000                     |
| Urban Unconditional Grant (Non-Wage)               | 3,171                      | 4,813                           | 2,116                      |
| Urban Unconditional Grant (Wage)                   | 14,132                     | 10,712                          | 25,000                     |
| <i>Development Revenues</i>                        | 7,309,926                  | 0                               | 235,576                    |
| Other Transfers from Central Government            | 7,284,200                  | 0                               | 235,576                    |
| Urban Discretionary Development Equalization Grant | 25,726                     | 0                               | 235,576                    |
| <b>Total Revenues</b>                              | <b>7,383,031</b>           | <b>39,035</b>                   | <b>329,162</b>             |
| <b>B: Breakdown of Workplan Expenditures:</b>      |                            |                                 |                            |
| <i>Recurrent Expenditure</i>                       | 73,104                     | 17,745                          | 93,586                     |
| Wage   | 29,132                     | 10,712                          | 25,000                     |
| Non Wage   | 43,972                     | 7,033                           | 68,586                     |
| <i>Development Expenditure</i>                     | 7,309,926                  | 0                               | 235,576                    |
| Domestic Development                               | 7,309,926                  | 0                               | 235,576                    |
| Donor Development                                  | 0                          | 0                               | 0                          |
| <b>Total Expenditure</b>                           | <b>7,383,031</b>           | <b>17,745</b>                   | <b>329,162</b>             |

### 2015/16 Revenue and Expenditure Performance up to March

Out of 7,383,031,000 Planned in the department for FY2015/16 only 39,035,000= was received by the end of quarter 3 which represented 1%. The worst performing source was LGMSD, Agric extension salaries and MATIPII which received 0% because of non release. The best performing revenue in terms of cumulative amount released was Unconditional grant Non wage which was 152% followed by PRDP unconditional wages which were 76% each. In Q3 the sector had planned 1,844,968,000 but received 12,138,000 also representing 1% of the quarterly planned revenue.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The over all revenue planned for the department is 329,162,000/= reflecting a decrease of 96% (7,053,869,000) as a result of removal of funds meant for redevelopment of the Main Market under MATIP. The department expects more revenue from urban discretionary development equalisation grant at 235,576,000 a percentage of 72%. Locally raised revenues which is 30,000,000/= a percentage of 9%. Urban unconditional grant(wage) and sector conditional grant(wage) both at 25,000,000/= reflecting a percentage of 8%. Sector conditional grant(non wage) at 11,470,000/= a percentage of 3% and urban unconditional grant non wage at 2,116,000/= a percentage of 0.6%. The department is

# Vote: 763 Soroti Municipal Council

## Workplan 4: Production and Marketing

expected to spend more on domestic developemnt at 255,576,000/= . Non wage at 68,586,000/= and wage 25,000,000/=

### (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 |
| <b>Function: 0182 District Production Services</b> |                                     |  |                                     |
| No. of livestock vaccinated                        | 1                                   | 1  | 1000                                |
| <b>Function Cost (US\$ '000)</b>                   | <b>7,383,031</b>                    | <b>17,745</b>                            | <b>329,162</b>                      |
| <b>Cost of Workplan (US\$ '000):</b>               | <b>7,383,031</b>                    | <b>17,745</b>                            | <b>329,162</b>                      |

### 2015/16 Physical Performance up to March

Salaries paid for 3 months to the Veterinary Officer in Q2, Office functionalised for 3 months.

### Planned Outputs for 2016/17

Achieve payment of salaries for staff, provide office items, facilitate field activities and carryout minor maintenance of equipments.

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

None

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

#### 1. Inadequate staffing

The department has only one staff i.e veterinary officer recruited while other key staff like commercial officer have not been recruited.

#### 2. Inadequate funding for activities . E.g regular sensitisation

Funds for operations is inadequate to carry out some activities construction of pig slaughter house, completion of rehabilitation of abattoir vaccination of pets and routine sensitisation of Meat handlers

#### 3. Lack of transport

The department has no motorcycle this has rendered difficulty in carrying out its 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 |
| <b>A: Breakdown of Workplan Revenues:</b> |                 |                      |                 |
| <i>Recurrent Revenues</i>                 | 757,110         | 572,358              | 816,551         |
| Locally Raised Revenues                   | 14,000          | 108                  | 55,000          |
| Sector Conditional Grant (Non-Wage)       | 44,018          | 33,014               | 57,579          |
| Sector Conditional Grant (Wage)           | 694,336         | 531,725              | 700,271         |
| Urban Unconditional Grant (Non-Wage)      | 4,756           | 7,511                | 3,701           |
| <i>Development Revenues</i>               | 191,110         | 78,623               | 155,476         |
| Development Grant                         | 78,623          | 78,623               | 0               |

# Vote: 763 Soroti Municipal Council

## Workplan 5: Health

|  |                |                |                |
|--|----------------|----------------|----------------|
| Donor Funding                                      | 71,476         | 0              | 71,476         |
| Locally Raised Revenues                            | 7,000          | 0              |                |
| Multi-Sectoral Transfers to LLGs                   | 34,011         | 0              |                |
| Unspent balances - donor                           |                | 0              | 9,000          |
| Urban Discretionary Development Equalization Grant |                | 0              | 75,000         |
| <b>Total Revenues</b>                              | <b>948,220</b> | <b>650,980</b> | <b>972,027</b> |
| <b>B: Breakdown of Workplan Expenditures:</b>      |                |                |                |
| <i>Recurrent Expenditure</i>                       | <i>757,110</i> | <i>557,114</i> | <i>816,551</i> |
| Wage   | 694,336        | 531,725        | 700,271        |
| Non Wage   | 62,774         | 25,388         | 116,280        |
| <i>Development Expenditure</i>                     | <i>191,110</i> | <i>0</i>       | <i>155,476</i> |
| Domestic Development                               | 119,634        | 0              | 75,000         |
| Donor Development                                  | 71,476         | 0              | 80,476         |
| <b>Total Expenditure</b>                           | <b>948,220</b> | <b>557,114</b> | <b>972,027</b> |

### 2015/16 Revenue and Expenditure Performance up to March

The department has so far received 650,980,000/= as total revenue by the end of Quarter 3 representing 69% of the total annual budget. The best performing source was unconditional grant nonwage at 158% of the total budget. The worst performing source was local revenue with 0%. The Department spent 557,114,000/= representing 59% of the total planned expenditure leaving 10% as unspent balance within the quarter. In terms of wage and non-wage items the performance was respectively 77% and 40% of the total planned. The total revenue released in the Quarter was 233,564,000/= representing 99% of the quarter planned.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue expected by this department is 972,027,000/= reflecting an Increase of 3% (23,807,000/= from the previous of 948,220,000/=. The highest revenue is expected to come from sector conditional grant(wage) at 700,271,000/= at a percentage of 72%. Urban discretionary development equalisation grant at 75,000,000/= at a percentage of 8%. Donor funding 71,476,000/= reflecting a percentage of 7%. Sector conditional grant non wage at 57,579,000/= at a percentage of 6%. Locally raised revenue at 55,000,000 relecting a percentage of 6%. Unspent balace donor 9,000,000 a percentage of 1% and urban unconditional grant (non wage) at 3701,000/= reflecting a percentage of 0.4%. The department is expected to spend more on wage at 700,271,000/=. No wage at 116,280,000/=. Donro development at 80476,000/= and domestic development at 75,000,000/=

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

| Function, Indicator | 2015/16                             |  | 2016/17                             |
|---------------------|-------------------------------------|--|-------------------------------------|
|                     | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |

Function: 0881 Primary Healthcare

# Vote: 763 Soroti 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 essential medicines and health supplies delivered to health facilities by NMS   | 0                                   | 51000000                                 |                                     |
| Number of health facilities reporting no stock out of the 6 tracer drugs.                | 0                                   | 5  |                                     |
| Number of outpatients that visited the NGO Basic health facilities                       | 7252                                | 7422                                     | 7252                                |
| Number of inpatients that visited the NGO Basic health facilities                        | 1203                                | 300                                      | 1203                                |
| No. and proportion of deliveries conducted in the NGO Basic health facilities            | 1084                                | 855                                      | 1084                                |
| Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities | 849                                 | 1258                                     | 849                                 |
| Number of trained health workers in health centers                                       | 65                                  | 65                                       | 93                                  |
| No of trained health related training sessions held.                                     | 4                                   | 3  | 4                                   |
| Number of outpatients that visited the Govt. health facilities.                          | 68923                               | 49582                                    | 78995                               |
| Number of inpatients that visited the Govt. health facilities.                           | 3751                                | 2690                                     | 4393                                |
| No and proportion of deliveries conducted in the Govt. health facilities                 | 645                                 | 526                                      | 821                                 |
| % age of approved posts filled with qualified health workers                             | 85                                  | 85                                       | 80                                  |
| % age of Villages with functional (existing, trained, and reporting quarterly) VHTs.     | 98                                  | 98                                       | 98                                  |
| No of children immunized with Pentavalent vaccine  | 12362                               | 1010                                     | 2094                                |
| No of staff houses constructed   | 1                                   | 0  |                                     |
| <b>Function Cost (US\$ '000)</b>   | <b>948,220</b>                      | <b>557,114</b>                           | <b>186,488</b>                      |
| <b>Function: 0883 Health Management and Supervision</b>                                  |                                     |  |                                     |
| <b>Function Cost (US\$ '000)</b>   | <b>0</b>                            | <b>0</b>                                 | <b>785,538</b>                      |
| <b>Cost of Workplan (US\$ '000):</b>   | <b>948,220</b>                      | <b>557,114</b>                           | <b>972,026</b>                      |

### 2015/16 Physical Performance up to March

Salaries of the Health workers paid through out the quarter, office of the PMO functionalised through out the quarter, % of villages with trained VHTs..98%, Outpatients visiting NGO health facilities..3,796, Inpatients visiting NGO health facilities..590, No of deliveries in NGO health facilities..313, Children immunised in NGO health facilities..846, Trained Health workers in health centres..65, Training sessions in the quarter..1, Outpatients visiting Government health facilities..15,351, Inpatients visiting Government health facilities..952, No. of deliveries in Government health facilities..215, Children immunised in Government health facilities..319, Trained Health workers in Government health facilities..65.

### Planned Outputs for 2016/17

Salary of the 93 medical staff paid, office of PMO functionalised by making provision of supplies, operationalising the Health centres.

### (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



# Vote: 763 Soroti Municipal Council

## Workplan 5: Health

### 1. Inadequacy of funding.

Funding has kept on reducing every financial year.

### 2. Inadequate staff.

Failure to attract the required staffing is a big challenge which negatively affects service delivery.

### 3. Attitude of some patients towards some medical services.

Patients descriptinatively demand for specific services that are not possible to provide at the HCs.

## Workplan 6: Education

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

| UShs Thousand                                      | 2015/16<br>Approved Budget | 2015/16<br>Outturn by end March | 2016/17<br>Approved Budget |
|--|----------------------------|---------------------------------|----------------------------|
| <b>A: Breakdown of Workplan Revenues:</b>          |                            |                                 |                            |
| <i>Recurrent Revenues</i>                          | 4,796,971                  | 3,497,574                       | 5,055,076                  |
| Locally Raised Revenues                            | 43,286                     | 10,687                          | 72,000                     |
| Sector Conditional Grant (Non-Wage)                | 1,209,523                  | 805,722                         | 1,209,523                  |
| Sector Conditional Grant (Wage)                    | 3,489,952                  | 2,641,172                       | 3,726,096                  |
| Urban Unconditional Grant (Non-Wage)               | 9,512                      | 6,470                           | 6,457                      |
| Urban Unconditional Grant (Wage)                   | 44,698                     | 33,524                          | 41,000                     |
| <i>Development Revenues</i>                        | 333,524                    | 265,166                         | 149,547                    |
| Development Grant                                  | 265,166                    | 265,166                         | 74,547                     |
| Multi-Sectoral Transfers to LLGs                   | 21,895                     | 0                               |                            |
| Urban Discretionary Development Equalization Grant | 46,463                     | 0                               | 75,000                     |
| <b>Total Revenues</b>                              | <b>5,130,496</b>           | <b>3,762,740</b>                | <b>5,204,623</b>           |
| <b>B: Breakdown of Workplan Expenditures:</b>      |                            |                                 |                            |
| <i>Recurrent Expenditure</i>                       | 4,796,971                  | 3,446,886                       | 5,055,076                  |
| Wage   | 3,534,652                  | 2,674,695                       | 3,767,096                  |
| Non Wage   | 1,262,319                  | 772,191                         | 1,287,980                  |
| <i>Development Expenditure</i>                     | 333,524                    | 83,475                          | 149,547                    |
| Domestic Development                               | 333,524                    | 83,475                          | 149,547                    |
| Donor Development                                  | 0                          | 0                               | 0                          |
| <b>Total Expenditure</b>                           | <b>5,130,496</b>           | <b>3,530,361</b>                | <b>5,204,623</b>           |

### 2015/16 Revenue and Expenditure Performance up to March

The department received 3,762,740,000/= as total revenue in the Quarter representing 73% of the total budget. The best performing source was SFG with 100% performance. In average the government transfers were at 73% which was nearly ideal for the 3 quarters performance. The worst performing source was LGMSD with 0% performance because the works are underway. This is followed by the locally raised revenue at 25%. Department spent only 69% of the total planned expenditure leaving 5% as unspent balance within the quarter. In terms of Development, wage and non-wage items the performance was respectively 25%, 76% and 61% of the total in each category of planned expenditure. The total revenue released in the Quarter was 1,439,390,000/= representing 112% of the quarterly planned revenue. The Department also spent 100% only of the released budget in the quarter.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue the department expects is 5,204,623,000/= reflecting an increase 1% (74,127,000/=) from 5,130,496,000/=. The department expects more revenue from sector conditional grant (wage) at 3,726,096,000/= a



# Vote: 763 Soroti Municipal Council

## Workplan 6: Education

percentage of 72%. Sector conditional grant(non wage) at 1,209,523,000/= at percentage of 23%. Urban discretionary development equalisation grant 75,000,000/= a percentage of 1%. Development grant at 1%. Locally raised revenue at 72,000,000/= at a percentage of 1%. Urban unconditional grant(wage) at 41,000,000/= a percentage of 1% and urban unconditional grant(non wage) at 6,470,000/= reflecting 0.1% of total revenue. The department is expected to spend most of its revenue on wage at 3,726,096,000/=. Non wage at 1,328,980,000/= and on domestic development at 149,547,000/= and does not plan to spend on donor development

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

| Function, Indicator  | 2015/16                             |  | 2016/17                             |
|--|-------------------------------------|--|-------------------------------------|
|  | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| <b>Function: 0781 Pre-Primary and Primary Education</b>                |                                     |  |                                     |
| No. of pupils enrolled in UPE  | 13273                               | 13269                                    | 13932                               |
| No. of student drop-outs   | 120                                 | 72                                       | 30                                  |
| No. of Students passing in grade one                                   | 202                                 | 177                                      | 1000                                |
| No. of pupils sitting PLE  | 1763                                | 0  | 2000                                |
| No. of classrooms constructed in UPE                                   | 3                                   | 0  | 1                                   |
| No. of classrooms rehabilitated in UPE                                 | 0                                   | 3  | 0                                   |
| No. of latrine stances constructed                                     | 2                                   | 0  | 0                                   |
| No. of latrine stances rehabilitated                                   | 2                                   | 0  | 0                                   |
| No. of teacher houses constructed                                      | 1                                   | 1  | 0                                   |
| <b>Function Cost (US\$ '000)</b>                                       | <b>2,425,570</b>                    | <b>1,708,714</b>                         | <b>2,512,134</b>                    |
| <b>Function: 0782 Secondary Education</b>                              |                                     |  |                                     |
| No. of students enrolled in USE  | 4746                                | 4746                                     | 4746                                |
| <b>Function Cost (US\$ '000)</b>                                       | <b>2,238,593</b>                    | <b>1,552,833</b>                         | <b>4,437,069</b>                    |
| <b>Function: 0783 Skills Development</b>                               |                                     |  |                                     |
| No. Of tertiary education Instructors paid salaries                    | 30                                  | 30                                       | 34                                  |
| No. of students in tertiary education                                  | 100                                 | 100                                      | 100                                 |
| <b>Function Cost (US\$ '000)</b>                                       | <b>349,554</b>                      | <b>216,458</b>                           | <b>366,606</b>                      |
| <b>Function: 0784 Education &amp; Sports Management and Inspection</b> |                                     |  |                                     |
| No. of primary schools inspected in quarter                            | 18                                  | 18                                       | 18                                  |
| No. of secondary schools inspected in quarter                          | 5                                   | 3  | 5                                   |
| No. of tertiary institutions inspected in quarter                      | 1                                   | 1  | 1                                   |
| No. of inspection reports provided to Council                          | 12                                  | 3  | 4                                   |
| <b>Function Cost (US\$ '000)</b>                                       | <b>116,779</b>                      | <b>52,357</b>                            | <b>127,755</b>                      |
| <b>Cost of Workplan (US\$ '000):</b>                                   | <b>5,130,496</b>                    | <b>3,530,361</b>                         | <b>7,443,564</b>                    |

### 2015/16 Physical Performance up to March

Salaries of 340 primary teachers, 202 secondary teachers, 34 Tertiary teachers and Departmental staff paid, 1 tertiary school inspected, 18 primary schools inspected, 3 secondary schools inspected, 1 kitchen completed in Nakatunya P/S & 3 classroom block rehabilitation near completion in Soroti Dem P/S.

### Planned Outputs for 2016/17

Payment of salaries for 340 primary Teachers, 202 secondary teachers and 34 tertiary teachers in St Kizito Technical Institute, support of operations in the UPE, USE schools & Community polytechnic and Fencing of Pioneer P/S.

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

# Vote: 763 Soroti Municipal Council

## Workplan 6: Education

None.

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

#### 1. Inadequate teacher accommodation.

This leads to late coming by teachers who stay away from school.

#### 2. Negative attitude of parents to UPE.

There is low support given to schools thinking it is the government providing every thing.

#### 3. Low funding.

This results into some co- curricular activities not being undertaken.

## Workplan 7a: Roads and Engineering

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

| US\$ Thousand                                      | 2015/16<br>Approved<br>Budget | 2015/16<br>Outturn by end<br>March | 2016/17<br>Approved<br>Budget |
|--|-------------------------------|------------------------------------|-------------------------------|
| <b>A: Breakdown of Workplan Revenues:</b>          |                               |                                    |                               |
| Recurrent Revenues                                 | 1,482,887                     | 796,703                            | 1,549,829                     |
| Locally Raised Revenues                            | 103,605                       | 52,210                             | 203,605                       |
| Other Transfers from Central Government            | 1,296,131                     | 679,801                            |                               |
| Sector Conditional Grant (Non-Wage)                |                               | 0                                  | 1,279,108                     |
| Urban Unconditional Grant (Non-Wage)               | 3,171                         | 6,128                              | 2,116                         |
| Urban Unconditional Grant (Wage)                   | 79,981                        | 58,563                             | 65,000                        |
| Development Revenues                               | 3,676,299                     | 2,322,905                          | 3,127,712                     |
| Development Grant                                  | 58,132                        | 58,132                             |                               |
| Donor Funding                                      | 14,000                        | 0                                  |                               |
| Urban Discretionary Development Equalization Grant | 3,604,166                     | 2,264,772                          | 3,127,712                     |
| <b>Total Revenues</b>                              | <b>5,159,186</b>              | <b>3,119,607</b>                   | <b>4,677,541</b>              |
| <b>B: Breakdown of Workplan Expenditures:</b>      |                               |                                    |                               |
| Recurrent Expenditure                              | 1,482,887                     | 652,975                            | 1,549,829                     |
| Wage   | 79,981                        | 58,563                             | 65,000                        |
| Non Wage   | 1,402,907                     | 594,412                            | 1,484,829                     |
| Development Expenditure                            | 3,676,299                     | 8,602                              | 3,127,712                     |
| Domestic Development                               | 3,662,299                     | 8,602                              | 3,127,712                     |
| Donor Development                                  | 14,000                        | 0                                  | 0                             |
| <b>Total Expenditure</b>                           | <b>5,159,186</b>              | <b>661,577</b>                     | <b>4,677,541</b>              |

### 2015/16 Revenue and Expenditure Performance up to March

The department received 3,119,607,000= as cumulative revenue in the Quarter representing 60% of the total budget. The best performing source was urban unconditional grant-non -wage which was 193% followed by USMID funds which was 63%. The worst performing source was Locally raised revenue at 50% followed by other government from central government at 52%..The Department had a cumulative expenditure of 661,577,000=representing 13% of the planned expenditure in the FY leaving nearly 48% as unspent balance..In. In terms of Development, wage and non-wage items the performance was respectively 0%, 73% and 42% of the total in each category of planned expenditure. The total revenue released in the Quarter was 300,631,000= representing 23% of the quarterly planned revenue. The Department also spent 232,449,000=representing 20% only of the released quarterly budget.

# Vote: 763 Soroti Municipal Council

## Workplan 7a: Roads and Engineering

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to get total revenue of 4,677,541,000/= a reduction of 9%(481,645,000/=). The department expects to receive more from urban discriminationary equalisation grant at 3,127,712,000/= at a percentage of 67% followed by sector conditional grant (non wage) at 1,279,108,000/= at a percentage of 27%. Locally raised revenues at 203,605,000/= at a percentage of 4% . Urban unconditional grant(wage) 65,000,000/= at a percentage of 1%. Urban unconditional grant(non wage) 2,116,000/= at a percentage of 0.04%. The department is expected to spend more revenue on domestic development at 3,127,712,000/= for tarmacking of USMID roads, non wage at 1,484,829,000/= and wage at 65,000,000/=.

### (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 |
| <b>Function: 0481</b>                                     |                                     |  |                                     |
| Length in Km. of urban roads upgraded to bitumen standard | 10                                  | 0  |                                     |
| Length in Km of urban unpaved roads rehabilitated         | 43                                  | 6  | 5.4                                 |
| Length in Km of Urban unpaved roads routinely maintained  |                                     | 0  | 15                                  |
| <b>Function Cost (US\$ '000)</b>                          | <b>5,159,186</b>                    | <b>661,577</b>                           | <b>4,677,541</b>                    |
| <b>Cost of Workplan (US\$ '000):</b>                      | <b>5,159,186</b>                    | <b>661,577</b>                           | <b>4,677,541</b>                    |

### 2015/16 Physical Performance up to March

The department achieved the following outputs:-Salaries of the staff (Municipal Engineer,2 Assistant Engineers,1 Physical Planner,1 Surveyor 3 Drivers, 1 Office Attendant, 1 Secretary, 1 Stores Assistant ),Functionalisation of Engineering Office,6.km of roads maintained.

### Planned Outputs for 2016/17

Salary for works department paid for 12 months, works department functionalised for 12months in terms of equipping the office with necessary stationery, provide for staff welfare & staff allowances, provide facilitation for district road committee, payment of road gang.

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

Salary for works department paid for 12 months, works department functionalised for 12months in terms of equipping the office with necessary stationery, provide for staff welfare & staff allowances, provide facilitation for district road committee, payment of road gang.

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

#### 1. Low Staffing levels

post of municipal Engineer, senior Assistant Officer, land supervisor and land surveyor are vacant up to now.

#### 2. frequent break own of road equipment

There is rampant breakdown of the road and garbage Equipments which has affected the service delivery.

#### 3. Delays in releases of and cuts of funds from the centre.

This results into delays in execution of planned projects as scheduled.

## Workplan 7b: Water

# Vote: 763 Soroti Municipal Council

## 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>UShs Thousand</i>                               | <b>2015/16</b>         |                             | <b>2016/17</b>         |
|--|------------------------|-----------------------------|------------------------|
|  | <b>Approved Budget</b> | <b>Outturn by end March</b> | <b>Approved Budget</b> |
| <b>A: Breakdown of Workplan Revenues:</b>          |                        |                             |                        |
| <i>Recurrent Revenues</i>                          | 98,719                 | 35,239                      | 110,866                |
| Locally Raised Revenues                            | 60,679                 | 13,157                      | 83,000                 |
| Sector Conditional Grant (Non-Wage)                | 9,163                  | 6,872                       | 44                     |
| Urban Unconditional Grant (Non-Wage)               | 15,149                 | 4,611                       | 14,094                 |
| Urban Unconditional Grant (Wage)                   | 13,728                 | 10,599                      | 13,728                 |
| <i>Development Revenues</i>                        | 42,920                 | 15,070                      | 226,454                |
| Donor Funding                                      | 32,000                 | 12,779                      | 32,000                 |
| Urban Discretionary Development Equalization Grant | 10,920                 | 2,291                       | 194,454                |

# Vote: 763 Soroti Municipal Council

## Workplan 8: Natural Resources

|   |                |               |                |
|---|----------------|---------------|----------------|
| <b>Total Revenues</b>                         | <b>141,639</b> | <b>50,309</b> | <b>337,320</b> |
| <b>B: Breakdown of Workplan Expenditures:</b> |                |               |                |
| <i>Recurrent Expenditure</i>                  | <i>98,719</i>  | <i>32,849</i> | <i>110,866</i> |
| Wage  | 13,728         | 10,599        | 13,728         |
| Non Wage                                      | 84,991         | 22,249        | 97,138         |
| <i>Development Expenditure</i>                | <i>42,920</i>  | <i>0</i>      | <i>226,454</i> |
| Domestic Development                          | 10,920         | 0             | 194,454        |
| Donor Development                             | 32,000         | 0             | 32,000         |
| <b>Total Expenditure</b>                      | <b>141,639</b> | <b>32,849</b> | <b>337,320</b> |

### 2015/16 Revenue and Expenditure Performance up to March

The department received 50,309,000/= as total revenue by the end of Quarter 3 representing 36% of the total annual budget. The best performing source was Urban Unconditional Grant-Wage with 10,599,000/= representing 77% of the total budget followed by Conditional grant-Wetlands with 75% performance. The worst performing source was LGMSDP at 21% followed by Locally raised revenue at 22%. The Department cumulative expenditure was 32,849,000/= representing 23% of the total planned expenditure leaving 12% as unspent balance within the period. In terms of Development, wage and non-wage items the performance was respectively 0%, 77% and 26% of the total. The total revenue released in the Quarter was 10,097,000/= representing 29% of the quarterly planned expenditure. The Department also spent 7,806,000/= representing 22% of the released planned in the quarter.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue this department expects to receive is 152,866,000/= an increment of 8% (11,227,000/=) from the previous 141,639,000/=. The department receives more revenue from locally raised revenue at 83,000,000/= at a percentage of 54%. Donor funding with 32,000,000/= at a percentage 21% from NEMA. Urban unconditional grant(non wage) at 14,094,000/= at a percentage of 9%. Urban unconditional grant(wage) at 13,728,000/= at 9% and urban discretionary development equalisation grant 10,000,000/= at a percentage of 7%. The department expects to spend more on non wage at 97,138,000/= followed by donor development with 32,000,000/=. Wage at 13,728,000/= and then domestic development at 10,000,000/=

### (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 |
| <b>Function: 0983</b>                                    |                                     |  |                                     |
| Area (Ha) of trees established (planted and surviving)   | 4                                   | 1  |                                     |
| No. of Water Shed Management Committees formulated       | 3                                   | 0  | 3                                   |
| No. of community women and men trained in ENR monitoring | 170                                 | 0  |                                     |
| No. of monitoring and compliance surveys undertaken      | 100                                 | 0  | 12                                  |
| No. of new land disputes settled within FY               | 5                                   | 0  | 15                                  |
| <b>Function Cost (US\$ '000)</b>                         | <b>141,639</b>                      | <b>32,849</b>                            | <b>337,320</b>                      |
| <b>Cost of Workplan (US\$ '000):</b>                     | <b>141,639</b>                      | <b>32,849</b>                            | <b>337,320</b>                      |

### 2015/16 Physical Performance up to March

Salary paid for 3 Months to Environmental Officer, 3 monitoring visits were conducted within the quarter, office of the Environment was functional through out the quarter. Amint Composting Plant remained functional throughout the quarter.

### Planned Outputs for 2016/17

# Vote: 763 Soroti Municipal Council

## Workplan 8: Natural Resources

Salary for environment officer will be paid for 12 month, office of the Environment Officer functionalised for 12 months in terms of equipping the office with necessary stationary, provide the staff welfare & staff allowances, provide for working tools in the compost plant, local environment committee training, environment monitoring and compliance, purchase of land for swapping and suveying of green spaces.

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

None

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

#### 1. Low level of awareness on environmental and natural resources.

Roles of the public in conserving environment and natural resources should be understood in order for the issue to be tackled precisely.

#### 2. Inadequate staffing in the department.

there is only one technical staff in the department, ie Environment Officer

#### 3. Lack of relevant data on environment related issues.

No monitoring equipments for collecting data on environment degradation and collecting evidence for prosecuting.

## Workplan 9: Community Based Services

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

| <i>US\$ Thousand</i>                               | <b>2015/16</b>              | <b>2016/17</b>         |
|--|-----------------------------|------------------------|
|  | <b>Approved Budget</b>      | <b>Approved Budget</b> |
|  | <b>Outturn by end March</b> |                        |
| <b>A: Breakdown of Workplan Revenues:</b>          |                             |                        |
| <i>Recurrent Revenues</i>                          | 85,288                      | 93,586                 |
| Locally Raised Revenues                            | 14,596                      | 34,596                 |
| Other Transfers from Central Government            | 3,172                       | 0                      |
| Sector Conditional Grant (Non-Wage)                | 25,234                      | 22,170                 |
| Urban Unconditional Grant (Non-Wage)               | 3,875                       | 2,820                  |
| Urban Unconditional Grant (Wage)                   | 38,410                      | 34,000                 |
| <i>Development Revenues</i>                        | 158,587                     | 158,588                |
| Other Transfers from Central Government            | 130,385                     | 130,385                |
| Urban Discretionary Development Equalization Grant | 28,202                      | 28,203                 |
| <b>Total Revenues</b>                              | <b>243,874</b>              | <b>252,174</b>         |
| <b>B: Breakdown of Workplan Expenditures:</b>      |                             |                        |
| <i>Recurrent Expenditure</i>                       | 85,288                      | 93,586                 |
| Wage   | 38,410                      | 34,000                 |
| Non Wage   | 46,877                      | 59,586                 |
| <i>Development Expenditure</i>                     | 158,587                     | 158,588                |
| Domestic Development                               | 158,587                     | 158,588                |
| Donor Development                                  | 0                           | 0                      |
| <b>Total Expenditure</b>                           | <b>243,874</b>              | <b>252,174</b>         |

### 2015/16 Revenue and Expenditure Performance up to March

The department received 118,716,000=.as total cumulative revenue in the Quarter representing 49% of the total budget. The best performing source was unconditional grant -NW with 110.% of the total budget followed by unconditional wage at 82% .The worst performing source was other transfers from central government (NUSF2) with

# Vote: 763 Soroti Municipal Council

## Workplan 9: Community Based Services

0.0% and followed by other government transfers (Development) 33% performance by the end of Q3. The Department spent 98,120,000/= representing 40.0% of the total planned expenditure leaving 8% as unspent balance within the quarter. The total revenue released in the Quarter was 25,583,000/= representing 42% planned in the quarter. The Department also spent 19,314,000/= representing 32% of the released budget in the quarter.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive a total revenue of 252,174,000/= giving an increment of 3% (8,300,000/=) from 243,874,000/= FY.2015/16. locally raised revenue at 34,596,000/= with a percentage of 14% followed urban unconditional grant(wage) at 34,000,000/= which is 13% of the total expected revenue. Sector conditional grant(non wage) at 22,170,000/= with a percentage of 9% .Other transfers from local government at 130,385,000/= at a percentage of 52% as the main source of revenue and urban unconditional grant(non wage) at 2,820,000/= with 1%. The department is expected to spend more revenue on domestic development at 158,588,000/=, non wage 59,586,000/= and wage at 34,000,000/=.

### (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 |
| <b>Function: 1081 Community Mobilisation and Empowerment</b>    |                                     |  |                                     |
| No. of children settled   |                                     | 0  | 60                                  |
| No. of Active Community Development Workers                     | 4                                   | 5  | 4                                   |
| No. FAL Learners Trained  | 485                                 | 320                                      | 90                                  |
| No. of children cases ( Juveniles) handled and settled          | 50                                  | 25                                       | 100                                 |
| No. of assisted aids supplied to disabled and elderly community | 3                                   | 1  |                                     |
| <b>Function Cost (US\$ '000)</b>                                | <b>243,874</b>                      | <b>98,120</b>                            | <b>252,174</b>                      |
| <b>Cost of Workplan (US\$ '000):</b>                            | <b>243,874</b>                      | <b>98,120</b>                            | <b>252,174</b>                      |

### 2015/16 Physical Performance up to March

Salaries for 5 Active Community Workers paid for 3 months, office of the Municipal Development Forum operationalised without funds, stationery provided, office of the PCDO made functional throughout the quarter, 11 youth livelihood groups supported. CDD funds transferred to two divisions.

### Planned Outputs for 2016/17

salaries for 4 Active community workers paid for 12 months, 25 juveniles resettled, MDF office operationalised and supported with coordination meetings and dialogue sessions., PCDO'S office functionalised, women and youth supported to attend the national days celebrations as well as hold quarterly coordination meetings, Fal programme functionalised by conducting Refresher trainings for Instructors, Administration of Hononoria as well as proficiency tests, 9 youth livelihood groups generated and supported.

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

HIV testing and counseling, national level monitoring,

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

#### 1. insufficient funding

Budget lines allocated are too little to cater for the overwhelming demands by the different vulnerable groups,

#### 2. Inadequate Transport



# Vote: 763 Soroti Municipal Council

## Workplan 9: Community Based Services

The Department Has only one motorcycle vis avie the five staff there is a need for a vehicle to ease community mobilisation sensitisation as well as support to the vulnerable groups.

### 3. Inadquate Staffing

Especially at the centre there is need for recruitment of a community Development officer.

## Workplan 10: Planning

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

| US\$ Thousand                                      | 2015/16         |                      | 2016/17         |
|--|-----------------|----------------------|-----------------|
|  | Approved Budget | Outturn by end March | Approved Budget |
| <b>A: Breakdown of Workplan Revenues:</b>          |                 |                      |                 |
| <i>Recurrent Revenues</i>                          | 65,278          | 31,334               | 71,761          |
| Locally Raised Revenues                            | 18,060          | 4,758                | 40,060          |
| Support Services Conditional Grant (Non-Wage)      | 14,213          | 6,278                |                 |
| Urban Unconditional Grant (Non-Wage)               | 4,756           | 4,444                | 3,701           |
| Urban Unconditional Grant (Wage)                   | 28,249          | 15,855               | 28,000          |
| <i>Development Revenues</i>                        | 6,601           | 6,172                | 35,687          |
| Urban Discretionary Development Equalization Grant | 6,601           | 6,172                | 35,687          |
| <b>Total Revenues</b>                              | <b>71,879</b>   | <b>37,506</b>        | <b>107,448</b>  |
| <b>B: Breakdown of Workplan Expenditures:</b>      |                 |                      |                 |
| <i>Recurrent Expenditure</i>                       | 65,278          | 30,320               | 71,761          |
| Wage   | 28,249          | 15,855               | 28,000          |
| Non Wage   | 37,029          | 14,466               | 43,761          |
| <i>Development Expenditure</i>                     | 6,601           | 6,172                | 35,687          |
| Domestic Development                               | 6,601           | 6,172                | 35,687          |
| Donor Development                                  | 0               | 0                    | 0               |
| <b>Total Expenditure</b>                           | <b>71,879</b>   | <b>36,492</b>        | <b>107,448</b>  |

### 2015/16 Revenue and Expenditure Performance up to March

Out of the approved annual revenue of 71,879,000/= only 37,506,000/= was released by the end of Quarter 3 which represents 52%. In the quarter 17,970,000/= was planned revenue out of which 6,885,000/= was released & spent representing 38% in the quarter. The best performing source was Unconditional grant non-wage & followed by unconditional grant -wage. The total planned expenditure was 71,879,000/= and by the end of Q3, only 36,492,000/= was spent which represented 51% of annual plan and 38% of the quarterly planned expenditure.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects to allocate 107,448,000/= as total revenue for activities in the Planning Unit an increment of 49% (35,569,000) from the previous Budget of 71,879,000= FY.2015/16. Locally raised revenue shall constitute 40,060,000/= at a percentage of 37%. urban discretionary equalisation grant at 35,687,000/= at 32%. urban unconditional grant (wage) at 28,000,000/= with a percentage of 26% and finally urban unconditional grant non wage at 3,701,000/= with a percentage of 3%. The department is expected to spend more on non wage at 43,761,000/= followed by domestic development at 35,687,000/= and wage at 28,000,000/=.

### (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 |



# Vote: 763 Soroti Municipal Council

## Workplan 10: Planning

### Function: 1383 Local Government Planning Services

|                                      |               |               |                |
|--------------------------------------|---------------|---------------|----------------|
| No of qualified staff in the Unit    | 2             | 2             | 2              |
| No of Minutes of TPC meetings        | 12            | 9             | 12             |
| <b>Function Cost (UShs '000)</b>     | <b>71,879</b> | <b>36,492</b> | <b>107,448</b> |
| <b>Cost of Workplan (UShs '000):</b> | <b>71,879</b> | <b>36,492</b> | <b>107,448</b> |

### 2015/16 Physical Performance up to March

One(1) Senior Planner and one (1) Statistician were paid 3 months salaries,3 TPC meetings held,1 quarterly performance report prepared and submitted,draft performance form B for 2016/17 prepared and submitted to the Ministry of Finance Planning and Economic Development, 1 quarterly mentoring meeting held for each Division, 1 Council meeting held.Data for Statistical abstract was updated and draft budget for 2016/17 was prepared,discussed with Executive and laid before the Council.Priorities from Divisions harmonised & incorporated into the Municipal draft budget.

### Planned Outputs for 2016/17

Salaries for 2 departmental staff paid,provision for staff welfare,necessary stationery,fuel for field work,allowances for field work,office equipment,staff training.

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

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

#### 1. Low level of staffing and funding.

(1) There is need for more staff in the Planning Unit to support the 2 who are currently working especially at Division level.(2) Somevery vital activities like dat collection can not be carried out by the Department because of inadequacy of funds

#### 2. Frequent changes in the planning and budgeting guidelines.

Before a newly introduced guideline and tool is fully understood new one is again introduced.

#### 3. Low level of education among the communities.

This impedes and delays planning and budgeting process in some local governments.

## Workplan 11: Internal Audit

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

| UShs Thousand                                      | 2015/16         |                      | 2016/17         |
|--|-----------------|----------------------|-----------------|
|  | Approved Budget | Outturn by end March | Approved Budget |
| <b>A: Breakdown of Workplan Revenues:</b>          |                 |                      |                 |
| <i>Recurrent Revenues</i>                          | 60,090          | 39,024               | 83,463          |
| Locally Raised Revenues                            | 25,697          | 13,842               | 50,697          |
| Support Services Conditional Grant (Non-Wage)      | 2,571           | 891                  |                 |
| Urban Unconditional Grant (Non-Wage)               | 3,875           | 3,331                | 2,820           |
| Urban Unconditional Grant (Wage)                   | 27,946          | 20,960               | 29,946          |
| <i>Development Revenues</i>                        | 1,000           | 0                    | 37,615          |
| Urban Discretionary Development Equalization Grant | 1,000           | 0                    | 37,615          |

# Vote: 763 Soroti Municipal Council

## Workplan 11: Internal Audit

|   |               |               |                |
|---|---------------|---------------|----------------|
| <b>Total Revenues</b>                         | <b>61,090</b> | <b>39,024</b> | <b>121,078</b> |
| <b>B: Breakdown of Workplan Expenditures:</b> |               |               |                |
| <i>Recurrent Expenditure</i>                  | <i>60,090</i> | <i>39,023</i> | <i>83,463</i>  |
| Wage  | 27,946        | 20,960        | 29,946         |
| Non Wage                                      | 32,144        | 18,064        | 53,517         |
| <i>Development Expenditure</i>                | <i>1,000</i>  | <i>0</i>      | <i>37,615</i>  |
| Domestic Development                          | 1,000         | 0             | 37,615         |
| Donor Development                             | 0             | 0             | 0              |
| <b>Total Expenditure</b>                      | <b>61,090</b> | <b>39,023</b> | <b>121,078</b> |

### 2015/16 Revenue and Expenditure Performance up to March

The total revenue planned in the FY was 61,090,000/=The department received 39,024,000/=as total revenue in the Quarter representing 64% of the total budget. In the quarter planned 15,272,000/= but received 7,844,000/=representin 51%.The best performing source was Unconditional grant non wage with 3.331.000/=representing 86%. Of the total budget, followed by salaries with 75%.The worst performing source was LGMSD with 0%.Unspent balance within the quarter was 0%. In terms of wage and non-wage the dpartment spent respectively 75% and 56%.There was no unspent balance within the quarter.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive total revenue of 121,078,00/= an increase of 98% (59,988,000/=). The department expects to get more revenue from locally raised revenues at 50,697,000/= at a percentage of 42% followed by urban discretionary development equalisation grant at 37,615,00/= at a percentage of 31%, urban unconditional grant(wage) at 29,946,000/= at apercentage of 25%, urban unconditional grant (non wage) at 2,820,000/= with a percentage of 2%. The department is expected to spend more on non wage at 53,517,000/= followed by domestic development at 37,615,000/= and wage at 29,946,000/=

### (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 |
| <b>Function: 1482 Internal Audit Services</b>      |                                     |  |                                     |
| No. of Internal Department Audits                  | 4                                   | 3  | 4                                   |
| Date of submitting Quaterly Internal Audit Reports |                                     | 4/30/16                                  | 31/07/2017                          |
| <b>Function Cost (US\$ '000)</b>                   | <b>61,090</b>                       | <b>39,023</b>                            | <b>121,078</b>                      |
| <b>Cost of Workplan (US\$ '000):</b>               | <b>61,090</b>                       | <b>39,023</b>                            | <b>121,078</b>                      |

### 2015/16 Physical Performance up to March

The Salaries for 3 Officers paid for 3 months,Office of internal Audit functionalised through out the quarter,1 quarterly Audit carried out within the quarte, on going works monitored.

### Planned Outputs for 2016/17

Payment of monthly salaries for 3 officers in the department for 12 months, providing stationery ,fuel for field work, paying of allowances for field work ,providing for general welfare of staff in the department,purchase of small office equipment,maintenance of equipment,meeting costs for staff training.

### (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

# Vote: 763 Soroti Municipal Council

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## ***Workplan 11: Internal Audit***

### *1. Inadequate funding.*

The department relies entirely on local revenue which is not flowing regularly and the amount is not also adequate.

### *2. Attitude of clients toward audit work.*

Some of the officers whose books are to be audited tend to think that audit is for fault finding which is not the case. This tends to delay audit work and production of reports

### *3. Poor record keeping.*

Sometimes documents required by audit department are missing in the files, some are incomplete hence making production of reports untimely.