

Vote: 751 Arua Municipal Council

Structure of Budget Framework Paper

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Foreword

Am delighted to present to the executive committee of Arua Municipal Council Budget Framework Paper for Financial year 2016/17. This Budget Framework Paper has been prepared in consultation with all stakeholders, through meetings, budget conference and other forms of consultations in a participatory manner. This budget framework paper presents the continued commitment of Arua Municipal council in joining hands with the central government to eradicate extreme poverty and transform the people of Arua from peasant society to a middle income society by 2040. This year's budget focuses on infrastructural development, which includes roads, drainages, street lighting; social services in education, health and community services, human resource development; sanitation programmes, beautification and greening; up grading of slums. Locally raised revenues and Central government transfers form the major resources that will finance the short term and medium term expenditure framework. I therefore encourage all our stake holders to put in place effective and efficient mechanism that is necessary to implement the proposed investments in order to achieve our strategic objectives. I now wish to commend this Budget Framework Paper for the FY 20016/2017 as a guiding document for the preparation of Arua Municipal council's Annual plans and the budgets for the financial year 2016/2017.

Hon: Asiki Charles, MAYOR ARUA MUNICIPALITY

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,123,836	384,407	2,138,798
2a. Discretionary Government Transfers	5,483,524	276,438	5,596,025
2b. Conditional Government Transfers	5,100,031	1,518,230	4,733,536
2c. Other Government Transfers	6,109,576	5,069,587	1,264,242
Total Revenues	18,816,968	7,248,663	13,732,601

Revenue Performance in the first quarter of 2015/16

The revenue performance in first quarter is Shs 7,248,663,000 representing 38.1% budget performance above the projected 25%. This because the unspent balances of last financial year were rolled over and incorporated into the budget. Local revenue performed at 18% below the planned 25% because of poor revenue administration by revenue managers whereas Central Government transfers performed at 41%.

Planned Revenues for 2016/17

Arua Municipal Council Budget Framework Paper for Financial Year 2016/2017 was prepared in line with the current financial management system introduced by Ministry of Finance Planning and Economic Development. The municipality projects Shs. 13,732,601,000 which is 15% reduction from the FY 2015/16 budget. Local revenues constitute 15.6% while Central Government transfers constitute 84.4%

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17	
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget	
1a Administration	1,820,344	323,257	1,424,533	
2 Finance	613,947	118,131	543,561	
3 Statutory Bodies	488,946	169,139	428,487	
4 Production and Marketing	91,469	16,597	93,669	
5 Health	940,376	168,755	964,526	
6 Education	4,492,988	1,311,411	4,357,647	
7a Roads and Engineering	9,869,665	66,362	5,438,866	
7b Water	0	0	0	
8 Natural Resources	102,205	16,674	104,959	
9 Community Based Services	235,418	28,276	190,791	
10 Planning	104,290	16,998	128,242	
11 Internal Audit	57,319	9,992	57,320	
Grand Total	18,816,968	2,245,591	13,732,601	
	<i>Wage Rec't:</i>	<i>4,380,605</i>	<i>1,316,636</i>	<i>4,380,601</i>
	<i>Non Wage Rec't:</i>	<i>4,354,031</i>	<i>778,021</i>	<i>4,328,201</i>
	<i>Domestic Dev't</i>	<i>10,082,331</i>	<i>150,935</i>	<i>5,023,798</i>
	<i>Donor Dev't</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the first quarter of 2015/16

The expenditure performance in first quarter is 15% budget release far below the planned 25%. This is because of delayed procurement process and low capacity of contractors. Departments did not give in time their procurement requests and there was deployment by solicitor general to clear contracts above 50 million which affected implementation of capital projects.

Planned Expenditures for 2016/17

Arua Municipality plans to spend Shs. 13,732,601,000 in the FY 2016/17 of which 31% is for wage, 31% Non-wage

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recurrent and 38% for is development The recurrent expenditure will cater for day to day running of the organization whereas development expenditures are for capital projects in the areas of roads, primary health care, education, community services and human capital dev't

Medium Term Expenditure Plans

The medium term expenditure plans include degazetment and re development of Arua central forest reserve into an eco-city, expanding and planning Arua city, upgrading community access roads into bitumen standards, construction of food and textile markets, modern abattoir and Office complex. Upgrading of Oli HCIV into Hospital, Preparing urban waste and drainage management strategies, strengthening youths activities, boosting commerce and LED and Human capital Dev't.

Challenges in Implementation

The major constraints in implementing future plans include:- changes in government policies and programs, lack of commitment by Donors, increasing population growth rate that may divert resources, low capacity of local political leaders to lobby resources, poor attitudes of communities towards government programs, corruption, delayed degazetment process of Arua central forest reserve and conflicts in the neighboring countries of DRC and Southern Sudan.

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A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,123,836	384,407	2,138,798
Local Government Hotel Tax		0	22,242
Public Health Licences	12,239	2,500	12,239
Other licences	30,712	5,200	51,276
Other Fees and Charges	68,876	12,460	68,876
Occupational Permits	8,626	1,170	8,626
Miscellaneous	84,375	17,750	84,375
Market/Gate Charges	541,866	109,721	541,866
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	16,646	3,359	16,646
Local Hotel Tax	22,242	5,947	
Refuse collection charges/Public convenience	16,200	3,600	16,200
Liquor licences	1,000	0	1,000
Land Fees	81,148	14,652	81,148
Inspection Fees	36,640	6,500	36,640
Business licences	211,850	42,734	211,850
Application Fees	13,250	1,720	13,250
Animal & Crop Husbandry related levies	99,840	15,802	99,840
Advertisements/Billboards	21,662	3,600	21,662
Local Service Tax	20,150	14,676	20,150
Rent & Rates from other Gov't Units	21,991	3,256	26,499
Rent & Rates from private entities	380,613	32,106	347,107
Park Fees	418,800	85,920	418,800
Sale of (Produced) Government Properties/assets	3,172	0	3,172
Voluntary Transfers	1,000	0	1,000
Registration of Businesses	10,938	1,735	34,333
2a. Discretionary Government Transfers	5,483,524	276,438	5,596,025
Urban Unconditional Grant (Wage)	538,293	140,904	538,293
Urban Discretionary Development Equalization Grant	4,669,224	66,532	4,717,959
Urban Unconditional Grant (Non-Wage)	276,008	69,002	339,774
2b. Conditional Government Transfers	5,100,031	1,518,230	4,733,536
Sector Conditional Grant (Non-Wage)	733,688	230,064	716,543
Sector Conditional Grant (Wage)	3,864,116	1,178,873	3,864,108
Development Grant	406,696	81,339	149,361
Support Services Conditional Grant (Non-Wage)	95,532	27,954	3,524
2c. Other Government Transfers	6,109,576	5,069,587	1,264,242
Other Transfers from Central Government- Youth livelihood grant	100,000	0	
Other Transfers from Central Government	40,000	0	
Un spent other Government transfers	4,777,311	4,777,311	
Other Transfers from Central Government- YLP		0	31,978
Other Transfers from Central Government PLE		0	3,502
Other Transfers from Central Government EDP		0	12,000
Other Government transfers-URF	1,126,761	281,690	1,126,760
Other Government transfers-Drugs	50,002	10,586	50,002
Other Government transfers- PLE Admin	3,502	0	
Other Government transfers- EDP	12,000	0	
Other Transfers from Central Government IFMS		0	40,000
Total Revenues	18,816,968	7,248,663	13,732,601

Revenue Performance in the first Quarter of 2015/16

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A. Revenue Performance and Plans

(i) Locally Raised Revenues

Arua Municipal council projected Shs. 2,138,798,000 from locally raised revenues but actual collections in the first quarter was Shs. 384,407,000 representing 18% below the projected 25%. This is because of poor revenue administration by revenue managers. However the Municipal Administration has planned to set targets for revenue managers, recruit enforcement staff, tender out revenue sources to private contractors and include stringent clauses in the contract documents.

(ii) Central Government Transfers

Arua Municipal planned Shs 11,593,803,000 as central Government transfers but actually received Shs 6,864,256,000 in first quarter representing 48% performance. This performance is because unspent balances worth Shs 3,112,969,121 were rolled over as receipts in the current financial year. These are conditional funds meant for development projects which were not finished at the end of the financial year and have been incorporated into the current budget.

(iii) Donor Funding

Arua Municipal did not plan for Donor funding because donors prefer dealing directly with the beneficiaries.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Arua Municipal council has projected Shs. 2,138,798,000 from locally raised revenue in the FY 2016/17 representing 15.6% of the overall budget. These revenues shall be collected from tax and non-tax revenue sources. LST is projected at Shs. 20,150,000, Hotel Tax at Shs. 22,242,000 and other local revenue collections are projected at Shs 2,059,583,000.

(ii) Central Government Transfers

The Municipality plans to receive Shs. 11,593,803,000 from central government of which Shs. 5,596,025,000 is Discretionary Government Transfers, Shs. 4,733,536,000 is Conditional Government Transfers, Shs. 1,264,242,000 is Other Government Transfers. This is 30% decrease from FY 2015/16 because the IPFs for PRDP were not received by the time of preparing this document and suspension of salaries and gratuity and ex gratia for elected leaders.

(iii) Donor Funding

The municipality has not planned for Donor funding because Donors now prefer working directly with beneficiaries. The municipality only recognises their contributions in the plan.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	878,248	200,832	916,195
Locally Raised Revenues	360,255	74,380	324,477
Multi-Sectoral Transfers to LLGs	309,447	73,557	379,648
Support Services Conditional Grant (Non-Wage)	0	0	3,524
Urban Unconditional Grant (Non-Wage)	129,622	31,162	129,622
Urban Unconditional Grant (Wage)	78,924	21,733	78,924
<i>Development Revenues</i>	942,096	445,088	508,338
Unspent balances – Other Government Transfers	440,748	440,748	
Urban Discretionary Development Equalization Grant	501,348	4,340	508,338
Total Revenues	1,820,344	645,921	1,424,533
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	878,248	182,086	916,195
Wage	208,941	54,237	208,941
Non Wage	669,307	127,849	707,254
<i>Development Expenditure</i>	942,096	141,170	508,338
Domestic Development	942,096	141,170	508,338
Donor Development	0	0	0
Total Expenditure	1,820,344	323,257	1,424,533

Revenue and Expenditure Performance in the first quarter of 2015/16

This department projected to receive and spend Shs. 1,820,344,000 and actual receipt in first quarter was Shs 645,921,000 representing 35% Budget performance. This is because un spent balance of Shs 440,748,465 was rolled over and recognized as receipt in the first quarter. The expenditure performed at 17% work plan performance against the plan 25%. The expenditure performance is very low because of delayed procurement process for consultancy services and supplies.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is Allocated Shs. 1,424,533,000 representing 10.4% of the total Budget of which Shs. 208,941,000 is earmarked for paying staff wages, Shs. 707,254,000 is for recurrent non-wage and Shs. 508,338,000 is for Capital development (capacity building in terms of staff training, preparation of waste management and drainage management strategies and procurement of furniture).

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

35 staffs paid their salaries, wages and allowances; 1 capacity building session conducted; 75% of approved posts filled; 6 official trips made to kampala to attend important meetings; Monthly pay change forms filled and submitted, 3 workshops attended; 2 staffs trained post and 2 mentoring session conducted; capacity building policy graduate courses. 6 laptops purchased, 35 Office chairs and desks purchased and conference chairs and tables procured.

Plans for 2016/17 by Vote Function

The outputs mainly focus on monitoring and supervision reports, Implementation of Government programs, Induction of newly recruited staff, preparation of capacity building plan, staff training. Quarterly consultative meetings, preparation waste and drainage management strategies, coordination of council activities with line ministries, and Communicating government policy issues to council.

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

Ensuring good governance through accountability and transparency, preparing 141 sq km structure plan for the greater Arua city, degazetment of Arua central (Barifa) forest reserve to pave way for development of Nile Eco city, continuous dialogue with the district and other stake holder to expand the administrative boundaries of the Municipality and continuously lobbying for city status from central government. Preparing waste management and drainage management strategies and development of human

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

N/A

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

1. Under staffing

The council is understaffed especially in health and enforcement, where the thin staff can not effectively carry out enforcement of laws and regulations in the municipality. Leading to illegal developments and rampant road side sales.

2. Very high day population

The allocation parameter used by Ministry of Finance for resource allocation is based on the night population but the Municipality serves the day population which three times of the night hence putting pressure on the services delivery

3. High debt burden

The Municipality has high debt burden leading to reduction in service delivery as funds are to pay debts that were incurred earlier.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	613,947	118,131	543,561
Locally Raised Revenues	157,934	36,130	157,934
Multi-Sectoral Transfers to LLGs	277,512	48,367	277,512
Other Transfers from Central Government	40,000	0	40,000
Urban Unconditional Grant (Non-Wage)	70,386	16,605	
Urban Unconditional Grant (Wage)	68,115	17,029	68,115
Total Revenues	613,947	118,131	543,561
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	613,947	118,131	543,561
Wage	68,115	17,029	68,115
Non Wage	545,832	101,102	475,446
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	613,947	118,131	543,561

Revenue and Expenditure Performance in the first quarter of 2015/16

This department projected to receive and spend U shs. 613,947,000 in the whole financial year and actual cumulative receipts and expenditure in the quarter is U shs 118,131,000 representing 19% Budget performance compared to the projected 25% This is because the projected 40,000,000 for IFMS recurrent costs was not received in the quarter and the projected local revenue was not realised as planned.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is Allocated Shs. 613,947,000 representing 4.5% of the total Budget of which Shs. 68,115,000 is earmarked for paying staff wages and Shs. 545,832,000 is for recurrent non-wage to meet day to day Administrative expenses.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

LG performance contract was submitted on 12/9/2014, Value of local service tax collected is shs.14,676,416, Value of hotel tax collected is U shs 5,947,000; Value of other local revenue collected is U shs 363,784,053.00; Date of approval of Annual work plan to council is 28/3/2015; Date of presenting draft budget and Annual work plan is 28/3/2015 and Final Accounts prepared and submitted to Auditor general on 1/8/2015

Plans for 2016/17 by Vote Function

The key outputs include procurement of accountable and non-accountable stationery, Local revenue Enhancement plan prepared and implemented, Annual Work Plans and Budget prepared, Final Accounts prepared, Local Revenues collected at 100%, Financial Accounting records and accountability reports prepared, quarterly revenue mobilization campaigns conducted and Annual Performance Report prepared and discussed by council.

Medium Term Plans and Links to the Development Plan

The medium term plans include computerization of reporting and accounting systems, tax education, extensive business enumeration and monthly revenue mobilization and reconciliation. The department plans to privatize most of the local raised revenue sources and prepare and implement revenue enhancement plan, mentoring lower local governments in budgeting and financial management and promote local economic development.

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

N/A

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

1. Low local revenue base

Local revenue base is very narrow because of level of developments in the Municipality. The relies on the markets gate charges which are agro based mainly by peasants who are not willing to part with a coin leading to low collections.

2. Increasing cost of service delivery

Increasing cost material affects budgeting process and budget implementation. This leads to variations in project costs.

3. Lack of updated central data management system on local revenues

Lack of updated central data management system on local revenues affects effective planning and budgeting process and under performance of local revenue against the planned

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	484,546	115,775	428,487
Locally Raised Revenues	249,948	52,746	254,457
Multi-Sectoral Transfers to LLGs	134,171	28,543	134,171
Support Services Conditional Grant (Non-Wage)	75,568	22,963	
Urban Unconditional Grant (Non-Wage)		0	15,000
Urban Unconditional Grant (Wage)	24,859	11,524	24,859

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Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Development Revenues	4,400	0	0
Locally Raised Revenues	4,400	0	
Total Revenues	488,946	115,775	428,487
B: Overall Workplan Expenditures:			
Recurrent Expenditure	484,546	169,139	428,487
Wage	24,859	11,524	24,859
Non Wage	459,687	157,615	403,628
Development Expenditure	4,400	0	0
Domestic Development	4,400	0	0
Donor Development	0	0	0
Total Expenditure	488,946	169,139	428,487

Revenue and Expenditure Performance in the first quarter of 2015/16

This department projected to receive and spend U shs. 488,946,000 in the whole financial year and actual cumulative receipt and expenditures the quarter ie U shs.169,139,000 representing 35% budget and work plan performance. Pension for teachers performed at 161% due the directive that Local governments should pay pension to pensioners. Part of this funds were got from the planned un conditional grant wage.This rhas put the revenue and expenditure performance 35%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector is allocated Shs. 428,487,000 of which Shs 24,859,000 is to cater for wages and Shs 403,628,000 caters for recurrent non-wage. The recurrent non-wage is to pay councilors allowances and meet other operational costs of procurement, recruitment and accountability.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 Executive meetings, 1 council meetings, 2 Finance committee meetings, 2 works committee meeting scheduled and attended, 1 multispectral monitoring of project implementation done, 4 workshops attended, 4 land applications (registration, renewal, lease extensions) cleared

Plans for 2016/17 by Vote Function

The key outputs are recruitment of staff; land disputes handled, quarterly community sensitization on land matters. Land Board meetings held. Procurement and disposal plans prepared, mandatory Council meeting held, Auditor general queries reviewed, PAC reports discussed by council, contract committee meeting held, field visits held, Quarterly monitoring of programme implementation conducted.

Medium Term Plans and Links to the Development Plan

Strengthening accountability and land management, holding consultative meetings with district leadership and surrounding sub counties and other stakeholders to expanding the boundaries of the Municipality, lobbying for city status and Quarterly monitoring the implementation of government programs and projects.

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

N/A

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

1. High cost of adverts

The high cost of running adverts relating to works, supplies and services on national media has greatly affected the procurement process.

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Workplan 3: Statutory Bodies

2. Delays in approval of procurement request by Solicitor general

Delayed approval of procurement requests of above 50 million shillings by solicitor general has affected the implementation of projects as planned and this has a negative effect on service delivery.

3. Low capacity of contractors

Most of the local contractors have low capacity in terms of human, capital and financial resources which has greatly affected the workmanship and implementation of projects

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	91,469	16,597	93,669
Locally Raised Revenues	6,620	1,320	6,620
Multi-Sectoral Transfers to LLGs	29,384	3,720	29,384
Sector Conditional Grant (Non-Wage)	0	0	2,204
Sector Conditional Grant (Wage)	35,575	5,778	35,571
Urban Unconditional Grant (Wage)	19,889	5,778	19,889
Total Revenues	91,469	16,597	93,669
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	91,469	16,597	93,669
Wage	33,661	8,415	33,661
Non Wage	57,808	8,181	60,008
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	91,469	16,597	93,669

Revenue and Expenditure Performance in the first quarter of 2015/16

Production department projected to receive and spend Shs. 91,469,000 but actual receipt and expenditure in first quarter was 18% budget and work plan performance far below the planned 25%. This is because of underperformance of local revenue. The conditional grant to Agric ext- salaries only performed at 16%. We hope that local revenue collections increase to improve the work plan performance in future.

Department Revenue and Expenditure Allocations Plans for 2016/17

The production department is allocated Shs 93,669,000 representing 0.7% of the total budget of which Shs. 33,661,000 is for paying staff salaries and Shs. 60,008,000 is for meeting recurrent non-wage expenditures. The Key expenditures focus on vaccination of live stocks, mobilizing, training and supporting cooperative societies and SACCOS, Promotion of Private partnership in business conducting business census, value addition and promotion of local economic development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Lagoonsare maintained and ruminal content removed and the lirage maintained, 250 businesses inspected for compliance with the law, routine meat inspections conducted

Plans for 2016/17 by Vote Function

The key outputs of the department shall include production the Sector plans and programmes, mobilization and supervision of cooperative societies, inspection of business premises and issuance business licenses, vaccination of live stocks vaccinated, promotion of SCCOs and cooperative societies, Private public partnership, conducting business

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Workplan 4: Production and Marketing

census and Formation and training of cooperative societies as well as promotion of hygiene in slaughter house and local economic development promoted.

Medium Term Plans and Links to the Development Plan

The medium term plans are to construct a modern abattoir, food market, textile market and livestock market, formation of cooperative societies, promoting value addition, promoting local economic development and private partner ships and networking at global level.

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

N/A

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

1. Understaffing

The department is being under staffed to handle all the activities in the department.

2. Low local revenue performance

Low performance of local revenue affects the performance of this department as there is no central government funding to meet the operational costs of this department.

3. Poor attitude of population towards urban agriculture

The community perceive agric to be a rural activity, hence they do not easily adopt to the urban farming methods, thereby affecting the performance of this department.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	810,869	168,755	833,908
Locally Raised Revenues	121,041	19,789	121,041
Multi-Sectoral Transfers to LLGs	125,944	22,485	125,944
Other Transfers from Central Government	62,002	10,586	62,002
Sector Conditional Grant (Non-Wage)	50,002	12,500	53,040
Sector Conditional Grant (Wage)	451,881	103,395	451,881
Urban Unconditional Grant (Non-Wage)		0	20,000
<i>Development Revenues</i>	129,507	12,386	130,618
Development Grant	61,931	12,386	63,042
Locally Raised Revenues	14,500	0	14,500
Urban Discretionary Development Equalization Grant	53,076	0	53,076
Total Revenues	940,376	181,141	964,526
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	810,869	168,755	833,908
Wage	451,881	103,395	451,881
Non Wage	358,988	65,360	382,028
<i>Development Expenditure</i>	129,507	0	130,618
Domestic Development	129,507	0	130,618
Donor Development	0	0	0
Total Expenditure	940,376	168,755	964,526

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Workplan 5: Health

Revenue and Expenditure Performance in the first quarter of 2015/16

Health department projected to receive and spent Shs. 940,376,000 but actual receipt in first quarter was Shs 181,141,000 representing 19% revenue performance. This is because the planned funds from Baylor Uganda were not received in the first quarter. The expenditure performed at 18% because of delays in making procurement request by the head of department which affected the implementation of capital projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive shs 964,526,000 and planned expenditures include shs 451,881,000 for salaries, shs 358,988,000 for non wage recurrent (transfer to lower health units, essential medicines and health supplies, health promotions etc). Shs 115,007,000 for capital dev't (, medical equipments and water and sanitation facilities)

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 VHT meeting held., 3 out reaches conducted on measles campaign, 2 planning meeting held and weekly HMIS reports prepared and submitted to the relevant authorities for consideration, Quarterly and monthly reports prepared and submitted to the line ministry, 2 consignments of medicines and health supplies delivered, medicines store constructed, 2 immunization campaigns held, 4000 out patients and 1,750 in patients visited Government health, 40 deliveries registered

Plans for 2016/17 by Vote Function

Incinerator constructed, 1,800 children immunized, essential medicines and health supplies procured health facilities with no stock outs of 6 tracer drugs, 2500 inpatients and 3,000 out patients, 1500 deliveries conducted, 48 health related training sessions held and 90% of Villages with functional VHTs. Health promotion and disease prevention, curative and rehabilitative services provided, medical equipment's procured, disease prevention and health promotion conducted,

Medium Term Plans and Links to the Development Plan

Medium term Plans include improved solid waste management, improved sanitation and personal hygiene, strengthening community participation in sanitation and sustainable waste management Strengthening sustainable solid waste management, strengthening health promotions, , upgrade Oli HCIV to hospital status, construction of residential and nonresidential infrastructure and provision of curative services..

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

Off budget activities undertaken by NGOs Donors and Central Government are geared towards HIV/AIDS services especially for ARVs and Vaccines and coartem for malaria treatment with a possibility of investing in net distribution.

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

1. Rising population

Population growth results from rural to urban migration and effects of neighbouring countries of DRC and South Sudan. This bears down on the meager resources for health services delivery hence lowering quality.

2. Effect of day time population

Large day time population means large quantities of waste generated and the subsequent burden of managing the waste; increase in theft and accidents.

3. Poor waste management

Lack of ownership of waste leads to pouring of solid waste on the roads and this increases breeding grounds for disease vectors hence high burden of communicable diseases.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

Vote: 751 Arua Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,189,326	1,311,411	4,201,871
Locally Raised Revenues	60,560	12,883	68,821
Multi-Sectoral Transfers to LLGs	53,394	8,879	53,394
Other Transfers from Central Government	3,503	0	3,502
Sector Conditional Grant (Non-Wage)	658,451	210,827	642,740
Sector Conditional Grant (Wage)	3,376,660	1,069,700	3,376,656
Urban Unconditional Grant (Non-Wage)		0	20,000
Urban Unconditional Grant (Wage)	36,758	9,122	36,758
<i>Development Revenues</i>	303,662	50,106	155,776
Development Grant	250,529	50,106	86,320
Urban Discretionary Development Equalization Grant	53,134	0	69,456
Total Revenues	4,492,988	1,361,517	4,357,647
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,189,326	1,311,411	4,201,871
Wage	3,413,418	1,078,822	3,413,414
Non Wage	775,908	232,589	788,457
<i>Development Expenditure</i>	303,662	0	155,776
Domestic Development	303,662	0	155,776
Donor Development	0	0	0
Total Expenditure	4,492,988	1,311,411	4,357,647

Revenue and Expenditure Performance in the first quarter of 2015/16

Education department projected to receive and spent Shs. 4,492,988,000 but actual receipts in first quarter were Shs 1,361,517,000 representing 30% revenue performance. This is because the central government transfers performed at 30%. Expenditure was at 29% below the planned 25%. This is because of delays in making procurement request for capital projects by the head of department which affected the implementations of capital projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is allocated Shs.4,357,647,000 which is 3% decline from the FY 2015/16. This is because the IPFs PRDP has not been communicated. The planned expenditure areas include shs 3,413,414,000 for salaries, shs 788,457,000 for non-wage recurrent (UPE, USE, sports and games and inspection) whereas Shs 155,776,000 is for dev't (construction of latrines, classroom block, staff houses and supply of furniture in primary schools).

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

361 primary teachers paid salaries, 361 qualified primary teachers, 20,103 pupils enrolled in UPE, 170 student drop-outs Inspected 10 primary schools and 6 secondary schools, 1 inspection reports provided to Council, supervised and monitored teaching and learning in the 16 public primary and 3 public secondary schools, Paid both 161 secondary teaching and non teaching staff paid salaries, 5145 students enrolled in USE and 1092 students sitting O level.

Plans for 2016/17 by Vote Function

25 stances of latrine, constructed, 361 qualified primary teachers deployed, 20103 pupils enrolled in UPE programme, 200 pupils drop outs, 350 pupils passing, 2300 pupils sitting PLE, 2 classrooms constructed and 8 rehabilitated, 4 staff units constructed, S53 three seater desks supplied, 46 inspections done, 5145 students enrolled in (USE), 161 qualified secondary teaching and non teaching staff, 1092 students sitting O level and 170 passing O level..

Medium Term Plans and Links to the Development Plan

The medium term plans include construction of teachers resource center, Construction of storied teachers houses, construction of classroom blocks, and construction of latrine stances and organize refresher courses for teachers, provision of furniture and scholastic materials, Quarterly school inspection and monitoring done and co curriculum

Vote: 751 Arua Municipal Council

Workplan 6: Education

activities promoted in schools.

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

N/A

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

1. Inadequate staff accommodation

Only 66 teachers out of 361 are accommodated in staff quarters living majority of the teachers to operate from their homes or rented houses this promotes absenteeism and late coming

2. High pupil classroom ratio

Pupil classroom ratio in the municipality is still very high standing at 147:1 as compared to the national. This leads to poor academic performance in schools as pupils lack concentration in class.

3. Inadequate sanitary facility

The pupil toilet stance in the municipality is still very high (105:1 for girls, 101:1 for boys) as opposed to the national 75:1

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,332,597	325,616	1,332,597
Locally Raised Revenues	36,479	7,590	36,479
Multi-Sectoral Transfers to LLGs	77,083	11,033	77,083
Other Transfers from Central Government	1,126,761	281,690	1,126,761
Urban Unconditional Grant (Non-Wage)	20,000	7,235	20,000
Urban Unconditional Grant (Wage)	72,275	18,069	72,275
<i>Development Revenues</i>	8,537,068	28,612	4,106,269
Development Grant	94,236	18,847	
Locally Raised Revenues	110,000	0	110,000
Multi-Sectoral Transfers to LLGs	36,022	9,765	36,022
Unspent balances – Other Government Transfers	4,336,563	0	
Urban Discretionary Development Equalization Grant	3,960,247	0	3,960,247
Total Revenues	9,869,665	354,229	5,438,866
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,332,597	66,362	1,332,597
Wage	72,275	18,069	72,275
Non Wage	1,260,323	48,293	1,260,323
<i>Development Expenditure</i>	8,537,068	0	4,106,269
Domestic Development	8,537,068	0	4,106,269
Donor Development	0	0	0
Total Expenditure	9,869,665	66,362	5,438,866

Revenue and Expenditure Performance in the first quarter of 2015/16

The department projected to receive and spent Shs 9,869,665,000 but actual receipts in first quarter were Shs 354,229,000 representing 4% revenue performance far below the planned 25%. This is because Shs 4,336,563,000 received was not transferred to the department's operational account and the planned USMID funds representing 39% was not received in the first quarter. The expenditure performed at only 1% because of delays in making procurement request by the head of department.

Vote: 751 Arua Municipal Council

Workplan 7a: Roads and Engineering

Department Revenue and Expenditure Allocations Plans for 2016/17

Total of shs.5,438,866,000 is allocated to the Department and the expenditure priority areas in the financial year 2016/17 will focus on road maintenance of 82km, construction of bridges and culverts, street lighting Renovation of buildings and maintenance of plants and equipments, salaries and other operational expenses.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Only 3 Km. of urban roads upgraded to bitumen standard, Road equipments repaired and maintained

Plans for 2016/17 by Vote Function

Some finishes (works) to be done on the municipal administration blocs. 40 Field supervision visits on community access roads. 10 km of roads Will receive mechanized routine maintenance while 20km manual routine maintenance, 1km. Of urban roads upgraded to bitumen standard, and 1 Km of urban unpaved roads rehabilitated and street lighting on major roads

Medium Term Plans and Links to the Development Plan

The medium term plans include upgrading of roads to bituminous standards, Road opening, periodic and routine road maintenance, Street lighting and repair of buildings and machinery. Road designing and other structures and construction of buildings.

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

N/A

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

1. Difficulty in road opening and drainage works

Resistance from the community especially in road opening exercise has greatly affected the road sector in implementing the planned activities

2. Rigid regulation concerning uganda road fund

Uganda road fund act limits expenditure on upgrading roads into bitumen standards contrary to council's priorities

3. Difficulty in recruiting and maintaining a registered engineer

There are no registered engineers in the region and the council lacks capacity to attract and maintain registered engineers

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

Revenue and Expenditure Performance in the first quarter of 2015/16

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Plans for 2016/17 by Vote Function

Medium Term Plans and Links to the Development Plan

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

Vote: 751 Arua Municipal Council

Workplan 7b: Water

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

- 1.
- 2.
- 3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	90,637	16,674	87,933
Locally Raised Revenues	20,938	3,234	23,469
Multi-Sectoral Transfers to LLGs	30,736	3,740	30,736
Sector Conditional Grant (Non-Wage)	5,458	1,365	224
Urban Unconditional Grant (Wage)	33,505	8,335	33,505
<i>Development Revenues</i>	11,568	0	17,026
Urban Discretionary Development Equalization Grant	11,568	0	17,026
Total Revenues	102,205	16,674	104,959
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	90,637	16,674	87,933
Wage	33,505	8,335	33,505
Non Wage	57,132	8,339	54,428
<i>Development Expenditure</i>	11,568	0	17,026
Domestic Development	11,568	0	17,026
Donor Development	0	0	0
Total Expenditure	102,205	16,674	104,959

Revenue and Expenditure Performance in the first quarter of 2015/16

This department projected to receive and spent Shs 102,205,000 and actual cumulative receipts and expenditures were Shs 16,674,000 representing 16% revenue performance. This is because only 15% of the planned local revenues were disbursed to the department due to short fall in local revenue. The work plan performance was also affected by delayed submission of procurement request to PDU for surveying and titling of council plots.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive Shs 104,959,000 and the planned expenditures in this department includes tree planting, 12 monitoring and inspection, monitoring and compliance surveys, environment action planning, training communities on ENRN, Environmental screening of projects, survey, lease and titling of council plots.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 new land dispute settled along enyau road and lemerioja road, and Afra road, mayors garden maintained 4 environmental compliance inspection conducted in wet lands. Environmental screening for all the projects implemented and report prepared and submitted to project managers for action.

Vote: 751 Arua Municipal Council

Workplan 8: Natural Resources

Plans for 2016/17 by Vote Function

1 hactres of trees planted, 12 monitoring and inspections undertaken. Environmental action plans and regulations developed, Selected wetlands demarcated and restored, 12 Monitoring and compliance surveys undertaken, 6 new land disputes settled, 50 people trained in ENRN monitoring, 4 environmental monitoring visits conducted, 4 council plots will be surveyed, leased and titled., Environmental impact assessment for major projects will be conducted..

Medium Term Plans and Links to the Development Plan

The medium term plans include planting of trees, degazettement of Arua central forest reserve, surveying, leasing and titling of council plots and land and carrying out environmental compliance, environmental action plan prepared, Environmental impact assessment conducted for major projects.

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

N/A

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

1. Outdated structure plan

The existing structure plan can not withstand the current level of development, and yet the cost of producing a new structure plan for the greater Arua is so high that the council can not afford

2. High rate of illegal structures

These pose a challenge in implementing the existing structure plan where people require compensation for developing their land

3. Encroachment on council property

There has been so much encroachment on council property like school lands and public open spaces.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	99,395	22,619	122,790
Locally Raised Revenues	16,741	3,800	41,579
Multi-Sectoral Transfers to LLGs	40,992	7,975	40,992
Sector Conditional Grant (Non-Wage)	19,777	5,373	18,335
Urban Unconditional Grant (Wage)	21,885	5,471	21,885
<i>Development Revenues</i>	136,022	9,765	68,000
Multi-Sectoral Transfers to LLGs	36,022	9,765	36,022
Other Transfers from Central Government	100,000	0	31,978
Total Revenues	235,418	32,384	190,791
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	99,395	18,511	122,790
Wage	21,885	5,471	21,885
Non Wage	77,510	13,040	100,905
<i>Development Expenditure</i>	136,022	9,765	68,000
Domestic Development	136,022	9,765	68,000
Donor Development	0	0	0
Total Expenditure	235,418	28,276	190,791

Vote: 751 Arua Municipal Council

Workplan 9: Community Based Services

Revenue and Expenditure Performance in the first quarter of 2015/16

This department planned to receive and spend U shs 235,408,000 in the whole financial year and actual cumulative receipts in quarter one is U shs 32,384,000 representing 14% performance because the planned YLP funds were not received in the quarter. The expenditure were U shs 28,226,000 representing 12% performance. This is because the planned YLP projects could not be implemented in the quarter due to non release of funds and the delayed procurement process.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive Shs.190,791,000 which is 19% reduction from 2015/16. This is because donor budget support from UN Habitat and TSUPU has been terminated. The expenditure priorities include mobilization and monitoring of the activities of community based organization, training of women, youth and PWDs in leadership skills and IGAs, counseling, participatory planning, functional Adult learning and support supervision for YLP service providers..

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 active community development workers in place, 500 FAL learners enrolled in the quarter, 6 youth projects identified and appraised by the TPC, for funding 3 official travels made to line ministries, Quarter four reports prepared and submitted to line ministries.

Plans for 2016/17 by Vote Function

6 Community based organizations monitored, 76 Women, Youth, and PWDs trained in leadership skills and IGAs, 36 family counseling and follow-ups conducted, 6 participatory planning meetings at ward level held, 100 Adult Learners instructed, 6 wards, 2 division and 1 Municipal Plans of Action for youth implemented, including support supervision to 6 YLP Service providers.

Medium Term Plans and Links to the Development Plan

The medium term plans include: 8 children resettled, 3 active community workers in place, 100 FAL learners trained, 1 youth council supported, 1 women council supported, 6 Assistive devices purchase for PWDs., 6 community projects supported and one stop youth projects supported through youth livelihood grant.

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

N/A

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

1. High expectation of the community

This is common among the youth, PWDs and women who expect more than what the department can afford hence creating disharmony.

2. High level of unemployment

There is high level of unemployment especially among the youth, who have become a source of insecurity.

3. Inadequate data and information

This affects planning for the community as proper planning required adequate and accurate data.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

Vote: 751 Arua Municipal Council

Workplan 10: Planning

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	86,284	16,998	90,472
Locally Raised Revenues	39,113	5,205	54,113
Support Services Conditional Grant (Non-Wage)	19,964	4,991	
Urban Unconditional Grant (Non-Wage)		0	9,152
Urban Unconditional Grant (Wage)	27,207	6,802	27,207
<i>Development Revenues</i>	18,007	0	37,771
Urban Discretionary Development Equalization Grant	18,007	0	37,771
Total Revenues	104,290	16,998	128,242
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	86,284	16,998	90,472
Wage	27,207	6,802	27,207
Non Wage	59,077	10,196	63,265
<i>Development Expenditure</i>	18,007	0	37,771
Domestic Development	18,007	0	37,771
Donor Development	0	0	0
Total Expenditure	104,290	16,998	128,242

Revenue and Expenditure Performance in the first quarter of 2015/16

Planning department planned to receive and spend U shs 104,090,000 in the whole financial year and actual cumulative receipts and expenditures for quarter one is U shs 16,998,000 representing 16% budget and work plan performance and this performance is attributed to shortfall in local revenue. Only 13% was disbursed and delayed delivery of supplies by contractors. The planned LGMSD was not reflected in the departments disbursements as it has a separate account from which funds are drawn

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive Shs.128,242,000 and the expenditure priority areas include quarterly monitoring, monthly technical planning meeting, review of annual work plans and budgets, production of statistical abstracts, preparation of quarterly progress reports, budget framework papers, performance contract, annual budgets and work plans, internal Assessment, participatory bottom-up planning process and monitoring the implementation of the MDP.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Attended 1 council meetings, 3 TPC meetings, Budgets and annual work plans prepared and copies circulated to relevant authorities, Quarter one multi sectoral monitoring of programs and projects conducted, Quarterly performance report prepared and submitted to MoFPED and other line Ministries. draft 5 year development plan for FY 2015/2020 prepared and submitted to NPA

Plans for 2016/17 by Vote Function

Quarterly monitoring of projects, monthly technical planning meeting held, mid term review of annual work plans and budgets, production of annual statistical abstract, preparation of quarterly work plans and reports, organizing budget conference and preparation of BFP, performance contract and annual budgets, work plans, Conduct internal Assessment for FY 2015/2016, Support participatory bottom-up planning process and monitoring and evaluation of sector plans.

Medium Term Plans and Links to the Development Plan

The medium term plans of the department are:- Procurement of two motorcycles for effective monitoring and supervision of implementation of projects and procurement and installation of solar as alternative source of power and review of sector plans and five year development plan.

Vote: 751 Arua Municipal Council

Workplan 10: Planning

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

N/A

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

1. Lack of data base

The lacks data base affects resource allocation which may lead to wasteful expenditure as the cost of collecting data id exorbitant which the council can not afford.

2. Poor attitude of the community towards planning meetings

Being an urban setting the community has poor attitude towards planning meetings especially where there are no allowances.

3. Low capacity of politicians in planning

Low capacity of politicians in planning leads to non scientific distribution of resources as every politician struggles for his/her constituency for services.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	57,319	9,992	57,320
Locally Raised Revenues	32,460	5,455	32,461
Urban Unconditional Grant (Wage)	24,859	4,537	24,859
Total Revenues	57,319	9,992	57,320
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	57,319	9,992	57,320
Wage	24,859	4,537	24,859
Non Wage	32,460	5,455	32,461
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	57,319	9,992	57,320

Revenue and Expenditure Performance in the first quarter of 2015/16

Internal Audit planned income and expenditures were U shs 57,319,000 in the whole financial year and actual cumulative receipts and expenditures in quarter one is U shs 9,992,000 representing 17% budget and work plan performance compared to the planned 25%. This performance is because of very low locally raised revenue performance. The revenue collectors defaulted to pay Market fees and street parking charges.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive Shs. 57,320,000 and the expenditure priorities shall include wages and allowances to improve financial management and accountability systems in the municipality.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Quarter one internal audit reports prepared and submitted to the relevant authorities for administrative action. All supplies and works were verified before payments were made, Workshops attended, on sport inspections conducted at project sites. Supervised and monitored project implementation..

Vote: 751 Arua Municipal Council

Workplan 11: Internal Audit

Plans for 2016/17 by Vote Function

The planned outputs and physical performance for financial year 2016/17 include quarterly Audit reports produced, monthly technical planning committee meeting attended, Quarterly field visits conducted, 4 on spot inspections conducted, verification of works and supplies, mentoring of staff in the LLGs.

Medium Term Plans and Links to the Development Plan

The medium term plans include timely quarterly Audit reports produced, monthly technical planning committee meeting attended, Quarterly field visits conducted, 4 on spot inspections conducted, all works and supplies certified before payments effected.

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

N/A

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

1. Poor response to Audit queries

Staff are not willing to provide accountabilities of funds advanced to the to perform tasks in time

2. Non implementation of audit recommendations by management

There has been luxury by management in implementing internal audit recommendations.

3. Lack of transport for effective inspection of programmes and projects

The Department lack transport to carry out routine audit functions in schools and health facilities.