

# **Vote: 763** Soroti Municipal Council

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## **Structure of Budget Framework Paper**

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# **Vote: 763** Soroti Municipal Council

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## **Foreword**

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This is to present the Budget Framework for 2016/17 for Soroti Municipal Council. It was prepared by technical staff and some input from the political wing and stake holders was also sought in form of priorities. The proposed Budget of Shs.10,911,730,000= of which Local Revenue will account for 7.7%, Discretionary Grants at 42.7%, Conditional Grants at 19% and Others at 0.6% NA. It gives the midterm review of the revenue performance and projection for the following financial year. Performance of the expenditure by Departments is also provided and as indicated it is quite poor for some departments which depend on mainly locally raised revenue i.e less than 25% as expected by the end of the first quarter. Most (97%) of the funds for the planned activities are from Central Government, and 2 6% from local sources. It is my hope that when we put more efforts as Council to mobilise and sensitise tax payers more revenue shall be realised. This shall go a long way to supplement the Central Government transfers hoping that this source does not delay and there are no other future cuts. I call upon all stakeholders to play their specific roles and implement the subsequent budget for the good of the people of Soroti Municipality. I say all these for God and My Country.

**Hon. Aruo Alfred Martin(MAYOR)**

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## Executive Summary

### Revenue Performance and Plans

US\$'s 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	843,715	190,427	843,715
2a. Discretionary Government Transfers	5,265,859	262,854	4,660,053
2b. Conditional Government Transfers	6,024,449	1,588,575	5,399,640
2c. Other Government Transfers	8,753,888	311,455	30,385
4. Donor Funding	123,476	12,779	103,476
<b>Total Revenues</b>	<b>21,011,388</b>	<b>2,366,090</b>	<b>11,037,269</b>

#### Revenue Performance in the first quarter of 2015/16

Overall revenue received in quarter one was 11%. Discretionary transfers was the best with performance of 25% which is quite ideal for one quarter and OGT being the worst with only 4% because of non release of MATIP2 which is a big source under this category.

#### Planned Revenues for 2016/17

The total revenue forecast is 10,059,692,891= under Grants of which Non wage Grants is 13.8%, Wage Grants is 45.7% and Discretionary Development Grant is 37%. The local revenue forecast is 843,715,000= which is 7.7% of the total budget.

### Expenditure Performance and Plans

US\$'s 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,311,376	63,164	663,950
2 Finance	239,700	39,246	252,547
3 Statutory Bodies	320,897	12,673	237,519
4 Production and Marketing	7,383,031	5,089	47,480
5 Health	948,220	187,075	849,021
6 Education	5,130,496	1,292,723	4,706,865
7a Roads and Engineering	5,159,186	98,116	3,922,352
7b Water	0	0	0
8 Natural Resources	141,639	7,822	130,307
9 Community Based Services	243,874	46,027	115,298
10 Planning	71,879	13,114	52,199
11 Internal Audit	61,090	18,989	59,730
<b>Grand Total</b>	<b>21,011,387</b>	<b>1,784,037</b>	<b>11,037,269</b>
Wage Rec't:	4,846,948	1,154,357	4,846,951
Non Wage Rec't:	3,775,411	549,316	2,234,947
Domestic Dev't	12,265,552	80,365	3,851,894
Donor Dev't	123,476	0	103,476

#### Expenditure Performance in the first quarter of 2015/16

The overall expenditure by all Departments was 7% of the total budget. 23% of wage budget was spent, 7% of the non-wage and 1% of Development budget. Most Departments spent under 25% apart from Internal Audit that spent 31%. Most expenditure incurred by Departments was on Wages/Salaries. Departments which had capital projects did not spend much because of the delayed procurement process.

#### Planned Expenditures for 2016/17

Generally there is a decrease in the expenditure budget from 21,011,387,000= to 10,902,692,891= representing 48% decrease. There was deliberate decrease in the grants from the Centre. Funding sources like SFG, PHC-Dev, URF have

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## Executive Summary

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been reduced. It is only locally raised revenue which has not changed. This decrease has translated into a decrease in all Departmental expenditure plans. All departmental allocations reduced ranging from Internal Audit with 2% to Production with 99% decrease. Production had a bi

### *Medium Term Expenditure Plans*

Provide teachers accommodation, construct classrooms, rehabilitate classrooms, fencing of primary schools, provide desks, titling of school land, fencing of health facilities, providing accommodation for health workers, provide amenities all health centres, rehabilitate all Municipal roads, maintain all open spaces, planting trees along all roads and in primary schools, providing lighting arrestors in all primary schools, purchase a pick-up for Council

### **Challenges in Implementation**

Inadequate funding across all sectors, inadequate transport facilities, general poverty among the population, negative attitude among the residents, encroachments on spaces, mismanagement of environment and indiscriminate garbage disposal.

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## A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>843,715</b>	<b>190,427</b>	<b>843,715</b>
Other Fees and Charges	24,600	1,850	24,600
Advertisements/Billboards	5,065	1,447	5,065
Agency Fees	12,000	8,618	12,000
Animal & Crop Husbandry related levies	20,000	4,806	20,000
Business licences	29,960	15,673	29,960
Land Fees	317,522	21,314	317,522
Liquor licences	1,550	354	1,550
Local Government Hotel Tax		0	5,125
Local Hotel Tax	5,125	2,273	
Local Service Tax	37,110	9,048	37,110
Miscellaneous	2,000	0	2,000
Park Fees	195,000	60,271	195,000
Property related Duties/Fees	20,935	4,570	20,935
Refuse collection charges/Public convenience	11,792	2,580	11,792
Rent & Rates from private entities	99,256	50,726	99,256
Sale of (Produced) Government Properties/assets	1,200	0	1,200
Rent & Rates from other Gov't Units	25,600	0	25,600
Market/Gate Charges	35,000	6,897	35,000
<b>2a. Discretionary Government Transfers</b>	<b>5,265,859</b>	<b>262,854</b>	<b>4,660,053</b>
District Unconditional Grant (Wage)	38,938	9,734	
Urban Unconditional Grant (Wage)	608,721	152,100	647,659
Urban Unconditional Grant (Non-Wage)	176,154	44,039	276,714
Urban Discretionary Development Equalization Grant	4,442,047	56,981	3,735,681
<b>2b. Conditional Government Transfers</b>	<b>6,024,449</b>	<b>1,588,575</b>	<b>5,399,640</b>
Sector Conditional Grant (Non-Wage)	1,317,004	427,046	1,109,326
Development Grant	401,921	80,384	85,828
Sector Conditional Grant (Wage)	4,199,287	1,057,632	4,199,292
Support Services Conditional Grant (Non-Wage)	106,236	23,513	5,193
<b>2c. Other Government Transfers</b>	<b>8,753,888</b>	<b>311,455</b>	<b>30,385</b>
UGANDA ROAD FUND	1,296,131	311,455	
NUSAF II	3,172	0	
MDF(MoLHUD grant)	30,385	0	
MATIP(ADB/BADEA)	7,284,200	0	
IFMS recurrent costs	40,000	0	
,MDF(MGLSD)		0	30,385
Youth LP(MoGLSD grant)	100,000	0	
<b>4. Donor Funding</b>	<b>123,476</b>	<b>12,779</b>	<b>103,476</b>
Interest from private Entities-Domestic.	20,000	0	
Donor Funding(NEMA)	32,000	12,779	32,000
Donor Funding(Baylor)		0	71,476
BAYLOR	71,476	0	
<b>Total Revenues</b>	<b>21,011,388</b>	<b>2,366,090</b>	<b>11,037,269</b>

### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

The locally raised revenue performed at 23% by end of September. There were sources which performed at higher than 25%. These included: park fees because the Teso coach paid arrears, hotel tax because of increased cooperation, rent/rates (private) because collection was by the Court Bailiffs and agency fees from sale of bids. The sources which were below 24% were rent/rates

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## A. Revenue Performance and Plans

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(government), land fees and other fees due to over expectations from Land Commission & yields from Etem Block.

### *(ii) Central Government Transfers*

The performance of most of the sources in this category was 25% which was quite ideal for one quarter. There were sources which performed at below 25%: They included PRDP at 20%, Councilors' allowances at 24%, other government transfers at 4%. The sources which were above 25% included: UPE, USE, Community politechnic NW because their release shall be done 3 times only instead of 4 in order to march the school terms.

### *(iii) Donor Funding*

Under this category it was only NEMA that released 12,779,000= . Others had not yet by the end of September.

### **Planned Revenues for 2016/17**

#### *(i) Locally Raised Revenues*

The Council expects to raise 843,715,347= from local sources with the greatest amount coming from Land fees at 317,522,347= . The second largest amount comes from Park fees at 195,000,000= same as previous FY. The third large largest amount was the rent and rates from private entities is forecast at 99,256,000= . Property related duties/fees reduced from 56,288,000= to 20,935,000= . Most sources shall remain the same as the previous FY. The Council is so dependent on the Central Government funding.

#### *(ii) Central Government Transfers*

The Council forecasts to receive 10,225,554,000= from this source of funding which is much lower than the target for 2015/16 FY. Discretionary Development Grants shall be 3,735,680,655=, Non-wage Recurrent Grants shall be 1,391,232,975= and Wage Grant shall be 4,846,950,923= which is lower than that of 2015/16 due to reduction of the IPF of Unconditional Grants wages. Other government transfers among which are the ADB/BADEA funds for the main market, Y LP, and URF are not provided for this financial year.

#### *(iii) Donor Funding*

The Council expects to receive 32,000,000= from NEMA and 71,476,000= from Baylor under this funding category.

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	644,210	58,367	663,950
Locally Raised Revenues	219,536	50,000	219,578
Multi-Sectoral Transfers to LLGs	92,397	0	125,540
Other Transfers from Central Government	40,000	0	
Support Services Conditional Grant (Non-Wage)	0	0	5,193
Urban Unconditional Grant (Non-Wage)	45,800	8,367	67,159
Urban Unconditional Grant (Wage)	246,478	0	246,479
<i>Development Revenues</i>	667,166	19,936	0
Donor Funding	6,000	0	
Multi-Sectoral Transfers to LLGs	9,898	0	
Urban Discretionary Development Equalization Grant	651,268	19,936	
<b>Total Revenues</b>	<b>1,311,376</b>	<b>78,303</b>	<b>663,950</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	644,210	43,228	663,950
Wage	246,478	0	246,479
Non Wage	397,733	43,228	417,471
<i>Development Expenditure</i>	667,166	19,936	0
Domestic Development	661,166	19,936	0
Donor Development	6,000	0	0
<b>Total Expenditure</b>	<b>1,311,376</b>	<b>63,164</b>	<b>663,950</b>

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

The department planned to spend 1,311,376,000, but received 134,800,212 showing a 6% performance. Of the received funds, 50,000,000 was from local revenue, 8,367,000 was Unconditional fund non wage, 19,936,000 was USMID funds while salary to staff accounted for 56,497,212

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

The department has planned for total expenditure of 668,737,000 broken down as 219,579,000 from local revenue, 125,540,000 as multi sectoral transfers, 5,193,000 as support services conditional grant non wage, 71,945,000 urban unconditional grant non wage, and 246,479,000 as urban unconditional grant wage.

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

##### Physical Performance in the first quarter of 2015/16

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

##### Plans for 2016/17 by Vote Function

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.

##### Medium Term Plans and Links to the Development Plan

The department considers the completion of the administration building, though there is no provision in this years budget.

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

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## Workplan 1a: Administration

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	237,804	53,146	252,547
Locally Raised Revenues	95,985	23,800	95,986
Support Services Conditional Grant (Non-Wage)	5,240	0	
Urban Unconditional Grant (Non-Wage)	35,055	5,875	55,037
Urban Unconditional Grant (Wage)	101,524	23,471	101,524
<i>Development Revenues</i>	1,897	0	0
Urban Discretionary Development Equalization Grant	1,897	0	
<b>Total Revenues</b>	<b>239,700</b>	<b>53,146</b>	<b>252,547</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	237,804	39,246	252,547
Wage	101,524	23,471	101,524
Non Wage	136,280	15,775	151,022
<i>Development Expenditure</i>	1,897	0	0
Domestic Development	1,897	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>239,700</b>	<b>39,246</b>	<b>252,547</b>

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

In the First Quarter alone the department received a total of 53,146,000 and out of which Local Revenue amounted to 23,800,000 giving a 99% of the quarter and 25% of the annual budget and the urban unconditional Grant amounted to a total of 5,875,000 giving a 63% of the quarterly budget and 17% of the annual budget, PAF performed at 0% of the quarterly budget and also annual budget and Urban Unconditional Grant- Wage amounted to 23,471,000 giving 92% of the quarterly workplan and 23% of the a

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

The department has planned for total expenditure of 668,737,000 broken down as 219,579,000 from local revenue, 125,540,000 as multi sectoral transfers, 5,193,000 as support services conditional grant non wage, 71,945,000 urban unconditional grant non wage, and 246,479,000 as urban unconditional grant wage.

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

#### Physical Performance in the first quarter of 2015/16

Draft Final Accounts submitted to the office of the Auditor General for FY 2014/2015 and Annual Workplan Prepared and submitted to the respective sector Ministries, Local Revenue Mobilised and transferred to the relevant department



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## Workplan 2: Finance

for the implementation of several planned activities, Books of accounts prepared and reconciled for the 1st quarter plus an upload of the 2015/2016 Financial Year Budget done.

### Plans for 2016/17 by Vote Function

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.

### Medium Term Plans and Links to the Development Plan

The department considers the completion of the administration building, though there is no provision in this years budget.

### (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. poverty among tax payers

Collection of local revenue is uncertain for some categories due to poverty among the payers. There is a tendency to evade it.

#### 2. unreliable data

The data available on the sources of revenue and potential payers is scanty and out dated.

#### 3. inadequate resources

Specialised skills, funds and equipment are inadequate and there is frequent breakdown of machines in use.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	320,897	81,240	237,519
District Unconditional Grant (Wage)	38,938	9,734	
Locally Raised Revenues	179,417	48,000	179,417
Support Services Conditional Grant (Non-Wage)	84,212	19,069	
Urban Unconditional Grant (Non-Wage)	4,756	1,497	7,471
Urban Unconditional Grant (Wage)	13,575	2,939	50,631
<b>Total Revenues</b>	<b>320,897</b>	<b>81,240</b>	<b>237,519</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	320,897	12,673	237,519
Wage	52,512	12,673	50,631
Non Wage	268,385	0	186,888
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>320,897</b>	<b>12,673</b>	<b>237,519</b>

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

Department Revenue and Expenditure Allocations Plans for 2016/17

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## Workplan 3: Statutory Bodies

The department has planned for total expenditure of 237,519,000= broken down as 179,417,000 from local revenue, conditional grant non wage, 7,471,000= urban unconditional grant non wage, and 50,631,000=as urban unconditional grant wage.

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

*Physical Performance in the first quarter of 2015/16*

*Plans for 2016/17 by Vote Function*

The department plans to pay salaries for staff and functionalise the office of clerk to council.

*Medium Term Plans and Links to the Development Plan*

The department considers the completion of the administration building, though there is no provision in this years budget.

### (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. Poverty among the tax payers.

Collection of local revenue is uncertain for some categories due to poverty among the payers. There is a tendency to evade it.

#### 2. Inadequate data.

The data available on the sources of revenue and potential payers is scanty and out dated.

#### 3. Inadequacy of resources.

Specialised skills, funds and equipment are inadequate and there is frequent breakdown of machines in use.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	73,104	14,149	47,480
Locally Raised Revenues	11,735	1,588	11,735
Sector Conditional Grant (Non-Wage)	29,066	7,267	1,634
Sector Conditional Grant (Wage)	15,000	0	14,998
Urban Unconditional Grant (Non-Wage)	3,171	1,761	4,981
Urban Unconditional Grant (Wage)	14,132	3,533	14,132
<i>Development Revenues</i>	7,309,926	0	0
Other Transfers from Central Government	7,284,200	0	
Urban Discretionary Development Equalization Grant	25,726	0	

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## Workplan 4: Production and Marketing

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>7,383,031</b>	<b>14,149</b>	<b>47,480</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	73,104	5,089	47,480
Wage	29,132	3,533	29,130
Non Wage	43,972	1,556	18,350
Development Expenditure	7,309,926	0	0
Domestic Development	7,309,926	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>7,383,031</b>	<b>5,089</b>	<b>47,480</b>

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

Out of 7,383,031,000 Planned in the department for FY2015/16 only 9,028,000 was received in the quarter which represents nearly 0%. The worst performing source was local revenue and MATIPII which received 0% because of non release. The best performing revenue released was PRDP 56% followed by Unconditional grant Non wage, and Wage which was 25% respectively. In Q1 the sector had planned 1,845,018,000 but received 9,028,000 also representing nearly 0% of the quarterly planned revenue.

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

The plan for FY 2016/2017 has total revenue allocations to the various sector as follows: local revenue accounts for 24.7%, conditional grants non wage 3.4%, conditional grant wage 31.6%, unconditional grant non wage taking 10.5% and unconditional grant wage allocated 29.8%. The expenditures of the total revenue will see wage taking 61.4% and non wage taking 38.6% which will cater for operationalising the production office.

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

#### Physical Performance in the first quarter of 2015/16

Salaries paid for 3 months to the Veterinary Officer in Q1, Office functionalised for 3 months.

#### Plans for 2016/17 by Vote Function

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

#### Medium Term Plans and Links to the Development Plan

Completion of the rehabilitation of facilities at the Abattior and construction of a pig slaughter house in western division.

### (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

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## Workplan 4: Production and Marketing

The department has no motorcycle this has rendered difficulty in carrying out its operations

## Workplan 5: Health

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	757,110	190,448	765,757
Locally Raised Revenues	14,000	0	21,000
Sector Conditional Grant (Non-Wage)	44,018	11,005	45,605
Sector Conditional Grant (Wage)	694,336	177,242	694,336
Urban Unconditional Grant (Non-Wage)	4,756	2,202	4,816
<i>Development Revenues</i>	191,110	15,725	83,264
Development Grant	78,623	15,725	11,788
Donor Funding	71,476	0	71,476
Locally Raised Revenues	7,000	0	
Multi-Sectoral Transfers to LLGs	34,011	0	
<b>Total Revenues</b>	<b>948,220</b>	<b>206,173</b>	<b>849,021</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	757,110	187,075	765,757
Wage	694,336	177,242	694,336
Non Wage	62,774	9,833	71,421
<i>Development Expenditure</i>	191,110	0	83,264
Domestic Development	119,634	0	11,788
Donor Development	71,476	0	71,476
<b>Total Expenditure</b>	<b>948,220</b>	<b>187,075</b>	<b>849,021</b>

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

The department received 206,173,000=as total revenue in the Quarter representing 22% of the total budget. The best performing source was unconditional grant nonwage with 2,202,000= representing 46% of the total budget. The worst performing source was Donor funding (from Baylor) and local revenue with 0%. The Department spent 187,075,000=representing 20% of the total planned expenditure leaving 2% as unspent balance within the quarter. In terms of wage and non-wage items the performance was respective

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

The department plans to utilize 849,021,000=in 2016/17 which is a decrease of 10% from that of 2015/16 due to reduction of PHC- development by 85%, a major source for capital projects in the department. Most sources remained the same as 2015/16 like Salaries. There was a slight rise in the Local Revenue and unconditional grant non wage. More than 50% of the planned expenditure shall be for staff salaries.

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

#### Physical Performance in the first quarter of 2015/16

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

#### Plans for 2016/17 by Vote Function

Payment of staff salaries for 12 months, immunisation of children, conduct deliveries in health centres, conduct hygiene and sanitation campaigns, provide social amenities in all Health Units, provide facilities in Health Centre IV, Completion of staff house in Eastern Division HCIII

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## Workplan 5: Health

### Medium Term Plans and Links to the Development Plan

Provide social amenities in all Health Units, provide facilities in Health Centre IV, Completion of staff house in Eastern Division HCIII.

(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. *Negative attitude of patients towards certain treatments*

Some patients prefer injections to oral medications for example, leading limited treatment to such patients.

2. *Indiscriminate disposal of garbage.*

Hygiene and sanitation is a collective responsibility hence the need to sensitize communities about the disposal.

3. *Inadequate resources in all forms.*

Funds are not adequate thus limiting the ability to attain the desired goals.

## Workplan 6: Education

(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 Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	4,796,971	1,293,205	4,632,824
Locally Raised Revenues	43,286	0	43,286
Sector Conditional Grant (Non-Wage)	1,209,523	399,640	1,039,940
Sector Conditional Grant (Wage)	3,489,952	880,391	3,489,958
Urban Unconditional Grant (Non-Wage)	9,512	2,000	14,942
Urban Unconditional Grant (Wage)	44,698	11,175	44,698
<i>Development Revenues</i>	333,524	53,033	74,041
Development Grant	265,166	53,033	74,041
Multi-Sectoral Transfers to LLGs	21,895	0	
Urban Discretionary Development Equalization Grant	46,463	0	
<b>Total Revenues</b>	<b>5,130,496</b>	<b>1,346,238</b>	<b>4,706,865</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	4,796,971	1,268,244	4,632,824
Wage	3,534,652	891,565	3,534,656
Non Wage	1,262,319	376,678	1,098,168
<i>Development Expenditure</i>	333,524	24,479	74,041
Domestic Development	333,524	24,479	74,041
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,130,496</b>	<b>1,292,723</b>	<b>4,706,865</b>

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

The department received 1,283,470,000=as total revenue in the Quarter representing 23% of the total budget. The best performing source was unconditional grants wage for departmental staff with 32% performance. Most of the central government grants were at 25% which was quite ideal. The worst performing source was Local revenue only with 530,000=.release representing 1%. The Department spent only 896,027,000=representing 16% of the total planned expenditure leaving 7% as unspent balance within the

# Vote: 763 Soroti Municipal Council

## Workplan 6: Education

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

The department has planned for total expenditure of 668,737,000 broken down as 219,579,000 from local revenue, 125,540,000 as multi sectoral transfers, 5,193,000 as support services conditional grant non wage, 71,945,000 urban unconditional grant non wage, and 246,479,000 as urban unconditional grant wage.

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

##### Physical Performance in the first quarter of 2015/16

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 teachers house completed, payment for supply of desks to 3 primary schools effected, payment for rolled over works for Soroti Dem P/S effected, payment for partial fencing of Moru apesur P/S effected, Completion of payment latrine construction at Rock View P/S effected.

##### Plans for 2016/17 by Vote Function

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.

##### Medium Term Plans and Links to the Development Plan

The department considers the completion of the administration building, though there is no provision in this years budget.

#### (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 teacher accomodation.

Only 25% of the primary teachers are accomodated at school leading to late coming by teachers and inadequate lesson preparation.

##### 2. Negative attitude towards UPE and its obligation.

There is low support to school programmes and attendance of meetings where vital decisions are arrived at is low.

##### 3. Inadequate local revenue.

Co-curricular activities which could be funded through this source cannot be carried out because this source is not adequate.

## Workplan 7a: Roads and Engineering

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,482,887	372,680	186,671
Locally Raised Revenues	103,605	40,000	103,605
Other Transfers from Central Government	1,296,131	311,455	
Urban Unconditional Grant (Non-Wage)	3,171	1,704	4,981
Urban Unconditional Grant (Wage)	79,981	19,521	78,085
<i>Development Revenues</i>	3,676,299	11,626	3,735,681
Development Grant	58,132	11,626	
Donor Funding	14,000	0	
Urban Discretionary Development Equalization Grant	3,604,166	0	3,735,681

# Vote: 763 Soroti Municipal Council

## Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>5,159,186</b>	<b>384,306</b>	<b>3,922,352</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,482,887	98,116	186,671
Wage	79,981	19,521	78,085
Non Wage	1,402,907	78,595	108,586
<i>Development Expenditure</i>	3,676,299	0	3,735,681
Domestic Development	3,662,299	0	3,735,681
Donor Development	14,000	0	0
<b>Total Expenditure</b>	<b>5,159,186</b>	<b>98,116</b>	<b>3,922,352</b>

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

The department received 384,306= as total revenue in the Quarter representing 7% of the total budget. The best performing sources were the funds which were unspent in the previous financial year i.e urban unconditional grant-non wage which was 54% available under recurrent and locally raised revenues which was 39% released under recurrent unconditional grants wage for departmental staff was 24% performance. The worst performing source was USMID funding, Donor funding & LGMSD which were at 0% ea

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

The overall revenue planned for the department is 103,605,000=The main source of revenue shall be locally raised revenue of 70,000,000=for functions/operations in the office, unconditional grant non wage of 4,981,202=for office operations, Annual wage of 78,084,828=for payment of salaries of the department. The Council shall get 3,735,680,655=from USMID for Road reconstruction.

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

#### Physical Performance in the first quarter of 2015/16

The department achieved the following outputs:-Salaries for Departmental staff viz:Municipal Engineer,2 Assistant Engineers,1 Physical Planner,1 Surveyor, 3 Driver, 1 Office Attendant,1 Office Secretary and stores assistant were paid and functionalisation of the Engineers office was done in the quarter.16.7 km of roads were maintained

#### Plans for 2016/17 by Vote Function

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.

#### Medium Term Plans and Links to the Development Plan

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

# Vote: 763 Soroti Municipal Council

## Workplan 7a: Roads and Engineering

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

### (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

### (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>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	98,719	12,145	98,307
Locally Raised Revenues	60,679	5,000	60,679
Sector Conditional Grant (Non-Wage)	9,163	2,291	104
Urban Unconditional Grant (Non-Wage)	15,149	1,321	23,797
Urban Unconditional Grant (Wage)	13,728	3,533	13,728
<i>Development Revenues</i>	42,920	12,779	32,000
Donor Funding	32,000	12,779	32,000
Urban Discretionary Development Equalization Grant	10,920	0	



# Vote: 763 Soroti Municipal Council

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>141,639</b>	<b>24,924</b>	<b>130,307</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	98,719	7,822	98,307
Wage	13,728	3,533	13,728
Non Wage	84,991	4,289	84,579
<i>Development Expenditure</i>	42,920	0	32,000
Domestic Development	10,920	0	0
Donor Development	32,000	0	32,000
<b>Total Expenditure</b>	<b>141,639</b>	<b>7,822</b>	<b>130,307</b>

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

The department received 24,924,000/= as total revenue in the Quarter representing 18% of the total budget. The best performing source was Urban Unconditional Grant-Wage with 3,535,000/= representing 26% of the total budget. The worst performing source was LGMSDP with 0%. The Department spent 7,822,000/= representing 6% of the total planned expenditure leaving 12% as unspent balance within the quarter. In terms of Development, wage and non-wage items the performance was respectively 0%, 0% and 20% of t

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

The overall revenue planned for the department is 130,307,000/=, the main source of revenue shall be locally raised revenue of 60,679,000/= for functions/ operations in the office, donor funding of 32,000,000/= for operations in Amint composting plant, unconditional grant non wage of 15,149,000/= for office operation, unconditional grant wage of 13,728,000/= for payment of salaries of the environment officer.

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

#### Physical Performance in the first quarter of 2015/16

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.

#### Plans for 2016/17 by Vote Function

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.

#### Medium Term Plans and Links to the Development Plan

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 and composting site.

### (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.

# Vote: 763 Soroti Municipal Council

## Workplan 8: Natural Resources

### 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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	85,288	23,446	84,913
Locally Raised Revenues	14,596	4,000	14,596
Other Transfers from Central Government	3,172	0	
Sector Conditional Grant (Non-Wage)	25,234	6,844	22,043
Urban Unconditional Grant (Non-Wage)	3,875	2,055	6,087
Urban Unconditional Grant (Wage)	38,410	10,547	42,187
<i>Development Revenues</i>	158,587	34,300	30,385
Other Transfers from Central Government	130,385	34,300	30,385
Urban Discretionary Development Equalization Grant	28,202	0	
<b>Total Revenues</b>	<b>243,874</b>	<b>57,746</b>	<b>115,298</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	85,288	11,727	84,913
Wage	38,410	10,547	42,187
Non Wage	46,877	1,180	42,726
<i>Development Expenditure</i>	158,587	34,300	30,385
Domestic Development	158,587	34,300	30,385
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>243,874</b>	<b>46,027</b>	<b>115,298</b>

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

The department received 47,199=.as total revenue in the Quarter representing 19% of the total budget.The best performing source was conditional grant to community devt assistants with 742= representing 90.% of the total budget with urban unconditional grant performing at 53% .The worst performing source was other transfers from central government with 0.% and transfer of urban unconditional grant-wage with 0%.The Department spent 47,199=.representing 77.% of the total planned expenditure leavi

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

The department plans to receive a total revenue of 115,298,000=shs of which recurrent revenues totals to 84,913,000= with locally raised revenues getting 14,596,000=sector conditional grant ( Non wage) 22,043,000= distributed in fal, women youth and PWD councils as well as the special grant.urban unconditional grant( Non wage) 6,087,000= and urban unconditional grant( wage) 42,187,000= other transfers from central government 30,385,000= which majourly goes for Municipal Development Forum Activi

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

#### Physical Performance in the first quarter of 2015/16

Salaries for 4 Active Community Workers paid for 3 months,5 juveniles settled, office of the Municipal Development Forum operationalised and supported all meetings held, stationery provided,office of the PCDO made functional throughout the quarter,youth supported to attend the national youth day and 11 youth livelihood groups supported.

#### Plans for 2016/17 by Vote Function

# Vote: 763 Soroti Municipal Council

## Workplan 9: Community Based Services

salaries for 4 Active community workers paid for 3 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

### Medium Term Plans and Links to the Development Plan

salaries for 4 Active community workers paid for 3 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 counselling, 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

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

#### 3. Inadequate 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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	65,278	12,971	52,199
Locally Raised Revenues	18,060	2,100	18,050
Support Services Conditional Grant (Non-Wage)	14,213	3,553	
Urban Unconditional Grant (Non-Wage)	4,756	2,033	5,900
Urban Unconditional Grant (Wage)	28,249	5,285	28,249
Development Revenues	6,601	1,650	0
Urban Discretionary Development Equalization Grant	6,601	1,650	
<b>Total Revenues</b>	<b>71,879</b>	<b>14,621</b>	<b>52,199</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	65,278	11,464	52,199
Wage	28,249	5,285	28,249
Non Wage	37,029	6,179	23,950
Development Expenditure	6,601	1,650	0
Domestic Development	6,601	1,650	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>71,879</b>	<b>13,114</b>	<b>52,199</b>

# Vote: 763 Soroti Municipal Council

## Workplan 10: Planning

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

Out of the approved revenue budget of 71,879,000=only 14,621,000=was released in the Quarter which represents 20%. In the quarter 17,970,000=was planned revenue out of which 14,621,000=was released representing 81% in the quarter. The best performing source was unconditional grant non- wage which was 43% & the worst was local revenue which was 12%. The total planned expenditure was 71,879,000=.13,114,000=was spent which represented 18% of annual plan and 73% of the quarterly planned expenditure.

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

The department plans to utilize 52,199,000=in 2016/17 which is a decrease of 27% from that of 2015/16 due to removal of LGMSD, a major source for monitoring in the department. Most sources remained the same as 2015/16 apart from unconditional grant non wage which went up by 24%. More than 50% of the planned expenditure shall be for staff salaries.

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

#### Physical Performance in the first quarter of 2015/16

One(1) Senior Planner and Statistician were paid 3 months salaries, 3 TPC meetings held, 1 quarterly performance report prepared and submitted, 1 quarterly mentoring meeting held for each Division, 1 internal assessment report prepared and submitted to Ministry of Local Government, 1 Council meeting held.

#### Plans for 2016/17 by Vote Function

Planned outputs in 2016/17 include: payment of salaries for 2 Departmental staff, conduct 12 TPC meetings, prepare 1 Municipal Budget conference, prepare 4 quarterly reports, preparation of 4 monitoring reports, preparation of one statistical abstract, annual workplan prepared, carrying out internal assessment, mentoring of Divisions and lower level governments.

#### Medium Term Plans and Links to the Development Plan

Construction of office and resource centre for the Planning Unit

### (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 resources.

Funding has been low. Only 2 members of staff are in the Unit. There is no means of transport.

#### 2. Low capacity among the stakeholders in planning.

The communities with whom the Planning Unit work have low level of education and understanding of planning roles hence grasping issues in planning takes quite some time.

#### 3. Frequent changes in policies.

Changes in the planning horizon from 3 years to 5 years, changes in timelines in the planning and budgeting cycle, new reporting formats and frequent up dates of OBT come with their challenges resulting into delays in preparation of documents .

## Workplan 11: Internal Audit

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	60,090	18,989	59,730

# Vote: 763 Soroti Municipal Council

## Workplan 11: Internal Audit

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	25,697	9,100	25,697
Support Services Conditional Grant (Non-Wage)	2,571	891	
Urban Unconditional Grant (Non-Wage)	3,875	2,011	6,087
Urban Unconditional Grant (Wage)	27,946	6,987	27,946
<i>Development Revenues</i>	<i>1,000</i>	<i>0</i>	<i>0</i>
Urban Discretionary Development Equalization Grant	1,000	0	
<b>Total Revenues</b>	<b>61,090</b>	<b>18,989</b>	<b>59,730</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>60,090</i>	<i>18,989</i>	<i>59,730</i>
Wage	27,946	6,987	27,946
Non Wage	32,144	12,002	31,784
<i>Development Expenditure</i>	<i>1,000</i>	<i>0</i>	<i>0</i>
Domestic Development	1,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>61,090</b>	<b>18,989</b>	<b>59,730</b>

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

The department receive 18,989,000=.as total revenue in the Quarter representing 31% of the total budget. The best performing source was Unconditional grant non wagewith 2.011.000=representing 52%. of the total budget. The worst performing source was LGMSD with 0%. The Department spent 18,989,000=representing 31% of the total planned expenditure leaving 0% as unspent balance within the quarter. In terms of wage and non-wage items the performance was respectively 25% and 37% of the total. The total re

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

The department has planned for total expenditure of 59,730,000= broken down as 25,697,000= from local revenue, 6,087,000= urban unconditional grant non wage, and 27,946,000 as urban unconditional grant wage.

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

#### Physical Performance in the first quarter of 2015/16

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 quarter.

#### Plans for 2016/17 by Vote Function

The department plans to pay salaries for staff and functionalise the Office

#### Medium Term Plans and Links to the Development Plan

The department considers the improvement in submission of Audit Reports to PAC and Auditor General office

### (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. Limited funding for audit activities.

The department relies mainly on local revenue for funding its activities all the year round. This source sometimes is unreliable.

#### 2. Laxity of staff in responding to audit queries.

The staff tend to think audits are intended for fault finding only hence the reluctance.

# **Vote: 763** Soroti Municipal Council

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

### *3. Increased scope of audit work.*

New approaches to audits are being introduced from time to time which requires extensive and constant training to understand value for money audits. There are others human resource audits, risk based audits etc.