

Vote: 545 Nebbi District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Nebbi District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,704,815	1,042,116	1,093,060
2a. Discretionary Government Transfers	3,923,792	2,079,516	6,050,305
2b. Conditional Government Transfers	20,727,164	16,603,438	19,821,705
2c. Other Government Transfers	2,599,613	1,629,500	1,530,946
3. Local Development Grant		988,325	0
4. Donor Funding	443,164	198,654	735,000
Total Revenues	29,398,547	22,541,549	29,231,016

Planned Revenues for 2016/17

In the financial year 2016/17 the district expects to receive 29.231 billion shillings of which local revenue shall contribute to 3.7%, Discretionary Transfer will contribute 20%, Conditional grant transfers shall contribute 69%, other government transfers is expected to contribute 3.5% and donor contribution is 2.3%. The local revenue target has reduced because disposal assets have not been included as a sources of revenue because the processes of disposing off the assets is ongoing.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,287,367	1,261,996	5,296,245
2 Finance	1,006,430	608,613	725,722
3 Statutory Bodies	2,599,251	2,427,896	687,372
4 Production and Marketing	749,998	482,471	1,112,387
5 Health	4,219,592	4,150,614	5,970,500
6 Education	14,258,111	10,120,324	11,615,242
7a Roads and Engineering	1,741,240	1,086,623	1,304,590
7b Water	751,154	468,866	994,829
8 Natural Resources	248,309	126,333	213,762
9 Community Based Services	1,058,474	322,421	794,367
10 Planning	393,816	163,262	442,095
11 Internal Audit	84,805	47,806	73,905
Grand Total	29,398,547	21,267,226	29,231,016
	<i>Wage Rec't:</i>	<i>15,691,873</i>	<i>12,090,740</i>
	<i>Non Wage Rec't:</i>	<i>9,602,942</i>	<i>10,421,955</i>
	<i>Domestic Dev't</i>	<i>3,660,568</i>	<i>4,515,482</i>
	<i>Donor Dev't</i>	<i>443,164</i>	<i>735,000</i>

Planned Expenditures for 2016/17

In FY 2016/17 the district expects to spent 29.231 billion shillings across all departments. Wage shall take over 47% mainly salaries for teachers and health workers. Non-wage shall constitute to 10.4 billion and development expenditure shall constitute to 5.1 billion mainly for completion of projects in Education, health, administration and new drilling and rehabilitation of water points among others.

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Executive Summary

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,704,815	1,042,096	1,093,060
Market/Gate Charges	74,000	60,492	75,000
Rent & Rates from private entities	10,000	120	10,000
Rent & Rates from other Gov't Units	250	11,050	250
Registration of Businesses	6,622	1,277	6,000
Property related Duties/Fees	24,630	0	25,000
Park Fees	10,000	3,104	10,000
Other licences	4,285	254	5,000
Sale of non-produced government Properties/assets	105	0	
Miscellaneous	50,000	20,209	50,000
Voluntary Transfers	1,356,923	831,835	763,810
Local Service Tax	30,000	82,404	30,000
Land Fees	5,000	5,243	5,000
Business licences	20,000	4,284	20,000
Application Fees	3,000	99	3,000
Animal & Crop Husbandry related levies	10,000	5,337	10,000
Agency Fees	30,000	14,434	30,000
Other Fees and Charges	60,000	1,955	40,000
Sale of (Produced) Government Properties/assets	10,000	0	10,000
2a. Discretionary Government Transfers	3,923,792	2,978,480	6,050,305
Urban Unconditional Grant (Non-Wage)	202,202	146,147	103,704
District Discretionary Development Equalization Grant	1,077,006	1,032,666	2,857,015
District Unconditional Grant (Non-Wage)	538,310	392,476	858,907
District Unconditional Grant (Wage)	1,932,784	1,204,020	1,976,635
Urban Unconditional Grant (Wage)	143,022	187,938	191,178
Urban Discretionary Development Equalization Grant	30,467	15,233	62,866
2b. Conditional Government Transfers	20,727,164	16,603,438	19,821,705
Support Services Conditional Grant (Non-Wage)	367,559	194,043	
Transitional Development Grant	122,782	99,331	65,843
Sector Conditional Grant (Wage)	13,683,184	10,672,775	11,648,573
Development Grant	1,461,568	1,421,480	1,012,029
Sector Conditional Grant (Non-Wage)	3,325,178	2,321,126	3,792,728
Pension for Local Governments	1,766,893	1,894,684	2,559,953
Gratuity for Local Governments		0	460,718
General Public Service Pension Arrears (Budgeting)		0	281,861
2c. Other Government Transfers	2,599,613	1,360,110	1,530,946
Uganda Wildlife Authority	353,000	83,877	307,346
VODP	15,000	7,798	
Youth Livelihood Programme	628,434	6,127	
DEO Monitoring-PLE		10,983	
IDI		0	100,000
ICB		42,701	120,000
Gavi	214,114	165,140	

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A. Revenue Performance and Plans

EPI/GAVI		0	160,000
DICOSS	27,038	28,716	
Youth Livelihood Fund		0	275,000
MoH-Recruitment		14,175	
Neglected Tropical Disease Fund	106,645	96,235	
NIIDS		0	351,000
NTD		0	96,500
NUSAF	142,906	0	
PACE		5,028	20,500
Re-Stocking Project	25,000	0	
Road Maintenance (Road Fund)	1,057,474	899,331	
Uganda Sanitation Fund		0	100,600
National Waters	30,002	0	
4. Donor Funding	443,164	198,654	735,000
Unicef	411,164	177,932	735,000
GIZ	32,000	15,722	
Donor Funding/NUSAF		5,000	
Total Revenues	29,398,547	22,182,778	29,231,016

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In FY 2016/17 local revenue is expected at 1.093 billion shilling up from 1.7 billion shillings. This reduction is due to reduced revenue base e.g Voluntary transfer from Nebbi Town Council that has been elevated to Municipal status. However, the rest of the revenue sources have been maintained because they have not been re-assessed.

(ii) Central Government Transfers

Central Government transfers have generally been maintained in line with the new budget guidelines. However, creation of Nebbi Municipality has reduced the Unconditional grant non-wage, District Discretionary development Equalization has increased upwards although sector conditional grant wage has slightly reduced. Other Government transfers IPFs like NUSAF3, Re-stocking programme, DICCO and Youth Livelihood project have not been communicated.

(iii) Donor Funding

Few donors have made commitment with the district. For example UNICEF contributing to 735 million shillings mainly to support Education and Health programmes. This represents 2.3% of the overall district budget.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,537,778	1,034,561	4,352,059
District Unconditional Grant (Non-Wage)	118,661	88,385	148,986
District Unconditional Grant (Wage)	831,007	361,342	444,313
General Public Service Pension Arrears (Budgeting)		0	281,861
Gratuity for Local Governments		0	460,718
Locally Raised Revenues	64,611	110,215	64,611
Multi-Sectoral Transfers to LLGs	493,499	437,077	391,616
Pension for Local Governments		0	2,559,953
Support Services Conditional Grant (Non-Wage)	30,000	37,542	
<i>Development Revenues</i>	749,589	534,552	944,186
District Discretionary Development Equalization Grant	407,129	472,276	162,960
Donor Funding		14,800	0
Multi-Sectoral Transfers to LLGs	191,830	41,359	781,226
Other Transfers from Central Government	150,631	6,117	
Total Revenues	2,287,367	1,569,113	5,296,245
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,537,778	1,042,177	4,352,059
Wage	917,381	551,176	444,313
Non Wage	620,397	491,002	3,907,746
<i>Development Expenditure</i>	749,589	219,819	944,186
Domestic Development	749,589	205,019	944,186
Donor Development	0	14,800	0
Total Expenditure	2,287,367	1,261,996	5,296,245

2015/16 Revenue and Expenditure Performance up to March

The outturn for the quarter was 1.569 billion shillings commulatively representing 176% more than planned. This is because some revenue sources like LGMSD (development) was all released in Q3, additional local revenue was allocated to the department as legal expense and additional Unconditional grant was allocated for over head costs. On expenditure the department spent 1.261 billion shillings of which 551.176 million shillings went for wage representing 79%, 491 million shillings was spent on non wage recurrent making the budget to perform up to 107% and 219.819 million shillings representing 58% was spent on development.

By the end of the quarter 314.734 million shillings representing 14% remained unspent. Of the unspent balance 235.8 million is for PRDP projects which contractors have been procured but works is ongoing, 14 million is for capacity building while 54 million is money from LGMSDP projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive UGX 5.2 billion shillings down from 2.2 billion shillings of 2015/16 budget. This increment is due to additional 3.3 billion non-wage support services planned for pensioners and arrears.out of which 4.3 billion will finance the recurrent budget and 944 million will finance development budget. 444 million will cater for wages for both district and the lower local governments staff. 64.6 million of the budget will come from locally raised revenue. While 1.172 billion will be realized from multi-sectoral transfers to LLGs for both development and recurrent expenditures.

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Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
%age of LG establish posts filled			10
No. (and type) of capacity building sessions undertaken	3	22	21
Availability and implementation of LG capacity building policy and plan	Yes	YES	YES
No. of computers, printers and sets of office furniture purchased	10	0	20
No. of existing administrative buildings rehabilitated		0	1
Function Cost (US\$ '000)	2,287,367	1,261,996	5,296,245
Cost of Workplan (US\$ '000):	2,287,367	1,261,996	5,296,245

2015/16 Physical Performance up to March

Key performance among others include payment of salary, construction of fence at main parking yard, coordination, supervision and monitoring of government programmes. Others include payment for furniture, computers, motor cycles, rentation, printing and distribution staff pay slips.

Planned Outputs for 2016/17

Key out puts and physical performances planned for in the financial year 2016/17 include but not limited to Payment of staff salaries, Rehabilitation of the District Chairperson's Residence and creation of toilet in the left wing Administration Block. The department will also invest in building the capacity staff as well as procure ICT equipment and furniture.

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

None

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

1. Transport

The vehicles in the department are currently in poor running condition with no immediate replacement.

2. Staffing gap

Some postions of the Parish Chief and ACAOs still remain unfilled.

3. Non realization of planned funds

Due to dependency on locally generated revenue, sometimes the fund is not realized as planned hence failure in implementation of the activities as planned

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

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Workplan 2: Finance

<i>Recurrent Revenues</i>	913,768	561,237	638,653
District Unconditional Grant (Non-Wage)	173,669	100,742	93,228
District Unconditional Grant (Wage)	215,535	160,608	218,458
Locally Raised Revenues	21,298	55,196	21,298
Multi-Sectoral Transfers to LLGs	503,265	234,441	305,670
Support Services Conditional Grant (Non-Wage)		10,250	
<i>Development Revenues</i>	92,662	55,027	87,068
District Discretionary Development Equalization Grant	44,445	39,834	45,000
Multi-Sectoral Transfers to LLGs	48,217	15,193	42,068
Total Revenues	1,006,430	616,264	725,722

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	958,212	592,553	638,653
Wage	266,411	160,598	256,343
Non Wage	691,802	431,954	382,310
<i>Development Expenditure</i>	48,217	16,060	87,068
Domestic Development	48,217	16,060	87,068
Donor Development	0	0	0
Total Expenditure	1,006,430	608,613	725,722

2015/16 Revenue and Expenditure Performance up to March

During the third Quarter of FY 2015/16, the department received 616.264 million shillings overall representing performance of 67%. This is below the target because multi sectoral transfers (Development) performed at only 47% and LGMSDP funds not allocated to the department in Q3 and unconditional grant wage was over estimated. On expenditure, 608.613 million shillings was spent with 160 million on wage, non-wage at 431.95million and 16 million on development budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department in the Financial 2016/17 will receive UGX 725.72 million up from one billion shillings budget of 2015/16. The drop is due to less allocation of unconditional grant non-wage with creation of new administrative unit of Nebbi Municipality. Also reduced IPFs for District Discretionary equalisation grants as well as Multisectoral transfers to Lower Local Governments. This has been allocated to finance Local Government Financial Management Services, Revenue Management and Collection Services, Budgeting and Planning Services and Local Government Accounting services both at the Higher and Lower Local Governments across the District.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/06/2016	30/04/2016	31/01/2017
Value of LG service tax collection	30000000	92546000	90000000
Value of Hotel Tax Collected	0	0	5000000
Value of Other Local Revenue Collections	270000000	223077000	85000000
Date of Approval of the Annual Workplan to the Council	30/04/2016	30/4/2016	31/03/2017
Date for presenting draft Budget and Annual workplan to the Council	15/06/2016	15/03/2016	31/03/2017
Date for submitting annual LG final accounts to Auditor General	30/09/2015	30/04/2016	30/09/2016
Function Cost (UShs '000)	1,006,430	608,613	725,722
Cost of Workplan (UShs '000):	1,006,430	608,613	725,722

2015/16 Physical Performance up to March

Expenditure Performance

Paid salaries for staff for the month of January, February and March 2016, Paid VAT and Withholding Tax to URA for the month of December, January and February 2016, Refunded to Health Committee account monies deducted by URA as tax arrears computed., Facilitated the Committee for Finance, Planning, Administration and Investment on revenue enhancement in the LLGs. Procured assorted Accountable Stationery including general receipts and market dues tickets for revenue collection

We collected data on local revenue potentials of LLGs and now

Planned Outputs for 2016/17

The planned outputs and physical performance for FY 2016/17 includes the following; Financial Management Services, Payment of departmental Staff salaries, Revenue Management and Collection Services, Conduct review meeting with Sub-county Local Revenue Enhancement Committees. Preparation of monthly financial statements. Budget framework papers Regional consultation meetings held. Budget conference held, Committee meetings for Budget Scrutiny, Procure books of accounts, Monthly and quarterly report production and submission, Technical support supervision to Lower Local Governments

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

There is no commitment by any NGOs, Donors and Central Government to finance the activities of the Department

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

1. Limited local revenue potential

Local revenue contributes 1% of the budget

2. Tax payers negative mind set

There are few substantive subcounty chiefs and limited parish chiefs. These are the staff on the ground mandated to mobilise, supervise and collect local revenues. Due to limitation in number, local revenue can not be adequately mobilised and collected

3. Increasing costs goods verses decreasing revenue(cash inflows)

The cost of fuel and other goods and services has been increasing while cash flow from local revenue and central government grants has been decreasing.

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Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	832,358	542,891	677,372
District Unconditional Grant (Non-Wage)	14,800	45,175	242,959
District Unconditional Grant (Wage)	217,895	190,912	189,262
Locally Raised Revenues	123,391	69,851	123,391
Multi-Sectoral Transfers to LLGs	218,538	125,279	121,760
Support Services Conditional Grant (Non-Wage)	257,734	111,675	
<i>Development Revenues</i>		0	10,000
Multi-Sectoral Transfers to LLGs		0	10,000
Total Revenues	832,358	542,891	687,372
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,599,251	2,427,896	677,372
Wage	92,066	203,633	189,262
Non Wage	2,507,184	2,224,263	488,110
<i>Development Expenditure</i>	0	0	10,000
Domestic Development	0	0	10,000
Donor Development	0	0	0
Total Expenditure	2,599,251	2,427,896	687,372

2015/16 Revenue and Expenditure Performance up to March

The department received 1,295 billion shillings more than Quarterly cash limit representing 199%. There was over performance due to disbursement of Pension and gratuity for Teachers and Traditional Civil Servants. Meanwhile underperformance was exhibited due to non disbursement of DSC Chairs salary whose term of office expired and Conditional Transfers of Salary & Gratuity of Elected Leaders, poor collection of local revenue, partial remittance of Exgratia, salary and gratuity for councillors.

However district Unconditional grant non wage performed at 378% and wage at 352% because of transfer of names of staff to the departments they belong.

On expenditure, the department spent 1.35 billion shillings as non-wage recurrent to pay pension and gratuity for teachers and general civil servants.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue work plan expected for FY 2016/17 is 687.372 million shillings reduction by 25% due to reduction in IPF for District unconditional grant wage. Support services conditional grant non-wage was transferred to Administration. However, Unconditional grant non-wage has increased especially for ex-gratia for councillors The funds shall be spent on wage worth 189 million shillings and non-wage of 464 million shillings for Council and Board activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1382 Local Statutory Bodies

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Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	400	163	400
No. of Land board meetings	4	0	4
No. of Auditor Generals queries reviewed per LG	16	4	16
No. of LG PAC reports discussed by Council	4	5	4
Function Cost (US\$ '000)	2,599,251	2,427,896	687,372
Cost of Workplan (US\$ '000):	2,599,251	2,427,896	687,372

2015/16 Physical Performance up to March

There were 3 DEC meetings, 1 Business, 2 Committee meeting held. DSC held 1 Meeting to confirm 60 staff, Posthumously regularised 5 appointments, promoted 1 staff, rescinded 3 appointments and extended 1 probationary period. Land board received 80 land applications and trained 87 LC1. PAC had 1 sitting to discuss Internal Auditors report.

Planned Outputs for 2016/17

To conduct 6 Council meetings, 6 Committee and board meetings, pay sitting allowances to Councilors and Commissioners, monitoring of government programmes, examine internal Auditors general report, advertise for bids, evaluate bids and award contracts to prequalified firms.

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

There are no off budget activities under this department

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

1. Delayed initiation and submission of procurement request

Delayed initiation and submission of procurement request by departments and sub counties

2. Overwhelming demand

There is overwhelming demand by Councilors despite limited resources

3. Expiry of Boards and Commission

The term for DSC has expired need to replace them with new members

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	505,249	391,053	923,230
District Unconditional Grant (Non-Wage)	8,063	6,047	15,000
District Unconditional Grant (Wage)	244,030	190,949	471,061
Locally Raised Revenues	9,764	0	9,764
Multi-Sectoral Transfers to LLGs	41,918	36,374	66,921
Sector Conditional Grant (Non-Wage)	80,086	88,984	75,660

Vote: 545 Nebbi District

Workplan 4: Production and Marketing

Sector Conditional Grant (Wage)	121,388	68,699	284,825
<i>Development Revenues</i>	<i>244,750</i>	<i>141,258</i>	<i>189,157</i>
Development Grant	97,883	57,795	75,432
District Discretionary Development Equalization Grant	33,214	10,000	70,000
Multi-Sectoral Transfers to LLGs	46,615	36,949	43,725
Other Transfers from Central Government	67,038	36,514	
Total Revenues	749,998	532,311	1,112,387

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>497,186</i>	<i>371,108</i>	<i>923,230</i>
Wage	365,418	259,648	648,975
Non Wage	131,768	111,460	274,255
<i>Development Expenditure</i>	<i>252,813</i>	<i>111,363</i>	<i>189,157</i>
Domestic Development	252,813	111,363	189,157
Donor Development	0	0	0
Total Expenditure	749,998	482,471	1,112,387

2015/16 Revenue and Expenditure Performance up to March

During third Quarter, the department received a total of Sh. 532.311 million shillings that is 67% of the overall budget. The sources of revenue that performed very well were Agric Extension salaries 113%, District unconditional Grant wage 108%; District unconditional grant non wage at 100%, District Commercial Services support project at 0% and multisectoral transfer to LLGs at 102.5%, LGMSD 10%. During the quarter 2,000,000/= locally raised revenue was allocated to the sector.

The major expenditures during the quarter were installation of 3 rain gauges, sensitization on white flies, identification of areas infested with white flies; also VODP 2 sensitization, monitoring and integration of VODP workplan in all LLGs. The District also supported the National Coffee campaign that was held in Erussi Subcounty and Sensitization of 28 BMUs on fish quality assurance, Inspection of 36 landing sites and 4 major markets, and collecting fish data. Others include sensitization of community on vermin control, collecting 121 vermin tails from communities; and vaccination of dogs and cats against rabies

However, by the end of the quarter, 14% of the funds remained on account because development projects such as market shed construction and fish pond construction were still at bid evaluation stage.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue work plan for 2016/17 has increased from 749 million shillings to 1.1 billion shillings representing 25% due to an increase in staff wages as more staff have been recruited and also an increase in the multisectoral transfers to LLGs. However, Development budget IPF has reduced because of the shift in NAADS. On expenditure we shall spend 64.8% on wages, 20.7% on non wage recurrent and 14.5% on development projects.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<i>Function: 0181 Agricultural Extension Services</i>			
<i>Function Cost (US\$ '000)</i>	<i>9,733</i>	<i>3,215</i>	<i>12,900</i>
<i>Function: 0182 District Production Services</i>			

Vote: 545 Nebbi District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	23000	6000	23000
No of livestock by types using dips constructed	8000	3	10000
No. of livestock by type undertaken in the slaughter slabs	8000	16124	8000
No. of fish ponds constructed and maintained	1	1	2
No. of fish ponds stocked	1	0	2
Quantity of fish harvested	3200000	387	3200000
Number of anti vermin operations executed quarterly	16	8	8
No. of parishes receiving anti-vermin services	40	20	8
No. of tsetse traps deployed and maintained	10	8	30
No of slaughter slabs constructed	0	0	1
Function Cost (US\$ '000)	687,985	427,093	1,021,307
Function: 0183 District Commercial Services			
No. of cooperative groups mobilised for registration	15	16	12
No. of cooperatives assisted in registration	0	0	10
No. of tourism promotion activities mainstreamed in district development plans	2	0	15
No. and name of new tourism sites identified	1	0	0
No. of enterprises linked to UNBS for product quality and standards	0	0	10
No. of producers or producer groups linked to market internationally through UEPB	5	2	0
No. of market information reports disseminated	4	0	0
No of cooperative groups supervised	30	0	15
No. of producer groups identified for collective value addition support	4	9	0
No. of value addition facilities in the district	0	0	1
A report on the nature of value addition support existing and needed	No	NO	No
No. of Tourism Action Plans and regulations developed	0	0	1
No of businesses inspected for compliance to the law	100	25	50
No of awareness radio shows participated in	0	0	4
No of businesses assisted in business registration process	0	0	20
No of awareness radio shows participated in	0	1	4
No. of trade sensitisation meetings organised at the district/Municipal Council	1	3	1
Function Cost (US\$ '000)	52,280	52,164	78,180
Cost of Workplan (US\$ '000):	749,998	482,471	1,112,387

2015/16 Physical Performance up to March

During the second quarter, we installed 3 rain gauges at District headquarter, Nyaravur and Akworo Sub counties; set 2 demonstrations on fruit fly control in Parombo and Nyaravur; sensitized farmers on white flies in Atego and Panyimur and contributed to District councilors tour to Gulu District.

Under VODP 2 programme, we sensitized the community in Nebbi, Pakwach, Wadelai, Panyango, Alwi and Nyaravur on VODP 2 programme; facilitated DEC to monitor VODP activities in Kucwiny, Wadelai, Panyango and Alwi and

Vote: 545 Nebbi District

Workplan 4: Production and Marketing

integrated work plan of VODP2 into Subcounty work plans of Alwi, Kucwiny, Panyango and Wadelai. Under Livestock services we vaccinated 470 dogs and cats in Atego, Ndhew, Parombo, Akworo, Panyimur and vaccination still ongoing; made 1 Coordination visit o MAAIF and supplied assorted equipments to the office. The district also supplied 470 heads of cattle under the Restocking programme to 470 beneficiaries across the district. Under Fisheries subsector, sensitized 28 BMUs in Pakwach, Panyango, Wadelai and Pakwach TC on fish quality assurance; also inspected 36 landing sites and 4 major markets in Wadelai, Panyimur, Pakwach TC, Panyango and Pakwach Subcounty. We also collected fisheries data in Panyango, Pakwach TC, Pakwach and Wadelai. Under Entomology we collected 121 vermin tails under vermin reward approach from Panyimur, Panyango, Atego, and Nebbi Subcounty; and sensitized 3 communities of Uduka and Lee in Kucwiny Subcounty, and Wadelai Subcounty headquarter. We also supplied 10 wooden pellets for our store at district headquarter, facilitated National coffee campaign held at Erussi Subcounty, maintained vehicles at District headquarter and supported coordination activities. Under the Commercial services much of their activities were still ongoing by the end of the quarter due to late release of funds.

Planned Outputs for 2016/17

Construction of slaughter slab and shade, demonstration fish ponds, drying cribs, improved drying rakes for fish and fencing Owiny eclipse site. Demonstration of fruit fly control and tsetse fly control technologies. Also Supply of cassava chippers and graters, nutrient dense foods, manual planters for rice and laptop computers. Undertaking vaccination of livestock, artificial insemination in cattle and operating a mobile plant clinic. And also Trade development and Tourism promotional services, cooperative development and industrial development services.

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

Agricultural and marketing (DAR 3 project) - Agency for Accelerated Regional Development, Rural infrastructure (DAR 3) - Danish Refugee council, Food security - (CARITAS Nebbi), Food security - CEFORD, Coffee extension - UCDA; Apiary, Coffee value chain and Fruit trees promotion - Agency for Community Empowerment.

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

1. Weak Vehicles

We have model 2006 and 2007 vehicles that often break down, hence high cost of maintenance yet we have little resources

2. Climate change

Prolonged dry spells and sometimes unexpected heavy rainfalls affecting crop performance and field communication for field staffs

3. High pests and disease challenge

Outbreaks of pests and diseases yet we do not have the resources to control them; this is a big challenge to the staff and the farmers as well.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,911,303	4,041,562	4,900,076
District Unconditional Grant (Non-Wage)	26,958	34,719	26,958
District Unconditional Grant (Wage)		0	219,005

Vote: 545 Nebbi District

Workplan 5: Health

Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs	132,353	87,379	65,927
Other Transfers from Central Government	320,528	609,749	948,600
Sector Conditional Grant (Non-Wage)	778,672	584,004	758,110
Sector Conditional Grant (Wage)	2,647,792	2,725,711	2,876,476
Development Revenues	308,290	373,316	1,070,425
Development Grant	141,021	141,021	0
District Discretionary Development Equalization Gran	40,000	20,000	300,000
Donor Funding		103,549	475,000
Multi-Sectoral Transfers to LLGs	26,487	25,915	255,930
Transitional Development Grant	100,782	82,831	39,495
Total Revenues	4,219,592	4,414,878	5,970,500

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	3,911,303	3,891,579	4,900,076
Wage	2,694,550	2,725,711	3,095,877
Non Wage	1,216,753	1,165,869	1,804,199
Development Expenditure	308,290	259,035	1,070,425
Domestic Development	308,290	155,486	595,425
Donor Development	0	103,549	475,000
Total Expenditure	4,219,592	4,150,614	5,970,500

2015/16 Revenue and Expenditure Performance up to March

The department received Ushs 4.4 billion shillings over thr three quarters more than the total planned revenue for the three quarters. The differnce was mainly because of funds received for immunization as Central Government transfers and funds from PHC Development that were disbursed for 2 Quarters 3 and 4, Distrcit unconditional grant, and LGMSD for which more funds were received tha planned. We spent Ushs 4.15 billion shillings leaving an unspent balance of Ushs of 264,264,000 of which 259 million was for Domestic Development, and the balance from Recurrent non wage.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/17 the department expects to receive 5.97 bilion shillings compared to 4.2 billion shillings of 2015/16 budget. The increament is due to unconditional wage for staff in DHO's office. Additional funds under Other Government transfers has also increased especially for immunization. These funds shall be spent as follows; Wage shall take 3.095 billion shillings, non-wage is 1.804 million shillings and development budget is 996 million shillings.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0881 Primary Healthcare

Vote: 545 Nebbi District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of inpatients that visited the NGO Basic health facilities	6000	6138	5000
No. and proportion of deliveries conducted in the NGO Basic health facilities	800	1085	900
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	2000	2050	3000
Number of trained health workers in health centers	300	289	300
No of trained health related training sessions held.	26	24	15
Number of outpatients that visited the Govt. health facilities.	350000	273483	250000
Number of inpatients that visited the Govt. health facilities.	18000	13768	10000
No and proportion of deliveries conducted in the Govt. health facilities	5000	4703	3500
% age of approved posts filled with qualified health workers	80	80	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	95	98	
No of children immunized with Pentavalent vaccine	10000	8244	5500
No of new standard pit latrines constructed in a village	3	2	
No of villages which have been declared Open Defecation Free(ODF)	403	24	
No of standard hand washing facilities (tippy tap) installed next to the pit latrines		746	
No of healthcentres rehabilitated	32	33	
No of staff houses rehabilitated	1	0	
Value of medical equipment procured		1	
Value of essential medicines and health supplies delivered to health facilities by NMS		0	150000000
Number of health facilities reporting no stock out of the 6 tracer drugs.		8	
Number of outpatients that visited the NGO Basic health facilities	45000	18638	15000
Function Cost (UShs '000)	4,219,592	4,150,614	4,057,143
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	0	6,451	1,913,357
Cost of Workplan (UShs '000):	4,219,592	4,150,614	5,970,500

2015/16 Physical Performance up to March

UShs 2.725 billion was paid as wage, Ushs 1.165 billion was for Recurrent non wage and and Ushs 259 milion was for development. The Polio Mass Campaign in January was a major area of expenditure, and transfers to the hospitals and lower level facilities contributed to Ushs 184,054,000.

Planned Outputs for 2016/17

The following are the key planned outputs:- Payment of salaries, Completion of Goli HCIV staff house, kitchen and latrine, Panyimur staff house, Construction of four stance latrine at Kapita, rehabilitation of Amor HCII OPD, supply and installation of solar at Abongo maternity, remodelling of OPD at Pakwach HCIV and Kapita OPD, Procurement medical equipment and furniture.

Vote: 545 Nebbi District

Workplan 5: Health

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

UNICEF Support to Maternal and Child health, disease surveillance, Immunization and Institutional Capacity building of the sector.

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

1. Inadequate human resource

Inadequate human resource in both numbers and skills mix

2. Inadequate access to health units

Inadequate access to health units with few facilities far apart

3. Inadequate and old infrastructure

Inadequate and old health infrastructure at existing facilities.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	13,466,851	9,568,612	10,566,703
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	52,143	26,004	56,222
Locally Raised Revenues	13,455	0	13,455
Multi-Sectoral Transfers to LLGs	159,072	108,806	41,094
Other Transfers from Central Government		10,983	
Sector Conditional Grant (Non-Wage)	2,318,177	1,536,954	1,958,661
Sector Conditional Grant (Wage)	10,914,004	7,878,365	8,487,272
<i>Development Revenues</i>	791,259	647,831	1,048,539
Development Grant	401,180	401,180	312,734
District Discretionary Development Equalization Grant	63,000	68,575	131,000
Donor Funding	251,841	57,457	200,000
Multi-Sectoral Transfers to LLGs	75,238	120,618	404,804
Total Revenues	14,258,111	10,216,443	11,615,242
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	13,466,851	9,566,091	10,566,703
Wage	10,966,147	7,917,130	8,543,495
Non Wage	2,500,704	1,648,961	2,023,209
<i>Development Expenditure</i>	791,259	554,233	1,048,539
Domestic Development	539,418	496,776	848,539
Donor Development	251,841	57,457	200,000
Total Expenditure	14,258,111	10,120,324	11,615,242

2015/16 Revenue and Expenditure Performance up to March

The outturn in quarter was 10.216 billion shilings more than the cumulative quarterly budget representing 105% of the budget because Capital budget for Q4 was all released in Q3 Donor funding were not remitted. However, the other sources of revenue performed quite well.

On expenditure, wage performed at 99%, non-wage at 375% as explained above and development budget at 199%.

Vote: 545 Nebbi District

Workplan 6: Education

During the quarter 3.817 billion was spent on recurrent expenditure and development budget representing 123% as overall budget. By the end of the Quarter 96 million shillings was sitting on account as unspent balance. By the end of the quarter the sector had 96 million as unspent balance of (1%).

Department Revenue and Expenditure Allocations Plans for 2016/17

The total planned revenue for FY 2016/17 is 11.615 billion shillings lower than this year's budget because of reduced IPFs for development grant and conditional grant non-wage due to new budget reforms and some teachers shall be paid under Nebbi Municipal Council budget. These funds shall be spend according to the work plan of which wage shall take 8.5 billion, non-wage shall form 2.023 billion and development grant shall take 1.04 billion shillings.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781			
No. of textbooks distributed	5000	0	0
No. of pupils enrolled in UPE	111545	111545	111545
No. of student drop-outs	1500	200	1500
No. of Students passing in grade one	100	4153	100
No. of pupils sitting PLE	5000	4153	3000
No. of classrooms constructed in UPE	1	0	
No. of latrine stances constructed	40	40	50
No. of primary schools receiving furniture	120	42	42
Function Cost (UShs '000)	11,245,159	8,178,576	8,699,963
Function: 0782 Secondary Education			
No. of students enrolled in USE	8807	8923	3000
No. of classrooms constructed in USE	0	0	30
Function Cost (UShs '000)	2,176,113	1,508,949	2,131,289
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	21	29	30
No. of students in tertiary education	27	72	
Function Cost (UShs '000)	466,127	289,209	236,670
Function: 0784 Education & Sports Management and Inspection			
No. of inspection reports provided to Council	5	1	2
No. of primary schools inspected in quarter		170	30
No. of secondary schools inspected in quarter	26	16	3
No. of tertiary institutions inspected in quarter	1	1	1
Function Cost (UShs '000)	370,711	143,590	533,836
Function: 0785 Special Needs Education			
No. of SNE facilities operational	0	0	1
Function Cost (UShs '000)	0	0	13,484
Cost of Workplan (UShs '000):	14,258,111	10,120,324	11,615,242

2015/16 Physical Performance up to March

key summary output this quarter include construction of 2 Classrooms at Abongo, and completion at Namthin P/S (SFG), 2 Classrooms at Oweko and Lwala Kojo (PRDP), Inspection and monitoring of 164 primary and 5 USE schools, transfer of conditional grants to schools and tertiary institutions, Administered printing of Mock and pre- PLE

Vote: 545 Nebbi District

Workplan 6: Education

Final examinations. Including payment of salaries to teachers in primary, secondary and tertiary institutions.

Planned Outputs for 2016/17

Construction and rehabilitation of classrooms at Cik-ithi P/S, Rero P/S and Oriwo-Acwera P/S and class room completion at Jukia P/S. Construction of 5 stance latrine at Oboth P/S, Ojinga P/S, Raguka P/S, Cik-Ithi P/S, Omoyo P/S, Alwi P/S, Paten P/S Rero P/S, Akanyo P/S and Angal Ayila P/S and supply of desks to Kinju, Omoyo, Nyakagei, Cikithi, Adeira, Panyigoro and Jupala Primary Schools.

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

UNICEF support in school Capacity building of SMCs, Teachers and critical stake holders in schools. School drama and clubs formation.

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

1. Cases of land conflicts in schools

Land conflict in schools is scaring teachers and retarding development

2. Vandalization of school property and equipment

Vandalization of school property and equipment such as water tanks and lighting arrestors is on increase.

3. Unreliable means of transport

Old and unreliable means of transport which breaks down frequently and expensive to manage.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,308,922	955,058	1,079,802
District Unconditional Grant (Non-Wage)	9,449	3,750	5,000
District Unconditional Grant (Wage)	55,551	49,895	52,821
Locally Raised Revenues	53,677	33,139	54,177
Multi-Sectoral Transfers to LLGs	470,646	239,228	85,963
Other Transfers from Central Government	719,598	629,046	0
Sector Conditional Grant (Non-Wage)		0	881,840
<i>Development Revenues</i>	432,318	314,718	224,788
Development Grant	313,068	313,068	
District Discretionary Development Equalization Grant	15,000	0	200,000
Multi-Sectoral Transfers to LLGs	104,250	1,650	24,788
Total Revenues	1,741,240	1,269,776	1,304,590
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,308,922	944,805	1,079,802
Wage	55,551	49,895	52,821
Non Wage	1,253,370	894,911	1,026,980
<i>Development Expenditure</i>	432,318	141,818	224,788
Domestic Development	432,318	141,818	224,788
Donor Development	0	0	0
Total Expenditure	1,741,240	1,086,623	1,304,590

Vote: 545 Nebbi District

Workplan 7a: Roads and Engineering

2015/16 Revenue and Expenditure Performance up to March

A total of 1.269 billion shillings was received cumulatively more than Quarterly planned revenue. The over performance was because Q4 funds were disbursed in Q3. However, revenue source like LGMSDP was not received but planned for Q4. LLGs transfers performed poorly because of lack of prioritization for roads.

Total expenditure in the quarter was 1.086 billion shillings with wage performing at 58%, non-wage at 117% and development budget at 88% because road maintenance is planned under recurrent budget.

By the end of the quarter 183.153 million shillings remained on account as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue work plan expected in FY 2016/17 is 1.3 billion shillings lower than this financial year's budget. The drop has been due to reduced IPFs from road fund. These funds shall be used to pay salaries for staff worth 52 million shillings, non-wage recurrent worth 1.026 billion shillings mainly for routine road maintenance and opening and installation of new culverts as part of development worth 558.6 million shillings.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	0	0	7
Length in Km of urban roads resealed	0	0	14
Length in Km of Urban unpaved roads routinely maintained	0	0	14.7
Length in Km of Urban unpaved roads periodically maintained	0	0	4
Length in Km of District roads routinely maintained	393	350	392
Length in Km of District roads periodically maintained	71	21	51
No. of bridges maintained	0	0	7
Length in Km of District roads maintained.	70	21	20
Lengths in km of community access roads maintained	0	0	491
Function Cost (US\$ '000)	1,725,990	1,086,623	1,304,590
Function: 0482			
Function Cost (US\$ '000)	15,250	0	0
Cost of Workplan (US\$ '000):	1,741,240	1,086,623	1,304,590

2015/16 Physical Performance up to March

214 km road of District roads was routinely maintained, 21km District road was periodically maintained 52 road gangs were employed under community access road and over 200km road of sub county road was maintained. Repair of 5 District vehicles were repaired.

Planned Outputs for 2016/17

The following are the planned outputs:- Routine maintenance of 370.5km of district roads, 420km of Community access roads, improvement of drainage system at work department, construction of general store and service bay and 76.7km of urban road routine manual maintenance.

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

There are no NGO and development partners supporting this department.

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

Vote: 545 Nebbi District

Workplan 7a: Roads and Engineering

1. Communities cultivate on the road reserves

This limits the extension of drainage channel for road maintenance.

2. Frequent break down of road equipment and plants

Most of the equipment and plants are old hence expensive to maintain hence it reduces working hour

3. Most bridges require major repair works

Others need total replacement as the width do not favour heavy and large vehicles.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	214,541	172,417	229,227
District Unconditional Grant (Wage)	21,205	10,850	21,909
Multi-Sectoral Transfers to LLGs	161,335	137,567	168,338
Sector Conditional Grant (Non-Wage)	32,000	24,000	38,980
<i>Development Revenues</i>	536,614	525,465	765,602
Development Grant	508,415	508,415	623,862
District Discretionary Development Equalization Grant		0	103,000
Multi-Sectoral Transfers to LLGs	6,199	550	16,740
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	751,154	697,882	994,829
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	236,541	180,553	229,227
Wage	21,205	10,850	21,909
Non Wage	215,335	169,703	207,318
<i>Development Expenditure</i>	514,614	288,313	765,602
Domestic Development	514,614	288,313	765,602
Donor Development	0	0	0
Total Expenditure	751,154	468,866	994,829

2015/16 Revenue and Expenditure Performance up to March

The Sector received a cumulative total of Ug.Shs697.882 million as 80% recurrent and 99% development revenues. These represents 93% of the total budget released. During 3rd qtr, the sector received a total of Ug.Shs. 338.493 million representing 182% against the planned amount of Ug.Shs. 186,239.

The cum. Sector expenditure was at 61% by the end of qtr 3. The sector was left with 32% unspent which would be spent mainly on water supply facilities such as borehole drilling and construction (Which takes about 75% of the total budget). The drilling and construction of water facilities is currently ongoing.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 994.829 million shillings down from 751 million shillings of FY 2015/16. The increment is mainly due to additional funds from development grant, LLGs transfers and DDEG. The wage is worth 21 million shillings and non-wage is 237 million. These funds shall be used according to the sector specific guideline 2016.

Vote: 545 Nebbi District

Workplan 7b: Water

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981			
No. of supervision visits during and after construction	5	2	8
No. of water points tested for quality	28	20	50
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of water pump mechanics, scheme attendants and caretakers trained	0	0	30
No. of water and Sanitation promotional events undertaken	2	11	0
No. of water user committees formed.	32	16	21
No. of Water User Committee members trained	16	16	21
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	2	2	17
No. of public latrines in RGCs and public places	1	1	1
No. of deep boreholes drilled (hand pump, motorised)	4	4	22
No. of deep boreholes rehabilitated	12	10	38
Function Cost (US\$ '000)	719,154	319,318	834,829
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (US\$ '000)	32,000	149,547	160,000
Cost of Workplan (US\$ '000):	751,155	468,866	994,829

2015/16 Physical Performance up to March

The activities implemented so far include softwares, renovation of the office latrine, rehabilitation of boreholes, supply of one office vehicle, supervision and monitoring of water facilities, promotion of sanitation and hygiene in Erussi sub county etc.

Planned Outputs for 2016/17

Key sector planned outputs include the following among others: 20 deep boreholes drilled and constructed, 1 production well drilled and developed 38 non functional boreholes rehabilitated, one feasibility study for Valley dam. 1 VIP Latrine constructed at RDC, 14 planning and advocacy meetings organized and held, four extension staff quarterly review meeting held, water quality testing and analysis conducted in 31 water points, four District water supply and sanitation coordination committee meetings held, 20 water user committees established, sensitized, trained and backstopped, radio spots adverts placed on water and sanitation programmes and one drama show conducted on safe water usage, promotion of good sanitation and hygiene conducted around new water points, 30 Private sector stakeholders (Pump mechanics, caretakers etc) trained in preventive maintenance and hygiene, 7 supervision visits and monitoring during and after construction conducted.

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

The central government (Ministry of Water Environment) shall continue with the construction of Nyarwodho gravity flow scheme - phase 2 and Wadelai rural growth centre water supply scheme and also commence the Construction of Wadelai irrigation scheme.

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

Vote: 545 Nebbi District

Workplan 7b: Water

1. Procurement Delay

Procurement of service providers takes a minimum of 50% of the financial year thus projects can not be completed within a financial year.

2. Lack of key staffs in the sector.

Failure to recruit Assistant water officer sanitation and assistant water officer Mobilization and Planning on contract under the conditional grant due to reduced operational fund in the sector greatly affects implementation of activities.

3. Poor community attitudes towards operation and maintenance

This has greatly affected the functionality of water points especially in Jonam County.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	191,935	105,052	129,228
District Unconditional Grant (Wage)	96,585	60,093	91,929
Locally Raised Revenues	8,918	0	8,918
Multi-Sectoral Transfers to LLGs	44,497	13,508	18,776
Sector Conditional Grant (Non-Wage)	41,935	31,451	9,606
<i>Development Revenues</i>	56,374	37,721	84,533
District Discretionary Development Equalization Grant	10,000	15,000	35,000
Donor Funding	31,323	15,722	
Multi-Sectoral Transfers to LLGs	13,051	6,999	49,533
Urban Discretionary Development Equalization Grant	2,000	0	
Total Revenues	248,309	142,773	213,762
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	193,935	98,502	129,228
Wage	96,585	60,093	91,929
Non Wage	97,350	38,409	37,299
<i>Development Expenditure</i>	54,374	27,831	84,533
Domestic Development	23,051	16,798	84,533
Donor Development	31,323	11,033	0
Total Expenditure	248,309	126,333	213,762

2015/16 Revenue and Expenditure Performance up to March

The department received Ug.shs 142.773 million shillings in the three quarters which is 72% of the planned budget. Of which 60 million was spent on wages, 38.409 million on non-wage and 27.831 on Development budget representing 65% of the total release. 126 million was spent, leaving a balance of Ug.shs16,440,000 (7%) on account. This sum of money is carried forward to fourth quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has planned Ug. shs.213.7 million in the financial year 2016/17. This is slightly lower than the financial year 2015/16 budget because there was a reduction in the IPFs for DDEG by 22.2%. These funds shall be used in accordance with the new budget guidelines and workplans.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 545 Nebbi District

Workplan 8: Natural Resources

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	4	3	3
No. of Agro forestry Demonstrations	10	0	0
No. of community members trained (Men and Women) in forestry management	10	3	20
No. of Wetland Action Plans and regulations developed	0	1	0
Area (Ha) of Wetlands demarcated and restored	8	0	3
No. of community women and men trained in ENR monitoring	50	1	140
No. of monitoring and compliance surveys undertaken	4	0	4
No. of new land disputes settled within FY	10	3	4
Function Cost (US\$ '000)	248,309	126,333	213,762
Cost of Workplan (US\$ '000):	248,309	126,333	213,762

2015/16 Physical Performance up to March

Staff salaries paid for three months, procurement of laptop, printer and office cleaning materials, support supervision to farmers, compliance inspection and review of environmental and social impact review, physical planning committee meetings and inspection of physical development in parombo and panyimur town boards were conducted, established district land inventory, verified surveys, wetlands compliance inspections and identification of degraded areas for restoration.

Planned Outputs for 2016/17

Payment of salaries, ENR technical compliance supervision, EIA reviews and monitoring, public education and awareness on environmental and lands management matters, sensitisation on impact of climate change, demonstration and training on household energy efficient cook stoves, restoration of catchment areas, compliance inspection of physical developments in the rural growth centres, physical planning committee meetings and survey verification.

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

Denish Refugees Council (DRC), supporting the department in establishment of woodlots in 21 primary schools. GIZ, supporting the department in mainstreaming energy issues in the sector development plans and budgets.

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

1. Poor Community attitude

Poor attitude of the community towards natural resources management

2. Rampant land disputes and conflicts

Rampant land disputes and conflicts

3. Weak enforcement of bye-laws

Weak enforcement of environmental legislation at all levels

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
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Vote: 545 Nebbi District

Workplan 9: Community Based Services

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	334,048	223,976	302,788
District Unconditional Grant (Wage)	131,750	106,198	153,063
Locally Raised Revenues	13,455	2,707	13,455
Multi-Sectoral Transfers to LLGs	114,536	59,339	66,399
Sector Conditional Grant (Non-Wage)	74,308	55,732	69,872
<i>Development Revenues</i>	724,426	100,381	491,579
District Discretionary Development Equalization Grant	10,000	15,000	12,307
Multi-Sectoral Transfers to LLGs	85,992	79,254	199,924
Other Transfers from Central Government	628,434	6,127	275,000
Transitional Development Grant		0	4,348
Total Revenues	1,058,474	324,357	794,367
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	334,048	222,040	302,788
Wage	149,476	104,838	153,063
Non Wage	184,572	117,202	149,725
<i>Development Expenditure</i>	724,426	100,381	491,579
Domestic Development	724,426	100,381	491,579
Donor Development	0	0	0
Total Expenditure	1,058,474	322,421	794,367

2015/16 Revenue and Expenditure Performance up to March

The Department received a total of 324.35 million shillings cumulatively less than revenue planned in the three quarters because funds for projects under Youth livelihood was not received only institutional capacity building funds was received worth 10 million shillings.

On the expenditure, the department spent 322 million shillings of which wage took 104 million shillings, 117 million shillings was for non-wage and 100.38 million was for development projects under PWD and LGMSDP representing 41%. The following revenue sources performed poorly: Multi-sectoral transfers to LLGs was at 66% and Other transfers from central government at 0%. Reasons for the poor performance are attributed to poor planning at the LLG level and project funds for the Youth Livelihood Programme were not sent to the district because we are still doing recoveries.

Department Revenue and Expenditure Allocations Plans for 2016/17

Total expected work plan revenue for the department is 794.367 million shillings for FY 2016/17. This is 34% reduction from the previous budget because of reduction of IPF for Youth Livelihood Fund, reduction in LLG Transfer, and Sector Conditional Grant (Non-Wage), however there has been wage enhancement. These funds shall be spent on staff salaries, No-wage, and domestic development as per the workplan.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1081

Vote: 545 Nebbi District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	80	0	60
No. of Active Community Development Workers	2	0	1
No. FAL Learners Trained	25	0	50
No. of children cases (Juveniles) handled and settled	50	8	60
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community		0	9
No. of women councils supported	5	1	1
Function Cost (UShs '000)	1,058,474	322,421	794,367
Cost of Workplan (UShs '000):	1,058,474	322,421	794,367

2015/16 Physical Performance up to March

On the expenditure side the following achievements were accomplished: Transfers to PWD groups, Travel inland, payment for projects under CDD, Maintenance of vehicles, printing and stationeries, Support supervision visits at the LLG level and purchase of small Office equipment

Planned Outputs for 2016/17

Delivery of Community-based services coordinated. Council advised on policy and related matters regarding Cululture and Community Development, Disability and Elderly, Employment and Industrial relations, and Gender and Community Development. Statutory obligations regarding Community Care and Protection discharged. Workplaces Inspected to ensure conformity to national laws and policies on occupational health and safety. Community centers, vocational training institutions, children remand homes and other community establishments monitored, Implementation of National and local laws and policies and social development monitored, Liason with NGOs, Community-Based Organizations and other stakeholders on matters regarding community development rendered, Community awareness and involvement in socio-economic development initiatives monitored and evaluated, Collection, analysis and dissemination of labour information coordinated, Registration and promotion of community development groups supervised

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

Registration, Verification and enrolment of new SAGE Beneficiaries, Training of Parish Chiefs on SAGE Second phase, Orientation of stakeholders on SAGE Second phase, Training of LCs and Chairpersons of Older Persons Council Elders, Payment of SAGE beneficiaries

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

1. Inadequate funding

Funding to the Department of Community Based Services is inadequate to enable it discharge its core mandate

2. Overwhelming number of PWDs, OVC, Youth, Women, Elderly

There is overwhelming number of PWDs, OVC, Youth, Women, and Elderly with diverse needs which the Department of Community Based Services cannot effectively meet

3. High attrition rate of Community Development Workers

Community Development Workers are increasingly getting interested in Senior Assistant Secretary Positions thus continuously affecting the performance of the Department

Vote: 545 Nebbi District

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	153,911	84,279	125,491
District Unconditional Grant (Non-Wage)	25,000	18,750	25,000
District Unconditional Grant (Wage)	39,070	25,735	30,570
Locally Raised Revenues	8,707	2,643	8,707
Multi-Sectoral Transfers to LLGs	1,309	2,574	54,564
Other Transfers from Central Government		0	6,650
Support Services Conditional Grant (Non-Wage)	79,825	34,577	
<i>Development Revenues</i>	239,906	97,559	316,604
District Discretionary Development Equalization Grant	78,827	86,556	254,604
Donor Funding	160,000	7,126	60,000
Multi-Sectoral Transfers to LLGs	1,079	3,877	2,000
Total Revenues	393,816	181,838	442,095
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	167,147	121,158	125,491
Wage	39,070	25,735	30,570
Non Wage	128,077	95,423	94,920
<i>Development Expenditure</i>	226,669	42,104	316,604
Domestic Development	66,669	34,978	256,604
Donor Development	160,000	7,126	60,000
Total Expenditure	393,816	163,262	442,095

2015/16 Revenue and Expenditure Performance up to March

The total cumulative revenue received was 181.838 million shillings. This is less than the expected revenue because PAF monitoring grant was divided between Finance and Planning, local revenue was not allocated to the unit and UNICEF did not disburse funds for Death and Birth registration. However, other sources of funds performed well e.g Equalization grant and multi-sectoral transfer from LLGs because much of the planning is done in quarter two. On expenditure, the unit spent 163.262 million shillings mainly on wage 87%, non-wage at 111% and development expenditure at 35%. By the end of the Quarter, the unit had 18.5 million remaining as unspent balance for the approval DDP planned for in Q4.

Department Revenue and Expenditure Allocations Plans for 2016/17

Total revenue work plan for the unit is 442.095 million shillings down from 393 million shillings from 2015/16 budget. The main sources is from DDEG, District Unconditional grant non-wage and wage to pay staff salary, over head costs and development in the order. This is an increment from this year's budget because of the introduction of new budget guidelines.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1383

Vote: 545 Nebbi District

Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit	4	2	2
No of Minutes of TPC meetings	12	9	12
<i>Function Cost (UShs '000)</i>	393,816	163,262	442,095
Cost of Workplan (UShs '000):	393,816	163,262	442,095

2015/16 Physical Performance up to March

Payment of staff salaries, monitoring and evaluation of government programmes, preparation and submission of reports and work plans, Consultation and follow-up of issues with line Ministry, Conducting internal assessment of LLGs and HLG in order check compliance and attending regional and national workshops.

Planned Outputs for 2016/17

Payment of staff salaries, monitoring and evaluation of government programmes, preparation and submission of reports and work plans, Consultation and follow-up of issues with line Ministry, Conducting internal assessment of LLGs and HLG in order check compliance and attending regional and national workshops.

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

UNICEF support in Death and Birth registration of under 5 years and GAPPS and DAR support in facilitating planning and budgeting functions in sub counties and in the district.

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

1. Late submission of reports by departments and sub counties

There is late submission of reports and accountability by departments and sub counties.

2. Limited capacity of LLGs in reporting and planning

Due to shortage of staff there is limited capacity of LLGs in planning and reporting

3. Lack of transport

There is no transport to monitor and coordinate planning and budgeting functions.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	65,642	34,815	55,905
District Unconditional Grant (Wage)	28,013	21,434	28,022
Locally Raised Revenues	7,227	0	6,976
Multi-Sectoral Transfers to LLGs	30,401	13,382	20,907
<i>Development Revenues</i>	19,163	13,500	18,000
District Discretionary Development Equalization Gran	18,000	13,500	18,000
Multi-Sectoral Transfers to LLGs	1,163	0	

Vote: 545 Nebbi District

Workplan 11: Internal Audit

Total Revenues	84,805	48,315	73,905
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	83,642	47,806	55,905
Wage	28,013	21,434	30,022
Non Wage	55,629	26,373	25,883
<i>Development Expenditure</i>	1,163	0	18,000
Domestic Development	1,163	0	18,000
Donor Development	0	0	0
Total Expenditure	84,805	47,806	73,905

2015/16 Revenue and Expenditure Performance up to March

The department received a total of UGX 48.315 million shillings in three quarters representing 125% performance. The main source of revenue being Equalization grant, Unconditional grant wage component and LLGs transfers under multi-sectoral transfer. All the planned sources performance well except local revenue. The department spent 47.806 million shillings for wage more than planned of acting allowance representing 135% and non-wage at 68%. By the end of the quarter only UGX 509,000 remained on account as unspent to cater for bank charges.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 73.9 million shilling for FY 2016/17 of which wage is 30.022 million and non wage 11.039 million. This is lower than this year budget because of the creation of Nebbi municipal that used house Audit under LLG allocation.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	50	25	20
Date of submitting Quaterly Internal Audit Reports		30/4/2016	30 Sept 2016
<i>Function Cost (UShs '000)</i>	<i>84,805</i>	<i>47,806</i>	<i>73,905</i>
Cost of Workplan (UShs '000):	84,805	47,806	73,905

2015/16 Physical Performance up to March

Salary for all the 4 staff members paid, 25 entities audited during quarter; 8 Sub Counties, 2 Departments and section, 8 Health Centres and 7 Primary Schools.

Planned Outputs for 2016/17

Salary for 4 staff paid, entities audited during quarter were; Sub Counties, Departments, Health Centres and Primary Schools

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

There are supports provided under off budget activities by NGOs, Donors and Central Government.

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

1. Old and expensive maintain transport system

Old and expensive to maintain transport system

Vote: 545 Nebbi District

Workplan 11: Internal Audit

2. Mindset of the user

Many audit user believe audit is all fact flaut findings; Hence lack of appreciation of the audit functions

3. Inability to audit IFMS functions

It is sometimes difficult to audit IFMS transactions as the system is electronically connected