

Vote: 545 Nebbi District

Structure of Budget Framework Paper

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Foreword

The Budget Framework Papers for financial year 2016/17 is derived from the aspirations of the people of Nebbi as expressed in the District's Vision, Mission statement and Goals which are detailed in the plan.

The Vision, Mission and Goals were informed and guided by the New Public and Finance Management Act, 2015. The five years National Development Plan (2015/16 to 2019/20), the National Resistance Movement (NRM) manifesto, various sector policies and Budget guideline 2015 and our local priorities.

Accordingly, the Budget focuses on the strategic areas of economic and social infrastructure construction and rehabilitation, human development and empowerment and poverty reduction. It broadly covers the: construction, rehabilitation and maintenance of schools, health units, roads and bridges; the development of technical staff in terms of quality and quantity and; the empowerment of the disadvantaged and vulnerable groups in our society.

District is committed to the efficient use and maintenance of all the facilities that were developed over the years and efforts will be put to ensure that the capacity of the users is strengthened towards correct use in order to increase facility life span and enjoyment of the services they are meant to offer.

Thus, it is envisaged that the budget will be implemented through some of the ongoing programmes such as the Northern Uganda Peace, Recovery and Development (PRDP), Northern Uganda Social Action plan (NUSAFII) as well as the other Sector's and Partner's programmes.

I call upon all stakeholders to embrace the comprehensive budget and participate fully towards its implementation for the good of our people.

Okumu Robert District Chairperson/Nebbi

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Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,704,815	351,066	1,093,060
2a. Discretionary Government Transfers	3,923,792	869,579	6,364,877
2b. Conditional Government Transfers	20,727,164	5,178,315	19,224,388
2c. Other Government Transfers	2,599,613	504,846	1,022,000
4. Donor Funding	443,164	150,365	550,000
Total Revenues	29,398,547	7,054,171	28,254,326

Revenue Performance in the first quarter of 2015/16

The district received 7.054 billion shillings in first quarter of which 6.5 billion was from central government transfers representing 92%. This is generally good performance. However funds for youth livelihood and NUSAF2 sub Projects were not received. Local revenue contributed only 0.05% due to poor collection and donor contribution was 0.02%.

Planned Revenues for 2016/17

In the next financial year the district expects to receive 28.254 billion shillings of which local revenue shall contribute to 2.6%, Discretionary Transfer will contribute 23%, Conditional grant transfers shall contribute 69%, other government transfers is expected to contribute 3.5% and donor contribution is 1.5%. The local revenue target has reduced because disposal assets have not been included as a sources of revenue because of the technicalities involved.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,287,367	431,430	4,165,882
2 Finance	1,006,430	221,242	812,931
3 Statutory Bodies	2,599,251	507,833	374,280
4 Production and Marketing	749,998	130,147	1,110,879
5 Health	4,219,592	1,209,525	4,518,448
6 Education	14,258,111	3,564,531	14,147,995
7a Roads and Engineering	1,741,240	211,718	1,194,944
7b Water	751,154	88,541	1,033,903
8 Natural Resources	248,309	40,858	236,167
9 Community Based Services	1,058,474	78,044	479,852
10 Planning	393,816	55,654	117,984
11 Internal Audit	84,805	16,389	61,061
Grand Total	29,398,547	6,555,911	28,254,326
Wage Rec't:	15,691,873	3,931,399	14,925,103
Non Wage Rec't:	9,602,942	2,189,080	8,022,459
Domestic Dev't	3,660,568	285,068	4,756,764
Donor Dev't	443,164	150,365	550,000

Expenditure Performance in the first quarter of 2015/16

During the Quarter the district spent 6.55 billion shillings across the departments of which wage was worth 3.9 billion, non-wage was 2.1 billion and development expenditure was 285 million and donor funds was 150 million shilling. By the end of the Quarter over 500 million was unspent because most of the bids were under procurement evaluation stage.

Planned Expenditures for 2016/17

In FY 2016/17 the district expects to spent 28.254 billion shillings across all departments. Wage shall take over 50% mainly salaries for teachers and health workers. Non-wage shall constitute to 8 billion and development expenditure

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shall constitute to 4.7 billion mainly for completion of projects in Education, health, administration and new drilling and rehabilitation of water points among others.

Medium Term Expenditure Plans

Construction of Council Hall, procurement of cessi pool emptier, procurement of vehicle for education department, Construction of lagoon, purchase of land and feasibility studies to be undertaken.

Challenges in Implementation

1. Limited financial capacity of local contractors to complete projects awarded to them in time
2. Late submission of reports and accountability by sub counties and departments
3. Lack of appreciation of new reforms like OBT and new Public Finance Management Act 2015 by leader
4. Disjointed planning and budgeting at all levels

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A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,704,815	351,066	1,093,060
Market/Gate Charges	74,000	17,425	75,000
Sale of non-produced government Properties/assets	105	0	
Rent & Rates from private entities	10,000	0	10,000
Registration of Businesses	6,622	168	6,000
Property related Duties/Fees	24,630	0	25,000
Park Fees	10,000	801	10,000
Other licences	4,285	254	5,000
Voluntary Transfers	1,356,923	278,833	763,810
Miscellaneous	50,000	8,297	50,000
Sale of (Produced) Government Properties/assets	10,000	0	10,000
Local Service Tax	30,000	32,345	30,000
Land Fees	5,000	1,625	5,000
Business licences	20,000	932	20,000
Application Fees	3,000	0	3,000
Animal & Crop Husbandry related levies	10,000	1,401	10,000
Agency Fees	30,000	6,000	30,000
Other Fees and Charges	60,000	647	40,000
Rent & Rates from other Gov't Units	250	2,339	250
2a. Discretionary Government Transfers	3,923,792	869,579	6,364,877
District Discretionary Development Equalization Grant	1,077,006	219,835	3,107,016
Urban Unconditional Grant (Wage)	143,022	100,316	135,567
Urban Unconditional Grant (Non-Wage)	202,202	50,550	163,234
Urban Discretionary Development Equalization Grant	30,467	7,617	96,254
District Unconditional Grant (Wage)	1,932,784	356,683	1,818,793
District Unconditional Grant (Non-Wage)	538,310	134,578	1,044,013
2b. Conditional Government Transfers	20,727,164	5,178,315	19,224,388
Sector Conditional Grant (Non-Wage)	3,325,178	1,006,975	3,236,925
Sector Conditional Grant (Wage)	13,683,184	3,455,836	12,971,434
Support Services Conditional Grant (Non-Wage)	2,134,452	408,369	1,705,264
Transitional Development Grant	122,782	5,500	59,496
Development Grant	1,461,568	301,634	1,251,268
2c. Other Government Transfers	2,599,613	504,846	1,022,000
VODP	15,000	7,798	
MoH		0	322,000
Road Maintenance (Road Fund)	1,057,474	271,929	
Road Fund		0	700,000
Re-Stocking Project	25,000	0	
PACE		5,028	
NUSAF	142,906	0	
Neglected Tropical Disease Fund	106,645	0	
Uganda Wildlife Authority	353,000	83,877	
Gavi	214,114	101,554	
Youth Livelihood Programme	628,434	6,127	
DICOSS	27,038	14,358	
National Waters	30,002	0	
MoH-Recruitment		14,175	
4. Donor Funding	443,164	150,365	550,000
UWA		0	350,000

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A. Revenue Performance and Plans

Donor Funding/NUSAF		5,000	
Unicef	411,164	142,648	200,000
GIZ	32,000	2,717	
Total Revenues	29,398,547	7,054,171	28,254,326

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The district received 351 million shillings as local revenue of which, the highest collection was from voluntary transfer from LLGs, Local Service Tax, Market charges and Agency fees in that order. The poorest collection was from property related fees, sale of Government property, rents and rates were not collected because of laxity by the district. Overall Only 0.02% of the local revenue contributed in Quarter one.

(ii) Central Government Transfers

Central Government transfers performed fairly well at 6.5 billion shillings with Conditional Government transfers performing at 92% a part from NUSAF2 and Youth livelihood funds that were not disbursed to the district in the quarter.

(iii) Donor Funding

The main Donors supporting the district are GIZ, Baylor and UNICEF. Donor funds performed equilly poorly at 150 million shillings because these donor disburse funds according to accountability and timely reporting. Some disburse funds not according to government financial year but rather on Calender year.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In FY 2016/17 local revenue is expected at 1.093 billion shiling 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, District Discretionary development Equalization has increased upwards although sector conditional grant wage has lightly reduced. Other Government transfers IPFs like NUSAF3, Re-stocking programme, DICCO and Youth Livelihood project have not been communicated.

(iii) Donor Funding

The donors who have shown commitment with the district are UNICEF and UWA with a total of 550 million shillings representing .02% only of the overall budget.

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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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,537,778	343,424	2,994,877
District Unconditional Grant (Non-Wage)	118,661	36,183	256,899
District Unconditional Grant (Wage)	831,007	81,187	506,938
Locally Raised Revenues	64,611	18,230	64,611
Multi-Sectoral Transfers to LLGs	493,499	194,032	491,453
Support Services Conditional Grant (Non-Wage)	30,000	13,792	1,674,976
<i>Development Revenues</i>	749,589	145,815	1,171,006
District Discretionary Development Equalization Gran	407,129	112,505	244,935
Donor Funding		14,800	
Multi-Sectoral Transfers to LLGs	191,830	12,393	926,071
Other Transfers from Central Government	150,631	6,117	
Total Revenues	2,287,367	489,239	4,165,882
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,537,778	343,424	2,994,877
Wage	917,381	206,393	580,499
Non Wage	620,397	137,030	2,414,378
<i>Development Expenditure</i>	749,589	88,006	1,171,006
Domestic Development	749,589	73,206	1,171,006
Donor Development	0	14,800	0
Total Expenditure	2,287,367	431,430	4,165,882

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

The cumulative overturn for the quarter was 489.23 million shillings compared to 364.09 million planned for the quarter representing 134% more than planned. The additional funds were from the following sources; LGMSD (development) transferred the vote of Planning Unit to Administration, Multi-sectoral transfers mainly by Urban Councils and locally raised revenue. Another transfer was donor funds from UNICEF for monitoring projects. However, not all NUSAF2 operational funds were not received unde

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/17, Administration expects to receive UGX 4.1 billion out of which 2.4 billion will finance the recurrent budget and 1.17 billion will finance development budget. 580 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. The department will receive 256.8 million as district unconditional grant – non wage while 1.41 billion will be realized from multi-sectoral transfers t

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Key performance among others in coordination, supervision and monitoring of government programmes. Others include payment of staff salaries, printing and distribution staff pay slips

Plans for 2016/17 by Vote Function

Key out puts and physical performances planned for in the financial year 2016/17 include but not limited to Payment of staff salaries, completion and rehabilitation of sub county offices in Wadelai, Akworo and Erussi. The department will also invest in building the capacity staff as well as procure ICT equipment.

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

The medium term plans include but not limited to building and maintaining a strong management system, improving on governance, accountability and transparency. On this note, focus has been placed on improvement, management of information system and records, improvement on coordination as well as strengthening lower local government management through monitoring and support supervision. Build a strong accountable and transparent LG in line with Decentralization Policy.

(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 positions of the Parish Chief and ACAOs still remain unfilled.

3. Non realization of planned funds

Due 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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	913,768	209,956	780,499
District Unconditional Grant (Non-Wage)	173,669	38,381	182,966
District Unconditional Grant (Wage)	215,535	53,900	243,458
Locally Raised Revenues	21,298	19,460	21,298
Multi-Sectoral Transfers to LLGs	503,265	98,216	332,778
<i>Development Revenues</i>	92,662	12,265	32,432
District Discretionary Development Equalization Gran	44,445	7,079	32,432
Multi-Sectoral Transfers to LLGs	48,217	5,186	32,432
Total Revenues	1,006,430	222,221	812,931
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	958,212	216,468	780,499
Wage	266,411	53,900	281,344
Non Wage	691,802	162,568	499,155
<i>Development Expenditure</i>	48,217	4,774	32,432
Domestic Development	48,217	4,774	32,432
Donor Development	0	0	0
Total Expenditure	1,006,430	221,242	812,931

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

During the first Quarter of FY 2015/16, the department received 222.22 million shillings representing performance of 88%. This is below the target because activity under Equalization grant was planned for 2nd quarter.

On expenditure, 221.2 million shillings was spent on wage with 81%, non-wage at 94% and development budget at 40%.

By the end of the Quarter only 979,000 remained on account to for Bank charges. The funds were used to finance;

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Workplan 2: Finance

Financial Management Activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department in the Financial 2016/17 will receive UGX 812 million from District Unconditional grant (Wage and non wage), locally raised revenues, 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 Governmen

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Expenditure Performance

Paid salaries for staff for the month of July, August and September 2015, Paid VAT and Withholding Tax to URA for the month of June, July and August 2015, 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

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Plans for 2016/17 by Vote Function

The planned outputs and physical performance for FY 2016/17 includes the following; Payments of Salaries, Co-financing projects, Strengthening supervision generally, Financing local revenue mobilisation, collections and accountability, Facilitating the District Budget Processes (Regional Consultation meetings, Budget Conferences, Council and Committee meetings, etc), Preparation and submission of monthly, Quarterly and Annual Accounts to the relevant stakeholders

Medium Term Plans and Links to the Development Plan

To identify and collect sufficient revenue to ensure that the planned service delivery levels are met., mobilize sufficient revenue to finance service delivery, ensure that financial statements and annual accounts are prepared and submitted to all stakeholders in time, coordinate and ensure that the District Annual Budget is prepared and approved by council every year, liaise with other departments to ensure that expenditures are incurred in accordance with the LGFAR and other related laws.

(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.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,599,251	513,917	374,280
District Unconditional Grant (Non-Wage)	14,800	5,600	72,673
District Unconditional Grant (Wage)	217,895	60,165	51,958
Locally Raised Revenues	123,391	19,950	123,391
Multi-Sectoral Transfers to LLGs	218,538	47,289	126,259
Support Services Conditional Grant (Non-Wage)	2,024,627	380,912	
Total Revenues	2,599,251	513,917	374,280
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,599,251	507,833	374,280
Wage	92,066	54,081	51,958
Non Wage	2,507,184	453,752	322,322
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	2,599,251	507,833	374,280

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

The department received 513.9 million shillings compared to 649.8 million planned for the Quarter. The target of 100% could not be achieved because of non-remittance of salary and gratuity for councillors, pension for teachers and civil servants were not all released.

However, wage and district Unconditional grant non wage performed at 363% and 151% respectively due to salary enhancement and recruitment of new staff.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue work plan expected under this department for FY 2016/17 is 374.28 million shillings reduction by 25% due to reduction in IPF for District unconditional grant wage. The funds shall be spent on wage worth 51.95 million shillings and non-wage of 322.322 million for Council and Board activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

There was 1 Council Meeting, 3 DEC Meetings and 1 Business Committee Meetings held. Procurement advertised for bids and pre-qualification. DSC advertised for 46 vacancies, shortlisted applicants who responded to the job advert, Confirmed 90 staff, terminated 1 contract and promoted 1 staff. Land Board receive 50 land applications and PAC discussed external auditors' report.

Plans for 2016/17 by Vote Function

Conduct Council, 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.

Medium Term Plans and Links to the Development Plan

Construction of Council Hall, rehabilitation of office for DSC, District Chairman's residence, fencing and re-shaping of the compound at the parking yard.

(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

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Workplan 3: Statutory Bodies

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	505,249	93,608	849,919
District Unconditional Grant (Non-Wage)	8,063	2,016	8,063
District Unconditional Grant (Wage)	244,030	58,784	533,916
Locally Raised Revenues	9,764	0	9,764
Multi-Sectoral Transfers to LLGs	41,918	17,213	52,071
Sector Conditional Grant (Non-Wage)	80,086	15,595	131,046
Sector Conditional Grant (Wage)	121,388	0	115,059
<i>Development Revenues</i>	244,750	59,796	260,960
Development Grant	97,883	28,897	
District Discretionary Development Equalization Grant	33,214	0	59,347
Multi-Sectoral Transfers to LLGs	46,615	8,743	201,613
Other Transfers from Central Government	67,038	22,156	
Total Revenues	749,998	153,404	1,110,879
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	497,186	89,672	849,919
Wage	365,418	58,784	648,975
Non Wage	131,768	30,888	200,944
<i>Development Expenditure</i>	252,813	40,475	260,960
Domestic Development	252,813	40,475	260,960
Donor Development	0	0	0
Total Expenditure	749,998	130,147	1,110,879

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

The district received a total of Shs 153,404,000 that is 82% of the quarterly revenue budget. The sources of revenue that performed very well were PMG at 98%; District unconditional grant non wage at 100%, District Commercial Services support project at 132% and district unconditional grant wage at 93% and multisectoral transfer to LLGs at 120%. However no revenues were allocated locally raised revenue, LGMSDP and conditional grant to Agricultural extension salaries that all performed at 0%.

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Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue work plan for 2016/17 has increased from 749 million shillings to 1.110 billion shillings from this years budget representing 48% due to an increase in staff wages as more staffs have been recruited and also an increase in the multisectoral transfers to LLGs. These funds shall be spent on wage worth 648.9 million, non-wage 200.9 million and development budget worth 261 million shillings.

(ii) Summary of Past and Planned Workplan Outputs

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Workplan 4: Production and Marketing

Physical Performance in the first quarter of 2015/16

During the quarter, 160 farmers (98 male, 62 female) were trained in management of major livestock diseases; 60 beekeepers (38 male, 22 female) trained in modern beekeeping and 15 farmers (14 male, 1 female) trained on tea farming. Also 15 sensitization meetings were held at each LLG on operation wealth creation. Under crop pest and disease regulation, 1 round of crop pest surveillance done in Erussi, Alwi, Nebbi, Pakwach, Nyaravur and Akworo.

Plans for 2016/17 by Vote Function

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, refrigerators, 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 promo

Medium Term Plans and Links to the Development Plan

Agricultural advisory services, establishment of small scale irrigation, promoting water harvesting technology, soil fertility mapping, construction of permanent cattle crushes, excavating new valley tanks and desilting old ones, construction of communal cattle dips, establishing milk collecting centers, formulation of ecosystem based managed plan, supply of machinery for quality fish feeds production, linking SMEs and agribusiness o UEPB and staff raining on climate change.

(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, 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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,911,303	1,214,056	3,680,353
District Unconditional Grant (Non-Wage)	26,958	6,740	26,958
Locally Raised Revenues	5,000	0	5,000
Multi-Sectoral Transfers to LLGs	132,353	36,717	77,072
Other Transfers from Central Government	320,528	115,729	322,000
Sector Conditional Grant (Non-Wage)	778,672	194,668	739,221
Sector Conditional Grant (Wage)	2,647,792	860,203	2,510,102
<i>Development Revenues</i>	308,290	102,680	838,095

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Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Development Grant	141,021	28,204	130,402
District Discretionary Development Equalization Grant	40,000	0	161,667
Donor Funding		68,265	231,372
Multi-Sectoral Transfers to LLGs	26,487	6,210	277,158
Transitional Development Grant	100,782	0	37,496
Total Revenues	4,219,592	1,316,736	4,518,448
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>3,911,303</i>	<i>1,106,845</i>	<i>3,680,353</i>
Wage	2,694,550	860,203	2,510,102
Non Wage	1,216,753	246,642	1,170,251
<i>Development Expenditure</i>	<i>308,290</i>	<i>102,680</i>	<i>838,095</i>
Domestic Development	308,290	34,415	606,723
Donor Development	0	68,265	231,372
Total Expenditure	4,219,592	1,209,525	4,518,448

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

The department received Ushs 1.3 billion shillings against 1.05 billion expected in the quarter. This over performance is due to additional funds received for Poplio immunization.

On expenditure, the department spent 1.2 billion of which wage performed at 128% as explained above, non-wage at 81% and development expenditure at 133% including donor funds. By the end of the quarter the department had unspent balance of Ushs 107,211,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/17 the departments expects to receive 4.518 bilion shillings less than last years budget of which DDEG recurrent budget is 3.35 billion and wage is 2.5 billion, non-wage is 848.2 million and development budget is 838 million shillings. The reduction in the budget is because the IPF for other Goernment transfer have not been given.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Ushs 49,979,050 were paid to Crown Uganda for Equipment , Retension for Panyimur HC Ward Rehabilitation, Goli HC IV staff House construction were also paid for. Contracts for 2015/2016 were not awarded by the end of the Quarter. Other wise funds for operations to health facilities were transferred directly though except for Nebbi Hospital that received the correct amount, and Goli and Nyarigi that were over paid, all were paid this quarter.

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Construction of new staff houses at Pakwach HCIV, Goli hciv, Pacego HCIII, Dei HCII, Kikobe HCII, Koch HCII, Orussi HCII, Nyaravur HCIII and Nebbi Hostel. Rehabilitation of Fualwonga, Alwi HCII Maternity ward, supply and installation of rain water harvest system at Panyigoro HCII, Pokwero HCIII and Abongo HCII.

(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

Vote: 545 Nebbi District

Workplan 5: Health

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

	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>UShs Thousand</i>			
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	13,466,851	3,464,303	12,724,849
District Unconditional Grant (Non-Wage)	10,000	2,500	20,000
District Unconditional Grant (Wage)	52,143	13,244	60,222
Locally Raised Revenues	13,455	0	13,455
Multi-Sectoral Transfers to LLGs	159,072	95,910	50,585
Sector Conditional Grant (Non-Wage)	2,318,177	757,016	2,234,315
Sector Conditional Grant (Wage)	10,914,004	2,595,634	10,346,272
<i>Development Revenues</i>	791,259	145,766	1,423,145
Development Grant	401,180	80,236	393,769
District Discretionary Development Equalization Grant	63,000	4,000	50,000
Donor Funding	251,841	57,457	200,000
Multi-Sectoral Transfers to LLGs	75,238	4,073	779,376
Total Revenues	14,258,111	3,610,069	14,147,995
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	13,466,851	3,464,303	12,724,849
Wage	10,966,147	2,608,877	10,406,495
Non Wage	2,500,704	855,425	2,318,355
<i>Development Expenditure</i>	791,259	100,228	1,423,145
Domestic Development	539,418	42,771	1,223,145
Donor Development	251,841	57,457	200,000
Total Expenditure	14,258,111	3,564,531	14,147,995

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

A total of 3,610,069 was received in the quarter representing 25% .

During the quarter 3.56 billion shillings was spent on recurrent expenditure and development budget representing 106%. Wage performed at 97%, non-wage at 176% and development budget at 50% because most of the projects are at the evaluation stage.

By the end of the Quarter the department had over 60 million shillings as Unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total planned revenue for FY 2016/17 is 14.147 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. These funds shall be spend according to the work plan of which wage shall take 10.406 billion, non-wage shall form 2.3 billion and development grant shall take 1.4 billion shillings.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 545 Nebbi District

Workplan 6: Education

Physical Performance in the first quarter of 2015/16

The key summary output include construction of 2 Classrooms at Nyariegi Primary School (SFG), Ayugi Primary School and Ajibu (PRDP) and Inspection and monitoring of 164 primary and 14 USE schools, transfer of conditional grants to schools and tertiary institutions, Administration and printing of Mock and pre- PLE Final examinations. Payment of salaries to teachers in primary, secondary and tertiary institutions. Holding Go Back to School and Training workshops for CMCs and Nursery Head Care Giv

Plans for 2016/17 by Vote Function

Construction and rehabilitation of classrooms at Avodu P/S, Cik-ithi P/S, Italia P/S, Apiko P/S, Koch P/S, Akanyo P/S, Angal Girls P/S, and Pajobi P/S.

Construction of 5 stance latrine at Erussi P/S, Mutir P/S, Pacaka P/S, Kinju P/S and supply of desks to Kinju, Nyakagei, Avodu, Cikithi, Apiko and Jupala P/S.

Medium Term Plans and Links to the Development Plan

Construction of classroom at Jacan P/S, Jafurunga P/S, Asilli P/S, Pacaka P/S, Panyngo P/S and purchase of double cabin pickup. Construction latrines at Oweko, Angir, Afere, Namithin, Oguta, Nyariegi and Jupala primary schools, supply of desks and instructional material to selected schools, rehabilitation and frencing of EAR Quarters.

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

WENIPS support in school gardening, tree planting and installation of lightening arrestors 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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,308,922	286,449	636,328
District Unconditional Grant (Non-Wage)	9,449	1,250	5,000
District Unconditional Grant (Wage)	55,551	16,632	56,821
Locally Raised Revenues	53,677	21,552	53,677
Multi-Sectoral Transfers to LLGs	470,646	82,815	128,176
Other Transfers from Central Government	719,598	164,200	392,654
<i>Development Revenues</i>	432,318	62,914	558,616
Development Grant	313,068	62,614	
District Discretionary Development Equalization Gran	15,000	0	328,000
Multi-Sectoral Transfers to LLGs	104,250	300	230,616

Vote: 545 Nebbi District

Workplan 7a: Roads and Engineering

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,741,240	349,363	1,194,944
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,308,922	168,813	636,328
Wage	55,551	16,632	80,941
Non Wage	1,253,370	152,182	555,387
<i>Development Expenditure</i>	432,318	42,905	558,616
Domestic Development	432,318	42,905	439,988
Donor Development	0	0	118,628
Total Expenditure	1,741,240	211,718	1,194,944

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

A total of 349.363 million shillings was received in the first quarter. Sources of revenue that performed poorly are Unconditional grant non-wage at 53% because bidders for repairs works are been evaluated, LGMSDP construction of latrine under evaluation stage.

Total expenditure in the quarter was 211.7 million shillings with wage performing at 58%, non-wage at 49% and development budget at 40%.

By the end of the quarter 137.644 remained on account as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue work plan expected in FY 2016/17 is 1.194 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 80 million shillings, non-wage recurrent worth 555 million 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

Physical Performance in the first quarter of 2015/16

N/A

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Construction of Bridges on Nyaravur -Parombo road, Omyer Ozinga road, Akanyo Lee road and pipe culverts 600mm ARMCO, single box culvert on Tangana Aor road.

(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

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

Vote: 545 Nebbi District

Workplan 7a: Roads and Engineering

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	214,541	57,817	264,106
District Unconditional Grant (Wage)	21,205	3,846	21,897
Multi-Sectoral Transfers to LLGs	161,335	45,971	172,324
Sector Conditional Grant (Non-Wage)	32,000	8,000	39,596
Support Services Conditional Grant (Non-Wage)		0	30,288
<i>Development Revenues</i>	536,614	107,183	769,797
Development Grant	508,415	101,683	727,097
Multi-Sectoral Transfers to LLGs	6,199	0	20,700
Transitional Development Grant	22,000	5,500	22,000
Total Revenues	751,154	165,000	1,033,903
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	236,541	62,985	264,106
Wage	21,205	3,534	21,205
Non Wage	215,335	59,451	242,900
<i>Development Expenditure</i>	514,614	25,555	769,797
Domestic Development	514,614	25,555	769,797
Donor Development	0	0	0
Total Expenditure	751,154	88,541	1,033,903

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

Water sector received 165m against 186m planned for the quarter representing 89%. This is fairly good performance but unconditional grant wage for September 2015 was paid in October. The Urban councils received more funds by 14% under multi-sectoral transfers.

Expenditures

The department spent 88.5m shillings representing 47% of the funds received of which wage performed at 67% as explained above, non wage at 110% and the development is 20%. By the end of the quarter the department had 76.4m a

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 1,03 billion shillings up from 751 million of this year's budget. The increment is mainly from development grant representing 80%. The wage is worth 21 million shillings and non-wage is 243 million. These funds shall be used according to the sector specific guideline 2015.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Planning and advocacy meeting conducted, contract staff salary paid, mobilization of communities on critical requirements, baseline survey on sanitation conducted, feedback meeting with communities, national consultations workshop conducted etc.

Plans for 2016/17 by Vote Function

Key sector planned outputs include the following among others:

10 deep boreholes drilled and constructed, 18 non functional boreholes rehabilitated, One planning and advocacy meetings organized and held, four extension staff quarterly review meeting held, water quality testing and analysis conducted in 28 water points, national and regional consultations made, office equipment procured for water office use, fuel and lubricants procured, motor vehicle including motorcycles serviced and maintained

Vote: 545 Nebbi District

Workplan 7b: Water

Medium Term Plans and Links to the Development Plan

Objective of the sector is “to increased access to safe water and sanitation facilities from 74% in 2010 to 85%-90% in 2015 with an effective 80%-100% functionalities of the facilities by 2015.” However, access to safe water is still stagnating between 74 and 75% since the population is also growing at the steady rate of 3%, yet there is also funding gap (reduced IPF). With the above plans for FY 2015/16, About 6,160 people are expected to be served which would increase access to safe water by a

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

The central government (MWE) shall continue with the construction of Nyarwodho gravity flow scheme, Wadelai rural growth centre water supply scheme and Andibo dam.

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

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	191,935	37,489	161,025
District Unconditional Grant (Wage)	96,585	19,826	106,929
Locally Raised Revenues	8,918	0	8,918
Multi-Sectoral Transfers to LLGs	44,497	7,179	27,583
Sector Conditional Grant (Non-Wage)	41,935	10,484	17,595
<i>Development Revenues</i>	56,374	13,167	75,142
District Discretionary Development Equalization Grant	10,000	5,000	45,492
Donor Funding	31,323	2,717	
Multi-Sectoral Transfers to LLGs	13,051	5,450	29,650
Urban Discretionary Development Equalization Grant	2,000	0	
Total Revenues	248,309	50,656	236,167
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	193,935	32,691	161,025
Wage	96,585	19,826	106,929
Non Wage	97,350	12,865	54,096
<i>Development Expenditure</i>	54,374	8,167	75,142
Domestic Development	23,051	5,450	75,142
Donor Development	31,323	2,717	0
Total Expenditure	248,309	40,858	236,167

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

A total 50.656 million was received in the Quarter representing 82.5% performance. Donor funds was only received

Vote: 545 Nebbi District

Workplan 8: Natural Resources

for contract staff. While LGMSDP was allocated to cater for two quarters due to the planting season. On expenditure, 40.858 million was spent on wage representing 82%, non-wage representing 51% and development budget representing 60% of the total budget. By the end of the Quarter 9.798 million remained as unspent balance on the Account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan expected for FY 2016/17 is 236 million. This is slightly lower than this year's budget because of reduced IPFs for non-wagesector conditional grant. However, the Discretionary development grant increased by over 30%. These funds shall be used for paying staff salary worth 106.929 million shillings, non-wage 54 million and 75 million for development budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Staff salaries were paid for the three months of the quarter. Office stationeries provided in the quarter. Environmental monitoring and inspection done in the LLGs. 2 land disputes solved in Pakwach and Nebbi Town Councils, field verification of surveyed land done in 4 LLGs of Panyimur and Nebbi subcounties, Nebbi and Panyimur Town Councils. Sensitisation on radio maria was done on kavera ban.

Plans for 2016/17 by Vote Function

Key planned outputs are payment of salaries, ENRtechnical compliance supervision, review and monitoring, public education and awareness, demonstration and training on household energy efficient cook stoves, restoration of catchment areas and survey verification for compliance with the National survey regulations.

Medium Term Plans and Links to the Development Plan

Procurement of cessi pool emptier, land, feasibility studies, construction of lagoon and construction of office block. Environmental awareness, energy mainstreaming in the development plans, compliance inspection and waste management in rural growth centres and urban centres.

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

Denish Refugees Council (DRC) is supporting the department in establishment of woodlots in ten primary schools. GIZ is supporting the department in mainstreaming energy issues in the development plans.

(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 level and lack of appropriate bye-laws

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
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	334,048	78,187	337,282
District Unconditional Grant (Wage)	131,750	34,447	173,063
Locally Raised Revenues	13,455	0	13,455

Vote: 545 Nebbi District

Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs	114,536	22,528	75,612
Sector Conditional Grant (Non-Wage)	74,308	21,212	75,152
<i>Development Revenues</i>	<i>724,426</i>	<i>20,981</i>	<i>142,570</i>
District Discretionary Development Equalization Gran	10,000	10,000	10,000
Multi-Sectoral Transfers to LLGs	85,992	4,854	132,570
Other Transfers from Central Government	628,434	6,127	
Total Revenues	1,058,474	99,169	479,852
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>334,048</i>	<i>73,190</i>	<i>337,282</i>
Wage	149,476	34,516	173,063
Non Wage	184,572	38,674	164,219
<i>Development Expenditure</i>	<i>724,426</i>	<i>4,854</i>	<i>142,570</i>
Domestic Development	724,426	4,854	142,570
Donor Development	0	0	0
Total Expenditure	1,058,474	78,044	479,852

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

The Department received a total of 99,169,000. The following revenue sources performed poorly local revenue due to poor collection, Other Transfers from Central Government e.g. Youth Livelihood Programme project funds were not received.

On expenditure the dept spent 78,044 million. However, by the end of the quarter only 2,125 million remained unspent because sub-projects were still being appraised, Unutilised funds amounting to 4 million for operation funds for Youth Livelihood Programme

Department Revenue and Expenditure Allocations Plans for 2016/17

Total expected revenue work plan for the department is 479.852 million lower than this year's budget. This is because the IPF for Youth Livelihood was not given by the line Ministry. These funds shall be spent on the following paying staff salary worth 173 million, non-wage 164 million and development budget worth 142 million shillings. This is likely to increase due to youth livelihood and Women Entrepreneurship project.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The revenues for the first quarter was 18,577,000, and the expenditures for the first quarter was 11,343,000. The closing balance at the end of the first quarter was 20,780,000

Plans for 2016/17 by Vote Function

Conduct registration of community based organizations, Expand and improve access to FAL to cover all villages, conduct gender awareness training for political and technical staff, Scale up the gender based violence programme, Tracing, resettlement and follow-up of children from children and babies homes.

Medium Term Plans and Links to the Development Plan

Procurement of learners instructional materials, Payment to FAL instructors, supply of assistive devices, dissemination of policies and guidelines, training of FAL instructors.

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

Community connector supports the department nutritional interventions focusing on group approach, promotional vegetable growing and good home hygiene.

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

1. Limited capacity

Vote: 545 Nebbi District

Workplan 9: Community Based Services

Limited capacity to sensitize the communities on child rights and responsibilities

2. Inadequate parental guidance

3. Pending arrears to pay SAGE beneficiaries.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	153,911	31,274	82,984
District Unconditional Grant (Non-Wage)	25,000	6,250	33,237
District Unconditional Grant (Wage)	39,070	8,717	33,570
Locally Raised Revenues	8,707	2,643	8,707
Multi-Sectoral Transfers to LLGs	1,309	0	7,470
Support Services Conditional Grant (Non-Wage)	79,825	13,664	
<i>Development Revenues</i>	239,906	37,080	35,000
District Discretionary Development Equalization Grant	78,827	29,704	30,000
Donor Funding	160,000	7,126	
Multi-Sectoral Transfers to LLGs	1,079	250	5,000
Total Revenues	393,816	68,355	117,984
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	167,147	37,866	82,984
Wage	39,070	8,717	33,570
Non Wage	128,077	29,149	49,413
<i>Development Expenditure</i>	226,669	17,788	35,000
Domestic Development	66,669	10,662	35,000
Donor Development	160,000	7,126	0
Total Expenditure	393,816	55,654	117,984

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

In first Quarter the Unit received 67.9 million shillings. This under performance is because PAF monitoring grant was divided between Finance and Planning, However, other sources of funds performed well e.g Equalization grant and local revenue doubled due to activities planned in first quarter

On expenditure, the unit spent 55.2 million shillings mainly on wage 89%, non-wage at 91% and development expenditure at 31%. By the end of the Quarter, the unit had 12.7 million remaining as unspent bala

Department Revenue and Expenditure Allocations Plans for 2016/17

Total revenue work plan for the unit is 117.984 million shillings mainly from District Unconditional grant non-wage and wage to pay staff salary, over head costs and development in the order. This is a reduction from this year's budget because of the funds received from UBOS for National Population and Housing census 2014.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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.

Vote: 545 Nebbi District

Workplan 10: Planning

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Procurement a vehicle, motorcycle, rehabilitation of Alwi and Atego office and rehabilitation of planning unit office and procurement of furniture and iPad

(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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	65,642	11,956	61,061
District Unconditional Grant (Non-Wage)		0	18,000
District Unconditional Grant (Wage)	28,013	5,936	30,022
Locally Raised Revenues	7,227	0	6,976
Multi-Sectoral Transfers to LLGs	30,401	6,020	6,063
<i>Development Revenues</i>	19,163	4,500	0
District Discretionary Development Equalization Gran	18,000	4,500	
Multi-Sectoral Transfers to LLGs	1,163	0	
Total Revenues	84,805	16,456	61,061
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	83,642	16,389	61,061
Wage	28,013	5,936	30,022
Non Wage	55,629	10,453	31,039
<i>Development Expenditure</i>	1,163	0	0
Domestic Development	1,163	0	0
Donor Development	0	0	0
Total Expenditure	84,805	16,389	61,061

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

The department received a total of 16.456 million shillings in quarter one compared to 14 million shillings planned for the quarter representing 116% performance. The main source being Equalization grant, Unconditional grant wage and LLGs transfers under multi-sectoral transfer. All the planned sources performance well expect local revenue with no

Vote: 545 Nebbi District

Workplan 11: Internal Audit

allocation to the department.

The department spent 16.389 million shillings for wage 84% and non-wage at 75%.

By the end of the quarter only 67,000

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 61.061 million shilling for FY 2016/17 of which wage is 30,022,000 and non wage 31,039,000. This lower than this year's budget. 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

Physical Performance in the first quarter of 2015/16

Salary for 3 staff out of the 4 staff members paid, entities audited during quarter were; Sub Counties, Departments, Health Centres and Primary Schools

Plans for 2016/17 by Vote Function

Salary for 3 staff out of the 4 staff members paid, entities audited during quarter were; Sub Counties, Departments, Health Centres and Primary Schools

Medium Term Plans and Links to the Development Plan

Procurement of vehicle for the department, 3 laptops for staff and furniture for the office.

(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 maintain transport system

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