

# **Vote: 595** Ntoroko District

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## **Structure of Budget Framework Paper**

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**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

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## Foreword

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Ntoroko District established effective July 2010 is as a result of enhanced decentralization in Uganda. It is Imperative therefore that we fully exploit the fruits of decentralization by complying with with the policy requirements where by integrated planning is high on list.

Decentralized integrated planning is a continuous; never ending process. It includes not just the document preparations and the many details that provide database and justification for projects but also the actual implementation of the projects in the plan. Starting a new district has been a challenge in that there are a lot of inadequacies in almost all aspects. It is against this background and in fulfillment of requirements by the central government that the District has prepared and passed the 2016/17 Budget Framework Paper. This BFP is linked to the Vision 2040 and five years (2015/16-2019/20) District Development Plan and the current annual Budget.

In achievement of our set objectives, rigorous efforts will be geared towards establishment/maintenance of systems, timely implementation of projects, accountability information sharing and expeditious fulfillment of requirements set by our development partners and Central government.

The commitment, however, poses a great challenge for the whole district because there is a big resource gap to finance all the desired interventions that would result in maximum progress towards poverty eradication. I therefore, appeal to all development partners including the private sector in the district to complement the district efforts.

I wish to extend my appreciation to all those who have contributed to creation this District and the achievements recorded in the previous financial years. The strong partnership, which has bonded us together, gives me confidence that we shall all; collectively and boldly face the even amore challenging future. Let us all aspire for more success and achievements as we strive to improve the quality of life of our people.

**Kyamanywa  
Timothy  
District Chairperson - Ntoroko**

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	405,840	70,745	472,078
2a. Discretionary Government Transfers	2,296,731	458,279	2,588,467
2b. Conditional Government Transfers	5,079,263	1,127,785	3,919,876
2c. Other Government Transfers	1,546,956	442,730	1,463,356
4. Donor Funding	771,922	90,100	595,000
<b>Total Revenues</b>	<b>10,100,711</b>	<b>2,189,639</b>	<b>9,038,777</b>

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

By the end of first quarter 2015/16, the District had received 2.189bn/= which is 23% of the annual budgeted revenues. This is slightly a fair picture given the expected performance by that time was 25%. The best performing revenue categories are Central government transfers (Conditional Government transfers, Discretionary Government Transfers, Other Government Transfers and LGMSD) at 24%, with the poor performing revenue categories as L/revenues at 17%, and Donor as the worst at 12%.

#### Planned Revenues for 2016/17

The District's revenue budget for 2016/17 is Shs 9.039bn/= which is lower than that of F/Y 2015/16 by 1.061bn/= due to decreased IPFs mainly on Conditional Government transfers which is by 1.2bn/=, donor IPF by 176M. There has been increments on discretionary transfers by 452M and L/revenue by 68M but the decrease out weighs the increments. The major source this financial year's budget is mainly central government transfers at 88% of the budget followed by doner and L/Revenue at 6.5% and 5.5%

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	996,461	147,962	974,057
2 Finance	282,985	84,405	256,942
3 Statutory Bodies	559,809	97,727	623,724
4 Production and Marketing	333,764	30,616	385,972
5 Health	1,697,241	277,146	1,135,935
6 Education	3,636,888	771,906	3,308,743
7a Roads and Engineering	1,265,115	188,677	1,130,068
7b Water	501,837	41,650	474,073
8 Natural Resources	94,411	11,641	125,920
9 Community Based Services	544,596	47,035	397,932
10 Planning	149,381	45,468	165,211
11 Internal Audit	38,223	8,683	60,200
<b>Grand Total</b>	<b>10,100,711</b>	<b>1,752,915</b>	<b>9,038,777</b>
Wage Rec't:	4,213,387	956,890	4,078,978
Non Wage Rec't:	3,280,578	585,612	2,780,574
Domestic Dev't	1,834,826	133,572	1,584,225
Donor Dev't	771,921	76,841	595,000

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

Of the 2.189bn/= received, 2.083bn/= was released to departments leaving a balance of shillings 104M on the Main District collection account and Other Donor or Program accounts. Of the balance, 134 was on general fund account, 13M was on UNICEF Account, 12M on Global Fund account, 72M on LRDP the balance of is was a result of unspent Lower Local Government revenues like LGMSD, and the reasons for the other balances on account were Funds on

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## Executive Summary

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general fund account were waiting for guidelines

### *Planned Expenditures for 2016/17*

In accordance to NDP II and the District priorities, Education, health and Roads department have a higher share of the budget above 10%. The rest are below 10%. Key outputs are improved health infrastructure, complete construction of a maternity ward and Administration block, construction 12 classroom blocks and 2 teachers houses, Maintaining 60% road net work motorable, Household income improvement, demarkation of 50% government land, improved staff retention and attendance to duty.

### *Medium Term Expenditure Plans*

The medium term expenditure plans are, Complete construction of the Administration Block, complete construction of Rwamabale - Rwebisengo road, support organised community groups with matching grants, construction of 3 market shelters, construction of 16 Classrooms and 10 teachers houses and increasing on the health infrastructure especially a ward at Karugutu Health Centre IV, construction of at least 3 staff houses. Further, the District will renovate all Buildings under Health and Education.

### **Challenges in Implementation**

The district is hard to reach characterized by a unique terrain with steep mountains, deep valleys, flat lands and water bodies. The soils are clay in the plains and volcanic in the mountain. It is earthquake and floods prone thus susceptibility to diseases. The District has inadequate construction materials. This increases the unit of construction. Internet and Telephone connectivity are very low. There inadequate facilities and services (like accommodation, fuel, photocopyin &, restaurants).

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## A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>405,840</b>	<b>70,745</b>	<b>472,078</b>
Local Hotel Tax	700	300	
Registration of Businesses		0	3,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	1,000
Property related Duties/Fees	21,000	4,500	8,000
Other licences	12,474	1,540	10,000
Other Fees and Charges	4,000	4,500	
Occupational Permits	4,820	0	4,000
Miscellaneous		0	5,000
Market/Gate Charges	235,036	27,580	254,000
Lock-up Fees		0	2,000
Rent & Rates from private entities		0	7,000
Local Service Tax	6,500	1,400	8,000
Public Health Licences		0	2,000
Local Government Hotel Tax		0	1,500
Liquor licences	700	335	1,078
Land Fees	13,000	1,400	13,500
Group registration		0	2,000
Ground rent		0	30,000
Educational/Instruction related levies		0	2,000
Business licences		550	4,000
Application Fees		0	3,000
Animal & Crop Husbandry related levies	38,000	3,000	15,000
Agency Fees	29,000	10,000	29,000
Locally Raised Revenues	20,000	6,900	
Sale of non-produced government Properties/assets		0	15,000
Park Fees	20,610	8,740	46,000
Royalties		0	6,000
<b>2a. Discretionary Government Transfers</b>	<b>2,296,731</b>	<b>458,279</b>	<b>2,588,467</b>
Urban Unconditional Grant (Non-Wage)	161,706	40,426	154,245
District Discretionary Development Equalization Grant	476,001	95,200	287,510
District Unconditional Grant (Non-Wage)	300,205	75,051	761,010
District Unconditional Grant (Wage)	1,090,012	212,380	1,082,008
Urban Discretionary Development Equalization Grant	14,598	3,649	49,515
Urban Unconditional Grant (Wage)	254,209	31,572	254,179
<b>2b. Conditional Government Transfers</b>	<b>5,079,263</b>	<b>1,127,785</b>	<b>3,919,876</b>
Development Grant	846,426	166,543	383,800
Support Services Conditional Grant (Non-Wage)	1,001,643	113,018	149,443
Sector Conditional Grant (Wage)	2,800,906	713,299	2,800,886
Sector Conditional Grant (Non-Wage)	407,288	129,174	562,747
Transitional Development Grant	23,000	5,750	23,000
<b>2c. Other Government Transfers</b>	<b>1,546,956</b>	<b>442,730</b>	<b>1,463,356</b>
UNEPI	40,000	0	40,000
Youth Livelihood Program	206,000	202,000	
Youth Livelihood		0	200,000
Global Funds - Malaria	3,000	0	
Uganda Road Fund		0	900,000
Road Maintenance-Uganda Road Fund	776,600	173,230	
Presidential Pledge (for Office Construction)	120,000	0	

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## A. Revenue Performance and Plans

NTD/RTI		0	10,000
Medical Supplies (NMS)	160,000	40,000	
ICB-MOH/BTC	163,356	0	
ICB(BTC Support)		0	163,356
WHO/MOH		27,500	30,000
CAIIP		0	68,000
WWF/USAID		0	39,000
CAIP	68,000	0	
GAVI	10,000	0	10,000
Global Fund		0	3,000
<b>4. Donor Funding</b>	<b>771,922</b>	<b>90,100</b>	<b>595,000</b>
BARYLOR	151,055	0	85,000
NTD RTI	46,000	0	
UNICEF	574,867	90,100	500,000
SAVE THE CHILDREN		0	10,000
<b>Total Revenues</b>	<b>10,100,711</b>	<b>2,189,639</b>	<b>9,038,777</b>

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

#### (i) Locally Raised Revenues

By the end of first quarter, the district had received 70.7M (17%) of the expected annual local revenue. This performance is below the expected level 25%. This revenue category consists of 100% local revenue registered at LLGs. The main sources are market sales at (27.5m/=) which is 12% of the expected amount and it is significant. Other than Agency fees and Market sales which are 10M and above, the rest of the items are less than 10M though their performance might high.

#### (ii) Central Government Transfers

The district received Shs 2.154bn as Central government transfers by the end of quarter one which is 23% of category revenue budget and 93% of the total amount received in the first quarter. Under the central Government transfers, Conditional Government transfers revenue items are all at 25% and above (with the best as CDA non wage at 90%) as expected except for Ex-gratia allowances at 14%, Agriculture extension salaries at 7% and pension at 0%. Discretionary government transfers category is

#### (iii) Donor Funding

The major development partners i.e the donors category are UNICEF and BAYLOR which are had Shs 90M and 16% performance all being UNICEF's contribution. BAYLOR had not released any funding in this quarter. Overall performance is quite below the expected 25%. Most of this money was rolled from last 2014/15 financial year. At this rate, this category is expected less than projected. Worth to note is that UNICEF contributes items like computer consumables, drugs in kind.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

The expected Local revenue for the 2016/17 is Shs 472M/= inclusive of the LLGs component and is 5.4% of the overall budget. This is more than that of 2015/16 by 68M. The key revenue items under this category are Market gate/charges at 54%. The rest are less than 10% each. Further analysis reveals that there 4 Town Councils with L/Revenue of Shs. 230M meaning that the 6 remaining LLGs and District have only 242M/= to contribute. Following the recent revenue mobilisation meetings, there has

#### (ii) Central Government Transfers

This is a major source to the District's revenue budget and composed of Discretionary, Conditional grants, & Other Government transfers which is 7.88bn/= and is 88% of the budget with the main revenue items as wages which all combined is Shs.4.14bn/= and is 46% of the budget. This F/Y there was a big decrease in IPFs under this category by 1.16bn/= which is significant. Much as the conditionalities have been relaxed, the funds are insufficient

#### (iii) Donor Funding

Funding from development partners will contribute 6.6% of the total budge and is less than that of the current F/Y by 176.9M/= This has been reached at by analysing the trend of releases in the past years and the renewed commitments. UNICEF remains the main development partner at 500M/= . There has been a shift in the support of development partners whereby they now prefer to in kind support in form of direct constructions and repairs, installation of water tanks, purchase and supply of computers

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	848,484	146,282	827,188
District Unconditional Grant (Non-Wage)	72,071	34,404	
District Unconditional Grant (Wage)	343,375	40,589	200,000
Locally Raised Revenues	19,572	2,772	25,000
Multi-Sectoral Transfers to LLGs	325,769	60,165	452,745
Support Services Conditional Grant (Non-Wage)	87,697	8,352	149,443
<i>Development Revenues</i>	135,977	6,680	146,869
District Discretionary Development Equalization Gran	21,000	5,000	
Multi-Sectoral Transfers to LLGs	114,977	1,680	146,869
<b>Total Revenues</b>	<b>984,461</b>	<b>152,962</b>	<b>974,057</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	848,484	146,282	827,188
Wage	597,585	72,161	454,179
Non Wage	250,899	74,121	373,009
<i>Development Expenditure</i>	147,977	1,680	146,869
Domestic Development	147,977	1,680	146,869
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>996,461</b>	<b>147,962</b>	<b>974,057</b>

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

The annual department budget for 2015/16 is 996M expected to receive 249M/= but received 153M/= which is 61% of the quarterly budget and 15% of the annual budget. This is below performance as the expected is 25%. The best performing revenue items are Capacity Building Grant and District UCG nonwage which are 24% and above with the rest below 20%. LLGs are not properly funding the departments activities as Multi sectoral transfers is at only 18%. Wages grant performance is very low due to low staff

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

The department's budget for 2016/17 is projected to be 974,057,000/= slightly lower than that of 2015/16 by 22m/=. The decrease is a result of the decreased allocation on District Un Conditional Grant Non wage, Discretionary Development grant. This is as a result of a new grant (support to Dec. services) in the department. There has been increased allocation to the department by LLGs due to increased L/revenue. LLGs funding of the department is now main source and is 61% of the budget.

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

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

The department has paid salaries for staff of district based staff, town councils and sub counties for the three months, paid hard to reach allowances for the sub county based staff, paid insurance for the vehicle No. UAR 508Z, We spent on settlement allowance for the CAO. We shifted to the New administration block. Held 2 departmental co-ordination meetings with S/county Administration staff as well. At Lower LLGs, (staff from Kibuku TC) were facilitated and attended Local Councils Forum in Ken

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

The department's capital projects are construction/completion of the Administration blocks at Rwebisengo S/county, Rwebisengo TC, Kanara TC, Kibuku TC and Karugutu TC and Butungama Sub County, Nombe S/County. Recurrent activities are payment of staff wages, have a stable payroll, have all department's functional, equitable allocations of resources, guide LLGs on administrative matters, hold consultative meetings with MLoG, Ensure a reward in

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## Workplan 1a: Administration

assessments. And non qualified Audit report.

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

The department has reviewed its DDP and the key targets are construction/completion of administrative blocks at LLG and District levels. Fencing is clearly emphasised in the DDP. To ensure increase in revenues, the department will ensure inclusive revenue mobilisation and engagement of central government on implementation of cess on produce or alternative tax by 2017/18 and will work closely with Ministries and agencies to come up with viable projects for funding through projects proposals.

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

Central government organised workshops on co-ordination, planning/reporting, policy issues and budget consultative meetings at National and region levels. Development partners like UNICEF, BAYLOR, Save the Children will hold program implementation workshops which focuses on collaborative arrangements, programs monitoring accountability and reporting.

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

#### 1. Delayed response on recruitment

It is requirement that LGs consult with public service. This consultation takes long and it is worse if we do not attract any candidates for advertised positions

#### 2. Inadequate Transport

The department has only one vehicle which is old and due to inadequacies in other departments this vehicle is not shared within the departments but across

#### 3. Poor roads and terrain

The District has complex terrain (hilly and extremely flat) which makes access to most of areas difficult especially during rainy season

## Workplan 2: Finance

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

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	279,985	84,430	256,942
District Unconditional Grant (Non-Wage)	20,000	12,538	60,000
District Unconditional Grant (Wage)	104,050	36,158	105,000
Locally Raised Revenues	22,618	8,572	16,000
Multi-Sectoral Transfers to LLGs	99,084	25,664	75,942
Other Transfers from Central Government	1,003	0	
Support Services Conditional Grant (Non-Wage)	33,230	1,498	
<i>Development Revenues</i>	0	148	0
Multi-Sectoral Transfers to LLGs		148	



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## Workplan 2: Finance

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>279,985</b>	<b>84,578</b>	<b>256,942</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	279,985	84,257	256,942
Wage	104,050	36,158	105,000
Non Wage	175,935	48,099	151,942
<i>Development Expenditure</i>	3,000	148	0
Domestic Development	3,000	148	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>282,985</b>	<b>84,405</b>	<b>256,942</b>

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

The department planned Budget for the Financial year 2015/16 is 279,985,000/= of which shs 70,245,000 was planned to be spent in Quarter one. We received Shs 85,578,000 which is 120% of the expected was released to the department translating to an over all 30% budget performance. This is slightly above the expected mark of 25%. The best performing revenue items are PAF, wage, DUCG-Nonwage and LLGs financing of the department activities (Mult sector transfers) all above 25 % the worst ones are othe

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

The Departments budget for 2016/17 is 256,942,000/= with a fall by 26M compared to that of 2015/16. The decrease is on Multsectoral transfers and Local revenue. All of this budget is recurrent. The main revenue items are wages 105M/= (40% of the total budget) and LLGs allocation to the department 76M/= (30% of the total budget) with the lowest as local revenues at 6%. Of this budget, 44% is staff wages and hard to reach allowances, there is abalance of 65.9M/= for all department activities.

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

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

We paid staff salary for the three months, We prepared Financial statement, procured of filing cabinet, book Accounts and . Held revenue magement meetings at LLG and District levels for key stakeholders. We co-ordinated the external Audit exercise by OAG. We confunded LGMSD fully and we shifted to the new administration building

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

The department will procure office furniture, books of accounts, prepare Budget Estimates and annual workplan for 2016/17, Increase Local Revenue by 10% through development of new strategies and products like establishment of Masaka ,Rwamabale and kajweka live stock Market introduce and expand Baria licences at Lake Albert landing sites, carry out new boat Registration and preparation of Revenue Enhancement plan, consult with central government on sharing of revenues from lake Albert.

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

The Department will prepare Financial statement and Budget, Review of Work plan and Budget, submission procurement requests to procurement Unit, appraise staff , Hold Revenue mobilisation meetings and preparation internal control systems. In the DDP II, the department has planned to embrace IFMS and will provide for training and systems maintenance. The Department will improve on L/Revenue through marketing the revenue enhancement plan and will hold consultations on sharing Lake Albert revenues

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

UN/UNICEF will train department staff on financial transfer/management systems. Ministry of finance and Local Government will establish the IFMS and will train department staff.

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

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## Workplan 2: Finance

### 1. Low morale

Distance between the Employees work station and place of a board is approximately 25km where employees rich office when they are tired

### 2. Inadequate Transport

The Department Doesn't have even a single motorcycle to transport staff

### 3. Banks are located far

There is no bank in the District. All transactions are effected in Fort Portal which is 52Km from the administartion Block

## Workplan 3: Statutory Bodies

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	559,809	97,727	623,724
District Unconditional Grant (Non-Wage)	27,627	7,765	210,836
District Unconditional Grant (Wage)	189,496	54,029	294,000
Locally Raised Revenues	36,467	3,000	36,000
Multi-Sectoral Transfers to LLGs	51,533	10,995	82,888
Support Services Conditional Grant (Non-Wage)	254,686	21,938	
<b>Total Revenues</b>	<b>559,809</b>	<b>97,727</b>	<b>623,724</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	559,809	97,727	623,724
Wage	257,754	54,029	294,000
Non Wage	302,055	43,698	329,724
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>559,809</b>	<b>97,727</b>	<b>623,724</b>

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

The departments annual budget for 2015/16 is 559.8M of which we have received 97.7M in quarter 1 which is 17% of the annual workplan and below the expected level of 25%. Apart from Pension and Local revenues, the rest of the revenue items are 20% and above. With wages performing better at 43% meaning there was under budgeting. All the money received in the quarter was spent under recurrent budget

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

The Department expects to raise shs 623.7m/= as revenue in the year 2016/17 which is higher than that of 2015/16 by 64M/=. The difference arises due to increased allocations by central government towards Councillors allowances and ex-gratia and the newly introduced pension and gratuity. The Department's revenue is all recurrent with the main categories as wages for both technical and political staff contributing 47% and District unconditional nonwage 33% with the least as Local revenue at 6%.

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

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

Organised and held One District Council sitting along side the standing committees of council, held 3 district service commission meetings to interview applicants for health and production departments positions. We held one land board committee meeting in Kabarole. Held 4 PAC meetings producing 3 sets of minutes that were discussed in Council. The District Executive committee was facilitated and carried out 1 monitoring visits

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## Workplan 3: Statutory Bodies

### Plans for 2016/17 by Vote Function

The department will procure furniture, orient new District/LLG Councils, hold the mandatory council sessions, review and act on departmental and PAC/Audit reports, enact 2 bye laws on hygiene and sanitation plus O & M of government facilities, revenue ordinance, timely procurement of goods and services process preparation and adherence of procurement plan. Staffing levels will be lifted to 60% through Recruitment, promotion, validation of staff and handling disciplinary cases as submitted.

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

The department intends to award tenders on time as submitted, this will improve service delivery to the population with in the District. The Department intends to handle Auditor general's report by Public Accounts Committee this will promote transparency and accountability hence adhering to the cardinal principals of Good governance. Staffing is one of the glaring concern that is affecting health service delivery with in the District. The department has planed for Continuous recruitment.

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

We anticipate training of District Councils on Local Government operations and conducting of Council affairs by Ministry of Local Government since we shall have new District and LLG Councils.

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

#### 1. Under Staffing

The Department of Council boards and commission is still understaffed which is likely to affect performance.

#### 2. Lack of District Land board

The district does have functional land board which is likely to delay service delivery to the intended population.

#### 3. Lack of Council in Rwebisengo TC

One of the Town councils do not have councils and keep using the District Council to perform council activities in this Town Council which has turned out to be very expensive on their part

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	273,444	30,854	303,864
District Unconditional Grant (Non-Wage)	2,000	0	30,000
District Unconditional Grant (Wage)	105,345	15,954	120,000
Locally Raised Revenues	7,000	0	5,000
Multi-Sectoral Transfers to LLGs	14,682	452	17,521
Sector Conditional Grant (Non-Wage)	11,218	6,232	24,248
Sector Conditional Grant (Wage)	107,108	7,140	107,094
Support Services Conditional Grant (Non-Wage)	26,091	1,076	
<i>Development Revenues</i>	60,320	0	82,108
Development Grant	13,711	0	
District Discretionary Development Equalization Gran	26,000	0	45,000
Multi-Sectoral Transfers to LLGs	20,609	0	37,108

# Vote: 595 Ntoroko District

## Workplan 4: Production and Marketing

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>333,764</b>	<b>30,854</b>	<b>385,972</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	273,444	30,616	303,864
Wage	212,453	22,734	120,000
Non Wage	60,991	7,882	183,864
Development Expenditure	60,320	0	82,108
Domestic Development	60,320	0	82,108
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>333,764</b>	<b>30,616</b>	<b>385,972</b>

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

The Production sector this FY 2015/16 has an Annual budget of 333.76 million of which received 30.8 million which is only 9% of the annual budget and 44% of the quarterly budget of 68.96 million. Over all this is an under performance since we are expected to be at 25% of the annual budget. In the 1st quarter, the best performing revenues are wages inclusive of Unconditional wage and Agric. Ext salaries at 15.9M and 7.1M respectively with hard to reach allowances and PMG being at 1.076 millio

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

The Production sector budget for 2016/17 is 385,972,000/= showing an increase of 52M compared to that of 2015/16 financial year. The increase is as a result of extra allocation under Un condition grant nonwage and District Discretionary Development. We have noted extra allocations under Multsectoral transfers both under recurrent and development Budgets. The budget consists of majorly recurrent funding amounting to 303M/= (79%) and development grants amounting to 82M/= (21% of this budget).

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

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

In 1st quarter, Operation Wealth creation, delivered 4,500 layer chicks along with 154 bags of 70 kgs bag capacity and the initial vaccinations against Newcastle, Gumboro and Infectious bronchitis already done. Also from NAAADS Secretariat, An Artificial insemination kit was delivered awaiting training of the technician. 12 staff posts under Agriculture and veterinary advertised and recruitment process underway. Lastly Rwangarra BMU election done.

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

The department will guide and support the communities through trainings in improved farming systems, strengthening of disease surveillance and control as well as providing better service delivery mechanisms geared towards increasing household incomes and food security status. Under commercial services, emphasis will be towards formation of Cooperatives and SACCOS and strengthening the data bank. . At LLG level, the department will regulate agricultural and fisheries activities and programs.

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

The Department will promote surveillance of fisheries activities and other agriculture inputs. Also, the sector will strengthen breed improvement by strengthening artificial insemination services and disease surveillance by constructing and equipping a 03 roomed veterinary examination lab and Artificial insemination centre at district headquarters. The department will continue to provide agricultural inputs/technologies and will undertake capacity building programs both locally and externally.

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

Construction of the Valley dams and ensuring water for production to be implemented by the central government. Supporting and strengthening youth involvement in Agriculture will be assisted by the "Youth livelihood program" , "save the children" and NGO. Disease surveillance and control to be done jointly with MAAIF. CAAIP will construct the milk centre in Rwamabale - Bweramule S/county

# Vote: 595 Ntoroko District

## Workplan 4: Production and Marketing

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

#### 1. Cuts in PMG IPFS

The PMG grant has been declining over the 03 years to current 24 million. This undermines the disease control and farmer outreach activities. average allocation /dept is 150,000/= per month regardless of staff

#### 2. Extreme weather conditions

The District experiences extreme weather conditions that is difficult for the department to manage as a department. Without technology draught kills a big number of cattle

#### 3. Unclear management of Lake Albert

Central Government sends a number of staff in un coordinated manner and sometimes they have conflicted with the District leadership and the Department in Managing Lake Albert.

## Workplan 5: Health

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,126,102	256,110	918,699
District Unconditional Grant (Non-Wage)		0	10,000
Locally Raised Revenues	3,500	0	
Multi-Sectoral Transfers to LLGs	14,014	0	13,500
Other Transfers from Central Government	309,521	67,000	246,356
Sector Conditional Grant (Non-Wage)	75,097	18,774	74,292
Sector Conditional Grant (Wage)	574,551	165,772	574,551
Support Services Conditional Grant (Non-Wage)	149,420	4,564	
<i>Development Revenues</i>	571,139	26,032	217,235
Development Grant	24,978	4,996	25,194
Donor Funding	522,921	21,036	160,000
Multi-Sectoral Transfers to LLGs	23,240	0	32,041
<b>Total Revenues</b>	<b>1,697,241</b>	<b>282,142</b>	<b>1,135,935</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,126,102	256,110	918,699
Wage	574,551	165,772	574,551
Non Wage	551,552	90,338	344,148
<i>Development Expenditure</i>	571,139	21,036	217,235
Domestic Development	48,218	0	57,235
Donor Development	522,921	21,036	160,000
<b>Total Expenditure</b>	<b>1,697,241</b>	<b>277,146</b>	<b>1,135,935</b>

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

The departmental planned annual revenue is Shs.1,697,241,000 while the planned Q1 revenue is Shs.255,653,000. By the end of the first quarter the department had received Shs. 282,142,000 which is 17% of the annual budget and 110% of the quarter's budget. This below the expected of 25%. LLGs are not funding the departments activities that si why multsector transfers is zero. Equally the District is not prioritising the depart for descretionary funds like local revenue. We had staff turn over espe

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

The department's total budget for 2016/17 is Shs 1,135,935,000/= which is lower than of 2015/16 FY by 411M (shows about 26% reduction). This is due to reduced IPFs from implementing partners and other Government transfers mainly PHC for the second year at 24M from 119M. On expenditure, the department will spend mainly on recurrent budget to

# Vote: 595 Ntoroko District

## Workplan 5: Health

a tune of 80% as Wages, Hard to reach allowances and departmental co-ordination, awareness and regulatory activities. Development budget will be 20%.

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

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

The department carried out the following activities; routine immunization and maintainance of the cold chain system, promotion of adherence to the national strategic framework on HIV/AIDS with active partner participation, home improvement campaigns on hygiene and sanitation, immediate response to disease outbreak eg acute diarrhea and vomiting in greater Rwebisengo, 43 cesarean sections and one hysterectomy at Karugutu HCIV and blood transfusion services

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

Completion of the maternity ward at Karugutu, payment of staff salaries. Conducting 4 Quarterly supportive supervisions. Convening DHT & DHMT meetings, Conducting staff trainings (IMCI, Family Planning, STDs/HIV/AIDS treatment, Malaria, EMONC, Nutrition). Do Quarterly HMIS M&E and data validation, conducting Weekly Immunisation Outreaches through implementation of RED REC strategy, procurement of small office equipment, vehicle servicing, Orientation of district & S/county leaders.

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

Continue construct inpatient ward at Karugutu HCIV to increase on the facility bed capacity, Complete renovation and upgrade Health centres of Karugutu, Rwebisengo and Rwanagara. Conduct integrated technical supportive supervision at all level of health service delivery, conduct household hygiene and sanitation campaigns to combat disease outbreaks, carry out immunization outreach services at all outreach centers, conduct W/shops on data management for local leaders and VHT members.

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

UNICEF is expected to continue with some of off budget activities like support training of staff, provision and repairs of water tanks and GFS/solar powered water systems. SAVE the children will support/facilitate health staff, continue with rehabilitation and new construction of health facilities (wards, staff houses and incinerators)

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

#### 1. Inadequate staff

The district lacks 2 Medical Doctors (for Rwebisengo and Kanara), Anaesthetists and Midwives. An attempt has been made several times to recruit but some turn up and others do not. Those who report end up absconding especially.

#### 2. Inadequate Health Facilities

The only HCIV in the district has 2 wards that accommodate Maternity, medical, paediatric and surgical patients, putting all patients at a risk of nosocomial infections.

#### 3. High Staff turnover

We sometimes attract staff but due to lack of a retention strategy especially for the key staff.

## Workplan 6: Education

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	2,894,284	723,679	2,854,664
District Unconditional Grant (Non-Wage)	8,000	0	230,000
District Unconditional Grant (Wage)	62,990	14,139	73,000

# Vote: 595 Ntoroko District

## Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	7,400	0	
Multi-Sectoral Transfers to LLGs	1,380	150	29,770
Other Transfers from Central Government	2,465	0	
Sector Conditional Grant (Non-Wage)	291,331	95,738	402,653
Sector Conditional Grant (Wage)	2,119,248	540,387	2,119,240
Support Services Conditional Grant (Non-Wage)	401,471	73,265	
<i>Development Revenues</i>	<i>742,604</i>	<i>121,347</i>	<i>454,079</i>
Development Grant	478,737	95,747	127,749
District Discretionary Development Equalization Grant	49,296	0	15,140
Donor Funding	121,000	25,600	280,000
Multi-Sectoral Transfers to LLGs	93,571	0	31,190
<b>Total Revenues</b>	<b>3,636,888</b>	<b>845,026</b>	<b>3,308,743</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>2,894,284</i>	<i>723,601</i>	<i>2,854,664</i>
Wage	2,182,237	554,526	2,265,240
Non Wage	712,047	169,075	589,424
<i>Development Expenditure</i>	<i>742,604</i>	<i>48,305</i>	<i>454,079</i>
Domestic Development	621,604	22,705	174,079
Donor Development	121,000	25,600	280,000
<b>Total Expenditure</b>	<b>3,636,888</b>	<b>771,906</b>	<b>3,308,743</b>

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

The Annual Budget for the department is 3.64Bn/= of which department received 819M/= in the first and this translates to 23% of the annual Budget and is below the expected revenue level of 25%. The best performing items are central government release most of which are 25% and above except SFG, Primary school salaries, Hard to reach and Salary for Headquarters based staff. This is due to under staffing in these sections. The grants (local Revenue and Uncondition grant non wage) under District dis

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

The department's revenue budget for 2016/17 is 3,308,743,000 less than that of 2015/16 F/Y by Shs 328M/= Sector development grant IPF has been cut by 73%. The major revenue items are wages 68%. LLGs funding to the department has decreased. The department will spend 86% on recurrent budget (mainly on wages and hard to reach allowances) and only 14% Development component of which part is donors money which is also recurrent. Inspection will be allocated more funds to improve on the standards

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

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

Construction of a 4-in one staff house at primary schools of Nyakasenye, Kamuga and Nyabusokoma; and construction of a three classroom block at Kyamutema primary school was completed, while that of a three classroom block at Kabimbiri primary school is in progress. We held 3 planning meetings with Head teachers. Carried out 4 field inspections and monitoring in all schools. In addition we inspected 2 private secondary schools, 1 private tertiary institution and 1 private primary school for licensing

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

Outputs for 2016/17 are refresher courses for caregivers, teachers and carrying out workshops and trainings for school management committees, and carrying out sensitization and mobilization of all Key stake holder on peace building; Reporting Tracking Referral and Response building in schools. The tangible outputs will be construction of a four in one staff house at Kiranga primary school classrooms at Kibuuku and four classrooms at Rwamabale primary schools; plus supply of school furniture.

# Vote: 595 Ntoroko District

## Workplan 6: Education

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

The Customized Performance Contract shall be signed by the head teachers in primary schools and head teacher shall be assessed. However, there are projects which are spread in the other years and are capital and recurrent in Nature like construction of Latrines, staff house, supply of furniture, on there other hand the recurrent are salary payment to teachers and departmental staff, disbursement of UPE capitation grant, school inspection ,supervision, and monitoring of all learning spaces.

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

Save the children Uganda supports ALP(accelerated learning programme), youth of in action in terms of payment of wages to both instructors and facilitators; suply of equipments(inputs ie trains, shows and schoolastic materials) . UNICEF has provided fifteen stance larines in five school, supplied recreation kits and will support some soft ware activities in the district.

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

#### 1. Under staffing in secondary schools

Out of the 65 secondary teachers there are only 18 teachers in the three secondary school of Karugutu, Rwebisengo and Kanara secondary schools.

#### 2. Hard to reach of some schools

These are schools that are located in araes where there are no trading centres and these schools are un accesseble this has made staff retention defficult thus high staff turn over this affects the quility of education.

#### 3. Inadequate transport means

The department lacks traksport facilities such as a vehicle and motorcycles for monitoring of education projects and inspection of schools

## 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 Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	801,624	130,425	321,000
District Unconditional Grant (Non-Wage)	1,000	0	5,000
District Unconditional Grant (Wage)	43,064	2,486	45,000
Locally Raised Revenues	1,960	0	0
Multi-Sectoral Transfers to LLGs		4,939	3,000
Other Transfers from Central Government	755,600	123,000	268,000
<i>Development Revenues</i>	388,491	50,000	809,068
District Discretionary Development Equalization Gran	120,893	0	60,000
Multi-Sectoral Transfers to LLGs	14,598	0	49,068
Other Transfers from Central Government	253,000	50,000	700,000
<b>Total Revenues</b>	<b>1,190,115</b>	<b>180,425</b>	<b>1,130,068</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	801,624	127,841	321,000
Wage	43,064	2,486	45,000
Non Wage	758,560	125,356	276,000
<i>Development Expenditure</i>	463,491	60,835	809,068
Domestic Development	463,491	60,835	809,068
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,265,115</b>	<b>188,677</b>	<b>1,130,068</b>



## **Vote: 595** Ntoroko District

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### ***Workplan 7a: Roads and Engineering***

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

The department's annual budget for 2015/16 FY Shs. 1,265,665,000 while quarterly is Shs. 313,879,000. We received Shs.195.4M which is 61% of the quarterly budget and 15% of the annual budget. The revenue performance is below 25% which is the expected level by this quarter. We did not receive any funding under the discretion of the District apart from 15M meant for payment for Construction of Administration Block. There is low funding of the department in TCs with only 5M. Of the funds received,

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

Budget for F/Y 2016/17 is Ushs 1,130,068,000/= which is lesser than that of 2015/16 by Ugx 135M . The main source category is road fund (700M) which is 61% of the budget, ugx.268m is directly under statehouse) and also funding of under District Discretionary Development Program plus CAIP operation costs with an IPF of 68M. Under the department, the expenditure appears recurrent which is actually not the case. The reason is that road fund is captured as recurrent and yet it is development.

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

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

Payment for the completion of Wasa Wanaba bridge, payment for construction of Administration Block, paid staff salary for three months, We monitored the Construction of Kibuku Makondo road under UNRA funding and Bweramule Rwebisengo Road under CAIP - MoLG, Prepared and submitted Work plans for 2015/16 and reports for 2014/15 to Road Fund.

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

Uganda road fund will be used mainly both periodic maintenance of 222km of roads that include 119km for the District roads and 113km for lower agencies (urban council and community access roads). Presidential pledge augmented with local revenue shall cater for completion of District Administration block. The other percentage of Road fund will contribute towards the repairs of the road unit that will be effected by Regional mechanical section in Mbarara. We shall construct a Kakatorogo Bridge

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

Periodic and routine maintenance of 119km of district roads and transfer of URF to LLGs for maintenance of Community Access Roads, Construction to completion of the Administration block. According to the Development plan, the department intends to uplift and appraise 50Km of community access roads to be funded by central government. We shall follow up the road inventory submitted to the Ministry and other projects that were seen as high Capital in nature that require funding by Central Gvt.

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

CAIP3 project to construct 18km of road, One market and a food processing factory in Bweramule Sub-County

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

##### *1. Undestaffing*

The Position of the District engineer is not filled since he retired

##### *2. High unit costs*

Due to bad terrain (hilly/flat and flood prone) the unit costs are high and coupled with the current high foreign exchange rate, it is very expensive to implement capital projects

##### *3. Lack of a complete road unit*

Of the road unit promised we only have a lorry and a grader. This is inadequate for the department to implement force on accounts projects economically.

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### ***Workplan 7b: Water***

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# Vote: 595 Ntoroko District

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	42,737	6,500	81,908
District Unconditional Grant (Non-Wage)		0	5,000
District Unconditional Grant (Wage)	28,370	6,500	29,000
Locally Raised Revenues	3,500	0	
Multi-Sectoral Transfers to LLGs	6,500	0	11,538
Other Transfers from Central Government	4,367	0	
Sector Conditional Grant (Non-Wage)	0	0	36,370
<i>Development Revenues</i>	459,100	72,964	392,166
Development Grant	329,000	65,800	230,857
Donor Funding	80,000	0	120,000
Multi-Sectoral Transfers to LLGs	12,100	1,414	18,309
Other Transfers from Central Government	15,000	0	
Transitional Development Grant	23,000	5,750	23,000
<b>Total Revenues</b>	<b>501,837</b>	<b>79,464</b>	<b>474,073</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	65,737	11,918	81,908
Wage	28,370	6,500	5,000
Non Wage	37,367	5,418	76,908
<i>Development Expenditure</i>	436,100	29,732	392,166
Domestic Development	356,100	29,732	272,166
Donor Development	80,000	0	120,000
<b>Total Expenditure</b>	<b>501,837</b>	<b>41,650</b>	<b>474,073</b>

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

The department's total revenue for this FY is Shs. 501,837,000 and for this quarter is Shs.103,436,000 the department received Shs. 79,050,000 which is 16% of the annual revenue and 213% of the quarterly revenue. The department relies on the central government transfers. This quarter we have not received any release for the budget desk. LLGs are not funding department activities. It is only one S/county that spent only 1.4M on the department activities. The department spent 50% of the released

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

The department's total budget p for 2016/17 is 474,073,000/=. There is a difference of 27.8M/= lower than of 2015/16. The difference is as a result of budget cut in the IPF of Sector grant by 31% .The revenue categories are 82.7% development budget and 17.3% for recurrent Budget Category. The main source of funding to the department is Conditional Grant for Rural Water at 53.6% with the least as district unconditional grant (Non wage). The expenditure pattern is similar to the revenue ratios.

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

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

The Department paid staff salaries for 3 months. The department submitted projects for procurement, Held 3 communities sensitization meetings on sanitation and hygiene and fulfilling critical requirements, carried out water quality testing and held 2 coordination meeting. The department attended 2 meetings on Water Magagment in Gulu and Jinja

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

The department's summary of outputs in 2016/17 are construction of 4 shallow wells (in S/counties of Kanara, Rwebisengo Nombe and Butungama and 4 boreholes ( in S/counties Rwebisengo, Karugutu, Butunagama and Bweramule),Protection of spring wells in Sub counties of Nombe and Karugutu, rehabilitation of 10 safe water points,

# Vote: 595 Ntoroko District

## Workplan 7b: Water

carry out testing of 30 potential and actual safe water sources and hold department meetings Rwebisengo TC, will operate the solar powered water supply scheme.

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

In the 5 year DDP, the key Departments targets are increased coverage of safe water facilities to 85% by 2020, functionality rates of all safe water sources. Thus the current projections of 2016/17 are in line with the department's targets. However with reduction in a financial years funding and increased costs of production rates, there has been a shift of some of the targets to the following financial year. The DDP has been reviewed to provide for other emergent Development partners like HEWAS

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

HEWASA through dialogue with the District leadership is providing water for production at a subsidized rate and according to their projections, 40 facilities will be constructed within 2016/17. Rehabilitation of safe water facilities in primary schools and health Facilities as well as VIPs by UNICEF and SAVE THE CHILDREN.

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

#### 1. Under staffing

The department has only 3 officers instead of the structure requirement of 4

#### 2. Salinity of Potential Water sources

The potential safe water sources tend to pass the tests before construction and installation of water facilities but later on the metals are corroded and this greatly damages the facility parts rendering it obsolete.

#### 3. The hilly and flat geographical set up

The geographical set up makes it difficult to access prior and during construction, this leads to high rates compared to other parts of the country.

## Workplan 8: Natural Resources

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

	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>UShs Thousand</i>			
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	92,063	11,146	120,720
District Unconditional Grant (Non-Wage)	22,099	0	25,000
District Unconditional Grant (Wage)	40,000	6,537	45,000
Locally Raised Revenues	12,000	3,500	5,000
Multi-Sectoral Transfers to LLGs	13,529	0	4,350
Other Transfers from Central Government		0	39,000
Sector Conditional Grant (Non-Wage)	4,435	1,109	2,370
<i>Development Revenues</i>	2,348	2,000	5,200
District Discretionary Development Equalization Gran	2,348	2,000	
Multi-Sectoral Transfers to LLGs		0	5,200

# Vote: 595 Ntoroko District

## Workplan 8: Natural Resources

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>94,411</b>	<b>13,146</b>	<b>125,920</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	92,063	9,686	120,720
Wage	40,000	6,537	45,000
Non Wage	52,063	3,149	75,720
<i>Development Expenditure</i>	2,348	1,955	5,200
Domestic Development	2,348	1,955	5,200
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>94,411</b>	<b>11,641</b>	<b>125,920</b>

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

The department had planned to receive 22,744,000/= in the first quarter and it received 13,146,000/= which indicates 58% of the planned allocation of the quarter and 14% of the annual budget. This is a low performance since the expected level at this time is 25%. Worth to note is that LLGs have not funded any of the department activity this quarter. No Unconditional Grant none wage has been allocated to the department. Out of these funds 6,537,000/= was for staff salaries which indicates 50% of

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

The departmental budget is Shilling 125,920,000/= which is slightly more than that of 2015/16 by 31.5m/= The main source are wages 45,000,000/= is 36% the budget, District UCG None wage will contribute Shs. 20M/= i.e 16% of the departmental budget. The recurrent budget is 96% of the total budget and will be spent on recurrent activities i.e staff salaries, environmental education, environmental compliance monitoring, office coordination and handling land related issues as they emerge.

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

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

During this quarter three staff salaries were paid for each of the two staff in the department, the third staff who had been planned for resigned her duties as Physical Planner, forestry inspections were conducted to check on tree cutting in Karugutu sub-county, environmental screening of ten projects was carried out under LGMSD, wetland and river bank management and general environment education were also conducted in different parts of the district. Awareness raising on the provisions of the Ph

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

We plan to plant 2000 trees in selected primary schools, procure office furniture and stationery, have institutional meetings towards demarcation of government land at least 50%, carry out environmental education and monitor compliance, pay staff salaries and submit reports to line ministry and departments. The District land will be titled. With support from USAID and WWF, we shall develop Parish Action Plans.

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

We plan to plant 2000 trees in selected primary schools, Develop and operationalise Environment Action Plans carry out environmental education and monitor compliance, pay staff salaries and submit reports to line ministry and departments as planned in the District Development Plan 2015/16 - 2020. Fencing and Protection of River Semuliki Banks

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

Ministry of Water and Environment will train communities in Integrated Water Resources Management while WWF and NEMA will carry out river bank stabilization of the banks of river Semuliki.

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

# Vote: 595 Ntoroko District

## Workplan 8: Natural Resources

### 1. Minimal release of funds to the department

The department only receives funds for Wetlands management which are also little. The department is the least funded and is least prioritised.

### 2. Inadequate Staffing

The department has only three staff members as opposed to the sixteen who are planned. This makes it difficult for the staff to do all departmental mandates effectively.

### 3. Geographical set up of the area

The hilly and flat landscapes present difficulty in reaching all the areas. When it rains the flat areas flood making accessibility difficult while the hilly areas are naturally difficult to access.

## Workplan 9: Community Based Services

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	402,843	231,020	360,432
District Unconditional Grant (Non-Wage)	1,000	0	20,000
District Unconditional Grant (Wage)	109,000	21,698	90,000
Locally Raised Revenues	3,000	0	5,000
Multi-Sectoral Transfers to LLGs	24,889	0	22,619
Other Transfers from Central Government	206,000	202,000	200,000
Sector Conditional Grant (Non-Wage)	25,207	7,322	22,813
Support Services Conditional Grant (Non-Wage)	33,747	0	
<i>Development Revenues</i>	141,753	16,805	37,500
District Discretionary Development Equalization Gran	101,753	0	
Donor Funding	40,000	16,805	20,000
Multi-Sectoral Transfers to LLGs		0	17,500
<b>Total Revenues</b>	<b>544,596</b>	<b>247,825</b>	<b>397,932</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	402,843	30,230	360,432
Wage	109,000	21,698	90,000
Non Wage	293,843	8,532	270,432
<i>Development Expenditure</i>	141,753	16,805	37,500
Domestic Development	101,753	0	17,500
Donor Development	40,000	16,805	20,000
<b>Total Expenditure</b>	<b>544,596</b>	<b>47,035</b>	<b>397,932</b>

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

The department expects to receive 544,596,000 million for 2015/16 F/Year. This is money from central Government transfers, wage and development partners. Quarterly the department expects to receive 129,846 million and actually received 248 million which is 191 % of the quarterly Budget and 46% of annual Budget/plan. This is because of Youth Livelihood funds for 2014/5 was sent to the district late. The department was not funded under discretionary funds (Local Revenue and UCG - None wage) Further

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

The department expects to receive 397M/= in 2016/17 which is less than the budget of 2015/16 by 113M/=. The decrease in funding under Donor, Wage. The key funding source for the department is youth livelihood 200M. Donor funding has decreased by 20M. The youth livelihood fund and wage are contributes 50% and 22% of the entire department budget and are the biggest. The rest of the revenue items contribute less than 5% individually. Of the expected revenue, 90.7% will be from recurrent revenue

# Vote: 595 Ntoroko District

## Workplan 9: Community Based Services

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

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

The department used the money to conduct one FAL review meetings at sub county level, support district delegation and youth leaders to attend youth day celebration which was held in Katakwi and Bundibugyo respectively, Paid CBS staff salaries for first quarter, Conducted OVC stakeholders meeting and supported the the District probation officer and police to trace, settle and follow up child realted cases. We submitted YLP report to Ministry of Gender, We prepared and submitted 4th quarter report

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

The departmental will pay staff salaries , transfer of YLP, funds to lower local governments appraised groups, prepare departmental annual and quarterly reports and submit them to line ministries, conduct review meetings and monitoring of departmental activities. The support of development partners to the department will be used to facilitate the probation and police to follow up child abuse and emergency cases and to organize quarterly district and S/county OVC monthly meetings.

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

Activities to be done by NGOs, Donors and Central Government are, organize quarterly district OVC coordination meetings, develop quarterly register on OVC, monthly s/c coordination meetings, support emergency case response and follow up, train child protection committees at sub county, child rights governance, strengthen timely birth and death registration ,conduct FAL review meetings, monitor implementation of departmental activities. Support OVC with scholastic materials.

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

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

#### 1. Inadequate Transport

Inadequate means of transport i.e the department doesnot have a vehicle. There are only 4 M/cycles which are even old. This makes field activities for the staff at district and subcounty difficult.

#### 2. Understaffing

The creation of new administrative units has taken away sub county community develoment officers as some of them are made acting subcounty chiefs thus leaving gaps in the department.

#### 3. Inadequate Office space

The Department shares one room as office with Education department

## Workplan 10: Planning

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	111,366	15,553	130,211
District Unconditional Grant (Non-Wage)	9,670	1,810	55,000
District Unconditional Grant (Wage)	48,963	8,554	51,008
Locally Raised Revenues	12,700	3,889	5,000
Multi-Sectoral Transfers to LLGs	26,495	0	9,203
Other Transfers from Central Government	0	0	10,000
Support Services Conditional Grant (Non-Wage)	13,538	1,300	
<i>Development Revenues</i>	35,000	29,920	35,000
District Discretionary Development Equalization Gran	27,000	16,520	20,000

# Vote: 595 Ntoroko District

## Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Donor Funding	8,000	13,400	15,000
<b>Total Revenues</b>	<b>146,366</b>	<b>45,473</b>	<b>165,211</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	111,366	15,551	130,211
Wage	48,963	8,554	51,008
Non Wage	62,403	6,997	79,203
Development Expenditure	38,015	29,917	35,000
Domestic Development	30,015	16,517	20,000
Donor Development	8,000	13,400	15,000
<b>Total Expenditure</b>	<b>149,381</b>	<b>45,468</b>	<b>165,211</b>

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

During the first quarter, the department received more than the quarterly budget by 10%. Comparing to the Annual budget, we have received 27% which is also higher than the expected level of performance of 25%. All the Revenue items are above 50% with PAF being the lowest. UNICEF sent over 100% meaning that there was under budgeting. LLGs did not allocate any money to planning unit activities the reason is that these activities are usually implemented under Finance. All funds received were spent.

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

The department's annual budget is 165,211,000/= which is slightly more than that of 2015/16 by 18,845M. The difference is as a result in wage, donor funding and non wage. The department's revenue categories are 78% recurrent and 22% development. The main revenue items there in are wage and Un conditional grant nonwage at 39%, the rest being lower than 9% with the least as L/revenue at 3%. The Expenditure pattern is similar to the revenue one whereby 78% is recurrent and 22% development.

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

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

We connected the District Administration main building to the main grid, we carried out BDR mop up Exercise for 3 sampled S/counties and a total of 4,300 Children under 5 were registered, their certificates printed and the Distribution is on going. We consulted MLoG on the assessment system, carried out internal assessment and the draft report is under validation. We organised and held 3 Technical Planning Committee meetings, We prepared and submitted LRDP and LGMSD work plans. We prepared and sub

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

The key departmental outputs are:- having internal assessment report on performance compliance of the District and LLGs as a reward. Holding 12 TPC meetings at District level, Have annual BFP and Integrated Annual Workplan for 2016/17, Mentoring S/Counties on planning and budgeting and reporting, Preparation and submission of Programs(LGMSD, LRDP, UNICEF) Annual/Quarterly plans and Reports, Prepare and submit quarterly OBT Accountability reports to Line Ministries and Agencies & partners.

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

The department activities are drawn from the 5 years plan and the key ones are, Continuous support to the planning process by providing up to date information to all HoDS and other development partners. Planning and Budgeting, Writing Proposals requesting for financial support to the District to carry out Bottom up planning and Top Down (downward) accountability, Construction and equipping of a data centre. Co-ordination of the District programs like BDR.

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

The department will be supported by UBOS in writing the district specific census report and disseminating it. Line Ministries and agencies will fund the department in attending Work shops/seminars on planning, budgeting reporting

# Vote: 595 Ntoroko District

## Workplan 10: Planning

and accountability. FM Stations will host the department staff to disseminate development interventions in the District.

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

#### 1. Office Space

The department has only one office room which is small thus a lot of congestion rendering office operations difficult

#### 2. Transport

The Department lacks a vehicle and a Motorcycle. This complicates field activities

#### 3. Late/delayed submissions by LLGs & Departments

Departments and LLGs submit their plans and reports late rendering delaying integration and reporting. This is worsened by under staffing.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	38,223	9,095	60,200
District Unconditional Grant (Non-Wage)	7,500	2,334	20,000
District Unconditional Grant (Wage)	15,360	5,736	30,000
Locally Raised Revenues	9,200	0	5,000
Multi-Sectoral Transfers to LLGs	4,400	0	5,200
Support Services Conditional Grant (Non-Wage)	1,763	1,025	
<b>Total Revenues</b>	<b>38,223</b>	<b>9,095</b>	<b>60,200</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	38,223	8,683	60,200
Wage	15,360	5,737	30,000
Non Wage	22,863	2,947	30,200
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>38,223</b>	<b>8,683</b>	<b>60,200</b>

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

The total approved budget for the department is 38,223,000, of which the department received Shs. 3,359,000 and non wage and 5,736,000 wage representing a total release of 9,095,000 thus 23.7% of the annual budget was received. 63% of the release was spent on wage as 37% was spent on departmental activities. A total of Shs. 400,000 indicated as unspent was meant to travel to kampala to submit the quarterly report to the Internal Auditor General and cater for bank costs.

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

The department revenue budget for 2016/17 is 60,200,000/= higher than that of 2015/16 by 22M/=. There is an increase under Unconditional grant Non wage and wage. The entire budget is recurrent with the main revenue sources as Wage at 50%, Non wage 20M/= at 33% with the least as Local Revenue at 8%. The department is under funded even at LLG level whereby only 5.2M/= has been allocated to the LG departmental activities in the four town councils meaning that each LLG will spend only 1.3M.

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



## **Vote: 595** Ntoroko District

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

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

1 Quarterly draft internal audit report is in place and queries are being reviewed to have a final copy. Verified Town Council Accounts in Preparation for External Audit.

*Plans for 2016/17 by Vote Function*

We plan to conduct 4 quarterly audits covering Health units, Primary and secondary schools, works implemented and special audits as will be instructed by the chief executive. Procure office stationery, furniture and a laptop. The department will train staff basic financial manage especially head teachers and incharges of health facilities. The department will organize and hold co-ordination meetings with staff in all town councils.

*Medium Term Plans and Links to the Development Plan*

The department will carry out value for money Audits for all government programmes, present and share reports with Council and heads of department. It will procure furniture and a laptop. Will have its staff appraised and submitted for promotion. Will train and on IFMS and monitor its implementation

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

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

*1. Lack of a departmental vehicle*

The department lacks transport means, we have only one running motorcycle, we would like at least one more motorcycle to ease our transport

*2. Small IPF*

The department is least funded amongst departments at the district

*3. Delays by Departments in accounting*

Departments delay in accounting till towards the end of the financial year putting pressure on the department to verify expenditures.