

Vote: 794 Nebbi Municipal Council

Structure of Budget Framework Paper

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Foreword

The Budget Framework Papers for financial year 2017/18 is derived from the aspirations of the people of Nebbi Municipal Council as expressed in the second National and Municipal Development Plan 2015/16-2019/20. It provides the link between Government's overall policies and the Annual Budget. It lays out the fiscal framework and strategy for the budget year and in the medium term setting out how the Government intends to achieve its policy objectives over the medium term through the budget. The indicative expenditure estimates forms the basis for the detailed estimates of revenue and expenditure which will be laid before the Council.

The process was guided by the New Public and Finance Management Act, 2015. The Local Government Planning Guide, 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.

The Council 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.

Mucek Combe James/ Mayor
Nebbi Municipal Council

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	554,426	65,987	454,290
2a. Discretionary Government Transfers	809,573	202,393	954,604
2b. Conditional Government Transfers	4,580,696	1,132,617	4,450,165
Total Revenues	5,944,695	1,400,998	5,859,059

Revenue Performance in the first quarter of 2016/17

In the first Quarter the Council received a total revenue work plan of 1.4 billion shillings representing 24% of the annual budget. This is fairly good performance because Discretionary Government transfers and Conditional Government transfers all performed at 25% except for local revenue that performed at 11% of the overall local revenue anticipation. These funds were spent across all the departments to implement activities.

Planned Revenues for 2017/18

The total expected revenue work plan for FY2017/18 for the Council is 5.859 billion shillings less than previous FY due to reduced local revenue projections representing 7.8% of the annual budget. Discretionary Government transfer shall contribute to 16.3% and Conditional Government transfer shall contribute to 75.9% of the overall budget.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	515,237	132,708	638,285
2 Finance	248,176	19,847	185,257
3 Statutory Bodies	164,548	12,355	169,222
4 Production and Marketing	75,413	2,476	72,959
5 Health	1,076,313	251,214	1,089,976
6 Education	3,267,839	821,204	3,286,396
7a Roads and Engineering	316,826	21,613	278,171
7b Water	29,697	504	4,000
8 Natural Resources	75,033	500	30,094
9 Community Based Services	67,043	2,434	65,528
10 Planning	48,362	300	20,912
11 Internal Audit	60,209	400	18,259
Grand Total	5,944,696	1,265,555	5,859,059
Wage Rec't:	3,284,198	1,044,583	4,203,333
Non Wage Rec't:	2,208,780	193,852	1,284,293
Domestic Dev't	451,717	27,120	371,432
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

In the first Quarter the Council spent 1.265 billion shillings of which 1.044 billion shillings was spent on wage representing 82.5%, 193.852 million shillings was spent on non-wage representing 15.3% and 27.12 million shillings was spent on development expenditure representing 2.2%.

Planned Expenditures for 2017/18

The Council is expected to spent 5.859 billion over the entire financial year, this funds have been allocated across departments depending on the work plan. Of which 4.203 billion shillings shall be spent on wage, 1.287 billion shillings shall be spent on non-wage and 371 million shillings shall be spent on development budget. The highest

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Executive Summary

allocation is for Education with 56.1%, followed by Health 18.6%, Administration 10.9%, Roads 4.7% and 4.7% for others.

Medium Term Expenditure Plans

Completion of office block phase three, rehabilitation and opening of roads in the three Divisions, Construction of health centre III, Tarmacing of the Central Business district roads, Completion of physical planning, acquisition of vehicles and assets, Construction of markets and office blocks in the three Divisions.

Challenges in Implementation

1. Delayed procurement process due to absence of the Municipal Contract Committee
2. Inadequate office space due to incomplete new office structure and dilapidating old office structure.
3. Inadequate Human Resource in place as a new entity of Municipality lacks key positions.
4. Lack of road equipment for road works rehabilitation.

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	554,426	65,987	454,290
Market/Gate Charges	199,300	10,000	134,800
Advance Recoveries	2,800	406	
Advertisements/Billboards	27,180	532	21,500
Animal & Crop Husbandry related levies	26,600	1,647	14,520
Business licences	57,300	6,450	71,000
Land Fees	79,000	10,604	72,000
Local Service Tax	25,000	1,603	21,710
Other Fees and Charges	12,000	1,000	
Other licences	6,844	5,421	
Park Fees	57,502	17,376	70,800
Property related Duties/Fees	20,000	4,500	18,800
Refuse collection charges/Public convenience	34,000	4,600	20,360
Registration of Businesses	1,500	500	2,100
Local Government Hotel Tax	5,400	1,350	6,700
2a. Discretionary Government Transfers	809,573	202,393	954,604
Urban Unconditional Grant (Wage)	390,417	97,604	390,417
Urban Discretionary Development Equalization Grant	236,655	59,164	306,420
Urban Unconditional Grant (Non-Wage)	182,500	45,625	257,767
2b. Conditional Government Transfers	4,580,696	1,132,617	4,450,165
Development Grant	65,061	16,265	65,012
Transitional Development Grant	150,000	35,176	
Sector Conditional Grant (Wage)	3,812,916	953,229	3,812,916
Sector Conditional Grant (Non-Wage)	552,719	127,947	572,237
Total Revenues	5,944,695	1,400,998	5,859,059

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

During the first Quarter of FY 2016/17 local revenue received was 65.987 million shillings representing 4.7%, the main source of local revenue was from Park fee, land fee, market gates collection business licenses while registration of business, Billboards and advance recoveries performed poorly.

(ii) Central Government Transfers

A total of 202.393 million was received as Discretionary Government transfers representing 25% of the quarterly budget. This is quite good performance because all the quarterly allocation under this source was received at 100%.

A total of 1.132 billion shillings was received as Conditional Government transfer grant representing 70.9%, again this is quite good performance since all the quarterly allocations were all received at 100% as planned.

(iii) Donor Funding

Donor funds were not received.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

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(ii) Central Government Transfers

A total of 954.604 million shillings is expected as Discretionary Government transfers representing 16.2% of the annual budget. While a total 4.450 billion shillings is expected as Conditional Government transfer representing 78.9% of the overall Council Budget for FY 2017/18.

(iii) Donor Funding

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A. Revenue Performance and Plans

No donor funds has been planned because the Council did not sign any MoU with donors.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	252,876	123,604	569,461
Locally Raised Revenues		0	57,444
Multi-Sectoral Transfers to LLGs	36,005	9,831	96,509
Unspent balances – Locally Raised Revenues	56,848	3,527	
Urban Unconditional Grant (Non-Wage)	46,373	12,642	25,090
Urban Unconditional Grant (Wage)	113,649	97,604	390,417
<i>Development Revenues</i>	262,361	63,442	68,824
Multi-Sectoral Transfers to LLGs	95,010	23,726	48,430
Transitional Development Grant	150,000	35,176	
Urban Discretionary Development Equalization Grant	17,352	4,541	20,394
Total Revenues	515,237	187,047	638,285
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	252,876	116,891	569,461
Wage	113,649	97,604	390,417
Non Wage	139,226	19,287	179,043
<i>Development Expenditure</i>	262,361	15,817	68,824
Domestic Development	262,361	15,817	68,824
Donor Development	0	0	0
Total Expenditure	515,237	132,708	638,285

Revenue and Expenditure Performance in the first quarter of 2016/17

The Cumulative overturn for the quarter one was 187 million shillings representing 145% more than the target. This is because all Unconditional grant wage charged or placed under Administration at 344% and local revenue at 25%, Multi-sectoral transfers for development at 109% and Urban DDEG allocation at 105% because the activities were not implemented in Q1.

On expenditure the department spent 132.7 million shillings of which wage took 86%, non-wage recurrent was at 14% and 6% on development

Department Revenue and Expenditure Allocations Plans for 2017/18

The total work plan revenue was expected is 638.285 million shillings of which wage shall take 60%, non-wage shall take 28% and development budget shall take 12% of the budget. However, the system has captured the local revenue under unspent balance. On expenditure the department spent 132.708 million shillings for wage performing at 52%, non-wage at 10% and development budget at 8% while the balance is unspent.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Key Physical Performance among others are payment of staff salaries, legal expenses, coordination, supervision and monitoring of government programmes. Others include, printing and distribution staff pay slips.

Plans for 2017/18 by Vote Function

Payment of staff salaries, payment of outstanding Council obligations, coordination, supervision and monitoring of government programmes, printing and distribution of pay slips.

Medium Term Plans and Links to the Development Plan

Completion of office block phase two and three, Construction of Division administration office blocks and markets

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Workplan 1a: Administration

and divisional road rehabilitation and maintenance.

(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. Uncompleted office Block

Inadequate office space to accommodate staff due to incomplete administration block

2. Delayed procurement process

The Municipal Contract Committee is not in place and not constituted

3. Absence of key staff

Absence of key heads of departments to run the activities as many are on acting positions

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	244,989	22,645	165,761
Locally Raised Revenues		0	45,000
Multi-Sectoral Transfers to LLGs	122,838	12,635	80,994
Unspent balances – Locally Raised Revenues	42,051	7,810	
Urban Unconditional Grant (Non-Wage)	8,800	2,200	39,767
Urban Unconditional Grant (Wage)	71,300	0	
Development Revenues	3,187	3,187	19,497
Multi-Sectoral Transfers to LLGs		0	16,098
Urban Discretionary Development Equalization Grant	3,187	3,187	3,399
Total Revenues	248,176	25,832	185,257
B: Overall Workplan Expenditures:			
Recurrent Expenditure	244,989	19,847	165,761
Wage	71,300	0	0
Non Wage	173,689	19,847	165,761
Development Expenditure	3,187	0	19,497
Domestic Development	3,187	0	19,497
Donor Development	0	0	0
Total Expenditure	248,176	19,847	185,257

Revenue and Expenditure Performance in the first quarter of 2016/17

During the first Quarter of FY 2016/17, the department received 25.822 million shillings representing performance of 124%. This is above the target because 1- The initial IPF for multisectoral transfers and local revenue were not allocated during planning. 2- Urban wage under unconditional grant was not captured as the whole figure was placed on Administration.

On expenditure, 19.847 million shillings was spent on non-wage with 11%.

By the end of the Quarter only 5.985 million remained on account

Department Revenue and Expenditure Allocations Plans for 2017/18

The department of Finance was allocated a sum of 185,257,746 for the year 2017/2018, this is to implement both recurrent and capital development, This figure is less wage and out that the municipal headquarter is to use the

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Workplan 2: Finance

allocations of 88,165,746 and the balance is for use in the divisions. This sum has been allocated as follows in the summary: Financial Management Services 24,934,705, Revenue Management Services 4,501,000, Budget Activities 6,550,000, Expenditure Management Services 3,910,000

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Key Physical Performance are;

- 1 - Paid salaries for staff for the month of July, August and September 2016,
- 2 - Paid VAT and Withholding Tax to URA for the month of June, July and August 2015,
- 3- Procured assorted Accountable Stationery including general receipts and market dues tickets for revenue collection
- 4 - We collected data on local revenue potentials of LLGs and now in the process of developing computerized revenue registers.
- 5 - Prepared and submitted Final Accounts for FY 201

Plans for 2017/18 by Vote Function

Using the above planned finances, the department expects to achieve increased revenue collection, improved financial management, recording and accountabilities. The department shall coordinate monitoring, evaluation and proper financial management at the lower local government so as to promote good accountabilities. Timely submissions of performance reports and bi-annual Accounts reports, get clean audit opinions, Timely approval of annual budget by Council.

Medium Term Plans and Links to the Development Plan

Automation of tax payers' registers to improve local revenue collection and performance, appropriate revenue data generated, purchase of office equipment under sector administrative capital development to facilitate good performance of the staff and implementation of revenue enhancement plan.

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

WENIPS- Providing soft loans to the small business people and the general community hence promoting business and tax compliance, GAPP/LGFC intervention in capacity building and local revenue enhancement strategies.

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

1. Lack of key staff and vacant positions

This affected performance and reporting,

2. Low revenue base

In adequate funding of decentralized services and conflicts in setting priorities

3. Inadequate logistics

Affected mobilisation, collection and management of financial resources

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	164,548	16,938	157,995
Locally Raised Revenues		0	36,000
Multi-Sectoral Transfers to LLGs		0	17,737
Unspent balances – Locally Raised Revenues	81,711	3,779	
Urban Unconditional Grant (Non-Wage)	52,635	13,159	104,259

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Urban Unconditional Grant (Wage)	30,201	0
Development Revenues	0	11,227
Multi-Sectoral Transfers to LLGs	0	2,729
Urban Discretionary Development Equalization Grant	0	8,498
Total Revenues	164,548	169,222
B: Overall Workplan Expenditures:		
Recurrent Expenditure	164,548	12,355
Wage	30,201	0
Non Wage	134,346	12,355
Development Expenditure	0	11,227
Domestic Development	0	11,227
Donor Development	0	0
Total Expenditure	164,548	12,355

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received 16.938 million shillings which represents 41% of the planned revenue for the quarter. This is fairly good performance because wage was not captured.

On expenditure, the department spent 12.355 million shillings representing 8% for non-wage at 8%.

By the end of the Quarter only 4.5 million shillings remained as unspent balance on account.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total Revenues expected for FY 2017/18 shall be 169.22 million shillings of which Local revenue shall contribute 21%, Non-wage 72.4% and Urban Discretionary Equalization grant shall contribute 6.6% of the annual budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salaries were paid to staff for 3 months, 1 Council meeting was conducted, 1 Business committee meeting and 2 Executive committee meeting was held. One monitoring of government programme was facilitated.

Plans for 2017/18 by Vote Function

Under Council Administration Services include organise 6 meetings, prepare council and committees minutes; Under Procurement management services & Revenue management services, evaluation done, advertisement made, contracts awarded, submission of reports and procurement workplans to PPDA MoFPED and MoLG; Under Land Management Services, routine land inspection and preparation of reports for submission to relevant authorities; Under Political and Executive Oversight, and Standing Committee Services

Medium Term Plans and Links to the Development Plan

Rehabilitation of office space, furniture, training of service providers and staff.

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

N/A

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

1. Delay in releases

Funds released late affect timely implementation of the projects planned for a given period.

2. Inflation

Escalation of prices affecting the planned budget

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Workplan 3: Statutory Bodies

3. Power breakdown

Hydropower on and off due to water drop levels in the source of supply. The Municipality has no a standby generator which can be utilised by the whole Entity

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	61,248	13,733	55,963
Locally Raised Revenues		0	8,000
Multi-Sectoral Transfers to LLGs	16,134	1,616	12,369
Sector Conditional Grant (Non-Wage)	10,223	2,556	10,595
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Unspent balances – Locally Raised Revenues	7,390	756	
Urban Unconditional Grant (Non-Wage)	2,500	2,556	
<i>Development Revenues</i>	14,165	3,541	16,995
Multi-Sectoral Transfers to LLGs	10,634	0	
Urban Discretionary Development Equalization Grant	3,531	3,541	16,995
Total Revenues	75,413	17,274	72,959
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	61,248	2,476	55,963
Wage	25,000	0	25,000
Non Wage	36,248	2,476	30,963
<i>Development Expenditure</i>	14,165	0	16,995
Domestic Development	14,165	0	16,995
Donor Development	0	0	0
Total Expenditure	75,413	2,476	72,959

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter the department received shs 17,274,000 that is 92% of the quarterly budget but that is also 23% of the total budget. Most revenues sources performed well during the quarter; except Multisectoral transfers to LLGs development performed at 40% and local revenue at 41%.

A total of 2,476,000 was spent during the quarter presenting 3% quarterly expenditure because the fund was received late in the September.

Department Revenue and Expenditure Allocations Plans for 2017/18

Atotal revenue expected for 2017/18 F.Y to the department is 72,958,658 for which;

20,368,800 is Local revenue - this represents 29% , 16,995,204 is Urban Discretionary Equalization Grant(this represents 23%)), 25,000,000 is Agric conditional Wage (this represents 34%) and 10,594,654 is Agric non-conditi

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The major areas of expenditures include coordinating distribution of agricultural inputs received in the district under operation wealth creation, coordination visits and office maintenance. AT LLG level major expenditure areas includes farmers trainings, monitoring distribution of inputs to beneficiary farmers and operational costs.

Plans for 2017/18 by Vote Function

Extension services(this is marjorly provision of advisory services to farmers through farmer

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Workplan 4: Production and Marketing

trainings), Livestock Health(this is marjorly provision of advisory services to farmers on animal health and improved breeding), Cooperative mobilization and market linkages(this is through market shade construction , cooperative establi

Medium Term Plans and Links to the Development Plan

To strengthen extension services, To enhance improvement in market research and information seystem, To promote sustainable use of natural resources and gender mainstreaming, To reduce spread of major pests and diseases of crops, livestock diseases and fish and reduce on post harvest losses, To contribute to the improvement of farmer's knowledge, skills attitude and behaviour towards improved productivity and contribute to the promotion of food security and increased household income

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

Operation wealth creation(Distribution of improved seeds for food security, promotion of improved technology and value addition), Uganda Multisectoral Food Security and Nutrition Project(Promotion of organic, indigenous vegetables for food security and agricultural skill development in schools) and Agricultural Techonogy and Advisory Services(Promotion of value addition ,seed multiplication and skill development in local farmers for modern/commercialized agriculture.

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

1. Inadequate revenue allocation

The revenue always allocated to the department is less sufficient to facilitate all the planned activities.

2. Untimely release of funds

There is a time lag in release of allocated funds to the department , thus delays the implementation of departmental planned activities.

3. Under staffing

The department is currently run by only one staff, which makes the implementation of all the activities tidious .

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,062,148</i>	<i>262,696</i>	<i>1,045,687</i>
Locally Raised Revenues		0	6,000
Multi-Sectoral Transfers to LLGs		9,067	55,126
Sector Conditional Grant (Non-Wage)	25,736	6,434	25,736
Sector Conditional Grant (Wage)	958,825	239,706	958,825
Unspent balances – Locally Raised Revenues	75,871	1,512	
Urban Unconditional Grant (Non-Wage)	0	5,978	
Urban Unconditional Grant (Wage)	1,716	0	
<i>Development Revenues</i>	<i>14,165</i>	<i>3,541</i>	<i>44,289</i>
Multi-Sectoral Transfers to LLGs		0	27,294
Urban Discretionary Development Equalization Grant	14,165	3,541	16,995

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Workplan 5: Health

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,076,313	266,237	1,089,976
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,062,148</i>	<i>251,214</i>	<i>1,045,687</i>
Wage	137,729	239,706	958,825
Non Wage	924,419	11,508	86,862
<i>Development Expenditure</i>	<i>14,165</i>	<i>0</i>	<i>44,289</i>
Domestic Development	14,165	0	44,289
Donor Development	0	0	0
Total Expenditure	1,076,313	251,214	1,089,976

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department received 266.237 million shillings in Quarter one, this is slightly below the target because Urban unconditional grant and multi-sectoral transfer was not planned during budgeting. However, sector conditional grant wage and non-wage performed well at 100%.

On expenditure, salaries were paid at 174%, non wage sector recurrent performed at 1% and development at 0%.

By the end of the Quarter the department had unspent balance of 15 million shillings mainly from UNICEF 27million

Department Revenue and Expenditure Allocations Plans for 2017/18

The department planned to receive 1,076,313 from all the sources of revenue, but received 266,237 representing 25% out of this there was no local revenue received and as there was no budget unconditional non wage but a sum of 5,978 was received.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Funds were received late in the quarter. Requests were made but actual release and implementation will take place in Q2. Most activities carried out were for funds that were unspent at the end of FY 2015/2016 from GAVI, USAID. Development activities did not take off as the procurement process had just started.

Plans for 2017/18 by Vote Function

Planned to conduct 4 VHT trainings but conducted 2, planned 6 health meetings and conducted 2, planned tree planting along the CBD, the trees were planted and being maintained, Planned to collect 2,520 tonnes and so far collected 1,280 tonnes, planned 8 routine service/maintenance of plants and equipment but so far carried 2, planned to immunise 3,216 and immunized 1,408 children below 5 years.

Medium Term Plans and Links to the Development Plan

Construction of Health Centre III facilities at the divisions, Construction of sanitary facilities at the mayor's garden, Procurement of mowing machines, HIV/AIDS mainstreaming, routine water quality testing, procurement of dust bins, and maintenance of public health facilities.

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

N/A

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

1. Late release of funds

It delays implementation of planned activities.

2. No Health facilities at the Municipal

This affects implementation of curative services.

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Workplan 5: Health

3. Lack of transport

This affects monitoring, coordination and supervision.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,202,777	826,844	3,217,135
Locally Raised Revenues		0	10,000
Multi-Sectoral Transfers to LLGs		1,572	
Sector Conditional Grant (Non-Wage)	359,517	117,243	378,044
Sector Conditional Grant (Wage)	2,829,091	707,273	2,829,091
Unspent balances – Locally Raised Revenues	14,170	756	
<i>Development Revenues</i>	65,061	16,265	69,261
Development Grant	65,061	16,265	65,012
Urban Discretionary Development Equalization Grant		0	4,249
Total Revenues	3,267,839	843,109	3,286,396
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,202,777	821,204	3,217,135
Wage	2,829,091	707,273	2,829,091
Non Wage	373,687	113,932	388,044
<i>Development Expenditure</i>	65,061	0	69,261
Domestic Development	65,061	0	69,261
Donor Development	0	0	0
Total Expenditure	3,267,839	821,204	3,286,396

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received a total of 843.109 million shillings in the first quarter more than planned due to additional funds from sector conditional grant non-wage 130% and local revenue at 21%. Overall performance was quite good at 103% above the target. However, only multi-sectora transfer was not planning well.

On expenditure, the department spent 708.8 million shillings on wage at 25% and development was at 25%.

By the end of the Quarter 134.264 million shillings remained on the account a

Department Revenue and Expenditure Allocations Plans for 2017/18

The total planned revenue for FY 2017/18 is 3.286 billion shillings. These funds shall be spend according to the work plan of which wage shall take 2.829 billion, non-wage shall form 502,064 million and development grant shall take 65.012 million shillings.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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 12 primary and 2 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 Giver

Plans for 2017/18 by Vote Function

Construction and rehabilitation of classrooms at Angiri Primary Schools in line with Ministry guidelines on the Impact of investments where a single Institutional development should be done at a time.

Vote: 794 Nebbi Municipal Council

Workplan 6: Education

Medium Term Plans and Links to the Development Plan

Construction of classroom at Angir P/S, Abindu Division.

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

N/A

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

1. Cases of land conflicts in schools

Land conflict in schools is scaring teachers and retarding development. A case in point is Paminya Ayila P/S, Nyacara P.S and Namtrhin Primary School.

2. Vandalization of school property and equipment

Vandalization of school property and equipment such as water tanks and lighting arrestors is on increase. School Latrine doors are removed by communities leaving them open.

3. N/A

N/A

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	267,419	11,619	189,387
Locally Raised Revenues		0	28,000
Multi-Sectoral Transfers to LLGs		7,791	11,000
Sector Conditional Grant (Non-Wage)	150,387	0	150,387
Unspent balances – Locally Raised Revenues	54,962	3,022	
Urban Unconditional Grant (Non-Wage)	3,222	806	
Urban Unconditional Grant (Wage)	58,849	0	
<i>Development Revenues</i>	49,406	11,447	88,784
Multi-Sectoral Transfers to LLGs		0	31,000
Urban Discretionary Development Equalization Grant	49,406	11,447	57,784
Total Revenues	316,826	23,066	278,171
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	267,419	10,310	189,387
Wage	33,106	0	0
Non Wage	234,313	10,310	189,387
<i>Development Expenditure</i>	49,406	11,303	88,784
Domestic Development	49,406	11,303	88,784
Donor Development	0	0	0
Total Expenditure	316,826	21,613	278,171

Revenue and Expenditure Performance in the first quarter of 2016/17

A total of 23 million shillings was received in Quarter one compared to Quarterly planned. The poor performance is due to non-disbursement sector conditional grant , Urban wage and multi-sectoarl transfer which was not budgeted during planning.

Total expenditure in the quarter was 21.613 million mainly for non-wages recurrent expenditure performing at 100%. By the end of the Quarter 1.45 million shillings remained on account as unspent balance.

Vote: 794 Nebbi Municipal Council

Workplan 7a: Roads and Engineering

Department Revenue and Expenditure Allocations Plans for 2017/18

Out of the sector Revenues of Shs.236,170,627 , 16.9% is to support the Operation of Roads and Engineering office;54.3% Urban Roads Maintenance (0.6 km Paved and 134 km Unpaved Roads);2.9% Building maintenance- Road Office and Yard ; 6.8% Mechanical Imprest-Repair and service of Plants and equipments;1.0% Electrical Installations/Repairs on the Roads office ;1.3% Maintenance of Urban Infrastructure- 0.5 km Side Drainage works;2.4% Solid waste collection and management ; 14.4% Solar Street lighting

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

5 km road of Urban roads was routinely maintained, 0.2km unpaved urban road was periodically maintained 5 road gangs were employed under community access road and repaired 1 Council vehicles.

Plans for 2017/18 by Vote Function

District Roads Office Operations 1, District Roads maintenance:-Routine maintenance 135 km, Periodic Maintenance 1.1 Km and 5 No. of Bridges for Maintenance, Building Maintenance- Road Office, Road Plant maintenance -(1 Pickup, 1 Lorry, a Tractor and Motorcycle)., Electrical Installations / Repairs to the Roads Office, Maintenance Urban Infrastructure- 0.5 km Road Side Drainage on Pawong Road, Solid Waste collection and Management- Procurement of 30 Hand tools and equipments as well as protective

Medium Term Plans and Links to the Development Plan

In Chapter Three of the Municipal Development Plan: The Departments Medium Term Objectives are: To ensure proper maintenance of Municipal Roads, To ensure effective designing, construction and decking of bridges, To improve on the working conditions through construction of new office buildings, stores, latrines and toilets; To ensure proper maintenance of Municipal plants and equipments. To acquire ICT Equipments.

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

N/A

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

1. District Roads Maintenance

Reduced Quarterly releases compared to planned, District Roads Committee activities funding from 4.5% is not sustainable given the URF allocations. Lack of Mechanical plants for Force Account mechanism.

2. Capital Investments

Delay in procurement processes for capital investments, due to outsourcing procurement services.

3. Roads

Road surface deterioration due to inclement weather, requiring more of mechanised maintenance , periodic maintenance and Rehabilitation, hence capital intensive.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	29,697	504	4,000
Locally Raised Revenues		0	4,000
Unspent balances – Locally Raised Revenues	8,084	504	
Urban Unconditional Grant (Wage)	21,613	0	

Vote: 794 Nebbi Municipal Council

Workplan 7b: Water

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	29,697	4,000
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>29,697</i>	<i>4,000</i>
Wage	0	0
Non Wage	29,697	4,000
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	29,697	4,000

Revenue and Expenditure Performance in the first quarter of 2016/17

Water sector received 504,000 shillings from locally generated revenue all other funds were not received.. During the Quarter the sector managed to spend all what was received. By the end of the Quarter the department had nil balance.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Sector Revenue of 4,000,000 shall be utilised for Water Office activities. Other activities shall be implemented in collaboration with the relevant sectors.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The sector during the Quarter held planning advocacy meetings in all the 3 Divisions; promotion of sanitation and hygiene.

Plans for 2017/18 by Vote Function

Operations of water office , supervision, monitoring and coordination. Promotion of sanitation and hygiene

Medium Term Plans and Links to the Development Plan

In Chapter Three, the sector medium term plans are: Increase access to piped water supply system in the Municipality to 50% by 2020, Increase access to improved sanitation from 83% to 90% by 2020, Improve efficiency and effectiveness in the water and sanitation service delivery.

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

N/A

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

1. Piped water supply

Lack of coordination between NWSC- Nebbi with the Department- sector in implementation of piped water supply objectives of the Municipal.

2. Financial support

The sector is marginalised in funding due to Urban water supply being undertaken by NWSC.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

Vote: 794 Nebbi Municipal Council

Workplan 8: Natural Resources

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	55,033	2,722	8,000
Locally Raised Revenues		0	8,000
Sector Conditional Grant (Non-Wage)	97	24	
Unspent balances – Locally Raised Revenues	18,387	1,008	
Urban Unconditional Grant (Non-Wage)	0	1,690	
Urban Unconditional Grant (Wage)	36,549	0	
<i>Development Revenues</i>	20,000	2,500	22,094
Urban Discretionary Development Equalization Grant	20,000	2,500	22,094
Total Revenues	75,033	5,222	30,094
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	55,033	500	8,000
Wage		0	0
Non Wage	55,033	500	8,000
<i>Development Expenditure</i>	20,000	0	22,094
Domestic Development	20,000	0	22,094
Donor Development	0	0	0
Total Expenditure	75,033	500	30,094

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received a total of UGX 5,222,000 which is 28% of the planned budget for quarter 1. Where as non-wage expenditure was 4% and developemnt expenditure was 13% with unspend balance of UGX 4,722,000 (14%) of the quarter 1 budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of planned revenue of 30,093,765 has been allocated to this sector. These funds shall be spent as per the sector work plan of which local revenue shall contribute 27% and 73% shall be urban discretionary development grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Payment of staff salaries for July, August and September 2016; Conducted supervision and monitoring of environment and natural resources activities; Conducted a radio talk show on environmental concerns such as ban on polythene carrier bags and charcoal; Enviornmental compliance inspecton and monitoring;

Plans for 2017/18 by Vote Function

This will be used for operational costs to enhance better performance, Environmental mitigation and sustainability [planting of 150 trees in 0.5 acres and expect to train and sensitize 25 stakeholders on Environmental issues, monitoring and Evaluation] , production of 3 Detailed Physical Plans for civic and Commercial zones, Purchase of filing cabinet, acquisition of 2 Land titles etc.

Medium Term Plans and Links to the Development Plan

Production of detailed Physical plans civic zones, training and sensitization of stakeholders, tree planting and Titling process.

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

N/A

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

1. Weather conditions that are unpredicctable due to climate change

Vote: 794 Nebbi Municipal Council

Workplan 8: Natural Resources

This has affected tree planting due to unreliable rainfall.

2. Land conflict due to encroachments has delayed land titling.

This is due to encroachments on the council land by community, altering boundaries hence affecting or delaying the Titling process and acquisition.

3. Delayed Procurement process

Procurement process delays implementation of activities.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	51,462	4,645	42,714
Locally Raised Revenues		0	10,000
Multi-Sectoral Transfers to LLGs		1,695	25,239
Sector Conditional Grant (Non-Wage)	6,759	1,690	7,475
Unspent balances – Locally Raised Revenues	28,129	1,260	
Urban Unconditional Grant (Wage)	16,575	0	
<i>Development Revenues</i>	15,581	3,895	22,814
Multi-Sectoral Transfers to LLGs		0	10,917
Urban Discretionary Development Equalization Grant	15,581	3,895	11,897
Total Revenues	67,043	8,540	65,528
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	51,462	2,434	42,714
Wage	16,044	0	0
Non Wage	35,418	2,434	42,714
<i>Development Expenditure</i>	15,581	0	22,814
Domestic Development	15,581	0	22,814
Donor Development	0	0	0
Total Expenditure	67,043	2,434	65,528

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received a total of 8,450,000 shillings in Quarter less than planned because wage and multi-sectoral transfer for development for LLGs were not captured during the planning.

On expenditure 2.434 million shillings was spent on non-wage at 10% and development at 0%

By the end of the Quarter 6,106,000 remained on account as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2017/18

Total revenue work plan expected in FY 2017/18 is 65.528 million shillings, the main revenue is Unconditional grant non-wage. The wage unconditional grant has been captured under Administration and the balance of the funds shall be spent on development budget to carry out gender mainstreaming to the councillors and staff and improve on the plight of the vulnerable community in the municipal.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Key Physical Performance includes supporting sports gala for PWDs, general maintenance of Nebbi Community and Social Centre and purchase of office stationeries for the centre. Special grant for PWDS was utilised for conducting the meeting with PWDs and supporting sports gala in Busia. FAL conditional grant was utilised to support supervision, purchase of stationeries and vehicle repair.

Vote: 794 Nebbi Municipal Council

Workplan 9: Community Based Services

Plans for 2017/18 by Vote Function

Support to Disabled community- 4 quartely diasbility council meeting held, Gender mainstreaming - 1 gender mainstreaming training held, Support to Youth Council-4 quarterly review meetings held with youth counciland councillors, Support to Public Library-2 community sensitisation meeting held, 2 radio talk shows held, Support to Women Council-4 Quarterly review meetings held, Sopport to probation and social welfare-15 juveniles transferred to remand home in Arua.

Medium Term Plans and Links to the Development Plan

Expansion of Adult literacy in the municipal, Promte positiv culture for development, Effective library services provide to the commuity, Cordination of children protection services to the children throuh provision of referral services, Effective involvement of both men and women for improved livelihood in the community

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

WENIPS carry out capacity building of credit committees, improved reproductive health training. AFARD provides food security by providing seed inputs and proving markets to farmer communities, under health improvement AFARD engages in the distibutes of Condoms and carrying out out door HIV/AIDS testing, Under energy development it provides solar power panels at subsidised rates. CARITAS is another NGO that operates in Nebbi Municipal Council; it provides support to education to Orphans and Vulnarab

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

1. Poor attitude of the community

The population has stuck to their their bad culture cultural practices of superatition making it dificult for the government efforts of immunisation and other interventions

2. Insufficient allocation of resouces

There is over whelming demand from the community members especially women the need to benefit from the government support thought the revolving fund mechnism hither to the poor recovery from the Youth groups that have benefited from the same.

3. Poor staffing

The number of clients who need service provision is quite high as compared to the existing personnel in post

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	45,175	1,244	17,513
Locally Raised Revenues		0	10,000
Unspent balances – Locally Raised Revenues	18,301	504	
Urban Unconditional Grant (Non-Wage)	14,986	740	7,513
Urban Unconditional Grant (Wage)	11,888	0	
<i>Development Revenues</i>	3,187	0	3,399
Urban Discretionary Development Equalization Grant	3,187	0	3,399

Vote: 794 Nebbi Municipal Council

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	48,362	20,912
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>45,175</i>	<i>17,513</i>
Wage	0	0
Non Wage	45,175	17,513
<i>Development Expenditure</i>	<i>3,187</i>	<i>3,399</i>
Domestic Development	3,187	3,399
Donor Development	0	0
Total Expenditure	48,362	20,912

Revenue and Expenditure Performance in the first quarter of 2016/17

Activities were not implemented due to late disbursement of funds.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector was allocated a sum of 20,911,891 to facilitate to produce the following key output; Management of Municipal Planning 13,061,891, Municipal Planning Services 5,550,000, Statistical data collection 400,000, Development Planning, and Monitoring and evaluation sector plan 450,000. All these are aimed at achieving planned out put for the year,

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Activities were not implemented due to late disbursement of funds.

Plans for 2017/18 by Vote Function

Development plan produced and approved by Council/ distributed to relevant stake holders, General community involvement in service planning, Plans implemented and evaluated, Performance reports produced and submitted to relevant stake holders, Plan implementation coordinated and monitored.

Medium Term Plans and Links to the Development Plan

To achieve the above planned out puts, by compiling and updating data base of all Municipal profile indicators, Operationalizing Municipal Statistic Committee, identifying, documenting and intergrating population issues into planning and implementation, Facilitating and coordinating all planning cycle activities,, preparation and submission of Municipal budget performance report, conducting monitoring review meetings with stakeholders.

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

The District over the coming financial year, shall continue to give capacity technical support in planning and budgeting, hands on training in OBT management, Central Government will be providing planning related trainings to the staff through planned seminars and workshops.

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

1. Staffing gap

Untimely submission of reports and in adequate coordination of planned activities. Generally this is a challenge which affects efficiency of the department,

2. Lack of logistics

Affecting performance monitoring, coordination and slow data collection and analysis and affect implementation of other planned activities,

3. Delay in submission of IPF by the Central Government

Vote: 794 Nebbi Municipal Council

Workplan 10: Planning

Affecting budgeting and other planning cycle activities hence delay in planning and thus many compromise efficiency.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	55,606	3,200	14,010
Locally Raised Revenues		0	8,000
Unspent balances – Locally Raised Revenues	17,005	756	
Urban Unconditional Grant (Non-Wage)	10,523	2,444	6,010
Urban Unconditional Grant (Wage)	28,078	0	
<i>Development Revenues</i>	4,603	2,785	4,249
Urban Discretionary Development Equalization Grant	4,603	2,785	4,249
Total Revenues	60,209	5,985	18,259
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	55,606	400	14,010
Wage	28,078	0	0
Non Wage	27,528	400	14,010
<i>Development Expenditure</i>	4,603	0	4,249
Domestic Development	4,603	0	4,249
Donor Development	0	0	0
Total Expenditure	60,209	400	18,259

Revenue and Expenditure Performance in the first quarter of 2016/17

No funds spent as funds were released late

Department Revenue and Expenditure Allocations Plans for 2017/18

The Revenues expected for service deliveries in Internal Audit department will be 46 million shillings of which 61% of the total revenue will be used to pay wages and 9.2% will be development fund and 29.8% will be non wage component for undertaking various auditing activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

No funds spent as funds were released late

Plans for 2017/18 by Vote Function

The planned output for the department will be to facilitate production of 4 quarterly reports for Nebbi Municipal Council, 12 Quarterly reports for the three divisions, 12 Audit reports for primary schools within the Municipality produced on a termly basis, 2 reports on secondary schools and three reports on revenue sources audit within the three divisions and 1 monitoring and evaluation report on projects for value for money audits and compliance audit.

Medium Term Plans and Links to the Development Plan

To add value and streamline internal control system of Nebbi Municipal Council to improve service delivery to the community through verification of compliance within the law as regards to utilisation of public funds. The major targets include; 20 quarterly reports produced for municipality, 60 quarterly audit reports for all the three divisions in the Municipality produced. 180 audit reports of primary schools within the municipality, 15 reports on revenue sources audit within the three divisions.

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

None

Vote: 794 Nebbi Municipal Council

Workplan 11: Internal Audit

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

1. Overwhelming demand for Audit functions

The department is the least funded in the municipal council and yet it has a lot of areas to report on and even small fundings lefts for office running.

2. Poor office space

The department is housed in a poor office demacated with old woods/timbers susceptible to fire outbreaks.

3. High fluctuation prices of fuel and stationery

The various cost assigned to items budgetted for is subject to lots of changes since fuel prices and stationaries fluctuates a lot.