

Vote: 520 Kapchorwa District

Structure of Budget Framework Paper

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Foreword

I have the privilege to present the Budget Framework Paper (BFP) for the FY 2016/2017

The BFP is linked to the District Development plan (DDP) and as expected, to be linked to the Budget Estimates for the same Financial Year 2016-17. As usual, planning and budgeting are participatory and ongoing activities.

I wish to appreciate the technical and the Political teams, including the civil society, for their effort and contribution towards the production of this document.

The District Budget Conference which was held at the end of the months of October 2015 provided an important input from the different participants including the civil society. The Key issues identified during the conference which have negatively affected service delivery were highlighted in the conference and guided proposed actions to alleviate the issues identified and hence improve service delivery.

The departments in the district are not able to implement all their plans due to inadequate funds both from the centre and locally generated revenues. It is however prudent that the little funds available are utilized in a transparent manner and within the approved budget laws, policies and regulations.

The issue of inadequate staffing across all sectors in the district was partly addressed during the proceeding year, but critical positions still exist which have to be addressed if at all service delivery were to improve. The Administration, Planning, works, Health and production departments have serious staffing problems which should be urgently addressed.

Although our main challenges for improved service delivery during the coming year continues to be Infrastructural developments under the Education, Health, Roads and Water sectors, and more under production, mainly in the direction of value addition and improved productivity, our efforts are likely to be affected by inadequate resources. The resource basket to the district has greatly been reduced and most of the targets envisaged will not be met.

We shall emphasize maintenance of the existing infrastructure as new facilities are put in place where possible. Under education for example, we do not envisage any classroom construction due to inadequate funds, rather toilet facilities will be constructed and desks procured using available funds. The district intends to address the issue of inadequate office through the construction of an office complex which has been initiated, however lack of funding of the same will delay its completion. It is my humble request to able partners to support this venture for the good of our district.

Under Health, we shall devote all resources to complete Maternity wards we have started constructing at least for two years. Issue of OVCS and the Environment under community and given the little resources.

The district being an Agricultural economy, and indeed having the majority of her people in the Industry will seek to promote technology improvements in Agriculture, and particularly processing of the Agricultural produce, introducing high value crops and animals, improving accesses to power-through promotion of rural electrification among other actions. We shall also strive to promote alternative sources of power-solar in order to reduce the environmental degradation actions due to high demand of fuel wood for domestic and commercial use.

Although mention has been made of the key stakeholders in the district, their financial support may not be clear. It is our considered opinion that all such stakeholders will operate in a transparent manner and more specifically implement the planned activities/programs without compromising on quality service. The district will provide all necessary support to the partners which should be reciprocated.

I wish to appeal to the Central Government, our development partners and all the stakeholders in the District to continue to support the development programs in the district in a coordinated manner in order realize the District vision, mission and strategic objectives, as we strive to achieve the National Vision together.

FOR GOD AND MY COUNTRY

Cheptoris Sam Mangusho

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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	254,000	14,703	232,500
2a. Discretionary Government Transfers	2,120,621	392,877	2,654,722
2b. Conditional Government Transfers	11,436,918	2,546,945	8,961,240
2c. Other Government Transfers	1,331,610	137,989	695,369
4. Donor Funding	302,500	109,007	297,000
Total Revenues	15,445,650	3,201,520	12,840,832

Revenue Performance in the first quarter of 2015/16

The quarter one local revenue performance was extremely low as compared to the budget with a dismal performance of shsh 14.7M (5.5%). This was a result of nil returns in most of the key sources of revenue during the quarter, including Property related duties, Land fees, Other licenses among others. Government transfers performed averagely although other transfer performed below average due to delayed release of URF including the NUSAF by the Office of the prime Minister. The donor funds oper

Planned Revenues for 2016/17

We expect to receive more or less the same local revenue from similar sources despite the ceation of the Municipality. We budget to receive three hundred million is expected under this source with much of the revenue coming from land fees, sale of none produced government properties, property related durties, application fees, local service tax, and other licenses. The central government transfers will be mainly under discretionary development and recurrent fundings, wages and other transfers ac

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,481,154	102,451	2,335,747
2 Finance	213,019	43,684	231,119
3 Statutory Bodies	1,909,382	250,686	334,378
4 Production and Marketing	385,536	45,284	287,568
5 Health	3,060,046	641,845	2,630,621
6 Education	6,329,216	1,395,881	5,391,440
7a Roads and Engineering	633,414	57,727	423,668
7b Water	539,691	35,287	349,162
8 Natural Resources	129,352	19,571	124,685
9 Community Based Services	542,503	62,878	611,682
10 Planning	171,106	43,244	70,671
11 Internal Audit	51,231	12,430	50,091
Grand Total	15,445,650	2,710,967	12,840,832
Wage Rec't:	8,488,365	1,831,465	7,477,545
Non Wage Rec't:	3,700,271	692,773	3,642,275
Domestic Dev't	2,954,514	85,400	1,424,012
Donor Dev't	302,500	101,329	297,000

Expenditure Performance in the first quarter of 2015/16

The first quarter expenses of the district were mainly on recurrent activities of wages and sector operational costs of stationary and travel inland. This was because the procurement process for capital development was not yet complete. An advert for services, works and goods was run, invitation bids made, evaluation done and some contracts awarded. Site hand over of some sites was done, but no work had been done nor completed to warrant any payment.

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Planned Expenditures for 2016/17

The district will mainly gear efforts towards the completion of the projects initiated in the Fy 2015-16, which will not be completed in this FY. This is mainly because of the little resource basket and change in policy guidelines by the centre. The creation of the municipality has also affected the prioritisation and project implementation. Likewise the changes in the policies under PRDP will greatly affect the sectors in the areas of infrastructural development as they were relying mainly on P

Medium Term Expenditure Plans

The medium term plans will be developed along the five year development plan and particular focus will be to increase infrastructural structures while maintaining the existing ones. Increased livelihood projects is expected to increase people's incomes over the period and hence an improvement of people's livelihoods.

Challenges in Implementation

The main challenge impeding the implementation of the future plans has been the issue of inadequate staffing levels which has been affected by inadequate wage provision and lack of transport facilities across the departments. The other issue is inadequate operational funds for most of the service departments especially those relying on local revenue.

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A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	254,000	14,703	232,500
Other Fees and Charges	30,000	4,547	15,000
Animal & Crop Husbandry related levies	6,000	1,188	6,000
Application Fees	25,000	6,585	25,000
Business licences	3,000	0	3,000
Land Fees	40,000	70	40,000
Local Hotel Tax	500	0	
Market/Gate Charges	2,500	105	2,500
Other licences	15,000	40	30,000
Property related Duties/Fees	30,000	0	30,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	0	1,000
Registration of Businesses	5,000	400	5,000
Rent & Rates from other Gov't Units	25,000	0	25,000
Sale of non-produced government Properties/assets	20,000	1,710	20,000
Local Service Tax	50,000	58	30,000
2a. Discretionary Government Transfers	2,120,621	392,877	2,654,722
District Discretionary Development Equalization Grant	310,826	62,165	757,417
District Unconditional Grant (Wage)	1,386,946	249,308	1,303,303
District Unconditional Grant (Non-Wage)	265,126	66,281	594,002
Urban Unconditional Grant (Non-Wage)	60,489	15,122	
Urban Unconditional Grant (Wage)	97,234	0	
2b. Conditional Government Transfers	11,436,918	2,546,945	8,961,240
Sector Conditional Grant (Non-Wage)	1,360,239	428,173	1,208,329
Transitional Development Grant	22,000	5,500	43,023
Support Services Conditional Grant (Non-Wage)	1,627,796	251,729	1,137,731
Development Grant	1,436,077	286,111	387,916
Sector Conditional Grant (Wage)	6,990,806	1,575,433	6,184,242
2c. Other Government Transfers	1,331,610	137,989	695,369
FGM Grant from MOGL	52,500	18,768	
YLP from MOLGSD		0	300,000
fgm support from MOLGSD		0	59,000
Roads Maintenance- URF	438,110	93,378	
Funds from Trade Ministry	26,000	14,358	
NUSAF 2	600,000	5,000	
URF Grants		0	310,369
Other Transfers from Central Government	215,000	6,485	
DICOSS Grant		0	26,000
4. Donor Funding	302,500	109,007	297,000
Global Fund		0	30,000
GAVI		0	20,000
HIV Aids/Global fund	40,000	0	
PACE	4,000	0	2,000
SDS		0	85,000
SDS-USAID	62,500	7,860	
UAC		0	10,000
UNICEF		0	50,000
WHO	88,000	30,799	100,000
UNICEF/GAVI	108,000	70,347	
Total Revenues	15,445,650	3,201,520	12,840,832

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A. Revenue Performance and Plans

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The quarter one performance was extremely low as compared to the budget with a dismal performance of shsh 14.7M (5.5%). This was a result of nil returns in most of the key sources of revenue during the quarter, including Property related duties, Land fees, Other licenses among others.

(ii) Central Government Transfers

Government transfers performance was average although other transfer performance was low as NUSAF funds delayed to be released by the Office of the prime minister since the program was undergoing transition. To NUSAF 3, and hence guidelines were still being awaited.

(iii) Donor Funding

The donor funds performance was above average as over 30% of the total annual funds were received in quarter one. This was as a result of UNICEF funding released to undertake children birth registration in three LLGS in the district.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

We expect to receive more or less the same local revenue from similar sources despite the creation of the Municipality. About three hundred million is expected under this source with much of the revenue coming from land fees, sale of non-produced government properties, property related duties, application fees, local service tax, and other licenses.

(ii) Central Government Transfers

The central government transfers will be mainly under discretionary development and recurrent fundings, wages and other transfers accounting for about 95% of the budget.

(iii) Donor Funding

The donor funding is expected to be about 2% of the total budget and mainly from the UN agencies-UNICEF, among other agencies and organisations.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	682,286	122,368	1,820,915
District Unconditional Grant (Non-Wage)	41,037	17,445	40,715
District Unconditional Grant (Wage)	305,150	58,839	389,013
Locally Raised Revenues	63,400	3,182	57,960
Multi-Sectoral Transfers to LLGs	76,729	16,752	209,628
Support Services Conditional Grant (Non-Wage)	38,248	11,028	1,123,599
Urban Unconditional Grant (Non-Wage)	60,489	15,122	
Urban Unconditional Grant (Wage)	97,234	0	
<i>Development Revenues</i>	798,867	44,735	514,832
District Discretionary Development Equalization Gran	135,019	24,266	25,308
Multi-Sectoral Transfers to LLGs	63,848	15,470	489,524
Other Transfers from Central Government	600,000	5,000	
Total Revenues	1,481,154	167,104	2,335,747
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	682,286	82,857	1,820,915
Wage	402,384	49,465	389,013
Non Wage	279,902	33,392	1,431,902
<i>Development Expenditure</i>	798,867	19,594	514,832
Domestic Development	798,867	19,594	514,832
Donor Development	0	0	0
Total Expenditure	1,481,154	102,451	2,335,747

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

Administration received a total of 72% of the recurrent revenue planned in the quarter with a cumulative total of 18% compared to the annual budget. There was also a low perromanec under developemnet with aoverall performrance of 45% for the quarter and 11% compared to the annual budget. This low performrance was attributed to low local revenue receievd and none release of funds form the OPM under NUSAF program. The expenses of the department was mainly on recurren activities and transfers which

Department Revenue and Expenditure Allocations Plans for 2016/17

The administrative department expects revenues from central government and local revenue with the bulk of the funds coming from the centre. Most of the funds are Governmnet transfers with 50% of it being pension funds under support services and Unconditional Grant wage. The expenditres will mainly go towards wage and pension payments .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Activities undertaken in the quarter were mainly routine , including supervision and monitoring, office support services, ongoing construction of office building supervision and inspection, capacity needs assessment under CBG travel and meetings,

Plans for 2016/17 by Vote Function

The main ouputs of the department includes payment of all pensionners and wage earmners, besides ensuriung that funds are transferred to all sectors, monitoring of government projects, preparation and approval of workplans, budgets and preparation and submission of reports.

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

This will include preparation and approval of budgets and plans, support , monitor and mentor other departments to ensure implementation of government planned activities.

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

Governance issues will be undertaken by Transparency program of the sebei diocese, along with Human rights issues by KACSOA and kapchorwa human rights organisation

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

1. Inadequate staffing

The staffing levels in the department is still low especially for the Parish chiefs whose number is about ten in post compared to the requirement of 85 parish chiefs.

2. Inadequate transport equipment.

The sector has no departmental vehicle , but relies on other departments transport facilities which has affected service delivery

3. Inadequate office space

At the district head quarter , there is lack of adequate office space for all staff while at the lower local Government level, the situation is even worse as some subcountiues have no office blocks- Gamogo, Chepterech, Kabeywa, Kaptanya and Munarya sub

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	211,019	44,416	231,119
District Unconditional Grant (Non-Wage)	15,000	3,382	17,600
District Unconditional Grant (Wage)	161,019	38,000	191,019
Locally Raised Revenues	25,000	1,000	22,500
Support Services Conditional Grant (Non-Wage)	10,000	2,034	
<i>Development Revenues</i>	2,000	0	0
District Discretionary Development Equalization Gran	2,000	0	
Total Revenues	213,019	44,416	231,119
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	211,019	43,684	231,119
Wage	161,019	37,854	191,019
Non Wage	50,000	5,830	40,100
<i>Development Expenditure</i>	2,000	0	0
Domestic Development	2,000	0	0
Donor Development	0	0	0
Total Expenditure	213,019	43,684	231,119

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

Out of SHS 5,829,000 revenue for quarter 1 shs 1,034,000 was a funding from PAF monitoring while the balance of SHS 4,795,000 were funds from local revenue and unconditional grants

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue to the department is SHS.229,119,000 of which SHS15,000,000 is planned from support service

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Workplan 2: Finance

conditional grant, SHS 22,500,000 is planned from local revenue, SHS 30,600,000 is planned from district unconditional grant non wage and SHS 161,019,000 is planned from district unconditional grant wage while the total expenditure is the same and SHS 161,019,000 is planned to be spent on salaries for the staff, SHS 50,355,000 is planned to be spent on LG financial management services, SHS

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Revenue mobilisation in subcounties, attend ICPAU exams, carry out hand overs of subaccountants in subcounties, travel to Uganda Revenue Authority and other travels to the ministries

Plans for 2016/17 by Vote Function

Preparation of final accounts 2015-16 financial year, preparation of annual budget for financial year 2017-18, preparation of reports to the sector committee throughout the year, participation in the district budget conference 2016, mobilisation of local revenues from subcounties, monitoring and mentoring subcounty staff on routine book keeping, attend meetings and workshops organised by line ministries, respond to queries raised by Office of Auditor General

Medium Term Plans and Links to the Development Plan

Sensitisation of tax payers on the importance of paying the tax and mobilisation of district revenue

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

None

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

1. Inadequate office space

The district has limited office space, hence sharing of offices may lead to inefficiencies.

2. Lack of transport

The department has no vehicle nor motorcycle to support staff movement

3. Inadequate funding

The department relies on local revenue and NW for its operations which is often inadequate due to low revenue collections, hence the little funds are starved

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,742,477	269,387	334,378
District Unconditional Grant (Non-Wage)	73,951	16,000	220,500
District Unconditional Grant (Wage)	44,978	11,800	50,978
Locally Raised Revenues	60,000	5,921	62,900
Support Services Conditional Grant (Non-Wage)	1,563,548	235,666	

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Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,742,477	269,387	334,378
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,909,382	250,686	334,378
Wage	225,262	52,231	50,978
Non Wage	1,684,120	198,455	283,400
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,909,382	250,686	334,378

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

The department received 52% of the revenue expected in the quarter with a cumulative performance of 14% by end of the quarter one. The low performance was mainly a result of low release of Pensions and gratuity of pensioners and politicians, low local revenue release due to low collections. The expenses in the department were mainly on recurrent expenses of salary which resulted in a 52% quarterly performance and 13% cumulative performance, thus leading to unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue to the sector is mainly recurrent for wage/salary for staff and political leaders. The coming FY will receive less budget because the Pensions component which came through the department now comes through administration. The major component of the revenues to the sector is composed of transfers from the centre.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The main activities in the department centred on recurrent activities, meetings of statutory board/DSC, PAC Land board and contracts/procurement. Advertisement of bids, receipt of bids, evaluation and award of some contracts were achieved. Staff matters were also handled. With lifting of an interdiction, promotion of staff and retirement handled. The land board and PAC also sat and deliberated accordingly. Council committee sat and discussed sector reports and workplans as well. Monitoring and

Plans for 2016/17 by Vote Function

The main planned outputs for 16/17 will be council six meetings, four committee meetings for each of the four council committees, approval of one annual plan and budget, consideration of submission of committee submissions including PAC report, monitoring of projects, 12 Executive meetings, appointments/sittings of DSC, meetings of other boards/commissions and or committees of council, with minutes and reports.

Medium Term Plans and Links to the Development Plan

Approval of budgets and plans presented to the council. Consideration and approval of policies by council

(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. Lack of Transport

The department has no office transport facilities let alone for the office of the District Chairperson.

2. Lack of office space

The district has inadequate office space and hence the department is faced with lack of adequate office space for the staff of the department including secretaries of boards and commissions

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Workplan 3: Statutory Bodies

3. Inadequate staffing levels

The staffing level across the department for the various categories is understaffed, hence staff are overstrained.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	327,512	69,298	287,568
District Unconditional Grant (Non-Wage)	6,000	1,500	9,239
District Unconditional Grant (Wage)	160,017	20,055	120,000
Locally Raised Revenues	12,000	0	10,800
Other Transfers from Central Government	26,000	14,358	26,000
Sector Conditional Grant (Non-Wage)	13,797	6,955	24,499
Sector Conditional Grant (Wage)	109,698	26,429	97,030
<i>Development Revenues</i>	58,024	8,500	0
Development Grant	48,024	8,500	
Locally Raised Revenues	10,000	0	
Total Revenues	385,536	77,798	287,568
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	327,512	45,284	287,568
Wage	269,715	27,633	217,030
Non Wage	57,797	17,651	70,538
<i>Development Expenditure</i>	58,024	0	0
Domestic Development	58,024	0	0
Donor Development	0	0	0
Total Expenditure	385,536	45,284	287,568

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

Shs.15,455,000 Was received for PRDP/PM&G for both development and recurrent expenditures for 1st quarter 2015/16 FY . Shs.2,640,100 was spent within the quarter on recurrent expenditure. Procurement is ongoing for the capital expenditure. Shs.14,358,000 for DICOSS activities for 2nd quarter 2015.

Department Revenue and Expenditure Allocations Plans for 2016/17

The workplan revenues to the sector for the coming Fy is mainly expected from the centre in form of Conditional grants and also the unconditional. This will mainly be towards payment of staff wages and salaries. The sector budget has been falling after the restructuring of the NAADS secretariat, and introduction of OWC. The expenses will mainly be towards the recurrent expenses with some activities related to the promotion of technologies, supervision and monitoring.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Agro input dealers stores inspected for quality assurance, sensitization of farmers on new fish hatchery ,sensitizations of different stakeholders on trade policies, HIV/AIDS and Gender issues,entrepreneurial skills. MSMEs profiling and dissemination of market information/business related material done. Trips to Kampala on workplans, reports, accountability and other consultative issues.

Plans for 2016/17 by Vote Function

This will include promotion of value addition, tourism, co-operatives and fish farming as alternative source of income and nutrition. Agro input dealers will be monitored to ensure that inputs supplied to the farmers are of the right quality, and also a follow up of farmers will be made to ensure right use of the chemicals. Disease surveillance, immunisation of

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Workplan 4: Production and Marketing

animals against major diseases will be undertaken as treatment of caeses will also be handled. We shall promote the formation and main

Medium Term Plans and Links to the Development Plan

Promotion of value addition and linking farmers to the markets. Promotion commercial farming and formation of co-operatives will also be encouraged

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

Feed the future will support farmers on best farming practices and post harvest handling of crops especially beans. REDs will also support farmers on conservation farming.

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

1. Low funding

We are depending on the support from the centre which is not enough to carry out all the activities. The high Inflation rate is also a problem

2. Pest and disease incidnets

The rate of disease incidents has been increasing yet the funds to handle such cases has been dropping. There is need to increase funding to the sector.

3. No sub county staff in place.

The Government is yet to come up with a new policy which will put in place the required man power. Recruitment of this category of staff has delayed in the district

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,354,998	576,044	2,087,546
District Unconditional Grant (Non-Wage)	16,000	0	19,000
Locally Raised Revenues	24,000	4,000	21,600
Sector Conditional Grant (Non-Wage)	214,291	53,573	188,605
Sector Conditional Grant (Wage)	2,100,707	518,471	1,858,341
<i>Development Revenues</i>	705,048	180,139	543,075
Development Grant	481,879	96,376	17,466
District Discretionary Development Equalization Gran	35,000	7,500	242,585
Donor Funding	188,169	76,264	262,000
Transitional Development Grant	0	0	21,023
Total Revenues	3,060,046	756,184	2,630,621
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,354,998	573,259	2,087,546
Wage	2,100,707	518,471	1,858,341
Non Wage	254,291	54,787	229,205
<i>Development Expenditure</i>	705,048	68,586	543,075
Domestic Development	516,879	0	281,075
Donor Development	188,169	68,586	262,000
Total Expenditure	3,060,046	641,845	2,630,621

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

The department received both recurrent, wage, and capital revenues as well as donor funds from Iplementing partners

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Workplan 5: Health

like GAVI, WHO and SDS, However this quarter expenditures were basically on recurrent activities and donor funded activities with very little or no expenditures due to delayed procurement process but however advertisements have been made.

Department Revenue and Expenditure Allocations Plans for 2016/17

This year's (FY 16/17) revenue has dropped a bit because of the wage and non-availability of PRDP component. Capital development funds are mainly from District equalization grant and PHC Development. The donor funding has slightly increased due to introduction of new implementing partners channelling their support through the district eg PACE, SDS, WHO, GLOBAL FUND, GAVI, UNICEF, and UAC.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

conducted 1 support supervision as planned in the 18 health facilities. 1 extended DHMT was held as planned. Conducted TB support supervision as planned. Support sub-county health workers on delivery of sputum. Conducted mass measles campaign including routine immunization. HCT outreaches. Conducted disease surveillance activities and cold chain maintenance

Plans for 2016/17 by Vote Function

The main output from this FY will be completion of health unit maternity wards in two health facilities of Tumboboi and Chebonet > their activities will be routine treatment and preventive activities related to health of the community

Medium Term Plans and Links to the Development Plan

Construction/completion of wards (maternity) maintenance of facilities and routine treatment of cases that report to health facilities. Improvement of maternal health is also key.

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

We expect off-budget health activities in HIV Aids, immunisation and treatment by a number of partners including RHU, KACSOA, KAPHOPA, STAR E and SDS

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

1. Lack of specialized staff

Most of the specialized staff positions have either remained vacant or we have failed to retain such cadre staff

2. Lack of transport

All facilities have transport issues including the head office-DHOS office. Some old motorcycles which are available are costly to run and maintain.

3. Incomplete health facilities.

Most of the health facilities do not measure up to their levels due to lack of complete structures, hence not all services are provided at those facilities. This is a result of inadequate capital development funds.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	5,949,161	1,406,891	5,267,335
District Unconditional Grant (Non-Wage)	8,000	1,500	21,320
District Unconditional Grant (Wage)	75,047	16,339	75,047
Locally Raised Revenues	10,000	0	9,000

Vote: 520 Kapchorwa District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Other Transfers from Central Government		6,153	
Sector Conditional Grant (Non-Wage)	1,075,714	352,367	933,096
Sector Conditional Grant (Wage)	4,780,401	1,030,532	4,228,872
<i>Development Revenues</i>	<i>380,054</i>	<i>77,374</i>	<i>124,105</i>
Development Grant	361,870	72,374	124,105
District Discretionary Development Equalization Grant	5,000	5,000	
Multi-Sectoral Transfers to LLGs	13,184	0	
Total Revenues	6,329,216	1,484,265	5,391,440
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>5,949,161</i>	<i>1,395,881</i>	<i>5,267,335</i>
Wage	4,855,448	1,046,871	4,303,919
Non Wage	1,093,714	349,010	963,416
<i>Development Expenditure</i>	<i>380,054</i>	<i>0</i>	<i>124,105</i>
Domestic Development	380,054	0	124,105
Donor Development	0	0	0
Total Expenditure	6,329,216	1,395,881	5,391,440

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

The department realized an overall revenue of 94% for the quarter and cumulative ly of 23% The low revenue performance was because of none release of planned local revenue and low None wage released because the district prioritized council sittings which was ver due. The expenditures were mainly on recurrent activities of wage and office operations including travels. The development activities were still undergoing procurement, having been advertised, evaluated and some awards made although sit

Department Revenue and Expenditure Allocations Plans for 2016/17

The budget of the sector remain more or the less the same as the FY 2015/16 although the creation of Kachorwa municipality may create some reallocations or sharing of revenue. The low local revenue is due to the electioneering period during the current FY. The expenditures of the sector are mainly towards salaries of staff under Primary, secondary , tertiary and local payrolls. Besides this are works developments expected to be undertaken during the coming year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salary payments, monitoring and supervision of learning at schools, procuremnt processtransfer of funds to the LLGS

Plans for 2016/17 by Vote Function

The main outputs in th comming year will include, Monitoring and supervision of all 85 P/S, 15 Secondary and 2 tertiary institutions at least once every term. Other activities will include Toilet construction in, Ngangata (1) , Sipi (1) , Kapchai (1) ,Kapsunkunyo (1) Sanzara (1) and Gamatui Boys (1) PSs. Supply of Desks to Chemosong (72) and Ngangata (72) PSs will also be done . Other activities are promotion of all games & sports, disbursement of grants to Gamatui Girls SS for the Gi

Medium Term Plans and Links to the Development Plan

The medium term plans includes classroom, staff houses and toilet construction in primary schools, supply of desks ,monitoring and supervision of all primary , secondary and tertiary institutions in the district. We shall continue to support all co- curricular activities in the district The dormitory of Gamatui Girls ss under the presidential pledge be carried forward over the medium term.

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

Action Aid Kapchorwa , KACSOA and FPU kapchorwa will support schools on extra curricular activities in some

Vote: 520 Kapchorwa District

Workplan 6: Education

schools. KACSOA will undertake to strengthen accountability, transparency and child rights in schools

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

1. Inadequate facilities in schools

Most schools have inadequate facilities including Toilets, desks and classrooms. Only a hand full of staff houses exist with most schools having none

2. Inadequate support to education sector

Parents are reluctant to take on their responsibilities/roles in education of their children especially feeding, provision of scholastic material and high pupil absenteeism or late coming.

3. Low teachers morale

This has led to high absenteeism rate, high rate of late coming, high staff turnover and low education quality

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	110,099	13,888	188,013
District Unconditional Grant (Non-Wage)	5,000	2,000	10,200
District Unconditional Grant (Wage)	85,099	11,888	85,099
Locally Raised Revenues	20,000	0	18,000
Other Transfers from Central Government		0	74,714
<i>Development Revenues</i>	523,315	109,904	235,656
Development Grant	82,629	16,526	
Multi-Sectoral Transfers to LLGs	2,576	0	
Other Transfers from Central Government	438,110	93,378	235,656
Total Revenues	633,414	123,792	423,668
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	110,099	11,888	188,013
Wage	85,099	11,888	85,099
Non Wage	25,000	0	102,914
<i>Development Expenditure</i>	523,315	45,840	235,656
Domestic Development	523,315	45,840	235,656
Donor Development	0	0	0
Total Expenditure	633,414	57,727	423,668

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

The Department received Shs 93,378,271 for Q1 from URF, Shs 16,526,000 for Road rehabilitation

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue to the sector is expected to be lower than the previous year and mainly from the central Government with minimal Local Revenue. The wage component will remain the same as we do not envisage any recruitment although we have staffing challenges. Most of the funds are from the URF for road works and also wage component. The lower revenue is attributed to the creation of the Municipality which has been allocated its own funds.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Routine manual maintenance has been undertaken, salaries for three months paid

Vote: 520 Kapchorwa District

Workplan 7a: Roads and Engineering

Plans for 2016/17 by Vote Function

The main activities of the roads department will be maintenance of existing road network through routine and periodic maintenance. Full rehabilitation will be done on two major roads. We plan to take over some community roads which have been opened and can not be maintained by the community in some LLGS.

Medium Term Plans and Links to the Development Plan

Routine, periodic and full rehabilitation of roads through force account and contracting. We shall also rehabilitate/maintain at least two bridges.

(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. Lack of construction materials

The district has no good murram, and no bricks within the district. This is often got from other districts which increase the cost of construction.

2. Inadequate staffing

The district has been without a district engineer since the then District engineer retired. Efforts to recruit have often failed as no qualified personnel applied. Worse still, other positions have remained vacant due to inadequate wage provision.

3. High cost of maintenance

The district terrain is high and steep, hence runoff of water especially during rainy periods erodes off road surfaces leading to high deterioration of roads and yet the funds allocated to the district are low.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	48,264	12,130	80,818
District Unconditional Grant (Non-Wage)	1,000	0	
District Unconditional Grant (Wage)	31,264	8,130	31,264
Locally Raised Revenues		0	2,000
Sector Conditional Grant (Non-Wage)	16,000	4,000	33,422
Support Services Conditional Grant (Non-Wage)		0	14,132
<i>Development Revenues</i>	491,427	97,835	268,344
Development Grant	461,674	92,335	246,344
District Discretionary Development Equalization Grant	4,000	0	
Multi-Sectoral Transfers to LLGs	3,753	0	
Transitional Development Grant	22,000	5,500	22,000

Vote: 520 Kapchorwa District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	539,691	109,965	349,162
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	70,264	17,570	80,818
Wage	31,264	8,130	31,264
Non Wage	39,000	9,440	49,554
<i>Development Expenditure</i>	469,427	17,717	268,344
Domestic Development	469,427	17,717	268,344
Donor Development	0	0	0
Total Expenditure	539,691	35,287	349,162

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

The water department received a total of 97,835,000 for both recurrent and Dev't revenue, this represents 20.8% of the budget. The expenditures of the sector were mainly on recurrent items as the procurement process was incomplete, with most projects now on bids Evaluation stage, contract award is expected soon.

Department Revenue and Expenditure Allocations Plans for 2016/17

The resource basket to the water department is expected to be lower than the previous FY due to the creation of the Municipality and hence a cut in the sector grant to the department. The expenses of the sector will go to recurrent software activities and hardware activities of GFS and water protection/ construction/extension/rehabilitations within the district.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The main activities were software activities - Social mobilizers meetings, district coordination meetings, sanitation meetings and assessments in Gamogo and Chepterech subcounties including services.

Plans for 2016/17 by Vote Function

The activities of the sector will be the continued extension of GFS of Ngangata, Gamogo/Chebelat and Chema, protection of springs to be identified and rehabilitation of some water sources. Software activities will be undertaken which includes, social mobilizers meetings, planning meetings and quarterly coordination meetings including training of private water operators and water user committees.

Medium Term Plans and Links to the Development Plan

Provision of safe water through different technologies within easy reach of the community. Protection/rehabilitation of water sources, construction/extension/rehabilitation of GFS, and promotion of rain water harvesting.

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

Ministry of water, Environment and Natural resources is to construct GFS in Chema, Kapsinda and Kawowo alongside the Bukedea GFS from river Sipi.

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

1. High cost of Technologies against little resources

The technology adopted and more feasible is the GFS, which are very expensive and yet the resources available to the district are often inadequate to complete a GFS. This has led to undertake GFS construction in phases taking over five years in some instances.

2. Lack of adequate Transport

The district has one vehicle which is shared among field staff and office, hence reducing on performance. The available motorcycles are old and have broken down.

Vote: 520 Kapchorwa District

Workplan 7b: Water

3. Lack of ownership among the user communities.

Most often completed facilities break down and are left unattended to by user communities who think it is the role of the water department to maintain the facilities.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	127,752	22,438	124,685
District Unconditional Grant (Non-Wage)	6,000	1,000	13,240
District Unconditional Grant (Wage)	98,202	18,550	98,202
Locally Raised Revenues	10,000	0	9,000
Sector Conditional Grant (Non-Wage)	11,550	2,888	4,243
Support Services Conditional Grant (Non-Wage)	2,000	0	
<i>Development Revenues</i>	1,600	1,000	0
District Discretionary Development Equalization Grant	1,600	1,000	
Total Revenues	129,352	23,438	124,685
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	127,752	18,571	124,685
Wage	98,202	18,500	98,202
Non Wage	29,550	71	26,483
<i>Development Expenditure</i>	1,600	1,000	0
Domestic Development	1,600	1,000	0
Donor Development	0	0	0
Total Expenditure	129,352	19,571	124,685

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

The revenues of the department fell short of the budget due to inadequate revenue collected, hence null returns for Local revenue. The Paf expected was not released to the sector as a joint monitoring was planned with other key sectors. In total, revenue performed at 72 % overall. The expenses were mainly on recurrent salary expense and bank charges. Monitoring under LGMSD was also undertaken during the quarter. Expenditure performance stood at 88%, as a result of late release of funds from the

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector budget has remained more or less the same as last FY, with most of the funds coming from the centre towards salary of staff. Expenses of the department will therefore be recurrent expenses including salary payments.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

There was mainly one activity on monitoring undertaken, including payment of bank charges.

Plans for 2016/17 by Vote Function

The main outputs of the department will include development of environmental plans, protection of fragile areas in the district particularly water catchment areas, hilly and swampy areas. Development and implementation of wetland action plans with the communities will be undertaken. Protection of river banks will be maintained

Medium Term Plans and Links to the Development Plan

Protection of fragile land areas, survey and protection government land, promotion of conservation agriculture, including promotion of tree planting will be encouraged.

Vote: 520 Kapchorwa District

Workplan 8: Natural Resources

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

MERCEP will continue to support the department on conservation measures in Mt Elgon area. We also expent UNDP to continue on capacity building activities in SMART agricultural activities in the region.

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

1. Inadequate staffing levels.

We have staffing gaps although a forestry officer was recruited. We need a catographer to support lands office among other offices.

2. Poor farming methods

This has agravated environmental degradation in the district, hence low production and productivity.

3. Low support to farmers.

The low funding to the department has led to low support to farmers in form of capacity building or direct support to enable them increase production and conserve the environment.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	317,506	72,944	581,682
District Unconditional Grant (Non-Wage)	2,000	2,000	8,000
District Unconditional Grant (Wage)	174,619	43,454	184,619
Locally Raised Revenues	4,000	0	5,600
Other Transfers from Central Government	108,000	19,100	359,000
Sector Conditional Grant (Non-Wage)	28,887	8,390	24,463
<i>Development Revenues</i>	224,996	6,630	30,000
District Discretionary Development Equalization Gran	33,246	6,630	
Donor Funding	32,250	0	30,000
Other Transfers from Central Government	159,500	0	
Total Revenues	542,503	79,574	611,682
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	317,506	62,878	581,682
Wage	174,619	43,264	174,619
Non Wage	142,887	19,614	407,063
<i>Development Expenditure</i>	224,996	0	30,000
Domestic Development	192,746	0	0
Donor Development	32,250	0	30,000
Total Expenditure	542,503	62,878	611,682

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

Community Basee Services Operation Account had a balance of (4,756,149)meand for Special Grant Group(Kawowo Disabilty), FGM 920,000, YLP Operations of 544,500),1st Qtr Grants for PWDs shs - 3,379,000, Youth Women and Disability councils shs -1,619,000 ,None shs - 450,000, FAL shs - 1,774,000, FGM shs 18,768,000 and YLP Operations shs- 2,695,173. Total of 33,441,322 was available fpor the Quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

53% of the Total Revenue to the Department is from YLP activities which represents more than half and 5% is for UNICEF funds to support early marriages and child abuse, 5.6% is non wage to support FAL activities, Women

Vote: 520 Kapchorwa District

Workplan 9: Community Based Services

councils, youth councils and disability councils including Special grant fund for PWDs, 1% allocation from Local Revenue.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Carried out FGM District Planning Meeting ,Sub county Dialog meetings , Monitoring of FGM activities in the 10 sub counties , Facilitated district tpo a National Symbosum in Kampala and faclitated the ag DCDO travel to Kampala consult on FAL sucessor programme bank charges of 156,000 was deducted directly from the bank, Paid 5,500,000 for PWP's Group funds that Bounced in June 2015.

Plans for 2016/17 by Vote Function

Payment of 25 staff salaries under the department . Facilitating Women, youth , FAL and Disabilty Council meetings and Supporting atleast 4 PWDs Groups , purchase of office stationery and small office equipment faclilitating community sensitisation and mobiliation carrying out child birth activitieds und UNICEF and facilitating transfer of YLP activitiesn to the Youth groups.

Medium Term Plans and Links to the Development Plan

Plan to support marginalzed groups- women, youth,Children, PWDs and the elderly tthrough the promotion of income generating activities in order to inmprove the livelihood and welfare. Mobilization of communities in oder to improve of uptake of government services.

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

provision of Whell chairs be UNIPO, other government agencies.

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

1. Transoprt

most CDOs travel long distances to there work stations hence henderiing service delivary.

2. Little Funding

Too many activities to be done but limited funds.

3. Lack of office equipment

Although the office was renovated, the department has inadequate office equipment including computers and furniture.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	78,625	11,251	65,671
District Unconditional Grant (Non-Wage)	9,409	1,000	18,000
District Unconditional Grant (Wage)	45,615	7,651	39,031
Locally Raised Revenues	9,600	600	8,640
Support Services Conditional Grant (Non-Wage)	14,001	2,000	
<i>Development Revenues</i>	92,481	34,743	5,000
District Discretionary Development Equalization Gran	10,400	2,000	
Donor Funding	82,081	32,743	5,000

Vote: 520 Kapchorwa District

Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	171,106	45,994	70,671
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	78,625	9,251	65,671
Wage	45,615	7,651	39,031
Non Wage	33,010	1,600	26,640
<i>Development Expenditure</i>	92,481	33,993	5,000
Domestic Development	10,400	1,250	0
Donor Development	82,081	32,743	5,000
Total Expenditure	171,106	43,244	70,671

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

WE received less than planned /budgeted revenue, having realized 58% total performance. This was a result of none release of local revenue to the department due commitments on council activities/meetings. More support was received under UNICEF for BR exercise. The expenditure performance was mainly on salaries and office operations, maintenance and this was at 80%, with cumulative expense of 25 %.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenues to the sector in the FY 2016/17 is expected to be lower than the previous FY , with much of the donor funding not expected as the donor UNICEF is not expected to continue with the support .The expenses of the sector will mainly be routine recurrent activities of salary, and travel inland , monitoring and support to LLG planning and budgeting processes.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The physical performance activities done included support to the department for birth registration in Kaptanya, Kapchorwa TC and Kapteret subcounties. The district also paid for outstanding vehicle repair.

Plans for 2016/17 by Vote Function

The main outputs of the sector includes holding 12 TPC meetings, development of one annual plan and budget, including one Budget framework paper. The department will also hold one budget consultative meeting.

Medium Term Plans and Links to the Development Plan

Routine planning and budgeting activities

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

None

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

1. Inadequate staffing

The district has only two substantive officers , with a gap of three more technical staff needed.

2. Lack of transport

The department has one old Pick Up vehicle procured in the late 1990s, which continues to break down more often, hence a problem of fuel movements .

3. Low funding of the department

The department relies on local revenues for its operations which are often unreliable.

Vote: 520 Kapchorwa District

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	50,031	14,460	50,091
District Unconditional Grant (Non-Wage)	5,000	3,703	6,560
District Unconditional Grant (Wage)	39,031	9,757	39,031
Locally Raised Revenues	6,000	0	4,500
Support Services Conditional Grant (Non-Wage)		1,000	
<i>Development Revenues</i>	1,200	300	0
District Discretionary Development Equalization Gran	1,200	300	
Total Revenues	51,231	14,760	50,091
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	50,031	12,430	50,091
Wage	39,031	9,507	39,031
Non Wage	11,000	2,923	11,060
<i>Development Expenditure</i>	1,200	0	0
Domestic Development	1,200	0	0
Donor Development	0	0	0
Total Expenditure	51,231	12,430	50,091

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

Revenues received performed at 116%. The over performance was a result of release of funds under NW of shsh 3.7m compared to abudget of shs 1.5m , to undertake auditing of activities. The expenditure of the department were mainly on recurrent activities of salary and auditing of LLGs and departments which gave a quarter performance of 97% and cumulatively of 24%.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue to the department remain as per last FY at 50Million recurrent although no development revenue is expected this FY. The expenses will be on the routine auditing activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Auditing of LLS and departments was aundertaken, verification of stores was also done.

Plans for 2016/17 by Vote Function

We plan to undertake 60 Audits of departemnts and LLGS including district programs. Special audits may be undertaken as sanctioned. Verufication of all stores will also be undertaken as auditing of projects amy be done to ensure value for maoney.

Medium Term Plans and Links to the Development Plan

Routine auditing of activities to ensure compliance and value for money

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

None

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

1. Transport

No transport faculities available

Vote: 520 Kapchorwa District

Workplan 11: Internal Audit

2. Inadequate funding

Department relies on Local Revenue and None wage which often pritized elsewhere.

3. Slow response to audit reports

Departments and LLGS most of the time delay in remitting the repsonses to enable timely preparation of quarterly reports.