

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 2017/2018

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 2017-18. 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 2016 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 continue 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 to realize the District vision, mission and strategic objectives, as we strive to achieve the National Vision together.

FOR GOD AND MY COUNTRY

Chepkurui Songhor Christopher

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	313,900	24,916	248,000
2a. Discretionary Government Transfers	2,804,242	701,061	2,970,682
2b. Conditional Government Transfers	8,740,129	2,320,054	7,947,676
2c. Other Government Transfers	1,006,000	53,731	720,000
4. Donor Funding	422,000	18,530	455,000
Total Revenues	13,286,271	3,118,292	12,341,358

Revenue Performance in the first quarter of 2016/17

The quarter one performance was extremely low as compared to the budget with a small performance. 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.

Planned Revenues for 2017/18

We expect to receive more or less the same local revenue from similar sources despite the creation 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 duties, 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	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	3,233,294	492,505	1,971,930
2 Finance	210,119	44,352	205,016
3 Statutory Bodies	565,121	79,313	613,618
4 Production and Marketing	477,089	31,271	719,709
5 Health	3,444,083	616,493	3,154,960
6 Education	3,622,392	824,257	3,655,422
7a Roads and Engineering	395,799	42,020	571,994
7b Water	301,397	22,880	325,050
8 Natural Resources	128,061	23,082	200,328
9 Community Based Services	666,814	35,578	730,585
10 Planning	183,600	15,110	127,744
11 Internal Audit	58,500	11,350	65,000
Grand Total	13,286,271	2,238,211	12,341,358
Wage Rec't:	7,414,032	1,664,229	7,414,032
Non Wage Rec't:	3,500,352	434,878	3,155,650
Domestic Dev't	1,949,887	139,103	1,316,676
Donor Dev't	422,000	0	455,000

Expenditure Performance in the first quarter of 2016/17

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. Some payments were made towards the office c

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Planned Expenditures for 2017/18

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 2016/17. This is mainly because of the little resource basket and changes in policy guidelines by the centre. Likewise the changes in the policies under PRDP greatly affect development projects in the sectors in the areas of infrastructural development as they were relying mainly on PRDP and NUSAF2 for development.

Medium Term Expenditure Plans

The medium term plans will be to improve further the five year development plans and particular focus will be to increase infrastructural structures while maintaining the existing ones, Increased livelihood projects is expected to increase peoples incomes over the period, improvement of peoples livelihoods and increased local revenue performance.

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 delay to provide adequate wage to the Municipal council has equally affected the staffing levels further because some of the skeletal staff at the district have had to be seconded, yet the time to fully recruited is still unknown. The other issue is inadequate operational

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A. Revenue Performance and Plans

<i>US\$ 000's</i>	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	313,900	24,916	248,000
Market/Gate Charges	7,500	0	5,000
Animal & Crop Husbandry related levies	6,000	270	4,000
Application Fees	20,000	812	20,000
Business licences	3,000	0	3,000
Local Service Tax	30,000	105	35,000
Other Fees and Charges	55,400	718	30,000
Other licences	26,000	175	16,000
Property related Duties/Fees	30,000	0	15,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	6,000	0	
Registration of Businesses	10,000	1,100	5,000
Rent & Rates from other Gov't Units	30,000	21,666	15,000
Land Fees	60,000	70	80,000
Sale of non-produced government Properties/assets	30,000	0	20,000
2a. Discretionary Government Transfers	2,804,242	701,061	2,970,682
District Discretionary Development Equalization Grant	670,127	167,532	692,029
District Unconditional Grant (Non-Wage)	424,916	106,229	569,453
Urban Unconditional Grant (Wage)	151,128	37,782	151,128
District Unconditional Grant (Wage)	1,558,071	389,518	1,558,071
2b. Conditional Government Transfers	8,740,129	2,320,054	7,947,676
Development Grant	317,269	79,317	304,008
Transitional Development Grant	348,491	81,587	20,638
General Public Service Pension Arrears (Budgeting)	263,885	263,885	0
Gratuity for Local Governments	168,121	42,030	0
Pension for Local Governments	880,318	220,080	880,318
Sector Conditional Grant (Non-Wage)	1,057,211	206,947	1,037,879
Sector Conditional Grant (Wage)	5,704,833	1,426,208	5,704,833
2c. Other Government Transfers	1,006,000	53,731	720,000
UWEP		0	150,000
URF		53,731	
YLP from MOLGSD	300,000	0	250,000
NUSAF 3	600,000	0	300,000
fgm support from Gender-UNFPA	80,000	0	20,000
DICOSS Grant	26,000	0	
4. Donor Funding	422,000	18,530	455,000
WHO	100,000	0	
GAVI	20,000	0	200,000
Global Fund	30,000	0	50,000
PACE	2,000	0	5,000
SDS	85,000	0	
UNICEF	175,000	18,530	200,000
UAC	10,000	0	
Total Revenues	13,286,271	3,118,292	12,341,358

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The quarter one performance was extremely low as compared to the budget with a small performance. 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.

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A. Revenue Performance and Plans

(ii) Central Government Transfers

Government transfers performance was average although the performance was lower than the expected to none release of NUSAF3 funds, delayed release of PRDP funds especially to LLG.

(iii) Donor Funding

The donor funds performance was below average (below 10%) as most of the donors were yet to release their funds. SDS also changed the process of funding activities in the district by making direct payments to the service providers and program implementors rather than going through the normal district funds flow to the district.

Planned Revenues for 2017/18

(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>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>2,116,157</i>	<i>715,169</i>	<i>1,761,358</i>
District Unconditional Grant (Non-Wage)	50,590	13,184	55,741
District Unconditional Grant (Wage)	464,266	116,664	592,864
General Public Service Pension Arrears (Budgeting)	263,885	263,885	0
Gratuity for Local Governments	168,121	42,030	0
Locally Raised Revenues	57,960	1,616	48,000
Multi-Sectoral Transfers to LLGs	79,889	19,929	33,306
Pension for Local Governments	880,318	220,080	880,318
Urban Unconditional Grant (Wage)	151,128	37,782	151,128
<i>Development Revenues</i>	<i>1,117,138</i>	<i>131,284</i>	<i>210,572</i>
District Discretionary Development Equalization Grant	109,893	29,473	68,942
Multi-Sectoral Transfers to LLGs	407,245	101,811	61,630
Other Transfers from Central Government	600,000	0	80,000
Total Revenues	3,233,294	846,453	1,971,930
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>2,116,157</i>	<i>361,732</i>	<i>1,761,358</i>
Wage	615,394	116,068	743,993
Non Wage	1,500,762	245,664	1,017,365
<i>Development Expenditure</i>	<i>1,117,138</i>	<i>130,772</i>	<i>210,572</i>
Domestic Development	1,117,138	130,772	210,572
Donor Development	0	0	0
Total Expenditure	3,233,294	492,505	1,971,930

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

The department received an overall revenue of 105%, the higher performance attributed to more release of pension and gratuity (400%) revenue, although local revenue released was 11%. The low release of local revenue was because of low local revenue generated during the quarter and also the need to hold council sessions. The expenses were mainly on salary including routine activity implementations of support supervision, monitoring office running, meetings and workshops.

Department Revenue and Expenditure Allocations Plans for 2017/18

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 Government transfers with more than 50% of it being pension funds under support services and Unconditional Grant wage. The expenditures will mainly go towards wage and pension payments.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The main activities undertaken during the quarter included payment of salary to staff, monitoring and supervision of activities, support to staff, holding of meetings and consultations, attending workshops and seminars at different levels, submissions to different council bodies, and coordinating activities with partners among others.

Plans for 2017/18 by Vote Function

The main outputs of the department include payment of all pensioners and wage earners, besides ensuring 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, CAFUR, kapchorwa human rights organisation

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

1. Thin staffing level

There is low staffing levels across the department, and in other sectors as well, eg the Parish chiefs whose number is less than a half of the required number

2. Lack of transport

The sector has no departmental vehicle , but relies on old transport facilities of other departments 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 subcounties have no office blocks- Gamogo, Chepterech, Kabeywa, Kaptanya and Munarya sub

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:			
<i>Recurrent Revenues</i>	210,119	48,054	198,419
District Unconditional Grant (Non-Wage)	16,600	2,000	20,000
District Unconditional Grant (Wage)	171,019	42,754	150,019
Locally Raised Revenues	22,500	3,300	18,000
Multi-Sectoral Transfers to LLGs		0	10,400
<i>Development Revenues</i>	0	0	6,597
Multi-Sectoral Transfers to LLGs		0	6,597
Total Revenues	210,119	48,054	205,016
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	210,119	44,352	198,419
Wage	171,019	42,754	150,019
Non Wage	39,100	1,598	48,400
<i>Development Expenditure</i>	0	0	6,597
Domestic Development	0	0	6,597
Donor Development	0	0	0
Total Expenditure	210,119	44,352	205,016

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

The department received an overall revenue of 91%. The low performance was attributed to the low local revenue (59%) and None wage (48%) allocated to the department. The low allocation was due to low local revenue generated during the quarter amidst council meetings which had been scheduled to be undertaken during the quarter. The expenses were mainly on routine activities including airtime, stationary, office running and salary

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2017/18

The total revenue to the department is SHS.226,119,000 of which SHS 22,500,000 is planned from local revenue, Shs 12,600,000 is planned from district Grants to the sector will remain more or less the same as the previous year, although the local revenue performance is lower. This is compensated by a higher NW allocation to the sector, The expenses to the sector will be routine on mainly the recurrent activities of salary and office running, including the IFMS operations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

We undertook routine activities of report preparation and submission including the final accounts, monthly records, entries and maintenance of financial records, attending meetings and workshops.

Plans for 2017/18 by Vote Function

Preparation of final accounts 2016-17 financial year, preparation of annual budget for financial year 2018-19, preparation of reports to the sector committee throughout the year, participation in the district budget conference 2017, 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 strained

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	565,121	130,032	613,618
District Unconditional Grant (Non-Wage)	211,160	63,616	295,996
District Unconditional Grant (Wage)	217,662	54,415	186,050
Locally Raised Revenues	136,300	12,000	99,400
Multi-Sectoral Transfers to LLGs		0	32,172

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Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	565,121	130,032	613,618
B: Overall Workplan Expenditures:			
Recurrent Expenditure	565,121	79,313	613,618
Wage	217,662	54,415	186,050
Non Wage	347,460	24,897	427,568
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	565,121	79,313	613,618

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

The department received an overall revenue of 92%, the lower performance attributed to less release of local revenue of 35%, although NW revenue released was 121%. The low release of local revenue was because of low local revenue generated during the amidst many demands of the council including meeting costs related to court among others. The expenses were mainly on salary and allowances to council for committee and council sittings during the quarter

Department Revenue and Expenditure Allocations Plans for 2017/18

The revenue to the sector is mainly recurrent for wage/salary for staff and political leaders emoluments and office operations. For the FY 2017/18 we expect revenues which will more or less the same as last FY. We expect no capital revenue to the sector during the FY. The major component of the revenues to the sector is composed of transfers from the centre (NW) and local revenue. Expenses as highlighted above will be towards recurrent expenditures of council, committees and the statutory organs..

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Generally the council held committee meetings and council sessions as planned although some of the allowances were yet to be cleared by the end of the quarter. The committees and council sat once for each of them during the quarter, besides the quarterly monitoring visits by the executive committee. The district service commission and contracts committees also sat during the quarter

Plans for 2017/18 by Vote Function

The main planned outputs for 17/18 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 of 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. Inadequate transport

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

2. inadequate 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

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

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>	462,719	106,720	401,757
District Unconditional Grant (Non-Wage)	6,239	1,000	10,000
District Unconditional Grant (Wage)	120,000	30,000	80,000
Locally Raised Revenues	10,800	800	10,000
Multi-Sectoral Transfers to LLGs		0	1,797
Other Transfers from Central Government	26,000	0	
Sector Conditional Grant (Non-Wage)	15,192	3,798	15,473
Sector Conditional Grant (Wage)	284,488	71,122	284,488
<i>Development Revenues</i>	14,370	3,593	317,952
Development Grant	14,370	3,593	13,402
District Discretionary Development Equalization Grant		0	25,000
Multi-Sectoral Transfers to LLGs		0	214,550
Other Transfers from Central Government		0	65,000
Total Revenues	477,089	110,313	719,709
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	462,719	31,271	401,757
Wage	404,488	30,000	364,488
Non Wage	58,231	1,271	37,269
<i>Development Expenditure</i>	14,370	0	317,952
Domestic Development	14,370	0	317,952
Donor Development	0	0	0
Total Expenditure	477,089	31,271	719,709

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

The department received an overall revenue of 92%, the lower performance attributed to less release of local revenue of 30%, NW at 64%, and none release of Other transfers from the ministry of Trade under DICOS program. The low release of local revenue and None wage was because of low local revenue generated during the quarter amidst many demands of the council including meeting costs of council sittings during the quarter. The expenses were mainly on salary of staff as there generally delays in

Department Revenue and Expenditure Allocations Plans for 2017/18

The workplan revenues to the sector for the coming FY is mainly expected from the centre in form of Conditional grants shs. 15,190,000 (non wage), shs. 284,488,000 (wage ext staff), 26,000,000 (commercial services) shs. 14,370,000 for development. And also the unconditional grants shs. 120,000,000 (wage), shs. 4,239,000 (non wage).

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The main activities undertaken during the quarter included salary to staff, monitoring and supervision and demos, including activities of smart agriculture, mainly supported by partners especially feed the future.

Plans for 2017/18 by Vote Function

This will include carrying out demonstrations on pest and disease control, disease surveillance, inspection of Agro input dealers and general extension service to farmers. Immunisation of animals against major diseases will be

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Workplan 4: Production and Marketing

undertaken as treatment of cases will also be handled. fish farming as alternative source of income and nutrition. Sensitizations on Trade promotion, enterprise, co-operatives, support industry development and tourism activities. Dissemination of market information re

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 support farmers on best farming practices and post harvest handling of crops especially beans. REDs support farmers on conservation farming.

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

1. Pest and disease incidnets

uncertain and unreliable weather patterns hamper pest and disease control efforts. 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.

2. Low funding

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

3. High incidence of drought

There has been prolonged drought leading to low production hence the need to promote water harvesting especially given that the district is endowed with high rainfall

Workplan 5: Health

(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>	2,706,951	672,938	2,713,210
District Unconditional Grant (Non-Wage)	24,000	2,600	28,000
Locally Raised Revenues	13,600	3,000	15,000
Multi-Sectoral Transfers to LLGs		0	1,686
Sector Conditional Grant (Non-Wage)	203,377	50,844	202,551
Sector Conditional Grant (Wage)	2,465,973	616,493	2,465,973
<i>Development Revenues</i>	737,132	111,248	441,750
District Discretionary Development Equalization Grant	152,989	36,248	78,000
Donor Funding	262,000	0	355,000
Multi-Sectoral Transfers to LLGs		0	8,750
Transitional Development Grant	322,143	75,000	0
Total Revenues	3,444,083	784,185	3,154,960
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,706,951	616,493	2,713,210
Wage	2,465,973	616,493	2,465,973
Non Wage	240,977	0	247,237
<i>Development Expenditure</i>	737,132	0	441,750
Domestic Development	475,132	0	86,750
Donor Development	262,000	0	355,000
Total Expenditure	3,444,083	616,493	3,154,960

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Workplan 5: Health

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

The department received an overall recurrent revenue of 99% and development of 91 %. The lower performance was mainly attributed to low receipt of Local revenue and None wage because the district had council commitments to make and the low revenue performance in the quarter. Besides this, under development funding, the department did not receive any donor funding during the quarter. The expenses during the quarter were mainly on salaries due to late release of funds to the sector and also because

Department Revenue and Expenditure Allocations Plans for 2017/18

This year's (FY 17/18) revenue has dropped a bit because of the wage and non availability of PRDP component. Capital development funds are mainly from District equalization grant. 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 2016/17

The expenditures during the first quarter were mainly on salaries. This is because of delays in the release of recurrent funds for operations to the health sector. However, no capital expenditures were made but the initiation of procurement requirements, advertisement of capital development projects, were done during the quarter.

Plans for 2017/18 by Vote Function

The main output from this FY will be completion of health unit maternity ward in Tumboboi > other 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 ward (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 UNICEF.

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

1. complete 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.

2. Inadequate staffing

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

3. Lack of transport

All facilities have transport issues. Some available old motorcycles are costly to run and maintain.

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:			
Recurrent Revenues	3,529,251	898,460	3,495,971
District Unconditional Grant (Non-Wage)		0	8,000
District Unconditional Grant (Wage)	82,391	20,258	62,737

Vote: 520 Kapchorwa District

Workplan 6: Education

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
Locally Raised Revenues	15,000	10,000
Multi-Sectoral Transfers to LLGs		646
Sector Conditional Grant (Non-Wage)	477,489	460,217
Sector Conditional Grant (Wage)	2,954,371	2,954,371
<i>Development Revenues</i>	<i>93,141</i>	<i>159,451</i>
Development Grant	93,141	90,193
District Discretionary Development Equalization Grant		45,270
Multi-Sectoral Transfers to LLGs		23,988
Total Revenues	3,622,392	3,655,422
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>3,529,251</i>	<i>3,495,971</i>
Wage	3,036,762	3,017,109
Non Wage	492,489	478,863
<i>Development Expenditure</i>	<i>93,141</i>	<i>159,451</i>
Domestic Development	93,141	159,451
Donor Development	0	0
Total Expenditure	3,622,392	3,655,422

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

The department received an overall revenue of 102%, the higher performance attributed to more release of Non wage revenue of 117%, although local revenue released was 0%. The non release of local revenue was because of low local revenue generated during the quarter and also the need to hold council sessions. The expenses were mainly on salary and non wage released to institutions, otherwise there were no expenses on operational activities due to delay in accessing funds at district level.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector will receive the following revenues of shillings 3,630,788,000= distributed as; conditional non-wage (inspection Grant 15,530,820=, UPE -174,833,501=, USE-269,852,270=); Conditional Wage - 2,954,372,000=(PTS-2,126,265,170=, STS-590,862,881=, TTS- 237,243,203=); Unconditional wage- 62,737,000=, Devpt -135,463,000=(SFG Nomal 90,193,000=, PRDP- 45,270,000=) and Unconditional of 18,000,000=(10,000,000= LR and 8,000,000= Non Wage). The expenditure will be mainly on wages(83%), Devpt(3.9%),

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Generally most activities were not undertaken due to failure to access the funds thus the salary were the main expenses during the quarter. Some routine activities undertaken by the sector were yet to be paid for

Plans for 2017/18 by Vote Function

Plan to register 22,000 primary children, Construct (2 classrooms, 20 toilet stances), Procure 36 desks, inspect all schools, Maintain office equipment and pay salaries of teachers and office staffs,

Medium Term Plans and Links to the Development Plan

Construction /Rehabilitation (Classrooms, Toilets and Teachers Houses), Procure Desks, Support supervision of schools, maintenance of office equipments.

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

UNICEF, STiR Education, Staigh Talk Foundation, UNATU and Sebei Diocese to undertake teacher refresher courses, Community mobilization and instructional material development.

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

Vote: 520 Kapchorwa District

Workplan 6: Education

1. Low Commitment

The front line actors (Teachers and Parents are no Committed to deliver education services.

2. Inadequate infrastructures

Desks ,Toilets ,Classrooms and Teacher houses are not adequate.

3. Inadequate funds

The sector can not provide the required services promptly.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
Outturn by end Sept		
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	395,799	402,648
District Unconditional Grant (Non-Wage)	4,200	8,000
District Unconditional Grant (Wage)	73,230	76,178
Locally Raised Revenues	8,000	8,000
Multi-Sectoral Transfers to LLGs		100
Other Transfers from Central Government		
Sector Conditional Grant (Non-Wage)	310,369	310,369
<i>Development Revenues</i>	0	169,346
Multi-Sectoral Transfers to LLGs		19,346
Other Transfers from Central Government		150,000
Total Revenues	395,799	571,994
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	395,799	402,648
Wage	73,230	76,178
Non Wage	322,569	326,469
<i>Development Expenditure</i>	0	169,346
Domestic Development	0	169,346
Donor Development	0	0
Total Expenditure	395,799	571,994

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

The department received an overall revenue of 74%, with the low performance attributed to none release of local revenue and None wage , besides low release of revenue expected under other transfers from road Fund. At the district level, the low allocation was due to low local revenue realized and yet council meetings were due to be undertaken during the quarter. The expenses were mainly on salary and maintenance of a few roads and equipment because we could not access the funds in time a, h

Department Revenue and Expenditure Allocations Plans for 2017/18

we plann to maintain 160 km of road by routine mannual, 6.2 km under periodic maintainac and 60.2 km routine mechanised maintance Service road plant i.e But we ewre able to achieve only 96% of the planned out put due to some challenges namely, bad weather, inconsistent cash flow, lack of transport for the road overseer, plant breakdown and to a smaller extent untimely releases of funds from the centre.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Generally most activities were not undertaken due to failure to access the funds and none release of some funds, hence

Vote: 520 Kapchorwa District

Workplan 7a: Roads and Engineering

salary were the main expenses during the quarter. Some of the activities undertaken were yet to be paid for and these were mainly routine activities in the sector.

Plans for 2017/18 by Vote Function

To maintain 160 km of road under routine manual approach with already recruited men (gangs) equipped with appropriate road tools. To carry out routine mechanised road maintenance on 60,2 km of road by use of local government grader, water boser, vibrating compactor and with the help of JMC Pick-up for supervision by the District Engineer, Road inspector and Road overseer. The fuel shall be purchased from the Road fund from the centre. To carry out periodic maintenance on 6.2 km of road by use of loc

Medium Term Plans and Links to the Development Plan

Road maintenance activities to all the roads linking to social development institutions i.e schools, Health, Administrative units etc which are under construction be made consultatively with DEC and District council priority.

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

Non

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

1. Lack of good quality gravel

The District does not have sources of good quality gravel and the gravel available and used is full of fines and hence has very little resistance to erosion and doesn't contain abrasion.

2. High cost maintenance of road equipment.

The road equipment supplied by FAW frequently breaks down increasing the cost of maintenance and tentatively affecting the achievement of the desired goals.

3. Inadequate skills on the side Plant operators.

The plant operators require consistent training with new equipment and technologies so that they can operate the plants skillfully and effectively.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	69,639	16,654	74,140
District Unconditional Grant (Non-Wage)		0	4,000
District Unconditional Grant (Wage)	34,331	8,327	34,573
Locally Raised Revenues	2,000	0	4,000
Sector Conditional Grant (Non-Wage)	33,308	8,327	31,566
<i>Development Revenues</i>	231,758	57,939	250,911
Development Grant	209,758	52,439	200,414
Multi-Sectoral Transfers to LLGs		0	29,859
Transitional Development Grant	22,000	5,500	20,638

Vote: 520 Kapchorwa District

Workplan 7b: Water

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	301,397	74,593	325,050
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	69,639	14,550	74,140
Wage	34,331	8,327	34,573
Non Wage	35,308	6,223	39,566
<i>Development Expenditure</i>	231,758	8,331	250,911
Domestic Development	231,758	8,331	250,911
Donor Development	0	0	0
Total Expenditure	301,397	22,880	325,050

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

The department received an overall revenue below the budget, with the low performance attributed to none release of local revenue and wage component. At the district level, the low allocation was due to low local revenue realized and yet council meetings were due to be undertaken during the quarter. The expenses were mainly on salary and some of the recurrent activities, hence the low absorption rate. The low expenses were mainly because the procurement process was incomplete and also delay.

Department Revenue and Expenditure Allocations Plans for 2017/18

The resource allocation to water sector is low to effectively address community needs in regard to pipe water system. The expenses of the sector will go to recurrent software activities, office operation, sanitation and Hygiene, extension of pipe water lines and rehabilitations of gravity flow schemes within the district.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The main activities were sanitation that include rapport creation, Triggering of identified villages in both Amukol and Kaserem subcounties. Software activities- Sanzara Community reflection meeting and strength Committees and Capacity building of Kabeywa - Gamogo Central gravity committee.

Plans for 2017/18 by Vote Function

The activities of the sector will be the extension of pipe water line to Boron Parish in Amukol S/c, Pipe water Extension to Loch Parish in Gamogo SC and rehabilitation of Selected gravity water scheme. 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 Bukedeawe water and Sanitation system for Lower and Upper intakes. Upper intake will majorly serve Kapsinda Kawowo and Kaserem subcounties in Kapchorwa District 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.

Vote: 520 Kapchorwa District

Workplan 7b: Water

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.

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

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>	128,061	29,505	143,473
District Unconditional Grant (Non-Wage)	6,240	800	10,000
District Unconditional Grant (Wage)	109,320	27,330	119,240
Locally Raised Revenues	11,000	1,000	12,000
Multi-Sectoral Transfers to LLGs		0	500
Sector Conditional Grant (Non-Wage)	1,501	375	1,732
<i>Development Revenues</i>	0	0	56,856
District Discretionary Development Equalization Grant		0	33,000
Multi-Sectoral Transfers to LLGs		0	18,856
Other Transfers from Central Government		0	5,000
Total Revenues	128,061	29,505	200,328
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	128,061	23,082	143,473
Wage	109,320	23,082	119,240
Non Wage	18,741	0	24,232
<i>Development Expenditure</i>	0	0	56,856
Domestic Development	0	0	56,856
Donor Development	0	0	0
Total Expenditure	128,061	23,082	200,328

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

The department received mainly the recurrent funding to the sector of about 92 %, and the lower performance was basically because of low release of Local and Non wage components. The low release to the department was basically because the district had council sessions to meet amidst low revenues realized. The expenses were only on salary because of late /delayed release of funds to the sector for operations. This hence led to low funds absorption, hence unspent balance of 5%

Department Revenue and Expenditure Allocations Plans for 2017/18

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 2016/17

The activities undertaken in the department were mainly monitoring for compliance and audits undertaken by the department under partner support. Besides salary payments.

Plans for 2017/18 by Vote Function

The main outputs of the department will include development of environmental plans, protection of fragile areas in the

Vote: 520 Kapchorwa District

Workplan 8: Natural Resources

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. We shall also undertake office rehabilitation

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.

(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 expect 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. understaffing

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

2. 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.

3. Poor farming methods

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

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	587,466	50,467	627,858
District Unconditional Grant (Non-Wage)	4,000	500	8,000
District Unconditional Grant (Wage)	181,892	45,473	170,779
Locally Raised Revenues	5,600	500	6,000
Multi-Sectoral Transfers to LLGs		0	7,109
Other Transfers from Central Government	380,000	0	420,000
Sector Conditional Grant (Non-Wage)	15,974	3,994	15,971
<i>Development Revenues</i>	79,348	1,087	102,727
District Discretionary Development Equalization Grant		0	20,000
Donor Funding	75,000	0	50,000
Multi-Sectoral Transfers to LLGs		0	32,727
Transitional Development Grant	4,348	1,087	
Total Revenues	666,814	51,554	730,585
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	587,466	35,578	627,858
Wage	181,892	35,578	170,779
Non Wage	405,574	0	457,080
<i>Development Expenditure</i>	79,348	0	102,727
Domestic Development	4,348	0	52,727
Donor Development	75,000	0	50,000
Total Expenditure	666,814	35,578	730,585

Vote: 520 Kapchorwa District

Workplan 9: Community Based Services

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

The department received an overall revenue of 31%, with the low performance attributed to the low local revenue and None wage allocated to the department, besides none release of revenue expected under other transfers from MOGLSD. At the district level, the low allocation was due to low local revenue generated during the quarter amidst council meetings which were due to be undertaken during the quarter. The expenses were mainly on salary generally because we could not access the funds in time a

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenues received are mainly towards wages/ salaries , YLP activities , donour (UNICEF , FGM from UNFPA , and NW funds towards activities of Women councils, youth councils and disability councils including Special grant fund for PWDs, including District NW, Local Revenue and DDEG

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Generally most activities were not undertaken due to failure to access the funds and none release of some funds, hence salary were the main expenses during the quarter. Some of the activities undertaken were due to support/partnerships with NGOS and CBOS, mainly related to children activities and GBV

Plans for 2017/18 by Vote Function

Payment of staff salaries under the department . Facilitating Women and to support atleast , womwnt Groups, youth , FAL and Disability Council meetings and Supporting atleast 4 PWDs Groups , purchase of office stationary and small office equipment facilitating community sensitisation and mobilisation carrying out child birth activities and UNICEF, FGM and facilitating transfer of YLP activities to the Youth groups.

Medium Term Plans and Links to the Development Plan

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

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

provision of Wheel chairs by UNIPO, other government agencies. KACSOA , and CAPHUR on other related activities for children , women and youth, REACH and RHU on reproductive health and GBV

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

1. Transport

All CDOs travel long distances to their work stations hence hindering service delivery.

2. Inadequate 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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	84,600	17,490	72,229

Vote: 520 Kapchorwa District

Workplan 10: Planning

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Non-Wage)	12,000	1,500	18,000
District Unconditional Grant (Wage)	59,960	14,990	41,629
Locally Raised Revenues	12,640	1,000	12,600
<i>Development Revenues</i>	<i>99,000</i>	<i>18,530</i>	<i>55,515</i>
District Discretionary Development Equalization Grant		0	5,515
Donor Funding	85,000	18,530	50,000
Locally Raised Revenues	8,000	0	
Unspent balances – Locally Raised Revenues	6,000	0	
Total Revenues	183,600	36,020	127,744
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>84,600</i>	<i>15,110</i>	<i>72,229</i>
Wage	59,960	14,990	41,629
Non Wage	24,640	120	30,600
<i>Development Expenditure</i>	<i>99,000</i>	<i>0</i>	<i>55,515</i>
Domestic Development	14,000	0	5,515
Donor Development	85,000	0	50,000
Total Expenditure	183,600	15,110	127,744

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

The department received an overall revenue of 78%, with the low performance attributed to the low local revenue and None wage allocated to the department. The low allocation was due to low local revenue generated during the quarter amidst council meetings which had been scheduled to be undertaken during the quarter. The expenses were mainly on salary generally because we could not access the funds in time although the allocation had been made, hence the unspent balance during the quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The expected revenues in the FY 2016/17 is expected to be lower than the previous FY, with little support under UNICEF, while SDS closed. The expenses of the sector will mainly be routine and mainly recurrent activities towards 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 2016/17

Generally most activities were not undertaken due to failure to access the funds by the department save for salary, payment of electricity, birth registration and printing of certificates and coordinating the monthly TPC and July DMC meeting.

Plans for 2017/18 by Vote Function

The main outputs of the sector include 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, and we expect to continue with the Quarterly DMC meetings in form of extended DTPC, where upon, consultations and sharing of information with partners is expected.

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. understaffing

Vote: 520 Kapchorwa District

Workplan 10: Planning

The district has only two substantive officers , with the second officer currently seconded to the Municipal council.

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 problem of fuel movements .

3. Low funding of the department

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

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>	58,500	13,100	65,000
District Unconditional Grant (Non-Wage)	10,000	1,100	16,000
District Unconditional Grant (Wage)	44,000	11,000	44,000
Locally Raised Revenues	4,500	1,000	5,000
Total Revenues	58,500	13,100	65,000
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	58,500	11,350	65,000
Wage	44,000	11,000	44,000
Non Wage	14,500	350	21,000
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	58,500	11,350	65,000

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

The audit department received about 90% of the expected revenues only, with the low performance attributed to low release of Local revenue (89%), and NW (44%). The low release was because the district had other commitments to meet, especially meeting council expense for council and committee meetings held in the quarter. The expenses of the department were mainly on wages as the operational funds were accessed by the department at the end of the quarter due to late release. Thus the department faces

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue to the department is expected to improve slightly above last FY of 55 Million 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 2016/17

Besides meeting salaries, the department was able to prepare and submit a report to the MOFPED and also undertook auditing of departments.

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

Routine auditing of government activities to ensure compliance and value for money

Vote: 520 Kapchorwa District

Workplan 11: Internal Audit

(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 facilities available

2. inadequate funding

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

3.