

Vote: 567 Bukwo District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Bukwo District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	192,627	90,443	294,045
2a. Discretionary Government Transfers	2,105,794	2,209,287	3,049,157
2b. Conditional Government Transfers	9,047,461	6,352,323	9,945,827
2c. Other Government Transfers	556,635	229,992	0
3. Local Development Grant		322,570	0
4. Donor Funding	542,485	410,676	80,200
Total Revenues	12,445,003	9,615,291	13,369,229

Planned Revenues for 2016/17

The approved budget reduced by 5.5% from the approved budget of FY 2015/16. This is due to increase in Conditional Government Transfers by 7.37%, locally raised revenues by 10% and Discretionary Government Transfers by 34.76%. Donor funds reduced to 85% of the budget for FY 2015/16. This is, because the district will strengthen the enforcement measures to tax payers, to improve livelihood of the local people and cater for recruitment of some cadres like agricultural extension staff.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,296,589	1,100,482	1,348,974
2 Finance	251,331	194,042	297,435
3 Statutory Bodies	720,303	369,237	589,507
4 Production and Marketing	200,871	70,720	643,537
5 Health	2,430,248	1,582,591	2,177,775
6 Education	7,060,517	4,424,572	6,650,757
7a Roads and Engineering	525,191	351,984	501,081
7b Water	508,282	292,214	435,438
8 Natural Resources	86,752	56,151	97,343
9 Community Based Services	551,362	241,884	473,708
10 Planning	108,043	52,522	92,169
11 Internal Audit	56,051	43,685	61,504
Grand Total	13,795,540	8,780,083	13,369,229
Wage Rec't:	7,615,169	5,118,212	8,887,648
Non Wage Rec't:	4,103,735	2,575,435	2,919,517
Domestic Dev't	1,534,151	794,122	1,481,864
Donor Dev't	542,485	292,315	80,200

Planned Expenditures for 2016/17

The expected expenditure reduced by 5.5% from that of FY 2015/16 because wages reduced by 31.5% due to removal of hard to reach allowances which was paid directly to staff accounts, domestic development also reduced by 4.7% due reduction of budget for SFG and Donor funds reduced by 85% since most projects are closing out the Financial year.

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Executive Summary

Wage to be spent increased by 12.3% to cater for staff recruitment.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	192,627	90,443	294,045
Market/Gate Charges	3,000	0	9,000
Animal & Crop Husbandry related levies	3,000	0	4,128
Application Fees	19,680	3,970	10,680
Business licences	10,447	7,727	26,585
Land Fees	1,000	2,475	
Local Service Tax	65,000	38,033	57,705
Miscellaneous	37,729	6,377	27,729
Other Fees and Charges	43,117	28,983	63,823
Park Fees	3,491	1,650	1,500
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,000	180	10,470
Registration of Businesses	5,162	1,047	400
Sale of (Produced) Government Properties/assets		0	80,000
Local Government Hotel Tax		0	2,025
2a. Discretionary Government Transfers	2,105,794	1,518,954	3,049,157
District Unconditional Grant (Non-Wage)	219,676	160,163	510,170
District Unconditional Grant (Wage)	1,364,476	875,662	1,460,125
Urban Unconditional Grant (Non-Wage)	63,517	45,908	50,180
District Discretionary Development Equalization Grant	322,570	322,570	850,864
Urban Unconditional Grant (Wage)	135,555	114,651	154,728
Urban Discretionary Development Equalization Grant	0	0	23,090
2b. Conditional Government Transfers	9,047,461	6,352,323	9,945,827
Development Grant	989,690	989,690	451,738
Sector Conditional Grant (Wage)	6,158,573	4,129,605	7,276,539
General Public Service Pension Arrears (Budgeting)		0	80,570
Gratuity for Local Governments		0	54,933
Pension for Local Governments	237,372	121,960	104,799
Sector Conditional Grant (Non-Wage)	1,425,773	988,339	1,837,076
Transitional Development Grant	22,000	16,500	140,171
Support Services Conditional Grant (Non-Wage)	214,053	106,229	
2c. Other Government Transfers	556,635	229,992	
YLP funds	216,000	5,800	
Uganda Road Fund-road maintenance	340,635	197,795	
Supervision of P.L.E exams		7,222	
Payment of head count for pupils in FY 2014/15		2,926	
Centenary bank		2,000	
Funds from MoH for recruitment and PHC non wage For FY 2014/15		14,248	
4. Donor Funding	542,485	410,676	80,200
GAVI		54,629	
SDS	150,656	68,611	
United Nations Population fund /GoU Joint programme on Female Genital Mutilation/Cutting		0	80,200
WHO/UNICEF	356,829	260,164	

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A. Revenue Performance and Plans

United Nations Population Fund/GOU Joint Programme	35,000	27,272	
Total Revenues	12,445,003	8,602,388	13,369,229

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The approved budget for locally raised revenues is 214 million shillings representing 10% increase from the approved budget of 2015/165. This was because the Local Revenue is anticipated to increase relative to 2015/16 approved budget in Other Fees and Charges and Business licenses. Though the some sources reduced due to reassessment, the district expects to collect more revenues by enforcing tax payers.

(ii) Central Government Transfers

The approved budget of 12.74 billion shillings is from central government representing 2.2% increase from the approved budget of 2015/16. This was because Discretionary Government Transfers increased by 29% from the approved budget of FY 2015/16 due to change in computation parameters, Conditional Government Transfers increased by 7.4% due to increase in wages to cater for recruitment of staff.

(iii) Donor Funding

The approved budget for donor funds is 80.2 million shillings which represents 85% decrease of the approved budget for financial year 2015/16 because most projects which have been supporting the district will be closing out this financial year 2015/16. The budget approved is for sensitization of the local people against female genital mutilation/cutting.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	935,130	878,689	1,126,843
District Unconditional Grant (Non-Wage)	89,221	60,827	46,420
District Unconditional Grant (Wage)	133,949	90,253	143,995
General Public Service Pension Arrears (Budgeting)		0	80,570
Gratuity for Local Governments		0	54,933
Locally Raised Revenues	64,779	32,776	104,000
Multi-Sectoral Transfers to LLGs	640,886	687,047	592,124
Pension for Local Governments		0	104,799
Support Services Conditional Grant (Non-Wage)	6,295	7,785	
<i>Development Revenues</i>	361,459	315,858	222,132
District Discretionary Development Equalization Grant	202,327	186,759	121,000
Donor Funding	147,470	120,016	
Locally Raised Revenues	4,000	8,084	
Multi-Sectoral Transfers to LLGs	7,662	1,000	1,132
Transitional Development Grant		0	100,000
Total Revenues	1,296,589	1,194,547	1,348,974
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	935,130	866,469	1,126,843
Wage	634,519	372,795	655,882
Non Wage	300,612	493,674	470,961
<i>Development Expenditure</i>	361,459	234,013	222,132
Domestic Development	213,989	113,998	222,132
Donor Development	147,470	120,016	0
Total Expenditure	1,296,589	1,100,482	1,348,974

2015/16 Revenue and Expenditure Performance up to March

With the approved annual budget for the sector of 1.3 billion shillings, the funds received cumulatively were 1.21 million shillings and quarter outturn was 450.03 million shillings contributing 93% of the approved budget and 117% of the plan for quarter respectively. Though several sources of revenues like donor funding, Multi-Sectoral Transfers to LLGs under development and District Unconditional Grant - Non Wage performed below average because most of the donor funds were released in second quarter, most of the activities under multisectoral transfers will be implemented in fourth quarter and district unconditional grant non-wage was relocated to statutory bodies to cater for repair of the vehicle for the office of the district chairperson, most of the revenues performed very well like conditional Grant to PAF monitoring with 124% of the cumulative outturn and 100 quarter outturn to cater for printing of payroll and monitoring of projects whose cost increased due to heavy rain. Locally raised revenues allocated to the department cumulatively is average because of low locally raised revenues collected due to weak enforcement measure to enforce tax payers.

The overall Cumulative expenditure was 1.10 million shillings and quarter expenditure was 352.48 million shillings contributing 85% of the approved budget and 91% of the plan for quarter leaving unspent balance of 107.35 million shillings for construction of the council hall and Capacity building which are being implemented

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has an approved budget of 1.6 billion shillings representing an increase of 20.97% from the approved

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Workplan 1a: Administration

budget of 2015/16. Though most workplan revenues slightly decreased due to change of priorities, Support Services Conditional Grant (Non-Wage) and District Discretionary Development Equalization Grant increased by 97% and 39% of the approved budget of FY 2015/16 to cater for payment of pension and gratuity of retired staff and completion of council hall respectively

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	3,000	688,047	0
Function: 1381			
No. (and type) of capacity building sessions undertaken	4	2	1
Availability and implementation of LG capacity building policy and plan	Yes	Yes	yes
No. of monitoring visits conducted	4	3	4
No. of monitoring reports generated	4	3	4
Function Cost (US\$ '000)	1,293,589	1,100,482	1,348,974
Cost of Workplan (US\$ '000):	1,296,589	1,100,482	1,348,974

2015/16 Physical Performance up to March

The district have undertaken two capacity building session, implemented LG capacity building policy and plan, conducted 3 monitoring visits and generated 3 monitoring reports, constructed one administrative building up to beam level under PRDP. The supply of computers, printers and sets of office furniture purchased under PRDP will be done in fourth quarter.

Planned Outputs for 2016/17

The sector will conduct four monitoring visits, generate four monitoring reports, undertake four capacity building sessions, Complete construction of district council hall, Bukwo Town council hall, construct five stance VIP latrine and implement LG capacity building policy and plan.

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

NO off_ budget activities

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

1. Low local revenue base

The local government in Bukwo has limited area of revenue collection especially service tax and hotel tax leading to high dependency on central government transfers.

2. Hard to reach and work communities

During rainy season, all roads are impassable hindering effective monitoring and supervision of Government programmes and leading to break down of machinery and therefore high cost of repairing.

3.

Workplan 2: Finance

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Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	251,111	195,234	280,435
District Unconditional Grant (Non-Wage)	23,700	21,783	25,000
District Unconditional Grant (Wage)	93,876	70,111	94,697
Locally Raised Revenues	12,021	11,533	29,012
Multi-Sectoral Transfers to LLGs	121,514	90,407	131,726
Support Services Conditional Grant (Non-Wage)		1,400	
<i>Development Revenues</i>	220	0	17,000
District Discretionary Development Equalization Grant		0	1,000
Locally Raised Revenues		0	16,000
Multi-Sectoral Transfers to LLGs	220	0	
Total Revenues	251,331	195,234	297,435
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	251,111	194,042	280,435
Wage	185,658	131,698	179,743
Non Wage	65,453	62,345	100,692
<i>Development Expenditure</i>	220	0	17,000
Domestic Development	220	0	17,000
Donor Development	0	0	0
Total Expenditure	251,331	194,042	297,435

2015/16 Revenue and Expenditure Performance up to March

With the approved annual budget of 251.3 million shillings, the cumulative outturn was 193.981 million shillings and quarter outturn was 64.821 million shillings comprising of 77% of the approved budget and 103% of the plan for quarter. This was because District unconditional Grant Non- wage received was increased to 58% of the plan quarter to cater for payment CFO facilitation to attendant entry meeting with Auditor general office Mbale which had been planned in 4th quarter. However locally raised revenues allocated to the department reduced by 43% of the plan quarter, this was because much of the local revenue realized was allocated to administration to cater for the payment of CAO to attend capacity building training in south Korea.

The cumulative expenditure was 193.941 million shillings and quarter expenditure was 64,780 million shillings contributing 77% of the approved budget and 103% of the plan for quarter leaving no unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget represents 7.85% increase from the approved budget of financial year-2015/16 due to Change of priorities by the lower local government, reallocation of locally raised revenues to the department to cater for increased collection of Local revenues, wage decreased by 2.0% due precomputation of wages per staff.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	1/7/2015	30/07/2015	15/07/2016
Value of LG service tax collection	18000000	17832500	57705000
Value of Hotel Tax Collected	20000000	1500000	2025000
Value of Other Local Revenue Collections	96000000	57703471	56036000
Date of Approval of the Annual Workplan to the Council	15/04/2015	15/04/2015	15/02/2017
Date for presenting draft Budget and Annual workplan to the Council	12/6/2015	12/6/2015	07/03/2016
Date for submitting annual LG final accounts to Auditor General	22/09/2015	30/04/2016	31/08/2016
Function Cost (US\$ '000)	251,331	194,042	297,435
Cost of Workplan (US\$ '000):	251,331	194,042	297,435

2015/16 Physical Performance up to March

The Annual Performance Report was submitted on 30/07/2015, collected LG service tax collection 17,832,500=, Hotel Tax Collected =, Other Local Revenue Collections 57,703,471=, presented draft Budget and Annual work plan to the Council 15/04/2015, submitted annual adjusted LG final accounts to Auditor General 30/04/2016.

Planned Outputs for 2016/17

The sector will submit Annual Performance Report on 15th July, 2016; approve annual workplan by council on 15th February, 2017; present draft Budget and annual workplan to the council on 7th March, 2017; submit annual LG final accounts to Auditor General on 31st August 2016, collect Hotel tax amounting 2 million, LG service tax and other local revenue collections amounting 57.8 million and 56 million shillings respectively.

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

No off budget activities

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

1. No means of transport

The department lacks vehicle to monitor government programmes and mobilise local revenue.

2. Low revenue base

There is a challenge in collecting local revenue from some local revenue sources because there are no enabling laws to collect.

3. Distance Banking.

The bank is 80km away from the district. This increases the cost of carrying out activities which intend affects effective implementation of government programmes.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

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Workplan 3: Statutory Bodies

<i>Recurrent Revenues</i>	482,931	254,636	589,507
District Unconditional Grant (Non-Wage)	43,300	41,078	283,513
District Unconditional Grant (Wage)	211,032	109,691	208,612
Locally Raised Revenues	20,200	14,380	45,385
Multi-Sectoral Transfers to LLGs	27,398	11,153	48,253
Support Services Conditional Grant (Non-Wage)	181,001	78,333	
Urban Unconditional Grant (Wage)		0	3,744
Total Revenues	482,931	254,636	589,507

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	720,303	369,237	589,507
Wage	170,091	109,691	212,356
Non Wage	550,212	259,546	377,151
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	720,303	369,237	589,507

2015/16 Revenue and Expenditure Performance up to March

The approved sector budget 720.3 million shillings and the actual cumulative funds received are 374,387 million shillings and quarter outturn was 86.428 million shillings comprising of 52% of the approved budget and 72% of the quarter outturn respectively. This was because; District unconditional Grant non-wage was reallocated finance department to cater for the payment of facilitation for the CFO and CAO to attend entry meeting with office of Auditor generals office mbale, Conditional transfers to Councilors allowances and Ex-Gratia received was 33% of the approved budget and 43% of the plan for quarter because ex-gratia will be paid in fourth quarter, PAF monitoring was not allocated to the department but was spent directly in PAF account which is under Finance and planning account. Locally raised revenue received by the sector was 71% of the quarter outturn due to weak enforcement measures to enforce tax collectors. However, Pension for teachers, and pension and gratuity for local Governments was received though it was budgeted to be spent in fourth quarter.

The cumulative expenditures is 369.237 million shillings and quarter outturn was 84.828million shillings comprising of 51% of the approved budget and 70% of the plan for quarter due to payment of pension and gratuity leaving unspent balance of Shs 5.150 million shillings for operational activities of LGPAC .

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget for FY 2016/17 is 535.8 million shillings which represents a decrease of 4.3% from the approved budget of FY 2015/16 because Support Services Conditional Grant (Non-Wage) which was budgeted under council is now budgeted under administration. Both District Unconditional Grant (Non-Wage) and District Unconditional Grant (Wage) increased because of change of government policy with few sources of funding and the budget for locally raised revenues will increase since the district expects to collect more Locally raised revenues by strengthening enforcement measures to tax payers.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1382 Local Statutory Bodies

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Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	150	83	150
No. of Land board meetings	4	3	4
No. of Auditor Generals queries reviewed per LG	4	1	4
No. of LG PAC reports discussed by Council	4	1	4
Function Cost (US\$ '000)	720,303	369,237	589,507
Cost of Workplan (US\$ '000):	720,303	369,237	589,507

2015/16 Physical Performance up to March

The department cleared 83 land applications (registration, renewal, lease extensions) because the applications were few, conducted 3 land board meetings, reviewed 1 Auditor Generals queries discussed one report by council and discussed one LG PAC reports.

Planned Outputs for 2016/17

Conduct 6 council sittings and 6 standing committee meetings, 4 LG PAC reports discussed by Council, 4 DSC meetings, 6 Contract committee meetings and 4 evaluation committee meetings, review 4 Auditor general's queries, 4 Land board meetings and 150 land applications cleared.

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

There are no off-budget activities to be undertaken by the sector.

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

1. Poor local revenue mobilization and enforcement.

The District Councilors are not doing their mandatory roles of mobilization and enforcement of tax payers. There is no political will to support collection of local revenue.

2. No Transport facilities

There are no transport facilities for monitoring and evaluation of Government programmes by the district councilors.

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	181,198	66,165	301,757
District Unconditional Grant (Non-Wage)	4,000	0	
District Unconditional Grant (Wage)	13,651	0	47,300
Locally Raised Revenues	2,000	0	8,000
Sector Conditional Grant (Non-Wage)	24,629	33,226	21,764
Sector Conditional Grant (Wage)	136,919	32,939	224,693

Vote: 567 Bukwo District

Workplan 4: Production and Marketing

Development Revenues	19,673	19,674	341,780
Development Grant	19,673	19,674	13,402
District Discretionary Development Equalization Grant		0	18,757
Multi-Sectoral Transfers to LLGs		0	309,622
Total Revenues	200,871	85,839	643,537
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	181,198	66,165	301,757
Wage	150,570	32,939	271,993
Non Wage	30,629	33,226	29,764
Development Expenditure	19,673	4,555	341,780
Domestic Development	19,673	4,555	341,780
Donor Development	0	0	0
Total Expenditure	200,871	70,720	643,537

2015/16 Revenue and Expenditure Performance up to March

The approved budget is 200.9 million shillings and the cumulative outturn is 76.00 million shillings and the quarter outturn is 22.05 million shillings comprising of 38% of the approved budget and 34% of the plan for quarter. This was due to District Unconditional Grant – Wage which was budgeted but was not realized since the staff who used to benefit from this grant is now earning from Agric. Ext Salaries, Locally raised revenues and District Unconditional Grant - Non Wage was not allocated to the department due to weak enforcement measures to enforce tax collectors and unconditional grant non-wage was reallocated to administration department to cater for payment of a debt for construction of administrative building. Conditional Grant to Agric. Ext Salaries received was 32% of the plan for quarter and 24% of the approved budget because district service delayed to conduct a meeting for recruitment of agric. Extension staff. About 26% of the plan for quarter and 29% of the approved budget have been spent leaving unspent leaving a balance 11.8 million shillings for construction of slaughter slabs..

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved sector budget is 599,384 million shillings which represent 33.5% increase from the approved budget of FY 2015/16. This is due to increase of wages to cater for recruitment of extension workers. District Unconditional Grant (Wage) increased by 71% since all the senior staff at district headquarters are going to earn from this source of funding, local raised revenues allocations increased to cater for the reduction of sector conditional Grant (Non- Wage)

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	0	0	235,013
Function: 0182			
No. of livestock vaccinated	133000	47308	160000
No. of livestock by type undertaken in the slaughter slabs	3600	1950	5000
No of slaughter slabs constructed	2	0	
Function Cost (US\$ '000)	200,871	70,720	401,995
Function: 0183 District Commercial Services			

Vote: 567 Bukwo District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of cooperative groups supervised	0		20
No. of cooperative groups mobilised for registration	0		5
No. of cooperatives assisted in registration	0		5
No. of tourism promotion activities mainstreamed in district development plans	0		1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	0		6
No. and name of new tourism sites identified	0		3
A report on the nature of value addition support existing and needed	No		
No of awareness radio shows participated in	0		2
No. of trade sensitisation meetings organised at the district/Municipal Council	0		48
No of businesses inspected for compliance to the law	0		60
No of businesses issued with trade licenses	0		60
Function Cost (US\$ '000)	0	0	6,529
Cost of Workplan (US\$ '000):	200,871	70,720	643,537

2015/16 Physical Performance up to March

Vaccinated 47,308 livestock, the number of livestock undertaken to slaughter slabs was 1,950 in the sub counties of Suam, Tulel, Riwo, Bukwo and Bukwo Town council. Constructed one plan clinic in Suam Sub county and slaughter slabs in ongoing.

Planned Outputs for 2016/17

Vaccinate 160,000 livestock, undertake 500 livestock by type in the slaughter slabs, participate in 2 awareness radio shows, conduct 48 trade sensitization meetings at the district, inspect 60 businesses for compliance to the law, issue 60 trade licenses to businesses, supervise 20 cooperative groups, mobilize 5 cooperative groups for registration, assist five cooperative groups to register, one tourism promotion activities mainstreamed in district development plan and identify 3 tourism sites

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

No off-budget activities

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

1. Delayed staff recruitment

No extension staff in the sub counties

2. Unpredictable weather

Changes in the normal weather patterns does not permit proper planning by the farmers

3.

Workplan 5: Health

Vote: 567 Bukwo District

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,908,948	1,409,167	2,023,266
Locally Raised Revenues		0	1,000
Multi-Sectoral Transfers to LLGs	113,747	80,541	3,106
Other Transfers from Central Government		14,248	
Sector Conditional Grant (Non-Wage)	202,036	151,527	205,085
Sector Conditional Grant (Wage)	1,593,165	1,162,851	1,814,075
<i>Development Revenues</i>	521,300	437,110	154,508
Development Grant	157,244	157,244	0
District Discretionary Development Equalization Gran	8,646	773	123,685
Donor Funding	349,359	260,901	
Multi-Sectoral Transfers to LLGs	6,051	16,192	17,000
Other Transfers from Central Government		2,000	
Transitional Development Grant	0	0	13,823
Total Revenues	2,430,248	1,846,277	2,177,775
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,908,948	1,409,167	2,023,266
Wage	1,593,165	1,162,851	1,814,075
Non Wage	315,783	246,316	209,191
<i>Development Expenditure</i>	521,300	173,423	154,508
Domestic Development	171,941	30,143	154,508
Donor Development	349,359	143,280	0
Total Expenditure	2,430,248	1,582,591	2,177,775

2015/16 Revenue and Expenditure Performance up to March

The approved sector budget is 2.43 billion shillings and the cumulative funds received are 1.857 Billion shillings while quarter outturn is 746.5 million shillings comprising of 76% of the approved annual budget and 121% of quarter three budget. Also the department realized 477.5 Million shillings of recurrent revenues representing 100% of plan for quarter and 269.0 million shillings of development revenues comprising of 190% of the plan for quarter. This is because Multi-Sectoral Transfers to LLGs received is 975%, Domestic Dev't 163% & Donor Dev't 186% of the plan for the quarter and 87 % of the annual plan for development revenues. The department also received more money for the quarter due to increased funding from the implementing partner(S) (SDS). However Conditional Grant to PHC Salaries increased by 1% due to supplementary budgets as a result of new staff recruited. LGMSD (Former LGDP) and was allocated to the department to facilitate supply of furniture for the Chepkwasta health center II which is highly in need of furniture. The cumulative expenditure is 1.57 billion shillings and quarter outturn 536.7 million shillings representing 65% of the approved budget and 87% of the plan for quarter leaving unspent balance of 279.643 million shillings representing 94% of the approved budget for capital projects & 34% of the approved budget for donor Development & this represents 53% of the approved Dev't annual budget & 11% of the Overall annual Budget

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget increased by 0.1% from the approved budget of 2015/16, because of increased wage to cater for recruitment and annual increment and Multi-Sectoral Transfers to LLGs budget also increase due to increased funding to LLGs for capital projects.. Donor funding and development reduced to 0% because most of the projects supporting the district are closing out this financial year and change of government policy which involved merging and coming up with new sources of funds.

Vote: 567 Bukwo District

Workplan 5: Health

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881			
Number of outpatients that visited the NGO Basic health facilities		0	9000
Number of inpatients that visited the NGO Basic health facilities		0	1800
No. and proportion of deliveries conducted in the NGO Basic health facilities		0	240
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities		0	320
Number of trained health workers in health centers	124	103	84
No of trained health related training sessions held.	124	92	124
Number of outpatients that visited the Govt. health facilities.	72851	72466	112828
Number of inpatients that visited the Govt. health facilities.	1002	543	1200
No and proportion of deliveries conducted in the Govt. health facilities	392	402	700
% age of approved posts filled with qualified health workers	65	65	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	25	25	70
No of children immunized with Pentavalent vaccine	3151	2367	3650
No of new standard pit latrines constructed in a village	0	0	3
No of maternity wards constructed	1	0	
No of OPD and other wards constructed	2	1	0
Function Cost (US\$ '000)	2,430,248	1,582,591	1,418,404
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	740,343
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	19,028
Cost of Workplan (US\$ '000):	2,430,248	1,582,591	2,177,775

2015/16 Physical Performance up to March

The approved sector budget is 2.43 billion shillings and the cumulative funds received are 1.857 Billion shillings while quarter outturn is 746.5 million shillings comprising of 76% of the approved annual budget and 121% of quarter three budget. Also the department realized 477.5 Million shillings of recurrent revenues representing 100% of plan for quarter and 269.0 million shillings of development revenues comprising of 190% of the plan for quarter. This is because Multi-Sectoral Transfers to LLGs received is 975%, Domestic Dev't 163% & Donor Dev't 186% of the plan for the quarter and 87 % of the annual plan for development revenues. The department also received more money for the quarter due to increased funding from the implementing partner(S) (SDS). However Conditional Grant to PHC Salaries increased by 1% due to supplementary budgets as a result of new staff recruited. LGMSD (Former LGDP) and was allocated to the department to facilitate supply of furniture for the Chepkwasta health center II which is highly in need of furniture. The cumulative expenditure is 1.57 billion shillings and quarter outturn 536.7 million shillings representing 65% of the approved budget and 87% of the plan for quarter leaving unspent balance of 279.643 million shillings representing 94% of the approved budget for capital projects & 34% of the approved budget for donor Development & this represents 53% of the approved Dev't annual budget & 11% of the Overall annual Budget

Vote: 567 Bukwo District

Workplan 5: Health

Planned Outputs for 2016/17

About 9,000 outpatients, and 1,800 inpatients will visit NGO Basic health facility, 112,828 outpatients, 1,200 inpatients will visit health facilities, 240 deliveries, 320 children immunized with pentavalent vaccine in NGO health facility, 700 deliveries in Govt health facilities, train 84 health workers in health centers, hold 124 health related training sessions. Have 65% of the approved positions filled, 70% of the villages with functional VHTs and finally 3,650 children immunized with Pentavalent vaccine

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

NO off budget activities

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

1. Low staffing level

There is severe shortage of critical cadres like the Medical officers, Midwives, Lab. Personnel, Health Information assistants and this has tremendously affected delivery of services as planned. The current staffing level is at 55.12% against national 65%

2. Underfunding

The health sector still receives little funding both for recurrent and development grants and this was hard-hit by last F/Y budget cuts of PHC non wage. The small wage bill has also failed the department to recruit the critical cadre as mentioned above

3. Inadequate transport

The department has only one old vehicle for the District Health officer which currently requires high repair and maintenance costs, one vehicle for the hospital for coordination and at the same time helps as an ambulance. No motor cycles at all levels.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	6,752,658	4,168,631	6,438,727
District Unconditional Grant (Wage)	39,062	35,618	46,322
Locally Raised Revenues	6,000	6,878	10,000
Multi-Sectoral Transfers to LLGs	1,135,973	420,567	1,500
Other Transfers from Central Government		10,148	
Sector Conditional Grant (Non-Wage)	1,143,134	761,604	1,143,134
Sector Conditional Grant (Wage)	4,428,489	2,933,815	5,237,771
<i>Development Revenues</i>	307,859	305,981	212,030
Development Grant	275,640	275,640	129,755
District Discretionary Development Equalization Grant	25,180	6,623	29,940
Multi-Sectoral Transfers to LLGs	7,040	23,717	52,335

Vote: 567 Bukwo District

Workplan 6: Education

Total Revenues	7,060,517	4,474,612	6,650,757
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>6,752,658</i>	<i>4,166,980</i>	<i>6,438,727</i>
Wage	4,467,551	2,969,434	5,284,093
Non Wage	2,285,107	1,197,546	1,154,634
<i>Development Expenditure</i>	<i>307,859</i>	<i>257,592</i>	<i>212,030</i>
Domestic Development	307,859	257,592	212,030
Donor Development	0	0	0
Total Expenditure	7,060,517	4,424,572	6,650,757

2015/16 Revenue and Expenditure Performance up to March

With the approved sector budget of 7.06 billion, the sector has received cumulatively 4.3 billion and 1.5 billion shillings comprising of 62% of the approved budget and 85% of the plan for quarter. Conditional grants to primary and secondary education both performed at 133%. This is because the Government increased the allocation to the grants after the budget had been approved while that of the unconditional grant-wage was at 140 % because the sector had three staff being appointed on transfer to the District headquarters. On the other hand LGMSD performed at 1% because most of the projects under the grant are yet to be paid though they are under implementation. Conditional grants to primary and secondary salaries also performed at 82% and 85% due to teachers who have retired, transferred their services or died.

The cumulative expenditure was 4.3 billion shillings and the quarter expenditure was 1.6 billion shillings leaving unspent balance of 48.3 million shillings for capital projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget of 6.58 billion shillings which represents 4.6% decrease from the approved budget for financial year 2015/16 budget because Multi-Sectoral Transfers to LLGs under recurrent revenues reduced to 0% from the Financial year 2015/16 and increased by 95% of the approved budget for FY 2015/16 under development due to removal of hard to reach allowances for teachers and transfer of District development equalization Grant to sub counties respectively as backed by the new budget policy. The other revenues had insignificant changes. The department intends to spend 63.38%, 32.36%, and 4.36% of the approved budget on wages, Non wage and development projects respectively.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781			
No. of pupils enrolled in UPE	34364	34364	34274
No. of student drop-outs	351	351	2000
No. of Students passing in grade one	50	10	19
No. of pupils sitting PLE	2610	2764	2406
No. of classrooms constructed in UPE	2	2	2
No. of latrine stances constructed	1	0	4
Function Cost (US\$ '000)	5,163,377	3,130,888	4,638,350
Function: 0782			
No. of students enrolled in USE	6259	6259	5870
Function Cost (US\$ '000)	1,830,750	1,226,693	1,823,556

Vote: 567 Bukwo District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	82	82	104
No. of secondary schools inspected in quarter	11	12	15
No. of tertiary institutions inspected in quarter	1	1	1
No. of inspection reports provided to Council	4	1	1
Function Cost (US\$ '000)	64,391	66,990	185,851
Function: 0785 Special Needs Education			
Function Cost (US\$ '000)	2,000	0	3,000
Cost of Workplan (US\$ '000):	7,060,517	4,424,572	6,650,757

2015/16 Physical Performance up to March

There are 34,364 pupils currently enrolled in UPE while 6,259 secondary school students are currently enrolled in USE, there are 507 primary teachers out of 512 paid salaries while 110 secondary school teaching and non-teaching staff are paid salaries out of 116 staff expected due to delay to recruit teachers. 836, 82 primary schools inspected in the quarter, 12 secondary schools were inspected in the quarter and we submitted one inspection report to council.

Planned Outputs for 2016/17

The sector intends to enroll 34,274 pupils in UPE, register 2,406 pupils sitting PLE, construct two classrooms in UPE (Brim primary school), pay 116 teaching and non-teaching staff, 11 students should pass O' level, and 519 students will sit O' level, 5,870 students enrolled in USE. The departments plan also to inspect 104 primary schools, 15 secondary schools and 1 tertiary institution at least once in a quarter and produce and provide one inspection report to council

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

The sector has no off budget activities.

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

1. Inadequate support from parents

Some parents do not want to send their children to school and they retain them at home to do domestic work. They are also not willing to provide scholastic materials and mid day meals to the children.

2. Inadequate transport equipment and logistics

The sector lacks adequate transport equipment and logistics to do monitoring and supervision of schools. This is coupled with the difficult terrain and poor roads which leads to regular break down of equipment hence hiking the cost of inspection.

3. Inadequate accommodation for teachers

Teachers houses are inadequate and teachers have to traverse long distances to schools.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

Vote: 567 Bukwo District

Workplan 7a: Roads and Engineering

A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	416,727	268,622	490,741
District Unconditional Grant (Wage)	50,652	46,130	64,592
Multi-Sectoral Transfers to LLGs	25,440	24,698	29,016
Other Transfers from Central Government	340,635	197,795	
Sector Conditional Grant (Non-Wage)		0	397,133
<i>Development Revenues</i>	108,464	98,389	10,340
Development Grant	94,433	94,433	
Multi-Sectoral Transfers to LLGs	14,030	3,956	10,340
Total Revenues	525,191	367,011	501,081
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	416,727	253,595	490,741
Wage	70,192	69,637	89,108
Non Wage	346,535	183,958	401,633
<i>Development Expenditure</i>	108,464	98,388	10,340
Domestic Development	108,464	98,388	10,340
Donor Development	0	0	0
Total Expenditure	525,191	351,984	501,081

2015/16 Revenue and Expenditure Performance up to March

The approved sector budget is 525.19 million shillings and the actual cumulative funds received were 367.01 million shillings and quarter outturn is 127.35 million shillings comprising of 70% of the approved budget and 80% of the plan for quarter respectively because, Roads Rehabilitation Grant performance was 100% of the approved budget and 51% of the plan for quarter because all capital projects were released in third quarter, Other Transfers from Central Government was lower than planned (49% of plan for quarter) because budget is expected to be implemented in fourth quarter, multisectoral transfers to LLGs under development revenues was not allocated until quarter four when the activities under this vote will be implemented. However district Unconditional Grant – Wage increased by 21% of the plan but will be done in quarter four due to prioritization for quarter due to under estimating during budgeting. Despite of the funds received, the cumulative expenditures is 351.98 million shillings comprising of 67% of the approved annual Budget and 70% of the plan for quarter leaving unspent balance of 15.03 thousand shillings for road rehabilitation.

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget for F/Y 2016/2017 is 525.2 million shillings against 524.1 million shillings for the F/Y 2015/2016 approved budget representing 0.21% increase from the approved budget of FY 2015/16 which gives no significant change. Other Transfers from Central Government reduced to 0% from the approved budget of FY 2015/16 while Sector Conditional Grant (Non-Wage) increased by 100% from the approved budget of FY 2015/16 due to change in budget policy which requires merging of sources of funds and renaming. the sector intends also to spend 1.7% on wages, 0.3% on Non wage activities and 6.14% on development projects.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0481

Vote: 567 Bukwo District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs	55	55	28
Length in Km of Urban unpaved roads routinely maintained	16.54	8	17
Length in Km of Urban unpaved roads periodically maintained	0	0	2
Length in Km of District roads routinely maintained	82.02	125	60
Length in Km of District roads periodically maintained	0	0	1
No. of bridges maintained	4	0	0
Function Cost (US\$ '000)	432,514	305,549	428,081
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	92,677	46,435	73,000
Cost of Workplan (US\$ '000):	525,191	351,984	501,081

2015/16 Physical Performance up to March

Only 125 Km of District roads routinely maintained in quarter three, Length in Km of Urban unpaved roads routinely maintained was 8km, trained one road user committee under PRDP, 34 people employed in labour based works under PRDP constructed 3 KM of rural roads under PRDP and 55 bottle necks removed from Community Access Roads. The high performance in roads routinely maintained both at district and Bukwo town council is due to poor planning. The bridges will be constructed in Quarter three when contracts have been awarded

Planned Outputs for 2016/17

The plans to remove 28 bottle necks from CARs, maintain 17 Kilometers of Urban unpaved roads routinely maintained, periodically maintain 2 kilometers Urban unpaved roads, routinely maintain 82 Kilometers of district roads and finally maintain 1kilometer of district roads.

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

No off budget activities

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

1. High rate of Road Detoriation

The loose soils collapses and silt the roads easily

2. Lack of good qaulity gravel

The gravel is full of dead mater hence poor bonding of the road and the material

3. Lack of complete road equipment

There is need for dozer,wheel loader,surface vibretar and water boozier

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	24,181	19,080	60,885

Vote: 567 Bukwo District

Workplan 7b: Water

District Unconditional Grant (Wage)	15,466	13,555	11,964
Multi-Sectoral Transfers to LLGs	8,715	5,525	11,719
Sector Conditional Grant (Non-Wage)	0	0	37,202
Development Revenues	484,100	480,501	374,553
Development Grant	442,699	442,699	308,582
District Discretionary Development Equalization Grant	5,000	5,000	
Multi-Sectoral Transfers to LLGs	14,401	16,301	43,971
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	508,282	499,580	435,438

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	46,181	35,377	60,885
Wage	23,881	18,565	21,983
Non Wage	22,300	16,812	38,902
Development Expenditure	462,100	256,837	374,553
Domestic Development	462,100	256,837	374,553
Donor Development	0	0	0
Total Expenditure	508,282	292,214	435,438

2015/16 Revenue and Expenditure Performance up to March

With the approved budget of 508.28 million shillings, the cumulative out turn was 489.58 million shillings and quarter three outturn was 253.88 million shillings representing 96% of the approved budget and 190% of the plan for quarter because Multi-Sectoral Transfers to LLGs under recurrent revenues received was 129% of the plan for quarter due to poor planning and budgeting during preparation of work plan. However, Conditional transfer for rural water was 223% of plan for quarter, district conditional grant-wage 138% of the plan for quarter due to Variation in budgeting and releases and improper analysis for wages leading to poor budgeting.

The cumulative expenditure was 292.2 million shillings representing 57.49% of the approved budget and leaving unspent balance of 202.37 million shillings for capital projects which at the time of preparing this report are being implemented.

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget for the sector is 457.2 million shillings which represents 9.66% decrease from the approved budget for financial year 2015/16 because though Sector Conditional Grant (Non-Wage) increased by 100% from the approved budget of FY 2015/16, development grant reduced by 30.30% of the approved budget of FY 2015/16 due to reduction of budget by ministry of water and Environment since the district have more water coverage than other district in the country and Multi-Sectoral Transfers to LLGs under development increased by 78.74 due to budget policy change which enabled LLGs to also use district development discretionary equalization grant to budget for projects of their priority. The sector will spent 4.79%, 8.47% and 86.7% of the approved budget on respectively salaries, Non-wage activities and on capital projects.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981

Vote: 567 Bukwo District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of water and Sanitation promotional events undertaken	1	1	4
No. of water user committees formed.	20	20	40
No. of Water User Committee members trained	120	120	240
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	40
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	1	1	1
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	2	1	2
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	0	0	1
No. of supervision visits during and after construction	60	45	60
No. of water points tested for quality	40	30	55
No. of District Water Supply and Sanitation Coordination Meetings	4	1	4
No. of sources tested for water quality	10	10	3
No. of water points rehabilitated	0	1	0
% of rural water point sources functional (Gravity Flow Scheme)	0	0	95
% of rural water point sources functional (Shallow Wells)	0	0	98
No. of water pump mechanics, scheme attendants and caretakers trained	0	0	50
Function Cost (US\$ '000)	508,282	289,008	423,918
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (US\$ '000)	0	3,206	11,519
Cost of Workplan (US\$ '000):	508,282	292,214	435,438

2015/16 Physical Performance up to March

The department conducted 45 supervision visits during and after construction, conducted one District Water Supply and Sanitation Coordination Meetings, tested 30 sources for water quality, 1 water and Sanitation promotional events undertaken, formed 20 water user committees and trained 120 water user committee members trained, advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices was planned to be implemented in quarter three and all capital projects will be implemented in quarter three and four when successful contractors have been served with award letters and handed site.

Planned Outputs for 2016/17

The sector will conduct 60 supervision visits during and after construction, test 55 water points for quality, Conduct 4 District Water Supply and Sanitation Coordination Meetings, test 3 sources for water quality, rehabilitate 1 water point, train 40 water pump mechanics, scheme attendants and caretakers, conduct 4 water and Sanitation promotional events, train 240 water user committees train 40 private sector Stakeholders in preventative maintenance, hygiene and sanitation, conduct 1 advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices and rehabilitate 1 piped water supply system(GFS)

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

No off budget activities

Vote: 567 Bukwo District

Workplan 7b: Water

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

1. Poor operation and maintenance

Neglegency by water user committes in performing their roles, in operation and maintenance of water and sanitation facilities

2. Inadquate exemplary leadership

Community leaders don't have sanitary facilities e.g pit latrines.

3. Limited enviroment health staff

Inadquate sensitisation and follow ups in the communities.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	79,389	64,771	66,514
District Unconditional Grant (Wage)	52,579	46,672	63,304
Locally Raised Revenues	3,011	0	
Multi-Sectoral Transfers to LLGs	200	200	500
Sector Conditional Grant (Non-Wage)	23,599	17,699	2,710
Urban Unconditional Grant (Non-Wage)		200	
<i>Development Revenues</i>	7,363	1,500	30,829
District Discretionary Development Equalization Gran		0	25,060
Multi-Sectoral Transfers to LLGs	7,363	1,500	5,769
Total Revenues	86,752	66,271	97,343
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	79,389	56,151	66,514
Wage	52,579	46,672	63,304
Non Wage	26,810	9,479	3,210
<i>Development Expenditure</i>	7,363	0	30,829
Domestic Development	7,363	0	30,829
Donor Development	0	0	0
Total Expenditure	86,752	56,151	97,343

2015/16 Revenue and Expenditure Performance up to March

With the approved budget of 86.752 million shillings, the cumulative outturn and quarter outturn is respectively 66.27 million shillings and 23.42 million shillings comprising of 76% of the approved budget and 104% of the plan for quarter because no local revenue was allocated to the department since little local revenues was collected due to weak enforcement measures to enforce tax collectors. However, Transfer of District Unconditional Grant – Wage increased by 22% of the plan for quarter due to poor budgeting during work plan preparation and Conditional Grant to District Natural Resources – Wetlands increased by 12% because most of the activities are for fourth quarter. The overall work plan expenditure is 56.15 million shillings (65% of the approved budget). Quarter two expenditure is 17.92 million shillings (79% of the plan for the quarter) leaving unspent balance of 10.12 million shillings (12% of the Approved budget) for tree planting which is expected to be implemented in quarter four which is the planting season.

Vote: 567 Bukwo District

Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector approved budget is 98.9 million shillings which represents 12.30% increase from FY-2015/16 because Sector Conditional Grant (Non-Wage) reduced by 88% from the approved budget of FY 2015/16 since these funds included district development equalization grant (by then PRDP) which have now been allocated and budgeted under administration due change of priorities. However Multi-Sectoral Transfers to LLGs under development increased by 77.18% due to change of budget policy which enabled sub counties to have budget under district development equalization grant and they will use part of this grant to facilitate water projects. About 63%, 3.2% and 32.75% of the approved budget will be spent on salaries, Non-wage activities and development projects respectively.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	7	0	15000
Number of people (Men and Women) participating in tree planting days	54	0	100
No. of monitoring and compliance surveys/inspections undertaken	2	0	
No. of Water Shed Management Committees formulated	3	3	1
No. of Wetland Action Plans and regulations developed	1	0	
Area (Ha) of Wetlands demarcated and restored	1	0	
No. of community women and men trained in ENR monitoring	40	40	
No. of monitoring and compliance surveys undertaken	2	2	4
Function Cost (US\$ '000)	86,752	56,151	97,343
Cost of Workplan (US\$ '000):	86,752	56,151	97,343

2015/16 Physical Performance up to March

Three Water Shed Management Committees formulated and forty community women and men trained in ENR monitoring, 3 monitoring and compliance surveys undertaken and 1 environmental monitoring visits conducted (PRDP). The rest of the other outputs will be achieved in fourth quarter when tree planting will be undertaken.

Planned Outputs for 2016/17

The sector intends to formulate 1 Water Shed Management Committees and undertake one monitoring and compliance survey. Due to budget policy change and little funding to the department at higher local government, most of the activities are implemented by the sub counties and Town council.

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

No off-budget activities

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

1. Lack of transport facilities

The department is made of sectors that are field based yet there is only one motorcycle and inadequate funding.

2. Low staffing levels

Sector of lands and physical planning do not have staff e.g surveyor, physical planner, cartographer.

Vote: 567 Bukwo District

Workplan 8: Natural Resources

3. Inadequate office space

Staff are growded in a small office.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	279,216	195,415	280,446
District Unconditional Grant (Wage)	26,497	28,782	43,045
Locally Raised Revenues	7,000	0	
Multi-Sectoral Transfers to LLGs	213,344	142,350	207,352
Sector Conditional Grant (Non-Wage)	32,375	24,282	30,049
<i>Development Revenues</i>	272,147	65,534	193,262
District Discretionary Development Equalization Gran		0	7,500
Donor Funding	35,000	29,760	80,200
Multi-Sectoral Transfers to LLGs	21,147	29,974	101,214
Other Transfers from Central Government	216,000	5,800	
Transitional Development Grant		0	4,348
Total Revenues	551,362	260,949	473,708
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	279,216	183,461	280,446
Wage	199,045	147,541	212,036
Non Wage	80,171	35,920	68,410
<i>Development Expenditure</i>	272,147	58,424	193,262
Domestic Development	237,147	29,405	113,062
Donor Development	35,000	29,019	80,200
Total Expenditure	551,362	241,884	473,708

2015/16 Revenue and Expenditure Performance up to March

The approved Sector budget is 551.362 million shillings. Out of these, the sector has cumulatively received 247.79 million shillings and in quarter two received 76.43 million shillings comprising of 45% of the approved budget and 57% of the plan for quarter. These were because the department only realized Recurrent Revenues of 62.03 Million shillings and Development Revenues 14.41 Million shillings since locally raised revenues were not realized due to weak enforcement measures. However Transfer of District Unconditional Grant – Wage received increased by 55% of the plan for quarter due to poor budgeting. The cumulative expenditure is 235.45 million shillings and expenditure for quarter comprises of 43% of approved budget and 45% of the plan for quarter leaving unspent balances of 12.34 Million shillings for People with disabilities which delayed to form groups

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget for FY 2016/17 is 433.21 million shillings representing 26.03 % decrease from the approved budget of FY 2015/16. Though most revenues have insignificant change in the FY 2016/17 from that of FY 2015/17, the major reduction of revenues was noted in Other Transfers from Central Government which reduced from 216 million shillings to 0 shillings because the budget for Youth livelihood program was not sent during time of budgeting. The sector will spend 51.0% , 16.04% and 19.97% of the approved budget on salaries, Non-wage activities and development projects respectively.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 567 Bukwo District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of Active Community Development Workers	24	18	
No. FAL Learners Trained	520	520	520
No. of Youth councils supported	4	2	1
No. of assisted aids supplied to disabled and elderly community	12	1	12
No. of women councils supported	4	2	1
Function Cost (US\$ '000)	551,362	241,884	473,708
Cost of Workplan (US\$ '000):	551,362	241,884	473,708

2015/16 Physical Performance up to March

Two Women's council supported, supplied one assisted aids to disabled and elderly, supported one youth council, trained 520 FAL learners and have 6 active community development workers.

Planned Outputs for 2016/17

The sector intend to train 520 FAL learners, support one youth council, supply assisted aids to 12 disables and elderly community, and support 1 one women council

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

No offbudgetactivities

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

1. Lack of Cars And Motorcycles

The department is not motorised at all hence a problem to traverse the entire district

2. Lack of promotional opportunities from U3 to U1 Scale

Since the structure cannot allow promotions from U3-U4 the head of department has acted for 5 years without promotion.

3. Inadquate office space.

All staff are crowded in one office hence affecting service delivery.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	91,992	49,318	87,540
District Unconditional Grant (Non-Wage)	38,455	12,606	43,000
District Unconditional Grant (Wage)	29,280	19,464	38,640
Locally Raised Revenues		0	5,900
Support Services Conditional Grant (Non-Wage)	24,257	17,248	

Vote: 567 Bukwo District

Workplan 10: Planning

<i>Development Revenues</i>	16,051	12,687	4,630
District Discretionary Development Equalization Grant	4,904	12,687	4,630
Donor Funding	10,656	0	
Locally Raised Revenues	490	0	
Total Revenues	108,043	62,005	92,169

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	91,992	49,318	87,540
Wage	29,280	19,464	38,640
Non Wage	62,712	29,854	48,900
<i>Development Expenditure</i>	16,051	3,204	4,630
Domestic Development	5,395	3,204	4,630
Donor Development	10,656	0	0
Total Expenditure	108,043	52,522	92,169

2015/16 Revenue and Expenditure Performance up to March

With the approved annual budget is 108.04 million shillings, the cumulative outturn is 54.22 million shillings and quarter

Outturn is 21.73 million shillings contributing about 50% of the approved budget and 82% of the plan for quarter. The funds realized cumulatively is less than planned because only 33% of district unconditional grant non-wage (12.61 million shillings) was realized due to reallocation to administration department to cater for payment of salaries.

Transfer of District Unconditional Grant – Wage reduced by 8% due to poor budgeting and Conditional Grant to PAF monitoring outturn is 71% of the approved budget and 119% of the plan for quarter because it was used for technical and political monitoring under Chief Administrative officer's office. Development Revenues were not realized because Donor Funds was not received due to expire of contract with the implementing partner, Locally Raised Revenues were not allocated to the unit due to weak enforcement measures to enforce tax payers and finally LGMSD (Former LGDP) allocated to the department was 632% of the plan for quarter because it was not allocated for in the first two quarters. The cumulative expenditure is 52.5 million and quarter expenditure was 20.03 million contributing respectively 49% of the approved budget and 75% of the plan for quarter leaving unspent balance of 1.70 million shillings due to the reason mentioned below.

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget the unit is 108.0 million shillings which represents 31.55% decrease from FY-2015/16 approved budget because no allocation to the unit on Support Services Conditional Grant (Non-Wage) due to change in development priorities. The other sources of revenues insignificantly change. The sector also intends to spend 26.25%, 11.18% of the approved budget on salaries and nonwage activities respectively.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of Minutes of TPC meetings	12	9	12
No of qualified staff in the Unit	4	3	4
Function Cost (US\$ '000)	108,043	52,522	92,169
Cost of Workplan (US\$ '000):	108,043	52,522	92,169

2015/16 Physical Performance up to March

Three staff paid salary, nine copies of minutes of TPC meetings produced and four copies of minutes of Council

Vote: 567 Bukwo District

Workplan 10: Planning

meetings with relevant resolutions as planned

Planned Outputs for 2016/17

The unit expects 4 staff in the department and prepare 12 sets of Minutes of Technical planning Committee (TPC) meetings, 12 senior management meeting, prepare one annual work plan and one statistical abstract.

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

No off budget activities

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

1. Few staff in the unit

The unit has only two staff affecting service delivery

2. Lack of transport

The department is unable to conduct its activities effectively due to lack of transport.

3. No reliable power supply.

The department depends generator power which is costly to run hence affecting operation

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	56,051	43,685	60,504
District Unconditional Grant (Non-Wage)	8,000	1,848	11,580
District Unconditional Grant (Wage)	30,000	29,737	34,851
Locally Raised Revenues	4,000	1,949	
Multi-Sectoral Transfers to LLGs	11,551	8,688	14,073
Support Services Conditional Grant (Non-Wage)	2,500	1,463	
<i>Development Revenues</i>		0	1,000
District Discretionary Development Equalization Grant		0	1,000
Total Revenues	56,051	43,685	61,504
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	56,051	43,685	60,504
Wage	38,639	36,925	44,435
Non Wage	17,412	6,760	16,069
<i>Development Expenditure</i>	0	0	1,000
Domestic Development	0	0	1,000
Donor Development	0	0	0
Total Expenditure	56,051	43,685	61,504

2015/16 Revenue and Expenditure Performance up to March

The approved annual budget is 56.05 million shillings and the cumulative outturn is 43.69 million shillings and quarter Outturn is 14.80 million shillings only contributing 78% of the approved budget and 106% of the plan for the quarter (14 million shillings). This is because district unconditional grant Non-wage was reallocated to administration department to facilitate payment of salaries and locally raised revenues was not allocated to the department because of

Vote: 567 Bukwo District

Workplan 11: Internal Audit

low collections due to weak enforcement measures to enforce tax payers. However Transfer of District Unconditional Grant – Wage increased by 43% because of the salary for Internal Auditor for Bukwo Town Council who was recruited in quarter one but was not budgeted for. The cumulative expenditure is 43.69 million shillings and quarter three expenditure is 14.80 million shillings only comprising 78% of the approved budget and 106% of the Plan for quarter leaving no unspent balances.

Department Revenue and Expenditure Allocations Plans for 2016/17

The approved budget of 57.4 million shillings which represents 2.38 % increase from the approved budget of FY-2015/16 due to increased District Unconditional Grant (Non-Wage) and District Unconditional Grant (Wage) by 30.92 % and 13.92% of the grant budget to cater for submission of Audit reports to auditor General's Office and also promotion of one staff to the level of an Internal Auditor. One audit department will spent 77.4% of their budget on salaries and 22.39% on non-wage activities like auditing of institutions.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	28/07/2015	28/01/2016	25/07/2016
Function Cost (UShs '000)	56,051	43,685	61,504
Cost of Workplan (UShs '000):	56,051	43,685	61,504

2015/16 Physical Performance up to March

Conducted 3 audit of all primary and secondary schools, departments at district and sub county; prepared and submitted Quarterly Internal Audit Reports for quarter one on 28/01/2016.

Planned Outputs for 2016/17

The Audit department intends to achieve 4 quarterly internal audit reports out of audit exercises in 11 sub counties, 49 primary schools, 9 secondary schools, 16 Health facilities, 9 District departments, conduct special audit exercises as directed by CAO and carry out project verification and inspection. The department will also submit quarterly internal audit reports to the office of the chief Administrative Officer with a copy to Auditor General's Office, Office of the district chairperson and Resident district commissioner.

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

Their are no off-Budget activities

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

1. Poor facilitation of the department

Of the planned revenue of shs15.500.000 under none wage, actual received is not more than shs7.500.000 for the whole F/Y. this cannot suppoort all the planned activities.

2. No action taken on internal audit reports

The department produces timely audit reports but little attention is given to by the council led to slow proceedings of the district public accounts committee. Gaps identified in the reports are not given the necessary timely actions needed.

3. Low staffing levels

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Workplan 11: Internal Audit

The department is mandated to have 7 personnel but instead only two are substantively filled (district internal auditor and an examiner of accounts) and one on assignment of duty, this has reduced the effectiveness of the department