

Vote: 562 Kiruhura District

Structure of Budget Framework Paper

- Foreword
- Executive Summary
- A: Revenue Performance and Plans
- B: Summary of Performance by Department

Vote: 562 Kiruhura District

Foreword

The Local Government Act, as amended requires Local Governments to prepare the Annual Work plan and the Budget frame work paper.

This Annual Work plan and the Budget frame work paper for the FY 2017/18 are an integration and consolidation of the departmental Annual work plans and the Budget.

The budget frame work paper and the Budget for FY 2017 /18 was mainly based on Indicative Planning Figures provided by Ministry of Finance and Economic Planning.

The format for this Budget framework paper and the Budget is based on the Output Budgeting Tool in which intended activities are linked to expected outputs and locations.

The District Budget Desk with consultations from the District Executive Committee, stake holders, donor agencies, CSO'S, CBO.'s, NGO's and Chief Administrative Officer with their concerted efforts contributed to the production of this Budget framework paper.

On behalf of Kiruhura Local Government and on my own behalf I wish to extend my sincere gratitude to Ministry of Finance, all line ministries, all development partners for their continued support to Kiruhura Local Government which has enabled us to implement development programs.

I therefore take this honour to present the 2017/18 Draft Annual Work plan(Budget framework) to Government of Uganda, Political Leaders and stake-holders in the name of the people of Kiruhura District. I say this "For God and my country"

TUKAHURIRWA M PAMELA

CHIEF ADMINISTRATIVE OFFICER

Vote: 562 Kiruhura District

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	1,399,167	274,253	1,388,914
2a. Discretionary Government Transfers	2,934,229	719,365	2,760,738
2b. Conditional Government Transfers	15,000,621	3,561,733	14,590,878
2c. Other Government Transfers	472,983	0	340,202
4. Donor Funding	1,165,678	70,567	1,165,678
Total Revenues	20,972,677	4,625,919	20,246,410

Revenue Performance in the first quarter of 2016/17

The District expects a total of Shs20,972,677,000= and shs 4,625,919,000= was received by the end of first quarter indicating 22% performance. 25% of discretionary government transfers was received, 24% of Conditional grants were received, 20% of the Local revenue was collected. Other government transfers and donor funding performed at 6%.

Planned Revenues for 2017/18

The district resource envelope is 20,246,410,000/= for the FY 2017/18 compared to last year, there is a decrease. This is as a result of persistent draught that affected the revenue sources. The composition of the resource envelope is as follows: Central government grants, Donor, Other government transfers DDEG, Sector conditional grants as well as Local revenue

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,787,382	61,206	1,518,919
2 Finance	660,656	68,439	794,989
3 Statutory Bodies	715,290	159,202	755,432
4 Production and Marketing	589,598	143,466	579,019
5 Health	3,733,514	703,853	3,698,449
6 Education	9,595,525	2,429,527	9,404,952
7a Roads and Engineering	1,789,219	23,793	1,442,536
7b Water	702,180	43,483	709,750
8 Natural Resources	142,603	27,132	117,130
9 Community Based Services	936,942	69,834	913,711
10 Planning	222,777	28,022	214,532
11 Internal Audit	96,992	8,830	96,992
Grand Total	20,972,677	3,766,787	20,246,410
Wage Rec't:	12,014,809	2,976,492	11,672,738
Non Wage Rec't:	6,099,525	647,122	5,929,192
Domestic Dev't	1,692,664	133,498	1,478,802
Donor Dev't	1,165,678	9,674	1,165,678

Expenditure Performance in the first quarter of 2016/17

The departments shall run a budget worth 20,972,677,000/= and implement activities within their different mandate specifically recurrent and capital development projects as highlighted in the national budget framework paper as well as in the national development plans and as per the policy guidelines for the FY 2017/2018

Planned Expenditures for 2017/18

For FY 2017/18 shs 11,672,738,000= will be spent on wages, shs 5,929,192,000= will be spent on non wage recurrent activities, shs 1,478,802,000= will be spent on domestic development activities and 1,165,678,000= will be spent on

Vote: 562 Kiruhura District

Executive Summary

donor development activities. Construction of classroom blocks and teachers' house will be done in 4 primary schools. Feeder and CAR roads will be periodically maintained. construction of 1 public toilet and purchase of plant clinic equipment.

Medium Term Expenditure Plans

The medium term projects include :construction of headquarter administration block, Construction of teachers staff houses, Provision of twin desks to needy primary schools, Completion of an animal and plant clinic, maintenance of district roads construction of primary school classrooms and construction of institutional water tanks.

Challenges in Implementation

intermittent solar electricity failure,

Lack of departmental vehicles to effectively supervise revenue collection and to effectively carry out official travels. Understaffing at District head quarters and lower local government.

Lack of Postnatal ward at Kazo Health center IV. Lack of equipment for Expanded Program on Immunization (EPI) and blood transfusion services. Dilapidated Wards and staff houses at Kiruhura H/C IV and Kazo H/C IV. Lack of staff accommodation, Inadequate PHC Recurrent to

Vote: 562 Kiruhura District

A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,399,167	274,253	1,388,914
Local Government Hotel Tax	11,408	2,852	11,408
Advertisements/Billboards	500	0	500
Agency Fees	24,000	9,399	24,000
Animal & Crop Husbandry related levies	74,810	18,703	74,810
Application Fees	32,173	8,043	32,173
Business licences	84,341	8,377	84,341
Cess on produce	35,100	9,139	35,100
Court Filing Fees	1,839	0	1,839
Ground rent	2,258	40	2,258
Inspection Fees	34,351	8,588	34,351
Liquor licences	1,575	394	1,575
Local Service Tax	88,192	1,455	88,192
Market/Gate Charges	570,877	128,596	570,877
Other Fees and Charges	96,452	24,113	67,090
Park Fees	130,940	10,302	130,940
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	15,460	1,212	15,460
Registration of Businesses	15,294	3,104	40,403
Rent & Rates from private entities	10,632	0	10,632
Unspent balances – Locally Raised Revenues	12,000	0	6,000
Voluntary Transfers	59,031	15,454	59,031
Land Fees	87,735	21,934	87,735
Property related Duties/Fees	10,200	2,550	10,200
2a. Discretionary Government Transfers	2,934,229	719,365	2,760,738
District Discretionary Development Equalization Grant	288,841	72,210	252,609
Urban Unconditional Grant (Non-Wage)	164,625	41,156	141,338
Urban Discretionary Development Equalization Grant	72,347	18,087	59,596
District Unconditional Grant (Non-Wage)	858,751	214,688	814,300
Urban Unconditional Grant (Wage)	323,649	80,912	323,649
District Unconditional Grant (Wage)	1,226,015	292,312	1,169,247
2b. Conditional Government Transfers	15,000,621	3,561,733	14,590,878
Transitional Development Grant	156,348	38,622	20,638
Development Grant	947,229	236,807	960,124
General Public Service Pension Arrears (Budgeting)	17,372	17,372	0
Gratuity for Local Governments	183,262	45,815	0
Sector Conditional Grant (Wage)	10,503,492	2,625,873	10,503,492
Sector Conditional Grant (Non-Wage)	2,898,314	523,592	2,812,020
Pension for Local Governments	294,604	73,651	294,604
2c. Other Government Transfers	472,983	0	340,202
Uganda women intrpreneursip programme	83,825	0	83,825
Other Transfers from Central Government	132,780	0	
Luwero Rwenzori	25,000	0	25,000
Youth livelihood	231,378	0	231,377
4. Donor Funding	1,165,678	70,567	1,165,678
SDS grant-CBS	300,000	9,740	300,000
SDS grant-HEALTH		60,827	
Donor Funding	865,678	0	865,678
Total Revenues	20,972,677	4,625,919	20,246,410

Vote: 562 Kiruhura District

A. Revenue Performance and Plans

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The district budget for 2016/17 financial year was shs 1,399,167,000= . Out of this, shs 274,253,000= was realised by end of the first quarter. This was a 22% performance. The money was realised from the traditional sources of rent and rates, registration of businesses, Park fees, market charges, local service tax, liquor licences and land fees.

The best revenue performing source was market gate charges basically because we have stabilised under production by eliminating FMD and BBW which affect the

(ii) Central Government Transfers

The district budget for 2016/17 financial year was shs 18,407,833,000= from central government transfers. Shs 4,281,098,000= was realised as at the close of First quarter. This was 23.8% performance. This budget line faced a number of challenges, they include: inadequate funding of most of district programmes especially those which depend on central government transfers.

(iii) Donor Funding

By the end of quarter one shs 70,567,000= was realised from donors

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District plans to receive the Local Revenue amounting to Ugx 1,388,914,000= as compared to 1,399,167,000= for 2016/17. The IPF for local revenue was informed by assessment and enumeration that was carried out involving lower local governments.

(ii) Central Government Transfers

The total figure for central government transfers is 17,691,818,000 /= There is an increase in central government transfers because of the budget increase for donors (SDS-OVC Grant) for both community and health, in Schools facilities grant compared to last year.

(iii) Donor Funding

The total planned revenue from donor is (1,165,678,000=) There is no increase of donor funds as compared to 2016/17. We expect to receive funds from

SDS-OVC Grant) for both community and health. UWA, donor for health includes the following donors a) UNICEF b) SDS c) EGPAF d) PACE e) MALARIA CONSORTIUM f) GAVI g) GLOBAL BAL

Vote: 562 Kiruhura District

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>	1,690,307	136,838	1,372,110
District Unconditional Grant (Non-Wage)	85,192	0	85,192
District Unconditional Grant (Wage)	193,151	0	136,383
General Public Service Pension Arrears (Budgeting)	17,372	17,372	0
Gratuity for Local Governments	183,262	45,815	0
Locally Raised Revenues	193,057	0	193,057
Multi-Sectoral Transfers to LLGs	400,020	0	339,225
Pension for Local Governments	294,604	73,651	294,604
Urban Unconditional Grant (Wage)	323,649	0	323,649
<i>Development Revenues</i>	97,074	7,035	146,809
District Discretionary Development Equalization Grant	21,396	0	
Donor Funding	45,678	0	45,678
Multi-Sectoral Transfers to LLGs		0	75,870
Transitional Development Grant	30,000	7,035	
Urban Discretionary Development Equalization Grant		0	25,261
Total Revenues	1,787,382	143,874	1,518,919
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,690,307	61,206	1,372,110
Wage	516,800	40,909	136,383
Non Wage	1,173,507	20,297	1,235,727
<i>Development Expenditure</i>	97,074	0	146,809
Domestic Development	51,396	0	101,131
Donor Development	45,678	0	45,678
Total Expenditure	1,787,382	61,206	1,518,919

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

quarterly budget was Shs. 446,845,000/= Total Received was Sh 143,874,000/= (32%) Total Expenditure was Shs. 61,206,000/=. Unspent balance was 82,668,000/= The reason for low budget performance is that the biggest share of the Administration Budget is funded by Local Revenue and during the first quarter Local revenue did not perform well (20%). Due to other urgent activities in other departments, Administration Department was not prioritised under Local Revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department expects to get total budget of 1,518,919,000 of which 294,603.819 is pension,193,056.820 is Local Revenue,85,192.340 is unconditional grant (non wage),323,648.85is unconditional grant (urban wage),136,382.5 is unconditional grant(wage).This money will be spent as follows:CAO's Office 134,346 HRM 64,407,COUNTY ADMIN 3,635 OFFICE SUPPORT SERVICES 28,943 POLICE 3,741 PUBLIC INFORMATION MANAGEMENT 11,118 RECORDS MANAGEMENT 21,059 URBAN WAGE 323,648 WAGE FOR ADMIN STAFF 136,382.5

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Payment of salaries, Sub-county meetings, Records managed, HR payroll activities done, office coordination, consultations with relevant ministries and appraisal of staff done

Plans for 2017/18 by Vote Function

Vote: 562 Kiruhura District

Workplan 1a: Administration

Performance agreements signed with centre as well as the district staff. District payroll managed

Staff off payroll accessed.

Quarterly reports on disciplinary action and promotions done. Staff Salaries paid,

Medium Term Plans and Links to the Development Plan

Routine recurrent activities undertaken.

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

project evaluation, appraisal and assessment to be funded under Uganda Wildlife Authority.

The Department is at 42% staffing levels and expected to perform at 100%. The available staff members are overloaded and this coupled with lack of required facilities makes it hard for the Department to effectively perform mandated functions.

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

1. Understaffing

The Department is at 42% staffing levels and expected to perform at 100%. The available staffs are overloaded and this coupled with lack of required facilities makes it hard for the Department to effectively perform mandated functions.

2. Poor infrastructure

There is inadequate Office space and the required Office facilities and equipments.

3. Limited wage bill

This challenge does not give a chance to recruit and fill critical positions.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	586,656	82,731	770,989
District Unconditional Grant (Non-Wage)	44,597	12,139	44,597
District Unconditional Grant (Wage)	175,837	48,288	175,837
Locally Raised Revenues	72,031	7,100	72,031
Multi-Sectoral Transfers to LLGs	294,191	15,205	478,524
<i>Development Revenues</i>	74,000	0	24,000
District Unconditional Grant (Non-Wage)	29,760	0	24,000
Locally Raised Revenues	32,240	0	
Unspent balances – Locally Raised Revenues	12,000	0	
Total Revenues	660,656	82,731	794,989
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	586,656	68,439	770,989
Wage	175,837	43,959	175,837
Non Wage	410,819	24,480	595,152
<i>Development Expenditure</i>	74,000	0	24,000
Domestic Development	74,000	0	24,000
Donor Development	0	0	0
Total Expenditure	660,656	68,439	794,989

Vote: 562 Kiruhura District

Workplan 2: Finance

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

The quarterly department budget was shs.165,164,000/= total revenue received was shs.82,731,000/= (50%). Total expenditure was shs.68,439,000/=. Unspent balance was Shs.14,293,000/=. Low Budget performance was due to poor performance of the overall local revenue, less release of funds for Multi-sectoral transfers to LLGs and the Department did not receive any funds under development due to other priorities in other sector and departments under District Conditional grant and Local revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects to receive a total of Sh.794,989,000/= of which 99.5% will be spent on recurrent activities and 0.5% will be spent on development activities. There is a projected increase in the 2017/18 budget as compared to FY 2016/17 due to Multisectoral transfers which increased by 38%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Submission of Budget reports, Office coordination, reconciliations done, Collection of cash releases, payment of salaries and mentoring of LLG staff.

Plans for 2017/18 by Vote Function

Annual work-plan prepared and submitted. Supervision and monitoring of the taxes done, including but not limited to: Local service tax, Hotel Tax and approving the annual work-plans. Compilation and submission of the Final Accounts done. Coordinating and budgeting activities and, preparation of performance reports and annual work-plans done.

Medium Term Plans and Links to the Development Plan

Procurement of the departmental vehicle.

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

N/A

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

1. LOW LOCAL REVENUE BASE

The district has low tax base because some revenue sources like tax on milk, Local service tax especially to private workers has become difficult to assess. For tax on milk has been left out and we note it's the main business in the area.

2. LACK OF A DEPARTMENTAL VEHICLE

THIS HAS AFFECTED THE FINANCE DEPARTMENT IN MONITORING DISTRICT REVENUE SOURCE HENCE SOME REMAIN UNEXPLORED

3. INTERMITTENT SOLAR ELECTRICITY FAILURE

This has affected departmental activities like payment processing hence delaying service delivery

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	715,290	162,497	755,432
District Unconditional Grant (Non-Wage)	299,205	81,439	325,757

Vote: 562 Kiruhura District

Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Wage)	172,907	43,227	172,907
Locally Raised Revenues	129,519	18,923	154,628
Multi-Sectoral Transfers to LLGs	113,659	18,908	102,140
Total Revenues	715,290	162,497	755,432
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>715,290</i>	<i>159,202</i>	<i>755,432</i>
Wage	172,907	78,249	172,907
Non Wage	542,383	80,953	582,525
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	715,290	159,202	755,432

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

The Departmental quarterly budget was Shs. 178,823,000/=. Total Revenue received was Shs. 162,497,000/= (91%). Total expenditure was Shs. 159,202,000/=. The unspent alance was shs. 3,295,000/=. The department budgetary shortfall was realised under Locally raised revenues and Multi-sectoral transfers to LLGs. Genrallyless LR was realised district wide (20%) and this was the reason.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has a budget of shs 755,432,000= which is to be spent on Non wage Recurrent activities. There was a 5.3% increase in the 2017/18 Budget as compared to 2016/17 due to locally raised funds and Ex-gratia that were increased to cater for councillors.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 Council sitting held, 1 LGPAC meeting conducted, 1 DLB meeting held, 3 Contracts committee meetings held, 1 DSC sitting done, Office coordinated, Adverts ran and Local revenue tenders awarded.

Plans for 2017/18 by Vote Function

The Department plans to hold 6 council sittings, 6 standing committee to be held, monitor and supervise council development projects in LLGs, recruit and appraise staff, award 65 projects, hold 4 quarterly LGPAC and DLB meetings, run adverts for both contracts and DSC and submit quarterly reports to respective offices.

Medium Term Plans and Links to the Development Plan

All sector planned out puts are directly drawn from the DDP

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

N/A

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

1. Poor local revenue performance

Limited local revenue collected affects budgetary allocation to the sector affecting council operations and leaving priorities unfunded

2. Late release of funds

This affects implementation of planned activities causing pressure to implementer and poor workmanship on capital projects

Vote: 562 Kiruhura District

Workplan 3: Statutory Bodies

3. Low realization of budget

This puts planned out puts in arrears

Workplan 4: Production and Marketing

(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>	532,685	129,916	519,927
District Unconditional Grant (Non-Wage)	8,707	2,370	8,707
District Unconditional Grant (Wage)	179,052	44,763	179,052
Locally Raised Revenues	3,352	350	3,352
Multi-Sectoral Transfers to LLGs	20,728	2,222	6,060
Sector Conditional Grant (Non-Wage)	60,202	15,050	62,113
Sector Conditional Grant (Wage)	260,644	65,161	260,644
<i>Development Revenues</i>	56,913	14,228	59,092
Development Grant	56,913	14,228	59,092
Total Revenues	589,598	144,145	579,019
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	532,685	143,466	519,927
Wage	439,695	133,572	439,695
Non Wage	92,990	9,894	80,232
<i>Development Expenditure</i>	56,913	0	59,092
Domestic Development	56,913	0	59,092
Donor Development	0	0	0
Total Expenditure	589,598	143,466	579,019

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

Quarterly budget was Shs. 147,399,000/=. Received amount was 144,145,000/= (98%) Total expenditure was 143,466,000/= and unspent balance was 679,000/=. The department realised almost 100% of their quarterly budget because it was prioritised since it was a season for planting materials supplied to farmers under OWC.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department receives funds from three sources that is production and marketing grant unconditional grant and local revenue however local revenue has been reducing it is now only 579,019,000= These moneys are spent in the following sectors; District production management services, Crop disease control and marketing, Livestock health and marketing, fisheries regulation, Tsetse vector control and commercial insects farm production and commercial services.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

870,000 coffee seedlings were distributed to farmers in the district

Plans for 2017/18 by Vote Function

For the FY 2017/2018, We shall distribute 110,000 coffee seedlings to farmers in the district in the second rain season of 2017 through the crop disease control and marketing sector, pay salaries and monitor production activities through the production management services sector animal diseases control through livestock health and marketing sector, collection of fish production data through the fisheries sector promote silk production in some sub counties and licensing and registration of business

Medium Term Plans and Links to the Development Plan

control of pests and diseases in both livestock and crops

Vote: 562 Kiruhura District

Workplan 4: Production and Marketing

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

control of ticks and tsetse flies which become a problem in the district

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

1. understaffing in veterinary sector

we have recruited Agric staff but we do not have wage to cover the veterinary sector

2. pests and diseases

Ticks have become resistant to all acaricides on the market in the district

3. prolonged dry spell

there has been climate change, rains have become erratic, one cannot tell when rains are coming and how much and for how long.

Workplan 5: Health

(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>	2,933,514	723,939	2,898,449
District Unconditional Grant (Non-Wage)	8,707	2,370	8,707
Locally Raised Revenues	3,926	400	3,926
Multi-Sectoral Transfers to LLGs	39,262	5,294	5,158
Sector Conditional Grant (Non-Wage)	425,153	101,758	424,192
Sector Conditional Grant (Wage)	2,456,467	614,117	2,456,467
<i>Development Revenues</i>	800,000	60,827	800,000
Donor Funding	800,000	60,827	800,000
Total Revenues	3,733,514	784,766	3,698,449
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,933,514	703,853	2,898,449
Wage	2,456,467	614,117	2,456,467
Non Wage	477,047	89,736	441,983
<i>Development Expenditure</i>	800,000	0	800,000
Domestic Development	0	0	0
Donor Development	800,000	0	800,000
Total Expenditure	3,733,514	703,853	3,698,449

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

The quarterly budget was 933,378,000/=. The total amount received was 784,766,000/= (84%). Total expenditure was 703,853,000/=. Total balance was 80,913,000/=. The reason for 20% deficit of quarterly budget is explained by less funds realised under donor funding. Donor funds from other partners like UNICEF and EGPAF are expected during Q2.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans on receiving a total of shs 3,698,449,000= There was a 1% decrease in the 2017/18 budget as compared to FY 2016/17 due to a decrease in multisectoral transfers. The sector will spend Shs 2,898,449,000= (78%) on non wage recurrent activities and shs 800,000,000= (22%) on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Vote: 562 Kiruhura District

Workplan 5: Health

During Q1 about 85% of the planned activities were implemented. Most Performance indicators were achieved. Recurrent activities including: support supervision, office coordination, immunisation were implemented.

Plans for 2017/18 by Vote Function

Immunisation of children, delivering pregnant mothers, office management, support supervision, attending to out patients, data collection, health promotion, mentoring health workers.

Medium Term Plans and Links to the Development Plan

Renovation of health centers and staff houses is indicated in the ddp.

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

EGPAF will implement HIV/TB, other diseases activities in the district. Malaria Consortium will implement malaria activities in the district. UNICEF will implement VHT basic and ICCM activities in the District. GAVI and WHO will provide support to Immunisation activities in the district. PACE will implement HIV activities for Positive living in the district. Global fund provides funds for staff trainings in different fields.

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

1. Inadequate PHC and local revenue allocated to the department.

The resources allocated to the department do not match the activities that the department plans to implement hence affecting service delivery.

2. Late release of PHC funds which leads to late activity implementation

The PHC Funds are released late hence affecting activity implementation.

3. Lack of sound transport at the HSDs.

The Vehicles both at the HSDs are too old that most of time are down hence affecting health service delivery.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	9,101,515	2,334,052	9,003,974
District Unconditional Grant (Non-Wage)	20,316	5,530	20,316
District Unconditional Grant (Wage)	38,347	0	38,347
Locally Raised Revenues	8,480	850	8,480
Multi-Sectoral Transfers to LLGs	14,814	4,201	8,222
Sector Conditional Grant (Non-Wage)	1,233,176	376,876	1,142,227
Sector Conditional Grant (Wage)	7,786,382	1,946,595	7,786,382
<i>Development Revenues</i>	494,010	95,464	400,979
Development Grant	281,857	70,464	282,708
District Discretionary Development Equalization Grant	84,573	0	79,572
Multi-Sectoral Transfers to LLGs	27,580	0	38,699
Transitional Development Grant	100,000	25,000	

Vote: 562 Kiruhura District

Workplan 6: Education

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	9,595,525	2,429,516	9,404,952
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>9,101,515</i>	<i>2,334,062</i>	<i>9,003,974</i>
Wage	7,786,382	1,946,024	7,824,728
Non Wage	1,315,134	388,038	1,179,245
<i>Development Expenditure</i>	<i>494,010</i>	<i>95,464</i>	<i>400,979</i>
Domestic Development	494,010	95,464	400,979
Donor Development	0	0	0
Total Expenditure	9,595,525	2,429,527	9,404,952

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

Education department quarterly budget was 2,398,881,000/=. Total received was Shs. 2,429,527,000/=. Total Expenditure was 2,429,527,000/=. The Department performed at 101% the reasons are that the sector was prioritised under Local revenue and received most of the revenues fully.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive a total of 9,404,952,000/= during the FY 2017/2018. There has been a reduction in the department's budget from 9,595,525,000/= to 9,404,952,000/= which is a reduction of 2.5%. This is attributed to a reduction in DDEG allocation.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

School inspection done. Routine activities implemented and meetings held.

Plans for 2017/18 by Vote Function

The department plans to undertake monitoring and inspection of schools, construction of staff houses in 5 primary schools as well as support supervision to teachers & head teachers through meetings.

Medium Term Plans and Links to the Development Plan

The department plans to use part of its revenue for the FY 2017/2018 to construct teachers' houses in 5 primary schools as well as paying for retention of works for classrooms constructed in the FY 2016/2017. These are all in the DDP.

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

None at the moment.

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

1. Teachers' Accommodation.

A number of schools lack teachers' houses which cripples teachers' and resultant schools' performance.

2. Understaffing

Very many schools operate below their staff ceilings because they lack enough teachers.

3. Lack of school for the Disabled

The district lacks a school for the disabled children as well as trained teachers for them which has led to these children drop out of school.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

Vote: 562 Kiruhura District

Workplan 7a: Roads and Engineering

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,475,235	24,255	1,224,833
District Unconditional Grant (Non-Wage)	4,837	1,307	4,837
District Unconditional Grant (Wage)	87,793	21,948	87,793
Locally Raised Revenues	10,055	1,000	10,055
Multi-Sectoral Transfers to LLGs	312,395	0	61,993
Sector Conditional Grant (Non-Wage)	1,060,156	0	1,060,156
<i>Development Revenues</i>	313,983	0	217,702
District Unconditional Grant (Non-Wage)	15,649	0	15,649
Locally Raised Revenues	86,351	0	86,351
Multi-Sectoral Transfers to LLGs	211,983	0	115,702
Total Revenues	1,789,219	24,255	1,442,536
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,475,235	23,793	1,224,833
Wage	87,793	21,948	87,793
Non Wage	1,387,442	1,845	1,137,040
<i>Development Expenditure</i>	313,983	0	217,702
Domestic Development	313,983	0	217,702
Donor Development	0	0	0
Total Expenditure	1,789,219	23,793	1,442,536

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

The department's quarterly budget was 447,305,000/=. Total revenue received in Q1 was UGX: 24,255,000/= (5%). Total unspent balance was Shs. 462,000/=. The reason for under performance during Q1 was that Road Fund which forms more than 80% of the Sector funds were received after the end of the quarter and will form part of Q2 revenues.

Department Revenue and Expenditure Allocations Plans for 2017/18

In the Financial year 2017/2018, the department expects revenues from URF conditional grant to be expended on roads maintenance and funds from Local Revenue and un conditional grants to be expended on buildings maintenance, renovation and construction. There was a 24% decrease in the 2017/18 budget due to a decrease in multisectoral transfers. The total departmental budget is 1,442,536,000. From all revenue sources. The department does not expect funding from Donors.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

2 graders were maintained and serviced. Staff salaries paid, footage and transport allowances paid, conditional assessment of district roads done. Procurement process on going for all development projects and road works.

Plans for 2017/18 by Vote Function

The Department plans to maintain departmental vehicles and machinery (plants). Maintenance of the District Buildings, Maintain District Roads and Support LLGs in Routine maintenance of Community Access Roads. The sector will also implement the ground levelling and siting of the new Administration Block.

Medium Term Plans and Links to the Development Plan

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

No activities are expected to be undertaken by Donors nor NGOs.

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

1. Understaffing

Vote: 562 Kiruhura District

Workplan 7a: Roads and Engineering

the Department lacks a substantive District Engineer and other staff.

2. Lack of Enough Machines/plants

The existing 2 graders are not enough. The Road unit is incomplete. Besides they break down more often. The department does not have a sound departmental vehicle for coordinating all the activities.

3. Limited Funding for CARs

There are many CARs including CAIP roads. Due to limited funding the District fails to routinely maintain them. Besides wet seasons affect most of these roads.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	71,721	17,475	70,788
District Unconditional Grant (Non-Wage)	5,805	1,580	5,805
District Unconditional Grant (Wage)	17,582	4,396	17,582
Locally Raised Revenues	3,735	350	3,735
Sector Conditional Grant (Non-Wage)	44,598	11,150	43,666
<i>Development Revenues</i>	630,459	157,615	638,963
Development Grant	608,459	152,115	618,325
Transitional Development Grant	22,000	5,500	20,638
Total Revenues	702,180	175,090	709,750
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	71,721	5,449	70,788
Wage	17,582	0	17,582
Non Wage	54,139	5,449	53,206
<i>Development Expenditure</i>	630,459	38,034	638,963
Domestic Development	630,459	38,034	638,963
Donor Development	0	0	0
Total Expenditure	702,180	43,483	709,750

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

The department received a total revenue of shs 175,090,000/= (100%) of quarterly budget. Total expenditure 43,483,000/=. Unspent balance was Shs.131,607,000/= The department realized its quarterly budget revenues fully.

Department Revenue and Expenditure Allocations Plans for 2017/18

There was a 1.6% increase in Rural water&sanitation conditional grant for 2017/2018 to Shs 638,963,000=.

This will be spent mainly according to the MWE guidelines:

operation of DWO, Supervision, monitoring & coordination, Support to O&M, payment of retention & Commissioning, Construction of latrine. Construction of protected springs, Drilling & installation of Boreholes, Promotion of Community Based Management and promotion of sanitation and Hygiene.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The departmental expenditure was on water and sanitation coordination meeting, planning and advocacy meeting, extension staff meeting, office utilities (water bill), establishment of water user committees on 9 institutions and creating rapport with village leaders on sanitation.

Plans for 2017/18 by Vote Function

Vote: 562 Kiruhura District

Workplan 7b: Water

Drilling and rehabilitation of 21 bore-holes, Sittin and drilling 9 boreholes, Construction of 1 (One) VIP latrine, 20 institutional rain water tanks and water quality testing 150 water points,

Medium Term Plans and Links to the Development Plan

Drilling and rehabilitation of 20 bore-holes, Construction of 1 (One) VIP latrine, 20 institutional rain water tanks and water quality testing 150 water points.

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

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

1. Understaffing

The sector is manned by 5 people instead of 9 and worse the sector lacks a substantive senior engineer

2. Use of expensive technologies due to draught

The district lies in the water stressed corridor and therefore meets a lot of expensive technologies for construction of water sources

3. Negligence of the communities to maintain the government facilities

The communities are not willing to contribute towards the maintenance of government water facilities

Workplan 8: Natural Resources

(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>	141,603	27,235	117,130
District Unconditional Grant (Non-Wage)	20,316	5,530	20,316
District Unconditional Grant (Wage)	72,005	18,001	72,005
Locally Raised Revenues	14,746	1,450	14,746
Multi-Sectoral Transfers to LLGs	25,840	80	1,300
Sector Conditional Grant (Non-Wage)	8,696	2,174	8,763
<i>Development Revenues</i>	1,000	0	0
Multi-Sectoral Transfers to LLGs	1,000	0	
Total Revenues	142,603	27,235	117,130
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	141,603	27,132	117,130
Wage	72,005	21,603	72,005
Non Wage	69,598	5,529	45,126
<i>Development Expenditure</i>	1,000	0	0
Domestic Development	1,000	0	0
Donor Development	0	0	0
Total Expenditure	142,603	27,132	117,130

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

The department received Shs.27,235,000/= (76%) of the quarterly budget. The department spent shs. 27,132,000/= The departmental has an unspent balance was 103,000/= Money meant for Multi Sectoral Transfers to LLGs was not realised by the department. And due to prioritization of Production and Education under Local revenues, Less LR was allocated to the department.

Vote: 562 Kiruhura District

Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2017/18

The departmental IPF is 117,130,000m of which 72,005,000 is for staff wage, 8,763,000 is the wetland conditional grant, 14,746,000 local revenue, 20,316,000 is unconditional grant. This will be spent on restoration of wetland, surveying of land, land dispute resolution, awareness and sensitisation on environment, wetlands and climate change, and radio talk show on environment management and land ownership.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The money was spent on screening of development project, formation of watershed committee, compliance monitoring, physical planning committee. Other activities that were not implemented shall be implemented in Qtr 2

Plans for 2017/18 by Vote Function

planting of a 2Ha woodlot, Restoration of 2Ha of wetland, surveying of 2 government lands, handling 10 land disputes, formation of 2 watershed committees, training 2 LeCs, training council members on forest management and climate change.

Medium Term Plans and Links to the Development Plan

Registration of government land, restoration of wetland, training in environment, Forestry and wetland management, demarcation of wetlands, land dispute resolution, awareness creation on land rights.

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

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

1. under funding

limited resources hinders the department to achieve the expected outputs

2. lack of transport means

most of the departmental activities are field based, lack of transport means hinders implementation and effectively traversing the district in environment and natural resource management

3. lack of some critical staff and equipments

the department lacks some staff such as Natural resource officer, forestry officer hence affecting service delivery. There is lack of surveying equipments eg RTK, GPS.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	632,594	73,424	613,711
District Unconditional Grant (Non-Wage)	8,707	2,370	8,707
District Unconditional Grant (Wage)	203,917	50,979	203,917
Locally Raised Revenues	14,981	1,500	14,981
Multi-Sectoral Transfers to LLGs	23,452	1,991	
Other Transfers from Central Government	315,203	0	315,202
Sector Conditional Grant (Non-Wage)	66,334	16,584	70,904
<i>Development Revenues</i>	304,348	10,761	300,000
Donor Funding	300,000	9,674	300,000
Transitional Development Grant	4,348	1,087	

Vote: 562 Kiruhura District

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	936,942	913,711
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>632,594</i>	<i>613,711</i>
Wage	203,917	203,917
Non Wage	428,677	409,794
<i>Development Expenditure</i>	<i>304,348</i>	<i>300,000</i>
Domestic Development	4,348	0
Donor Development	300,000	300,000
Total Expenditure	936,942	913,711

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

The department received Shs. 234,235,000/= (36%) of the quarterly budget. Total expenditure was Shs. 69,834,000/=. Total unspent balance was shs. 14,351,000/= Low budget performance was attributed to poor local revenue performance and less donor funds received. Donors often release money in the 2nd quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The FY 2017/18, the department plans to spend on activities such as departmental meetings, office coordination, council meetings, support to community groups, monitoring, and meetings for different sectors. We anticipate poor performance for those sectors that depend on local revenue. There is a slight increase in the revenue because of the new programme for women in the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 departmental meeting held, 3 councils held for women, youth and PWDs. Under probation, home visits to OVC mapped households and support supervision of service providers was done by CDOS. However, most of the activities planned were not undertaken in the quarter as they were system challenges.

Plans for 2017/18 by Vote Function

supporting women, youth and other groups with IGAs, departmental meetings, executive and councils for youth, women and PWDs, monitoring projects, and general office coordination.

Medium Term Plans and Links to the Development Plan

supporting groups of women, PWDs and youth.

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

donor support to children and vulnerable groups

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

1. Under staffing

The department lacks enough staffing and this affects service delivery

2. Inadequate funding

Most sectors depend on local revenue which is normally small

3. Lack of transport means

There is no transport means both at the district and the sub county

Workplan 10: Planning

Vote: 562 Kiruhura District

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18	
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	136,222	28,382	157,596
District Unconditional Grant (Non-Wage)	50,578	13,767	74,578
District Unconditional Grant (Wage)	30,457	7,614	30,457
Locally Raised Revenues	28,379	2,800	48,379
Multi-Sectoral Transfers to LLGs	26,808	4,201	4,182
<i>Development Revenues</i>	86,554	0	56,936
District Discretionary Development Equalization Gran	14,925	0	11,936
District Unconditional Grant (Non-Wage)	24,000	0	
Donor Funding	20,000	0	20,000
Locally Raised Revenues	26,000	0	
Multi-Sectoral Transfers to LLGs	1,630	0	
Other Transfers from Central Government		0	25,000
Total Revenues	222,777	28,382	214,532
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	136,222	28,022	157,596
Wage	30,457	18,657	30,457
Non Wage	105,765	9,365	127,139
<i>Development Expenditure</i>	86,554	0	56,936
Domestic Development	66,554	0	36,936
Donor Development	20,000	0	20,000
Total Expenditure	222,777	28,022	214,532

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

The District Planning Unit Quarterly budget was 55,694,000/=. Total Revenue received was 28,382,000/= (51%). Total expenditure was 28,022,000/= The un spent balance of 359,000/=. Reasons for low budget performance was majorly due to change in work plan. 50 Millions planned for purchase now over estimates the budget as the vehicle was scrapped off by the TPC and Budget Desk. Instead a vehicle will be purchased by Finance department. Beside, Donor funds are expected w.e.f Q2. DDEG funds were not y

Department Revenue and Expenditure Allocations Plans for 2017/18

The unit expects to receive Shs 214,532,000= of which it will spend 73.5% (shs 157,596,000=) on nonwage recurrent activities and 26.5% (shs 56,936,000=) on development activities. There was a 3.7% decrease in the 2017/18 budget as compared to the FY 2016/17 due to a significant decrease in Mult sectoral transfers and DDEG funds.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Four TPC meeting held as planned, staff salaries paid, Budget produced & quarterly OBT Report produced and submitted.

Plans for 2017/18 by Vote Function

12 TPC meetings to be held, 4 quarterly multisectoral monitoring visits to be done, 4 budget desk meetings to be held, Up-dating of the District website, 1 BFP prepared and submitted, 1 statistical abstract prepared, 4 quarterly OBT reports prepared and submitted to MOPED, Internal assessment carried out and mentoring of sub-county planning staff done in 18 subcounties. Preparation of BOQs and monitoring for the development projects. Review of the District development plan will be conducted.

Medium Term Plans and Links to the Development Plan

12 TPC meetings to be held, 4 quarterly multisectoral monitoring visits to be done, 4 budget desk meetings to be held,

Vote: 562 Kiruhura District

Workplan 10: Planning

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

N/A

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

1. *lack of Departmental car*

The unit does not have a vehicle hence monitoring and evaluation of district projects, mentoring subcounties in planning, data collection are not effectively and efficiently implemented.

2. *Limited Staffing levels*

there is under staffing which affects service delivery.

3. *OBT and Reporting technicalities*

Some heads of departments still have insufficient knowledge on OBT and preparation of progressive reports and therefore reporting delays, There is need for constant refresher courses

Workplan 11: Internal Audit

(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	96,992	8,840	96,992
District Unconditional Grant (Non-Wage)	17,415	4,740	17,415
District Unconditional Grant (Wage)	54,968	0	54,968
Locally Raised Revenues	24,609	2,450	24,609
Multi-Sectoral Transfers to LLGs		1,650	
Total Revenues	96,992	8,840	96,992
B: Overall Workplan Expenditures:			
Recurrent Expenditure	96,992	8,830	96,992
Wage	54,968	6,475	54,968
Non Wage	42,024	2,355	42,024
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	96,992	8,830	96,992

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

Quarterly Budget was 24,248,000/=. Total Quarterly receipts was 8,840,000/= and Total expenditure was 8,830,000/= carried out audit mandatory activities. Reason for low budget performance was that much of Internal Audit activities are funded by Local revenue. The department also has most of its activities after other departments have implemented. Therefore the department was not prioritised under local revenue. The deficit is to be made good of during Q2 where the department will start implement

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department will run a resource envelope amounting to Ushs96,992,000 of which Ushs54,968,000 will be used to pay Staff Salaries for the Financial Year 2017/2018, Ushs11,470,000 will be used to run the Audit department in areas of Communication airtime, Monitoring and Supervision, Computer supplies, Printing and photocopy supplies, Coordination of staff in sub counties, attending workshops, seminars and making subscriptions to professional organisations and Ushs30,154,000 will be used to carry out

(ii) Summary of Past and Planned Workplan Outputs

Vote: 562 Kiruhura District

Workplan 11: Internal Audit

Physical Performance in the first quarter of 2016/17

Quarterly Audit Reports produced and submitted. 1 workshop attended, Subscription made, Special Audits made and reports produced, office books and periodicals purchased.

Plans for 2017/18 by Vote Function

Sub counties will be audited, staff salaries paid, workshops and seminars attended, schools audited, hospital and health centres audited, projects monitored/audited and subscriptions made.

Medium Term Plans and Links to the Development Plan

N/A

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

N/A

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

1. Lack of transport

The department does not have a departmental car that would facilitate audit work of majority auditable areas and inspection of projects in remote areas like shallow wells, access roads and household water tanks.

2. knowledge gaps in financial rules and regulations by the Auditees

failure to internalise the existing financial and accounting regulations

3. Internal Audit Department is marginalised.

Audit issues are not always addressed promptly. Recommendations are not implemented.

Limited budgetary allocations limits audit scope.