

Vote: 532 Luwero District

Structure of Budget Framework Paper

Foreword

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B: Summary of Performance by Department

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Foreword

The District has moved a long way to attain this level of social- Economic transformation which has not been a simple Task at all and a lot is still disered.The Budget framework paper details the district level of achievements for every sector for which I am greatfull to all the stakeholders. The focus of this budget framework paper is infrastructural development through road construction and maintenace , provision of safe water, improving education and health services delivered, food security as well as enterprise development and finally enhancing household incomes.The constraints highlighted therein pose yet another threat to the realization of the key output targets set, but I have confidence that the strategies designed will be implemented to overcome them.

My sincere appreciation goes to the District technical team headed by the CAO, District Council for their foresight deliberations, members of the Executive and all partners in development . The Area members of Parliament for their massive robying for the District and the Central Government for its' contunued budget support .I salute you all.

Al-Haji Abdul Nadduli.District Chairperson Luweero

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	381,743	92,534	381,718
2a. Discretionary Government Transfers	4,140,248	1,129,549	5,250,811
2b. Conditional Government Transfers	29,673,064	7,449,684	31,757,843
2c. Other Government Transfers	4,791,620	864,796	1,244,315
4. Donor Funding	613,193	0	590,000
Total Revenues	39,599,868	9,536,562	39,224,687

Revenue Performance in the first quarter of 2015/16

During first quarter financial year 2015/16, a total of shs 9.5 billion was received by the district reflecting 24 percent budget performance. Locally raised sources performed close to the Quarterly expectation i.e 24 percent due to direct deductions of Local Service tax from civil servants for the three months. Of the Total revenue realised Donors made the nil overall budget contribution, while central Government made the significant contribution of 99 percent. Wages and salaries cons

Planned Revenues for 2016/17

The District expects to receive shs 39.2 billion, of which Central Government transfers will make the most significant contribution of 97 percent followed by Development partners at 2 percent and lastly Locally raised revenue of 1 percent. In comparison with the Financial Year 2015/16, there is a budget decline of 0.9 percent. This is attributed to missing IPFS for YLP and Sector Grant reforms.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	4,429,832	973,084	4,494,860
2 Finance	422,053	49,841	521,487
3 Statutory Bodies	662,262	131,624	699,127
4 Production and Marketing	540,454	64,637	551,417
5 Health	5,154,242	1,051,253	5,211,102
6 Education	24,006,669	6,049,772	23,977,303
7a Roads and Engineering	1,415,184	135,749	1,366,992
7b Water	575,937	62,031	517,880
8 Natural Resources	166,903	30,345	173,685
9 Community Based Services	637,233	55,131	277,336
10 Planning	1,498,262	198,982	1,406,556
11 Internal Audit	90,837	15,466	92,837
Grand Total	39,599,868	8,817,916	39,290,584
Wage Rec't:	28,327,983	6,164,095	25,622,145
Non Wage Rec't:	7,679,752	2,379,306	10,610,643
Domestic Dev't	2,978,941	274,516	2,467,796
Donor Dev't	613,193	0	590,000

Expenditure Performance in the first quarter of 2015/16

Shs 8.8 billion was actually spent revealing an absorption rate of 92.6 percent hence unspent balance of shs 718 million. The unspent balance is majorly due to development projects awaiting completion of procurement processes as the Contracts Committee is limited to only one sitting per month, some pensioners whose date was still missing, some works and transactions under progress.

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Planned Expenditures for 2016/17

Of the total budget wages and salaries will consume 25.6 billion .The development funds under the educational sector will facilitate construction of Ten classrooms and Twelve five stances Pit Latrines .under Roads we intend to work on 105.6 km of feeder roads, 38km ofurban roads and 170.8 km of community Access roads. The production Sector intends to distribute 50 in-calf heifers , support fish farmer groups ,develop plants and trees nursery bed. The Health sector intends to upgrade Luwero H

Medium Term Expenditure Plans

The emphasis of the Plan is to improve the health standards of the community by realizing 100% immunization against the eight killer diseases, providing supervised deliveries of 65% mothers, having antenatal coverage of 95%, providing essential drugs and equipments to 64 recogornized health units. The Education sector will put emphasis on inspection of schools both primary and Secondary level, construction of classrooms and five stance pit latrines. The Water sector will improve safe water cov

Challenges in Implementation

Reversal of unpaid Invoices on payroll .when an error occurs on a payroll invoice like EFT mismatch , we can't reverse the transaction on site before making another payment as it's done with other payment reversals. Uploading Salary invoices takes long time due to network capacity .This is inconveniencing and delays salary processing. Centralization of data capture at Ministry of Public services requires Accounting Officer and Human Resources Officer to leave station for at least a week w

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A. Revenue Performance and Plans

<i>US\$'s 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	381,743	92,534	381,718
Liquor licences	138	715	2,000
Agency Fees	15,630	1,598	15,000
Animal & Crop Husbandry related levies	20,019	116	5,000
Application Fees	252	1,280	12,000
Business licences	6,414	344	6,000
Educational/Instruction related levies	51,408	0	62,000
Land Fees		0	25,000
Local Government Hotel Tax		0	2,000
Local Service Tax	175,887	52,448	150,000
Market/Gate Charges	44,152	15,416	50,000
Other Fees and Charges	19,571	12,890	
Other licences		0	10,000
Park Fees	19,571	1,124	19,571
Property related Duties/Fees	20,053	6,376	20,000
Registration of Businesses	687	81	
Inspection Fees	3,867	147	
Public Health Licences	4,094	0	3,147
2a. Discretionary Government Transfers	4,140,248	1,129,549	5,250,811
District Discretionary Development Equalization Grant	836,770	268,568	1,333,215
Urban Discretionary Development Equalization Grant	0	0	187,845
District Unconditional Grant (Non-Wage)	709,951	177,488	1,151,508
Urban Unconditional Grant (Non-Wage)	318,658	79,665	316,418
Urban Unconditional Grant (Wage)	506,637	126,659	506,578
District Unconditional Grant (Wage)	1,768,231	477,170	1,755,247
2b. Conditional Government Transfers	29,673,064	7,449,684	31,757,843
Development Grant	1,093,786	218,757	899,736
Sector Conditional Grant (Non-Wage)	4,840,791	1,531,140	4,925,723
Sector Conditional Grant (Wage)	23,365,660	5,624,637	23,365,588
Support Services Conditional Grant (Non-Wage)	350,828	69,649	2,544,795
Transitional Development Grant	22,000	5,500	22,000
2c. Other Government Transfers	4,791,620	864,796	1,244,315
UNEB Transfers	29,110	0	
Road maintenance -Uganda Road Fund	1,244,314	145,000	
Pension and gratuity	2,544,811	512,582	
Other Transfers from Central Government - Youth livelihoods Development Programme	261,072	0	
Other Transfers from Central Government - URF		0	1,244,315
LRDP	712,313	207,214	
4. Donor Funding	613,193	0	590,000
Global Fund	20,000	0	20,000
CAIP	23,193	0	
Mild May	75,000	0	
Mildmay		0	75,000
MOH	200,000	0	200,000
PACE	10,000	0	10,000
PREFA	75,000	0	75,000
SDS	90,000	0	90,000
WHO	50,000	0	50,000

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A. Revenue Performance and Plans

UNCIEF	70,000	0	70,000
Total Revenues	39,599,868	9,536,562	39,224,687

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

UGX 92 million was collected indicating 24 percent budget performance. Out of the total receipts, Local service tax raised 52 million which is 57 percent budget contribution basically due to direct deductions made from civil servants. However Education related Fees made the nil contribution of due to the fact that fees are paid following calendar years instead of fiscal years and normally paid at the beginning of the calendar year.

(ii) Central Government Transfers

Shs 9.4 billion was realized from central Government Transfers indicating 25 percent budget performance. Overall Government Grants made the significant Contribution of 99 percent. All central Government Development transfers performed at 20 percent of their quarterly budget expectations.

(iii) Donor Funding

Development partners never fulfilled their quarterly budget promise for reason beyond District control.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District expects to receive shs 381 million from locally raised sources. Local service Tax is expected to make significant overall percentage contribution of 42, while the least contribution is expected from Public health Licenses of less than 1 percent. Locally raised sources will make an overall budget contribution of only 1 percent.

(ii) Central Government Transfers

The District expects to realize shs 37.074 billion from central government transfers. Of this shs 25.6 billion (69%) will cater for salaries and balance (31 %) will cater for real service delivery. Central government transfers expects to make a significant overall budget contribution of 97 percent. In comparison to the financial year 2015/16 there is a budget decline of 0.9 percent due to lack of IPF for YLP and other Grant reforms.

(iii) Donor Funding

Donors are expected to contribute shs 590 million to the district budget which is 1.5 percent overall contribution. In comparison to the financial year 2015/2016, there is a budget decrease of 4 %, which is basically attributed to Donors such as CAIP III.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,378,271	989,740	4,258,992
District Unconditional Grant (Non-Wage)	132,685	49,860	525,352
District Unconditional Grant (Wage)	436,373	119,832	275,406
Locally Raised Revenues	90,443	4,780	90,443
Multi-Sectoral Transfers to LLGs	286,000	80,464	
Other Transfers from Central Government	2,544,811	512,582	
Support Services Conditional Grant (Non-Wage)	62,664	15,898	2,544,795
Urban Unconditional Grant (Non-Wage)	318,658	79,665	316,418
Urban Unconditional Grant (Wage)	506,637	126,659	506,578
<i>Development Revenues</i>	51,561	13,388	235,868
District Discretionary Development Equalization Grant	51,561	13,388	48,023
Urban Discretionary Development Equalization Grant		0	187,845
Total Revenues	4,429,832	1,003,128	4,494,860
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,378,271	972,469	4,258,992
Wage	3,487,822	246,492	781,984
Non Wage	890,450	725,977	3,477,008
<i>Development Expenditure</i>	51,561	615	235,868
Domestic Development	51,561	615	235,868
Donor Development	0	0	0
Total Expenditure	4,429,832	973,084	4,494,860

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

The Department received a total of shs 1 billion indicating a quarterly budget performance of 91%. This low performance is attributed to locally raised revenue at 21%, due to more pressing needs in other departments, that dictated a lesser allocation to the sector. However, District unconditional grant non wage performed highly at 150% to facilitate the 53rd independence & women's day celebrations, ULGA contributions and District Lawyer. Wages and salaries consumed 49% of the total receipts.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 4.49 billion out of which Central Government transfers will make a contribution of 98 percent while Locally raised sources only 2 percent. In comparison with FY 2015/16 there is a budget increase of 2 percent. This is attributed to more allocation of non wage grant for the sector for LLGs. Out of the expected Revenue wages and Salaries will consume 17.3 percent and the balance of 82.7 percent will cater for real service delivery.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Staff salaries paid for three months, Induction trainings for newly recruited staff conducted, and Women's day celebrations conducted.

Plans for 2016/17 by Vote Function

Staff salaries paid for three months, Induction trainings for newly recruited staff conducted, and Women's day celebrations conducted.

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

Coordination all other Sector plans for all departments in the District.

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

Conducting Barazas by CODI and Office of the prime Minister on social accountabilities at all levels.

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

1. In adequate funding

Limited Local revenues sources.

2. Lack of Transport

Inadquate transport facilities.

3. Lack of enough adequate office space and facilities

Inadquate office space and facilities.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	422,053	84,458	521,487
District Unconditional Grant (Non-Wage)	61,242	7,000	181,157
District Unconditional Grant (Wage)	295,055	43,385	295,055
Locally Raised Revenues	58,370	32,227	45,275
Support Services Conditional Grant (Non-Wage)	7,386	1,845	
Total Revenues	422,053	84,458	521,487
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	422,053	49,841	521,487
Wage	295,055	43,385	295,055
Non Wage	126,998	6,456	226,432
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	422,053	49,841	521,487

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

The Department received a total of shs 84 million which is 80 percent of the quartlery expected budget. Out of those funds wages and Salaries contributed over 91 percent .The under pefomance is attributed to unconditional grant none wage which performed at 46 percent .However own sources revenue made the most contribution of 220 percent percent basically to facilitate printing of Revenue generating materials.

Department Revenue and Expenditure Allocations Plans for 2016/17

We plan to realise shs 521 million ,of which 47 percent will cater for wages and salaries and 53 percent to facilitate none wage recurrent transactions. Of the total revenue, Central Government transfers will make significant contribution of 92.8 % , Locally raised sources will contribute 7.2 % . In comparison with the FY 2015/16, there is a budget increase of 49 percent. This is due to more alloaction of none wage for acquisition of land in Kikyusa.

(ii) Summary of Past and Planned Workplan Outputs

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Workplan 2: Finance

Physical Performance in the first quarter of 2015/16

The department managed to raise a total of 92 millions as own sources revenue ,produced and submitted Draft Final Accounts for Financial Year 2014/15 to the Auditor General , participated in Auditor General closure of last Financial Year, paid Salaries to civil servants and elected Leaders ,paid Gratuity & pension to retired officers and advised Council on risk and all Financial related matters.

Plans for 2016/17 by Vote Function

The department managed to raise a total of 92 millions as own sources revenue ,produced and submitted Draft Final Accounts for Financial Year 2014/15 to the Auditor General , participated in Auditor General closure of last Financial Year, paid Salaries to civil servants and elected Leaders ,paid Gratuity & pension to retired officers and advised Council on risk and all Financial related matters.

Medium Term Plans and Links to the Development Plan

The department will ensure that all expenditure is in line with approved budgetary votes directly linked to DDP and advise accordingly to exorted votes. The medium term plans include the following among others production of 5 budgets, 5 final Account, Local Revenue Enhancement Plan and implementation of strategies identified.

(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. Resource gap

The available resource basket can not even handle fifty percent of the District priorities thereof creating funding gaps year to year.

2. Weak department expenditure ranking

Some departments poorly rank their expenditure during budget preparation calling for reallocation and virements few months during budget implementation.

3. Weak support towards locally raised revenue laws

The Central Government does not give similar support to Local Tax laws as it does to Uganda Revenue Authority , this weakens our Legal frame work , tax administration and enforcement.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	662,262	158,756	699,127
District Unconditional Grant (Non-Wage)	100,000	13,458	247,678
District Unconditional Grant (Wage)	218,806	87,428	361,449
Locally Raised Revenues	96,000	14,064	90,000
Support Services Conditional Grant (Non-Wage)	247,456	43,806	

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	662,262	158,756	699,127
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	662,262	131,624	699,127
Wage	361,449	87,428	361,449
Non Wage	300,812	44,196	337,678
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	662,262	131,624	699,127

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

During the quarter shs 158 million was realized reflecting 96 % budget performance. This low performance is attributed to nil release of Salary and gratuity for political Leaders and less realization conditional transfer to councillors allowance which is at 49%, more pressing needs in other departments which did not warrant allocation of 100% of District unconditional grant non wage.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 699 million, of which central government transfers will make the significant contribution of 87percent, while locally raised sources only 13 percent. Wages and salaries will consume 52 percent of the total budget, while the balance of 48 percent will cater for service delivery. In comparison with the FY 2015/16, there is a budget increase of 5.3 percent. The increase is to cater for orientation of the new Council.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The boards and commissions sat and performed their statutory duties, one Council and five standing committees were held. Three District Executive Committees were held and Council performed their oversight function by monitoring Government projects.

Plans for 2016/17 by Vote Function

The boards and commissions sat and performed their statutory duties, one Council and five standing committees were held. Three District Executive Committees were held and Council performed their oversight function by monitoring Government projects.

Medium Term Plans and Links to the Development Plan

Holding Council meetings, Standing Committee Meeting, LGPAC meetings and Handling DSC meetings.

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

Ministry of Local Government and development partners orient new Councils on relevant Government procedures, Laws and regulations.

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

1. Late release of funds due to system errors

There is need for timely release of funds to enable timely sector performance.

2. Lack of filling cabinets

Provision of filling cabinets to enable proper custody of documents and confidentiality.

3. Capacity gaps for Newly Elected Political Leaders.

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Workplan 3: Statutory Bodies

There is a need to orient the newly elected District Councillors.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	540,454	85,050	551,417
District Unconditional Grant (Non-Wage)	11,025	2,000	10,000
District Unconditional Grant (Wage)	227,179	39,148	227,202
Locally Raised Revenues		0	10,000
Sector Conditional Grant (Non-Wage)	115,354	28,839	117,342
Sector Conditional Grant (Wage)	186,897	15,064	186,874
Total Revenues	540,454	85,050	551,417
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	540,454	64,637	551,417
Wage	414,075	54,211	414,075
Non Wage	126,379	10,425	137,342
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	540,454	64,637	551,417

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

During the period in question, a total of shs. 85 million was realised indicating a quarterly budget performance of 63%. This under performance is attributed to Low absorption of Agricultural Extension staff and recapturing of the former NAADS staff pending approval by Public service. Wages and salaries consumed 65% of the total receipts. Out of the total revenue received, shs. 64 million was actually spent revealing an absorption rate of 75%, leaving unspent balance of shs. 20 million.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs. 551 million, of which 98.2 percent will be contributed by central government transfers. In comparison with the FY 2015/16, there is a budget increment of 2 percent. This is attributed to more allocation of PMG and locally raised revenue to facilitate climate change activities. Wages and salaries will consume 75 percent of the total budget, while the balance of 25 percent will cater for real service delivery.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Vaccinated livestock, namely, FMD -14,000, LSD - 2850, Rabies - 3789, NCD /IB - 90,000 and IBD -72,000.

Plans for 2016/17 by Vote Function

Vaccinated livestock, namely, FMD -14,000, LSD - 2850, Rabies - 3789, NCD /IB - 90,000 and IBD -72,000.

Medium Term Plans and Links to the Development Plan

provision of strategic enterprises for increasing food security and incomes for sustainable growth.

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

Climate resilient activities, climate smart agriculture practices, post harvest handling and processing by private sector. agriculture inputs supply by the Veteran Operation Wealthy Creation. SACCOS money lending, Produce processing by private enterprises and big investors who are farming on large scale.

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Workplan 4: Production and Marketing

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

1. limited funding to the sector

there are many activities like value addition that need more funding and technologies

2. Climate Change vulgaries affecting regular productivity

The Climate Change need interventions that are area specific and there is need for concerted effort by all stakeholders such that all supplement each others efforts

3. Under staffing of the sector

There is under ataffing and filling of vacant posts in the Production sector for agricultural service delivery.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,535,102	1,086,801	4,522,678
District Unconditional Grant (Non-Wage)	10,000	3,000	20,000
Locally Raised Revenues	15,000	0	15,000
Sector Conditional Grant (Non-Wage)	448,335	112,084	425,910
Sector Conditional Grant (Wage)	4,061,768	971,718	4,061,768
<i>Development Revenues</i>	619,140	5,828	688,424
Development Grant	29,140	5,828	98,424
Donor Funding	590,000	0	590,000
Total Revenues	5,154,242	1,092,629	5,211,102
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,535,102	1,051,253	4,522,678
Wage	4,061,768	971,718	4,061,768
Non Wage	473,335	79,536	460,910
<i>Development Expenditure</i>	619,140	0	688,424
Domestic Development	29,140	0	98,424
Donor Development	590,000	0	590,000
Total Expenditure	5,154,242	1,051,253	5,211,102

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

The department received shs 1.092 billion against aquarterly budget plan of shs 1.33 billion indicating abudget performance of only 85 percent .The under performance is attributed to nill allocation of Locally raised revenues for the department due to more pressing needs in other departments. Additionally, donor promises were not fulfilled as per the quarterly budget expectation.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects to receive shs. 5.2 billion, of which Central government will contribute 88.4%, Donors 11.3 percent and locally raised sources only 0.3 percent. Wages & salaries will consume78% of total budget, while the balance of 22% will cater for service delivery. Compared to FY 2015/16 budget, there is an increment of 1.1 which is due to increase in PHC development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Out patient total attendance increased from indicating percentage increaments of 9.2% & 52.5% for both Government & NGO Health Units respectively.Maternity delivery rates stood at 52.9% & 66.2% for both Government&NGO health

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Workplan 5: Health

units respectively which was quite higher than the notional average of 54% for NGO health units, Child immunization with oral polio vaccine improved with percentage increments from 19.2% & 59.0% for Government & NGO health units respectively.

Plans for 2016/17 by Vote Function

Out patient total attendance increased from indicating percentage increments of 9.2% & 52.5% for both Government & NGO Health Units respectively. Maternity delivery rates stood at 52.9% & 66.2% for both Government & NGO health units respectively which was quite higher than the notional average of 54% for NGO health units, Child immunization with oral polio vaccine improved with percentage increments from 19.2% & 59.0% for Government & NGO health units respectively.

Medium Term Plans and Links to the Development Plan

Enable the population to access quality health care without any financial inconveniences. However, the budget gap between the resources available and the resources required is the main challenge. For example, only about 1% of the projects in the DPP that were earmarked for implementation during FY 2016/17 will be implemented due to inadequate funding.

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

Mass immunization, cancer screening, reproductive Health and response to epidemics like Ebola.

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

1. Inadequate staff accommodation at health facilities

Most of the health facilities don't have staff houses. Health workers individually seek accommodation from distant trading centers. This encourages absenteeism and late coming since they have to travel long distances to their place of work.

2. Understaffing at health facilities

The current staffing is only 78% mainly due to a restrictive wage budget. Even if funds were available to achieve 100% staffing, the current staff structure is also inadequate given that health personnel work in shifts.

3. Inadequate funding

Current funding to the health sector is only upto 25% of the total requirement as per the ever increasing health demands. Low remuneration to health workers affects their work efficiency and morale.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	23,417,030	6,006,030	23,555,342
District Unconditional Grant (Non-Wage)	20,000	4,000	50,000
District Unconditional Grant (Wage)	76,684	15,320	82,000
Locally Raised Revenues	50,000	0	60,000
Other Transfers from Central Government	29,110	0	
Sector Conditional Grant (Non-Wage)	4,124,241	1,348,854	4,246,395
Sector Conditional Grant (Wage)	19,116,995	4,637,856	19,116,947
<i>Development Revenues</i>	589,639	117,928	421,961
Development Grant	589,639	117,928	421,961

Vote: 532 Luwero District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	24,006,669	6,123,958	23,977,303
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	23,417,030	6,006,030	23,555,342
Wage	19,193,680	4,653,176	19,193,680
Non Wage	4,223,350	1,352,854	4,361,662
<i>Development Expenditure</i>	589,639	43,741	421,961
Domestic Development	589,639	43,741	421,961
Donor Development	0	0	0
Total Expenditure	24,006,669	6,049,772	23,977,303

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

The department received a total of shs. 6.1 billion revealing a quarterly budget performance of 102%. This performance is attributed to the release of more than the quarterly budget expectation by the center, namely, UPE at 120%, USE 133%, and conditional transfer for non wage community polytechnic of 133%. However, local revenue performed poorly at 0% due to pressing needs in other departments that did not warrant any allocation to the sector.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 23.9 billion, out of which 80 percent will cater for Salaries and the balance of 20 percent for service delivery. Of the total budget Central Government transfers will contribute 99.7 percent and the balance from own sources revenue. Compared to the FY 2015/16 there is a budget decline of 0.1 percent due to reduction in development Grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Carried out school inspections 227 UPE schools and 45 USE schools. Participated in the national ball games and music festivals.

Plans for 2016/17 by Vote Function

Carried out school inspections 227 UPE schools and 45 USE schools. Participated in the national ball games and music festivals.

Medium Term Plans and Links to the Development Plan

Construction of teachers' houses, classrooms and latrines, provision of desks, Provision of Instructional Materials, intensifying school inspection and monitoring, training of SMCs, PTAs and BOGs, conducting refresher courses for teachers, sensitization of parents and communities about education issues, procurement of departmental sound vehicle for better service delivery, Sensitization workshops for proprietors and Headteachers of private schools.

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

Parents and Children sensitized against disaster, SMCs and PTAs trained by 'Save the Children', good school project conducted in schools by "Raising Voices"

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

1. Lack of Sound vehicle

The department lacks sound transport to facilitate school inspection and monitoring yet it is its major mandate

2. Lack of Staff Accommodation

Most schools in the district lack teachers' houses resulting into teachers moving very long distances as long as 7km daily which affect their performance.

Vote: 532 Luwero District

Workplan 6: Education

3. Inadequate classrooms and Latrines

The available classrooms and latrines in the district are still inadequate to the extent that we still have pupils studying under tree sheds.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,341,991	168,226	1,366,992
District Unconditional Grant (Non-Wage)		2,000	30,000
District Unconditional Grant (Wage)	92,677	21,226	92,677
Locally Raised Revenues	5,000	0	
Multi-Sectoral Transfers to LLGs	481,375	0	521,775
Other Transfers from Central Government	762,939	145,000	722,540
<i>Development Revenues</i>	23,193	0	0
Donor Funding	23,193	0	
Total Revenues	1,365,184	168,226	1,366,992
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,341,991	135,749	1,366,992
Wage	92,677	21,226	92,677
Non Wage	1,249,314	114,524	1,274,315
<i>Development Expenditure</i>	73,193	0	0
Domestic Development	50,000	0	0
Donor Development	23,193	0	0
Total Expenditure	1,415,184	135,749	1,366,992

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

The department received sh 168 million revealing a budget performance of 48 percent. This low performance is attributed to zero allocation of local revenue, due to pressing needs in other sectors that could not allow any allocation. This is in addition to donors that never fulfilled their quarterly budget promise, and multisectoral transfers at 0%, as URF meant for Sub counties is released once in quarter two. Wages and salaries consumed 14% of the total revenue.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects to receive a total of shs 1,36 billion from central Government, Wages and salaries will consume 7 percent of the total budget and the balance of 93 percent will cater for District feeder road maintenance, Urban roads maintenance, community access road maintenance and Plants and Vehicle maintenance.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department has managed to carry out periodic maintenance of 17 Kilometers of feeder roads funded by Uganda Road Fund,

Plans for 2016/17 by Vote Function

The department has managed to carry out periodic maintenance of 17 Kilometers of feeder roads funded by Uganda Road Fund,

Medium Term Plans and Links to the Development Plan

Improvement of District, Urban and Community access road network

Vote: 532 Luwero District

Workplan 7a: Roads and Engineering

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

Major road rehabilitation by Uganda National Road authority .

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

1. Scarcity of good gravel

It is very hard to get good gravel for road construction since in most borrowpits around gravel is exhausted

2. Uncertainty in weather changes

This is one of the challenges affecting road maintenance in that it becomes difficult to come up with proper maintenance schedule thus ending up with heavy rain disturbance

3.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	78,930	16,500	116,529
Locally Raised Revenues	12,930	0	10,000
Sector Conditional Grant (Non-Wage)	66,000	16,500	40,632
Support Services Conditional Grant (Non-Wage)		0	65,897
<i>Development Revenues</i>	497,007	100,501	401,351
Development Grant	475,007	95,001	379,351
Transitional Development Grant	22,000	5,500	22,000
Total Revenues	575,937	117,001	517,880
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	100,930	21,638	116,529
Wage		0	0
Non Wage	100,930	21,638	116,529
<i>Development Expenditure</i>	475,007	40,393	401,351
Domestic Development	475,007	40,393	401,351
Donor Development	0	0	0
Total Expenditure	575,937	62,031	517,880

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

The water and sanitation sector during Quarter 1 received shillings 117 Millions out of 143 millions expected reflecting a 20% budget release. Shillings 45.53 Millions was spent reflecting a 53% expenditure during the quarter. The center did not release 100% as expected.

Department Revenue and Expenditure Allocations Plans for 2016/17

UGX 517 million is expected to be received, of which central government will contribute 98 percent and the balance from own sources revenue. In comparison with FY 2015/16 there is a budget decline of 10 percent due to decrease on the water development grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Trained hand pump mechanics, supervised water supply projects, established and sensitized water users committees, carried out technical borehole assessments for 50 water points, carried out hand washing campaigns in Ziobwe S/C

Vote: 532 Luwero District

Workplan 7b: Water

and CLTs triggering in kikyusa S/c, supervised Deepborehole drilling in zirobwe and for water points in NGOs

Plans for 2016/17 by Vote Function

Trained hand pump mechanics, supervised water supply projects, established and sensitised water users committees, carried out technical borehole assessments for 50 water points, carried out hand washing campaigns in zirobwe S/C and CLTs triggering in kikyusa S/c, supervised Deepborehole drilling in zirobwe and for water points in NGOs

Medium Term Plans and Links to the Development Plan

Construction of 30 deep boreholes, 10 mini solar powered water supply schemes in rural growth centers, rehabilitation of 120 boreholes in rural areas, water quality testing of 300 water points, excavation of 50 valley tanks using the ministry of water and environment water equipment, shall sensitise communities on water issues for over 200 water communities. Water coverage shall increase to over 77% in the District.

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

NGO and the central government intend to construct one piped water supply scheme at busika trading center and also rehabilitate 12 water points, drill 02 deep boreholes and also construct 10 shall wells. National water and sewerage corporation shall expand its network by approximately 45km.

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

1. funding of water sector activities

the funding to the sector is too small. The budgeted midterm plans may not be realised especially for F or the coming F/Y. the water grant has further been reduced by over 75 million yet even what was available was inadequate.

2. iron content in water points constructed

the geology of the area is characterised by iron. More funding is required to install plant iron removers to get rid of the problem

3. rusting of pipes

most of the pipes are rusting as a result of acute iron content in the water. Installation of stainless pipes would solve the problem but they are very expensive on the open market. Additional funding would solve the problem.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	166,903	34,111	173,685
District Unconditional Grant (Non-Wage)	10,000	3,000	10,000
District Unconditional Grant (Wage)	127,845	28,846	127,845
Locally Raised Revenues	20,000	0	20,000
Sector Conditional Grant (Non-Wage)	9,058	2,265	15,841
Total Revenues	166,903	34,111	173,685
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	166,903	30,345	173,685
Wage	127,845	28,846	127,845
Non Wage	39,058	1,499	45,841
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	166,903	30,345	173,685

Vote: 532 Luwero District

Workplan 8: Natural Resources

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

During the period July to September, the department received a total of shs 34 million reflecting a budget realisation percent of 82%. Locally raised sources performed very poorly at 0% due to pressing needs in other departments that could not allow allocation to the sector. However, District Unconditional grant non wage performed highly at 120%, because of the need to repair the departmental vehicle that required a bigger allocation. Wages and salaries consumed 95% of total revenue.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 173.6 million, of which Central government will contribute 88.5 percent, and the balance from own sources revenue. Wages and salaries will consume 74 percent of the total budget, the balance of 26 percent will cater for real service delivery. In comparison to the FY 2015/16, there is a budget increase of 4% due to increase in IPF of the sector conditional grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Compliance field visits conducted, compliance meetings held, 3 EIS reviewed, backstopping farmers in forests/tree management, Monitored and coordinated GCCA project activities, maintained Bombo LFR and land titles were issued as per established laws.

Plans for 2016/17 by Vote Function

Compliance field visits conducted, compliance meetings held, 3 EIS reviewed, backstopping farmers in forests/tree management, Monitored and coordinated GCCA project activities, maintained Bombo LFR and land titles were issued as per established laws.

Medium Term Plans and Links to the Development Plan

Conservation of the existing wetlands and Forests, promotion of tree planting, effective and efficient management of the district land registry and awareness creation on relevant Laws and regulations.

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

Awareness on climate change adaptation & mitigation, promoting climate resilient technologies, climate change mainstreaming, disaster risk reduction activities and climate change policy engagement meetings.

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

1. Low awareness among leaders & public

Enforcement of laws & regulations is hard where the leaders & public are not aware of the laws & the implication of degradation.

2. Inadequate funding for departmental activities

Forestry, environment and land sectors do not have conditional grants. Their activities depend entirely on local revenue.

3. Encroachment on forestry reserves & wetlands

Bombo LFR is encroached on. Wetlands are converted for agricultural & settlements.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	260,536	65,802	277,336
District Unconditional Grant (Non-Wage)	10,000	2,000	20,000

Vote: 532 Luwero District

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Wage)	167,733	41,203	167,733
Locally Raised Revenues	5,000	0	10,000
Sector Conditional Grant (Non-Wage)	77,803	22,599	79,603
<i>Development Revenues</i>	376,697	30,023	0
District Discretionary Development Equalization Gran	5,781	1,501	
Multi-Sectoral Transfers to LLGs	109,843	28,522	
Other Transfers from Central Government	261,072	0	
Total Revenues	637,233	95,825	277,336
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	260,536	55,131	277,336
Wage	167,733	41,203	167,733
Non Wage	92,803	13,929	109,603
<i>Development Expenditure</i>	376,697	0	0
Domestic Development	376,697	0	0
Donor Development	0	0	0
Total Expenditure	637,233	55,131	277,336

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

For the period July - September, a total of shs. 95.8 million was received giving 60% quarterly budget realization rate. This low performance is attributed to non release of YLP funds in the quarter. This is in addition to local revenue at 0%, as there were over pressing needs in other departments that could not warrant allocation to the sector.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 277 million, of which central government transfers will make the significant contribution of 96.6 percent and locally raised revenue only 3.4 percent. In comparison with the current financial year 2015/16, there is a significant budget decline of 55 percent. This is attributed to lack of IPF for YLP. Wages and salaries will consume 58 percent of the total budget, leaving 42 percent for real service delivery.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

FAL learners taught by their Instructors in the 13LLGs and classes supervised. Youth groups appraised to benefit from YLP at Sub county level.

Plans for 2016/17 by Vote Function

FAL learners taught by their Instructors in the 13LLGs and classes supervised. Youth groups appraised to benefit from YLP at Sub county level.

Medium Term Plans and Links to the Development Plan

The department will take lead in community mobilization, empowerment, transformation and preparing them to receive and sustain government programmes.

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

Development partners will support different women groups in economic empowerment - (NAWOU, EASSI & FIDA), Advocate for equity budgets by FOWODE, Mainstreaming Disability relates issues by ESAU, promote VSLA by READ Uganda, TEAM Uganda,

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

1. Unfunded sectors.

There are some sectors like the elderly, culture and labour which do not receive any grant yet are crucial in social

Vote: 532 Luwero District

Workplan 9: Community Based Services

transformation.

2. Limited participation of marginalized groups in the budgeting process.

The special needs of some marginalized groups are not taken care of which limits their participation and inclusion .

3. Change of attitude is a gradual process.

Participation of communities in development programmes is low because people need continued sensitization to change their attitudes.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	91,364	21,361	96,364
District Unconditional Grant (Non-Wage)	5,000	0	35,322
District Unconditional Grant (Wage)	61,042	15,261	61,042
Support Services Conditional Grant (Non-Wage)	25,322	6,100	
<i>Development Revenues</i>	1,406,898	331,156	1,310,192
District Discretionary Development Equalization Gran	207,532	53,888	432,207
Locally Raised Revenues	25,000	0	25,000
Multi-Sectoral Transfers to LLGs	462,053	70,054	852,985
Other Transfers from Central Government	606,068	101,214	
Unspent balances – Other Government Transfers	106,245	106,000	
Total Revenues	1,498,262	352,517	1,406,556
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	91,364	9,216	96,364
Wage	61,042	5,936	61,042
Non Wage	30,322	3,280	35,322
<i>Development Expenditure</i>	1,406,898	189,766	1,310,192
Domestic Development	1,406,898	189,766	1,310,192
Donor Development	0	0	0
Total Expenditure	1,498,262	198,982	1,406,556

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

A total of shs 359.5 million was realized, making a budget performance of 96%. Locally raised revenue performed poorly at 0%, as there were pressing needs in other departments, that could not warrant allocation to the Unit. However, other government transfers performed exceptionally high at 399%, as this was balance b/f from FY 2014/2015 meant for LRDP micro projects, that was received very late at the end of the financial year.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs. 1.4 billion, of which Central government transfers will make the most significant contribution of 98.2 percent, while locally raised revenue only 1.8 percent. In comparison with the financial year 2015/16, there is a budget decline of 6.1 percent. This is attributed to the new transformation of LGMSD and LRDP into the District Discretionary Equalization grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Three TPC meetings conducted and respective minutes produced. Internal assessment exercise conducted. First quarter budget performance report produced.

Vote: 532 Luwero District

Workplan 10: Planning

Plans for 2016/17 by Vote Function

Three TPC meetings conducted and respective minutes produced. Internal assessment exercise conducted. First quarter budget performance report produced.

Medium Term Plans and Links to the Development Plan

To design, plan, monitor, coordinate and evaluation all Government programmes. Promoting participatory planning in all the 13 LLGs and ensure adherence to the planning cycle. Ensure production of 13 LLG and 1 HLG development plans, budget framework papers, 4 quarterly progress reports, conduct internal assessment exercise and coordination of National assessment exercise.

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

FOWODE will facilitate community participatory planning and accountability.

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

1. Limited appreciation of OBT by heads of departments

Heads of departments give little attention/time to the OBT tool which results into delayed production of departmental progress reports. Most Heads of departments delegate this function to their Junior staffs who in many cases may not adequately handle

2. Old departmental vehicle

The departmental vehicle is old and is ever breaking down, which makes monitoring of government programmes difficult.

3.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	90,837	16,474	92,837
District Unconditional Grant (Non-Wage)	14,000	4,000	22,000
District Unconditional Grant (Wage)	64,837	10,474	64,837
Locally Raised Revenues	4,000	0	6,000
Support Services Conditional Grant (Non-Wage)	8,000	2,000	
Total Revenues	90,837	16,474	92,837
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	90,837	15,466	92,837
Wage	64,837	10,474	64,837
Non Wage	26,000	4,992	28,000
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	90,837	15,466	92,837

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

In the quarter, the department received a total of shs 16 million reflecting 73 % budget realisation. Despite, this performance locally raised sources performed poorly at 0% due pressing needs in other departments, that could not warrant allocation to the sector. District Unconditional grant non wage performed highly at 114%, because of the heavy

Vote: 532 Luwero District

Workplan 11: Internal Audit

work load for audit inspections of health units, newly constructed water sources and audit of Sub Counties, which necessitated a bigger allocation.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shs 92.8 million of which central government transfers will contribute 93.5 percent while locally raised sources only 6.5 percent. In comparison with FY 2015/16, there is a slight budget increase of 2.2% due to more allocation of locally raised revenue to facilitate surprise checks on revenue generating centres. Wages and salaries will consume 70 percent of the total budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The sub counties of Butuntumula, Kamila, Kikyusa, Luwero, Katikamu, Nyimbwa, Makulubita, Bamunanika, Kalagala and Ziobwe were audited, thirty one selected health units and forty bore holes ready for retention payment were inspected. The department also witnessed the hand over exercise for transferred Community Development Officers and one Senior Assistant Secretary.

Plans for 2016/17 by Vote Function

The sub counties of Butuntumula, Kamila, Kikyusa, Luwero, Katikamu, Nyimbwa, Makulubita, Bamunanika, Kalagala and Ziobwe were audited, thirty one selected health units and forty bore holes ready for retention payment were inspected. The department also witnessed the hand over exercise for transferred Community Development Officers and one Senior Assistant Secretary.

Medium Term Plans and Links to the Development Plan

Carry out audits of District headquarter departments, Sub Counties, health units, SACCOs, USE and UPE schools.

(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. Inadquate staff

The department lacks a Senior internal Auditor and an Internal Auditor.

2. Lack of department Vehicle.

Hinders timely implementation of field activities.

3.