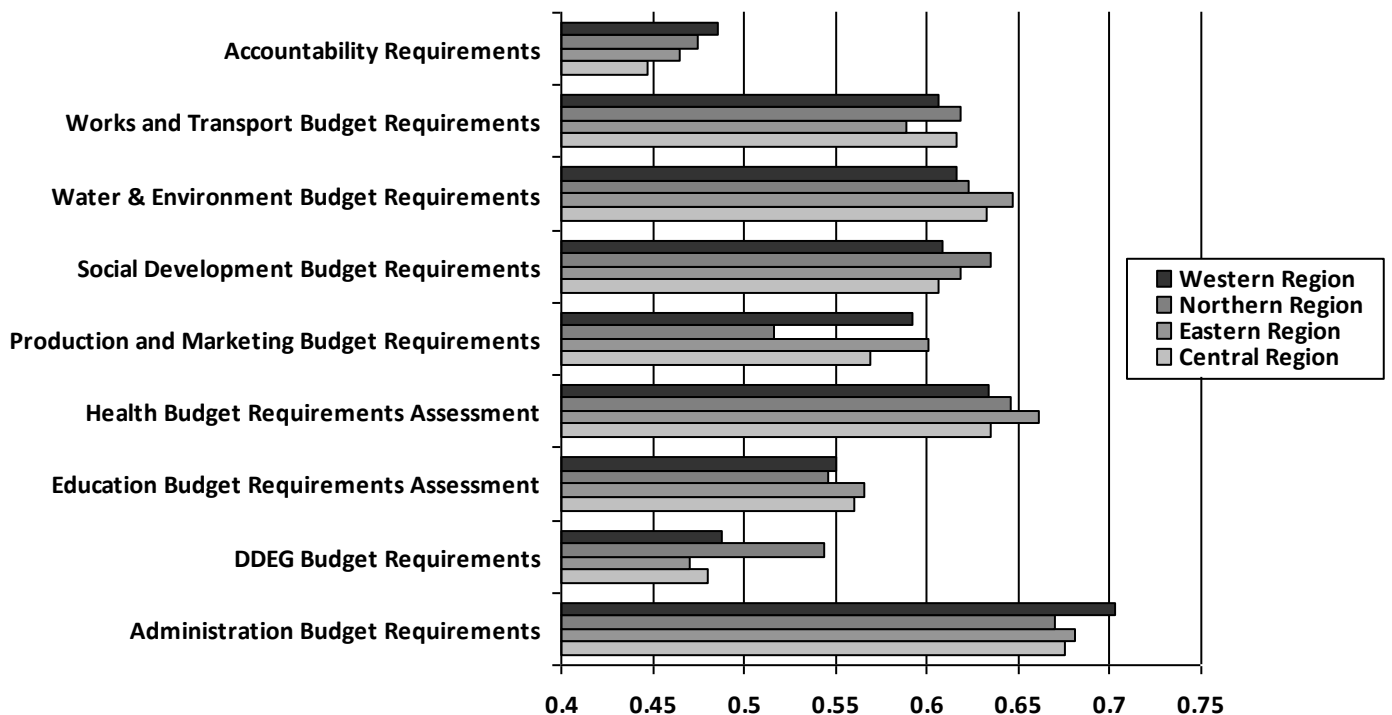


# Local Government Compliance with Budget and Accountability Requirements

Fiscal Year 2016/17 Budget

## Average Percentage of criteria complied with



### General issues identified:

- 1) A large majority of LGs budgeted for wage, non-wage recurrent and development items in blocks, rather than listing allocations to individual cost centers and LLGs. This is of particular concern in the health and education sectors, where LGs oversee a great number of cost centers, and do not provide any detail about their budget allocations.
- 2) Across LGs and sectors salary budgets are not in harmony with staff lists
- 3) The majority of LGs do not submit budgets and reports (quarterly performance reports in particular) on a timely basis
- 4) While most LGs prepare and submit audit reports, a majority does not propose and respond to follow-up actions
- 5) Across LGs and sectors, compliance with the capacity development budget requirements are high. This is mainly because no capacity development activities are budgeted for at all, and remaining within the threshold is therefore almost always achieved.

Local Governments may access their individual assessment reports and summaries here:

[http://ugtest.clearbudget.org/fiscal\\_transfers/page/assessment\\_results](http://ugtest.clearbudget.org/fiscal_transfers/page/assessment_results)