

## **FINANCE AND PLANNING SITUATIONAL ANALYSIS**

Finance department is made up of the sectors of finance office which is responsible for overall coordination of the department, identification of the revenue potential for the district and formulating the annual budget and work plans, Expenditure and accounting responsible for spear heading prudent financial management and compiling statutory periodical reports including final accounts.

The department also has jurisdiction over the ten Sub Counties that form the District and which make up the revenue sources in the district. Sub Accountants who are staff in the finance department are spread across all the ten Sub Counties and are responsible for guiding and advising the lower local governments on financial matters.

## **OBJECTIVES**

- To improve financial management practices to ensure proper resource utilization and accountability
- To mobilize and collect revenue for sustainable service delivery.
- To raise community awareness levels on the importance of taxes and implementation of the prevailing tax policy reforms.
- To develop an efficient and effective tax enumeration system as a means of capturing data on all taxpayers and taxable business enterprises.
- To ensure compliance with best financial regulatory practices and procedures.
- To prepare budgets and plans in line with the local government budget cycle requirements.
- Preparation and production of timely periodic reports and annual financial statements.
- Timely procurement and payment for goods and services in line with cash flows obtained by the district.

- Advising the district council on financial matters.
- Assessment of revenue potentials with the aim of widening the tax base.

### SWOT/POCC ANALYSIS

Comment [RW1]: Shift to right section

<b>Finance</b>	<b>Strengths/ Potentials</b>	<ul style="list-style-type: none"> <li>- Availability of well qualified and competent human resource</li> <li>- Political will at district level</li> <li>- Availability of office equipment's computers and accessories</li> </ul>
	<b>Weaknesses/ Constraints</b>	<ul style="list-style-type: none"> <li>- Inadequate staffing levels viz. charter of accounts</li> <li>- Inadequate office space</li> <li>- Inadequate furniture</li> <li>- Lack of transport facilities</li> </ul>
	<b>Opportunities</b>	<ul style="list-style-type: none"> <li>- Enabling laws and regulations</li> <li>- Back stopping from the line ministries</li> <li>- Standby double cabin pick up</li> </ul>
	<b>Threats/ Challenges</b>	<ul style="list-style-type: none"> <li>- Over dependence on a limited local revenue base</li> <li>- Lack of community willingness to pay taxes.</li> </ul>

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Comment [RW2]:

### DEVELOPMENT CHALLENGES

Comment [RW3]: Shift to right section

#### Poverty and Underdevelopment

This has posed a great challenge towards the department's effort to improve yields from revenue generation. Both rural and urban poverty coupled with high cost of living and unemployment has made revenue generation and collection difficult and expensive.

### **Poor Enumeration and Assessment of Revenue Potential**

Lack of vital information regarding ownership of property coupled with non-existent data bank for potential revenue sources has hampered accuracy of the enumeration and assessment endeavors.

### **Lack of accurate and timely statistical data relating to business activities**

The available data is scanty, not up to date and difficult to access. It is therefore cumbersome to estimate and collect dues and taxes. The implementation of the revenue enhancement plan will go a long way to address these inadequacies.

### **High Costs of Revenue Collection**

This results from lack of free will to pay. Routine spot checks, patrols and monitoring have to be done to collect planned revenue. However, expenditure incurred on facilitating these activities is relatively high compared to the revenues realized.

### **PLANNING**

The local government act as stipulated in part IV functions and powers of local government council. Section 38 details the mandate for the establishment of planning units responsible for economic planning and to serve as secretariat the district technical planning committee.

The District Planning Unit after the restructuring exercise was reorganized and constitutes of the sectors of Planning, statistics, population, development planning, management information systems, operational planning and monitoring and evaluation.

The unit currently is staffed in the sectors of planning, statistics and population.

The planning unit plays a central pivotal role in the local governments' information management system in the provision of services. It's a point of reference for collection, analysis, dissemination and presentation of socio-economic and demographic data. The unit is also responsible for the coordination of decentralized development planning.

**Objectives of the Planning Unit.**

The main objectives of the district-planning unit that emanate from the above mandates are the following;

- Coordination of the planning function in the district.
- Provision of data and information for informed decision making.
- Rational utilization of district resources based on participatory planning processes in the prioritization of needs.
- Evaluation and appraisal of development programs.
- Identifying and sourcing of development partners.
- Provision of data and information necessary for development planning.
- Formulation of plans to provide road maps for project implementation.
- Provision of support, monitoring and evaluation of development programmes.
- Monitoring the implementation of population policy strategies
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*Constraints on Planning Unit*

<b>Strategies</b>	<b>Explanation of Constraint</b>
Prioritize the repair of the department motor vehicles	This will be funded by the district unconditional grant
Inadequate funding in form of grants	The district unconditional grant allocation is not sufficient to enable effective delivery services to the population as mandated by under decentralization.
Lobby donor community to fill up the funding gap	This will enable the district to offer and deliver services to the population more effectively
Unfunded department priorities	This has curtailed effective operations of the department especially to collect and disseminate relevant planning data
Solicit the district executive and technical planning	This has arisen as the program that has been offering support has come to an end (LGDP II Program).

committee for consideration on the flexibility pool resources.	
Limited planning capacity	This is evident and much felt at sub county level where a replica of the district planning unit is required with no matching potentials.
Training and retraining of the extension workers in basic planning skills	The department will conduct sub county based planning meetings to equip them with crucial skills in planning
Lack of basic Office equipment and furniture	This has impacted on the efficiency of the officers currently with no proper sitting arrangement because the office furniture and the working tools (computers) available are inadequate and where they are; they are absolute.
Prioritize to purchase a laptop and a desk top computer and office furniture under LGDP II	This will ease on timely accountability and also motivate the officers in the department with adequate sitting and improved working environment
Inadequate manpower in the unit	The department does not have support staff to complement the officers as there are preoccupied by managerial work.
Recruitment of statistical assistant and secretary	When recruited they will facilitate timely and offer back up support to the unit.
Poor communication and absolute plans	The district council as mandated by the local government act to formulate comprehensive plans with the planning unit as the technical arm has had difficulties with works and services offered by community based and other charity organizations
Streamline the operations of all NGOs and CBOs in the district under the district NGO forum Organizing joint planning meetings between district and NGOs	The efforts of these organizations complement the district local government in provision of services to the population and therefore the need to coordinate them better. -It is difficult to get information from NGOs operating in the district in regard to their activities and budgets

### **DEVELOPMENT CHALLENGES**

In the bid to spearhead equitable development of the District through a bottom up participatory planning process, the following challenges hinder the achievement of the above goal;

- Weak Planning structures that need strengthening to realize participatory planning,

- Dependency on voluntary structures like Parish Development Committees to spearhead participatory planning at the lower local governments hardly yields results.
- HIV/AIDS prevalence in the population affecting crucial human resource for development
- High population growth rate resulting into high over dependence rates and poor human development indicators
- High illiteracy levels
- Poverty in the population
- Unreliable power supply to enable timely preparation of guiding documents
- Availability of transport facilities to the planning unit to enable easy facilitation of planning processes in the District