

Vote: 774 Masindi Municipal Council

FY 2018/19

Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

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

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

Signature :



Tumusiime Leonard- Town Clerk Masindi
Municipal council

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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

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

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

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

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

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

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	1,854,692	707,997	1,854,692
Discretionary Government Transfers	1,226,986	982,399	1,511,966
Conditional Government Transfers	6,396,952	4,157,939	6,601,240
Other Government Transfers	301,832	499,827	1,231,105
Donor Funding	0	0	0
Grand Total	9,780,462	6,348,161	11,199,003

Revenue Performance by end of March of the Running FY

By the end of March 2018 a cumulative total sum of Shs.6, 348,161,000 (65%) was received by Masindi MC for the 3rd quarter against the approved budget of Shs.9, 780,462,000 with the following line items performing as follows:- wage performed at 75%, non wage recurrent performing at 52%, GOU dev't transfers performing at 77%, Making an overall performance of 65% of the total budget.

This shows that there was poor performance of locally raised revenue arising from park fees, business licenses were collection started in the month of February 2018, property rates and ground rent brought about by collection of the items on basis of calendar year.

Council allocated the funds as follows:

Administration 71% of the total budget, Finance 39% of the total departmental budget, Statutory Bodies 57% of the total departmental budget, Production and Marketing 70% of the total departmental budget, Health 66% of the total departmental budget, Education 73% of the total departmental budget, Roads and Engineering 64% of the total departmental budget, Natural resources 36% of the total departmental budget, Community Based Services 26% of the total departmental budget, Planning 57% of the total departmental Budget and internal Audit 48% of the total departmental budget.

Planned Revenues for next FY

There has been an increase of 14.5% in the next FY's Budget as compared to last FY's budget 2017/2018, The increase has been brought about by the increase urban discretionary development equalization grant and development grants under education, Production (agriculture extension services) and health sectors, increase in the wage of urban unconditional grant, health, production and marketing, Tertiary, secondary to cater for wage enhancement for scientists among others.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	1,235,712	882,432	1,063,239
Finance	635,467	246,240	501,343
Statutory Bodies	392,899	224,887	463,337
Production and Marketing	108,582	76,385	377,809
Health	519,276	341,570	1,310,998

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Education	4,873,827	3,558,779	5,246,737
Roads and Engineering	952,585	614,160	1,193,941
Natural Resources	481,107	173,122	333,442
Community Based Services	397,166	101,960	554,843
Planning	127,899	72,418	99,134
Internal Audit	55,942	26,785	54,181
Grand Total	9,780,462	6,318,738	11,199,003
<i>o/w: Wage:</i>	4,673,026	3,504,769	5,189,772
<i>Non-Wage Recurrent:</i>	4,471,216	2,325,864	4,761,982
<i>Domestic Devt:</i>	636,221	488,104	1,247,249
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

Council spent Shs 5,560,598,000 as follows:-

Administration 51% of the approved departmental budget, Finance 34 % of the approved departmental budget, statutory Bodies 52% of the approved department budget, Production and marketing 45 % of the approved budget, Health 65% of the approved budget, Education 71% of the approved departmental approved budget , Roads and engineering 39% of the approved budget, Natural Resources 27% of the approved budget, community Based services 20% of the approved budget, Planning 47% of the approved budget and Internal Audit 32% of the approved budget.

In summary wage performed at 73% of the total approved annual wage budget, Non wage recurrent performed at 44% of the total annual budget for non wage recurrent and domestic development performed at 30% of the total approved budget for domestic development.

The development performed poorly because most capital projects had been awarded and contracts had started but payment to the contractors had not been made since they had not requested for the payments.

Generally wage performed slightly below as planned because traditional staff especially Town agents, Senior Accounts Assistant, Assistant Veterinary Officers, Assistant Agricultural Officers and Deputy Town Clerk were recruited in the month of February 2018 hence not performing as planned and non wage recurrent performed slightly poorly because the funds had not been remitted as expected especially the Uganda Road fund, UWEP and YLP among others.

Planned Expenditures for the FY 2018/19

In the financial year 2018/2019, Masindi Municipal Council expects to spend on the following areas; payment of the staff salaries, payment of the gratuity and pension for retired staff, monitoring of council activities, payment of staff emoluments, latrine construction at various primary schools, tarmacking of the municipal roads in the CBD, procurement of desks, construction of the staff quarters, construction of the maternity ward, procurement of ICT equipment, procurement of executive furniture, renovation of

the council buildings, repairing of vehicles and plants, payment of the road workers, remittance of 30% to the divisions, routine mechanised road maintenance, valuation of council property, titling of council land, payment of the service providers, installation of

solar lighting system among others.

Medium Term Expenditure Plans

The medium term expenditure plans will continue to follow the expenditure plans/activities as follows:- Routine monitoring and supervision of council activities and projects, valuation of land, routine and periodic road maintenance of municipal roads, construction of classrooms, construction of lined pit latrines, construction of teachers quarters, construction of the maternity wards, Construction of municipal headquarter office and one divisional office constructed among others

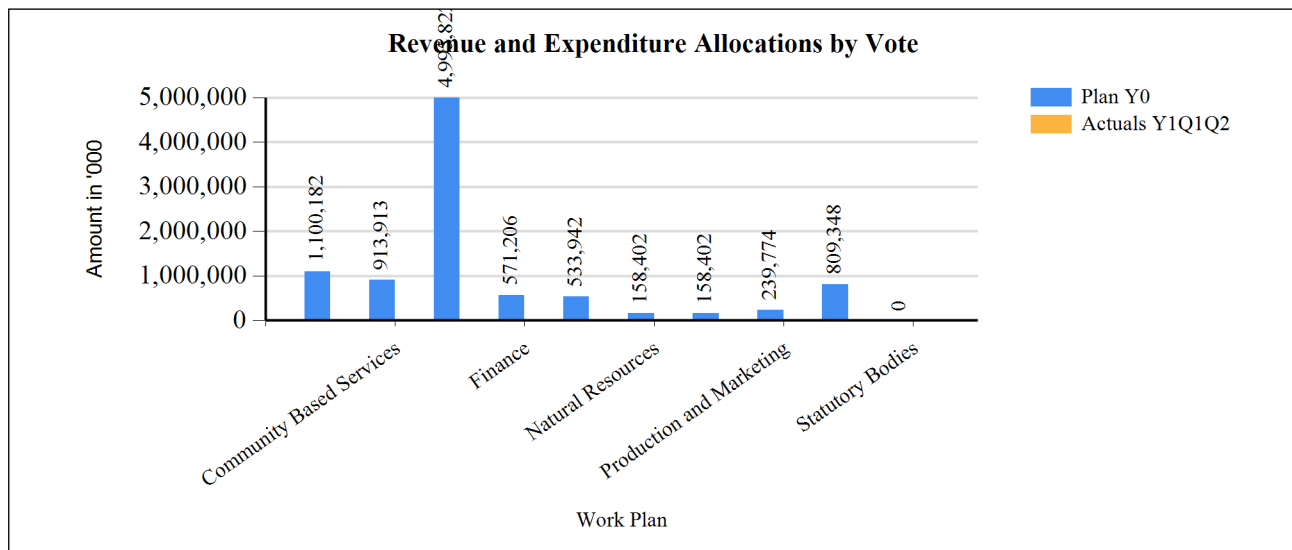
Challenges in Implementation

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The following are the constraints faced in implementing future plans Under staffing in some departments which hinder implementation of some planned activities, Lack of enforcement staff in the revenue mobilisation, Lack of adequate/reliable means of transport for revenue mobilisation, Political pronouncements of some key revenue sources like trading licenses from petrol stations, masts etc, Insufficient wage allocation to recruit key staffs among others

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	1,854,692	707,997	1,854,692
Advertisements/Bill Boards	28,393	20,922	32,091
Agency Fees	10,940	1,910	6,000
Animal & Crop Husbandry related Levies	21,940	10,852	13,005
Application Fees	8,625	2,927	1,250
Business licenses	322,808	110,822	283,564
Educational/Instruction related levies	17,193	3,748	8,165
Fees from appeals	2	0	0
Ground rent	0	0	0
Inspection Fees	9,000	3,124	6,775
Land Fees	307,317	179,884	225,552
Liquor licenses	351	439	273
Local Hotel Tax	19,801	9,077	20,801
Local Services Tax	142,580	107,720	121,681
Market /Gate Charges	117,700	84,221	121,770
Miscellaneous receipts/income	500	4,877	0

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Occupational Permits	15,001	0	0
Other Court Fees	2	386	0
Other Fees and Charges	174,279	5,397	151,347
Other fines and Penalties – from other government units	0	0	14,967
Other licenses	0	0	6,076
Park Fees	155,520	89,504	152,344
Property related Duties/Fees	216,073	20,065	469,936
Rates – Produced assets – from other govt. units	0	0	53,174
Refuse collection charges/Public convenience	9,240	3,240	6,720
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,456	4,218	4,600
Registration of Businesses	8,000	1,570	20,239
Rent & rates – produced assets – from private entities	189,571	33,817	85,764
Sale of (Produced) Government Properties/Assets	30,000	9,277	48,600
Sale of non-produced Government Properties/assets	20,500	0	0
Stamp duty	6,900	0	0
Unspent balances – Locally Raised Revenues	15,000	0	0
2a. Discretionary Government Transfers	1,226,986	982,399	1,511,966
Urban Discretionary Development Equalization Grant	248,636	248,636	419,901
Urban Unconditional Grant (Non-Wage)	400,847	300,635	432,354
Urban Unconditional Grant (Wage)	577,503	433,127	659,711
2b. Conditional Government Transfer	6,396,952	4,157,939	6,601,240
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	164,577	123,433	72,139
Pension for Local Governments	125,199	93,900	129,650
Salary arrears (Budgeting)	65,196	65,196	51,665
Sector Conditional Grant (Non-Wage)	1,694,847	702,159	990,377
Sector Conditional Grant (Wage)	4,095,523	3,071,642	4,530,061
Sector Development Grant	101,609	101,609	827,348
Transitional Development Grant	150,000	0	0
2c. Other Government Transfer	301,832	499,827	1,231,105
Support to PLE (UNEB)	7,500	5,327	10,500
Uganda Road Fund (URF)	67,976	490,438	855,358
Uganda Women Entrepreneurship Program(UWEP)	63,873	1,168	97,032
Youth Livelihood Programme (YLP)	162,483	2,894	268,215
3. Donor	0	0	0
N/A			
Total Revenues shares	9,780,462	6,348,161	11,199,003

i) Revenue Performance by March FY 2017/18

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Locally Raised Revenues

A cumulative total of Shs. 707,997,000 against the annual budget accounting for 38% was received for the three quarters. The deviation in receipt of revenue was due to the policy of parks, markets and the business licenses where collections started in the month of February 2018 and limited manpower in the enforcement of collection of the property rates and ground rent among others.

Central Government Transfers

A cumulative total of 80% was received for the three quarters under discretionary government transfers, 65% was received for the three quarters on Conditional Government transfers and 166% was received for the three quarters on other government transfers. The deviation of receipts in revenue was due to the release of UWEP and YLP, UPE and USE which is released on termly basis not quarterly basis

Donor Funding

No funds were budgeted for under the line item.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

There has been a decrease of 29 % for the FY 2018/2019 as compared to the FY 2017/2018. The decrease has been due revision of the park fees, other fees and charges and reduction in the rates for land fees among others.

Central Government Transfers

There has been an increase of 13% in the FY 2018/2019 as compared to the FY 2017/2018. The increase has been brought about by increased funding in the development grants under health, education and DDEG, increased funding in the URF, increased provision in the wage to cater for enhancement of scientists among others and more allocation to fund sector development projects.

Donor Funding

No funds were budgeted for in the donor funds.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	154,405
District Production Services	92,105	36,478	109,590
District Commercial Services	16,477	11,875	113,814
<i>Sub- Total of allocation Sector</i>	<i>108,582</i>	<i>48,353</i>	<i>377,809</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	731,225	251,397	917,098
District Engineering Services	109,754	58,479	119,780
Municipal Services	111,606	60,502	157,064
<i>Sub- Total of allocation Sector</i>	<i>952,585</i>	<i>370,378</i>	<i>1,193,941</i>
Sector: Education			
Pre-Primary and Primary Education	2,634,256	1,968,425	2,702,970
Secondary Education	1,914,521	1,302,433	2,166,675

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Skills Development	156,244	122,990	190,199
Education & Sports Management and Inspection	167,706	75,294	186,365
Special Needs Education	1,100	598	528
Sub- Total of allocation Sector	4,873,827	3,469,739	5,246,737
Sector: Health			
Primary Healthcare	403,724	281,205	1,098,512
Health Management and Supervision	115,552	53,957	212,486
Sub- Total of allocation Sector	519,276	335,163	1,310,998
Sector: Water and Environment			
Natural Resources Management	481,107	131,610	333,442
Sub- Total of allocation Sector	481,107	131,610	333,442
Sector: Social Development			
Community Mobilisation and Empowerment	397,166	80,970	554,843
Sub- Total of allocation Sector	397,166	80,970	554,843
Sector: Public Sector Management			
District and Urban Administration	1,235,712	628,494	1,063,239
Local Statutory Bodies	392,899	203,993	463,337
Local Government Planning Services	127,899	60,593	99,134
Sub- Total of allocation Sector	1,756,511	893,080	1,625,709
Sector: Accountability			
Financial Management and Accountability(LG)	635,467	216,557	501,343
Internal Audit Services	55,942	17,749	54,181
Sub- Total of allocation Sector	691,409	234,306	555,523

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,105,800	770,368	999,311
Gratuity for Local Governments	164,577	123,433	72,139
Locally Raised Revenues	192,977	179,839	220,826
Multi-Sectoral Transfers to LLGs_NonWage	319,306	84,519	285,167
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Pension for Local Governments	125,199	93,900	129,650
Salary arrears (Budgeting)	65,196	65,196	51,665
Urban Unconditional Grant (Non-Wage)	50,964	62,723	35,529
Urban Unconditional Grant (Wage)	187,579	160,757	204,335
Development Revenues	129,912	112,064	63,928
Multi-Sectoral Transfers to LLGs_Gou	116,721	98,872	34,834
Urban Discretionary Development Equalization Grant	13,192	13,192	29,095
Total Revenue Shares	1,235,712	882,432	1,063,239
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	187,579	137,332	204,335
Non Wage	918,221	423,801	794,975
Development Expenditure			
Domestic Development	129,912	67,361	63,928
Donor Development	0	0	0
Total Expenditure	1,235,712	628,494	1,063,239

Narrative of Workplan Revenues and Expenditure

There has been a decrease in revenue from 1,235,712,000/= to 1,063,239,000/= causing a decrease of 13.96% of the department's total Budget of the FY 2018/2019 as compared to the FY 2017/2018. The decrease in revenue has been caused by non inclusion of pension arrears, reduction in the gratuity for local governments, reduction in the urban unconditional grant non wage and development from locally raised revenue among others. However there has been an increase in the allocation of locally raised revenue and urban unconditional grant wage.

The department expects to spend the funds on transfers of funds to the divisions, staff salaries, and repair of vehicles and capacity building of staff among others.

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	628,467	246,240	501,343
Locally Raised Revenues	163,375	45,992	133,433
Multi-Sectoral Transfers to LLGs_NonWage	280,651	65,467	174,533
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Urban Unconditional Grant (Non-Wage)	58,268	40,151	67,243
Urban Unconditional Grant (Wage)	126,173	94,630	126,134
Development Revenues	7,000	0	0
Locally Raised Revenues	7,000	0	0
Total Revenue Shares	635,467	246,240	501,343
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	126,173	83,975	126,134
Non Wage	502,294	132,582	375,209
Development Expenditure			
Domestic Development	7,000	0	0
Donor Development	0	0	0
Total Expenditure	635,467	216,557	501,343

Narrative of Workplan Revenues and Expenditure

There has been an increase in revenue by 21.11% of the department's total budget for the FY 2018/2019 as compared to the FY 2017/2018 budget. The decrease in the revenue has been caused by the reduction in the allocation of locally raised revenue, multi sectoral transfers to LLGs, whereas urban unconditional grant wage has been maintained and there has been an increase of 15.403% in the urban unconditional grant non wage.

The department expects to spend funds on production of the budget and final accounts, revenue mobilisation and sensitisation of the tax payers, evaluation of the tax payers, follow-up on the payment of taxes, recurrent costs for IFMS etc.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	392,899	224,887	463,337
Locally Raised Revenues	152,715	70,740	142,763
Multi-Sectoral Transfers to LLGs_NonWage	84,248	48,617	146,582
Urban Unconditional Grant (Non-Wage)	104,786	67,167	126,936
Urban Unconditional Grant (Wage)	51,151	38,363	47,055

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<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	392,899	224,887	463,337
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	51,151	32,374	47,055
Non Wage	341,749	171,619	416,281
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	392,899	203,993	463,337

Narrative of Workplan Revenues and Expenditure

During the FY 2018/2019, there has been an increase of 17.93% as compared from last FY's budget. The increase is attributed to an increase of urban unconditional grant non wage and multi sectoral transfers to LLGs, however there has been a decrease in the wage for urban unconditional grant and locally raised revenue.

The expenditure for the department will cater for the payment of councilor's allowance, payment of service providers, payment of utilities, study tours for councilor's, repair of the motorcycles and wage for technical and political leaders.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	108,582	76,385	285,711
Locally Raised Revenues	18,199	840	44,555
Multi-Sectoral Transfers to LLGs_NonWage	0	1,151	21,680
Sector Conditional Grant (Non-Wage)	16,911	12,683	60,070
Sector Conditional Grant (Wage)	64,461	48,346	138,486
Urban Unconditional Grant (Non-Wage)	3,535	9,257	2,156
Urban Unconditional Grant (Wage)	5,477	4,108	18,764
<i>Development Revenues</i>	0	0	92,098
Multi-Sectoral Transfers to LLGs_Gou	0	0	21,350
Sector Development Grant	0	0	25,781
Urban Discretionary Development Equalization Grant	0	0	44,967
Total Revenue Shares	108,582	76,385	377,809
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	69,930	28,273	157,250

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Non Wage	38,652	20,080	128,461
Development Expenditure			
Domestic Development	0	0	92,098
Donor Development	0	0	0
Total Expenditure	108,582	48,353	377,809

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, there has been an increase of revenue from Shs. 108, 582,000 to shs. 377,809,000 causing a percentage increase of 247.95% as compared to last year's budget, This has been brought about by increase in wage for extension workers, inclusion of development grant under agriculture extension, allocation of DDEG to construct market infrastructure and multi sectoral transfers to LLGs among others .

The department expects to spend it is budget on payment of salaries, payment of the service providers, Procurement of Rabies vaccines, construction of the market stalls, procurement of irrigation kits among others.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	517,176	339,470	793,306
Locally Raised Revenues	33,664	8,580	90,539
Multi-Sectoral Transfers to LLGs_NonWage	102,738	45,613	221,374
Sector Conditional Grant (Non-Wage)	31,883	23,912	31,883
Sector Conditional Grant (Wage)	343,656	257,742	446,318
Urban Unconditional Grant (Non-Wage)	5,234	3,622	3,193
Development Revenues	2,100	2,100	517,691
Multi-Sectoral Transfers to LLGs_Gou	0	0	6,086
Sector Development Grant	0	0	506,105
Urban Discretionary Development Equalization Grant	2,100	2,100	5,500
Total Revenue Shares	519,276	341,570	1,310,998
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	343,656	255,779	446,318
Non Wage	173,519	77,283	346,989
Development Expenditure			
Domestic Development	2,100	2,100	517,691
Donor Development	0	0	0
Total Expenditure	519,276	335,163	1,310,998

Narrative of Workplan Revenues and Expenditure

Vote: 774 Masindi Municipal Council**FY 2018/19**

In the financial year 2018/2019, there has been an increase in the revenue of 152.47% to the department. The increase has been brought about by inclusion of DDEG and PHC development to cater for capital projects and the wage to cater enhancements for scientists under medical cadres.

The department expects to spend the funds as follows; payment of salaries, sensitization of communities, carrying out outreaches, providing minimum health care package services, construction of maternity ward and staff house at Katasenya HC II.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,771,279	3,456,230	4,917,521
Locally Raised Revenues	46,043	17,804	37,054
Multi-Sectoral Transfers to LLGs_NonWage	0	576	4,820
Other Transfers from Central Government	7,500	5,327	10,500
Sector Conditional Grant (Non-Wage)	969,204	646,136	878,106
Sector Conditional Grant (Wage)	3,687,406	2,765,554	3,945,258
Urban Unconditional Grant (Non-Wage)	18,707	9,094	11,411
Urban Unconditional Grant (Wage)	42,419	11,740	30,372
Development Revenues	102,548	102,548	329,216
Multi-Sectoral Transfers to LLGs_Gou	0	0	14,754
Sector Development Grant	101,609	101,609	295,462
Urban Discretionary Development Equalization Grant	939	939	19,000
Total Revenue Shares	4,873,827	3,558,779	5,246,737
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,729,825	2,775,811	3,975,630
Non Wage	1,041,454	678,222	941,891
Development Expenditure			
Domestic Development	102,548	15,707	329,216
Donor Development	0	0	0
Total Expenditure	4,873,827	3,469,739	5,246,737

Narrative of Workplan Revenues and Expenditure

In this financial year 2018/2019, there has been an increase of 7.65% of the total budget from the previous financial year 2017/2018 majorly being brought about by an increase in Sector Development Grant and Conditional grants to primary, secondary and tertiary salaries

The Department expects to spend the Revenue majorly on wages, Transfer of capitation grants to schools, school inspection & monitoring, training of SMCs, construction of a Staff Quarter, Latrines and Procurement of Executive Furniture for the Education office.

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FY 2018/19

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	832,624	425,294	1,048,943
Locally Raised Revenues	37,600	15,520	92,509
Multi-Sectoral Transfers to LLGs_NonWage	28,780	20,024	35,379
Other Transfers from Central Government	67,976	355,269	855,358
Sector Conditional Grant (Non-Wage)	650,946	0	0
Urban Unconditional Grant (Non-Wage)	7,882	4,901	4,808
Urban Unconditional Grant (Wage)	39,439	29,580	60,890
Development Revenues	119,961	188,866	144,998
Locally Raised Revenues	45,000	2,685	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	70,590
Other Transfers from Central Government	0	135,168	0
Urban Discretionary Development Equalization Grant	74,961	51,013	74,408
Total Revenue Shares	952,585	614,160	1,193,941
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,439	23,476	60,890
Non Wage	793,185	279,404	988,054
Development Expenditure			
Domestic Development	119,961	67,498	144,998
Donor Development	0	0	0
Total Expenditure	952,585	370,378	1,193,941

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, there has been an increase of 25.34% as compared to the budget of the FY 2017/2018. The increase has been brought about by increase in the allocation of more locally raised revenue, wage to carter for scientists, multi sectoral transfers to LLGs and funding from the Uganda Road fund among others.

The department expects to spend the funds on the following areas, payment of wages and gratuity for road gangs, tarmacking of roads, routine mechanised road maintainance, installation of solar lighting systems on the streets, monitoring and supervision of the ongoing projects, payment of the utilities.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			

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Recurrent Revenues	226,195	110,383	281,085
Locally Raised Revenues	167,854	70,549	205,084
Multi-Sectoral Transfers to LLGs_NonWage	5,150	122	5,941
Urban Unconditional Grant (Non-Wage)	19,836	14,696	12,100
Urban Unconditional Grant (Wage)	33,355	25,016	57,960
Development Revenues	254,912	62,739	52,357
Locally Raised Revenues	83,975	6	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	7,500
Transitional Development Grant	150,000	0	0
Urban Discretionary Development Equalization Grant	20,937	62,733	44,857
Total Revenue Shares	481,107	173,122	333,442
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,355	25,009	57,960
Non Wage	192,840	75,723	223,125
Development Expenditure			
Domestic Development	254,912	30,878	52,357
Donor Development	0	0	0
Total Expenditure	481,107	131,610	333,442

Narrative of Workplan Revenues and Expenditure

In the financial year 2018/2019, there has been a decrease of 30.69% of the total budget from the financial year 2017/2018 which has been brought about by non inclusion of the transitional development grant; however there has been an increase in urban unconditional grant wage due to enhancement of science cadres' salaries among others

The Department expects to spend on payment of wages, titling of land, valuation of Properties, beautification of the town, Operations of the compost plant, staff emoluments, and payment of the service providers among others.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	389,017	93,811	517,421
Locally Raised Revenues	38,311	3,510	17,694
Multi-Sectoral Transfers to LLGs_NonWage	26,191	2,129	38,950
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	226,355	4,062	365,247
Sector Conditional Grant (Non-Wage)	25,903	19,427	20,318
Urban Unconditional Grant (Non-Wage)	18,495	24,362	11,282
Urban Unconditional Grant (Wage)	53,761	40,321	63,931

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Development Revenues	8,149	8,149	37,422
Multi-Sectoral Transfers to LLGs_Gou	0	0	28,922
Urban Discretionary Development Equalization Grant	8,149	8,149	8,500
Total Revenue Shares	397,166	101,960	554,843
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,761	39,072	63,931
Non Wage	335,256	41,898	453,491
Development Expenditure			
Domestic Development	8,149	0	37,422
Donor Development	0	0	0
Total Expenditure	397,166	80,970	554,843

Narrative of Workplan Revenues and Expenditure

There has been an increase of 39.70% of the department's total revenue for the FY 2018/2019 as compared to the budget of the FY 2017/2018 and this has been due to the increase in the YLP, UWEP and wage among others, however there has been a decrease in the locally raised revenue, sector conditional grant non wage among others.

The department expects to spend the funds on payment of staff salaries, Monitoring of community projects, community mobilisation and sensitisation, training adult learners, support to YLP and UWEP groups.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	116,261	60,780	89,595
Locally Raised Revenues	53,321	26,553	26,609
Multi-Sectoral Transfers to LLGs_NonWage	10,369	520	22,030
Urban Unconditional Grant (Non-Wage)	37,961	22,749	13,356
Urban Unconditional Grant (Wage)	14,611	10,958	27,600
Development Revenues	11,638	11,638	9,539
Multi-Sectoral Transfers to LLGs_Gou	0	0	4,920
Urban Discretionary Development Equalization Grant	11,638	11,638	4,619
Total Revenue Shares	127,899	72,418	99,134
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	14,611	10,958	27,600
Non Wage	101,651	45,165	61,995
Development Expenditure			

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Domestic Development	11,638	4,470	9,539
Donor Development	0	0	0
Total Expenditure	127,899	60,593	99,134

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019, there has been a decrease of 22.49% as compared to the budget of the FY 2017/2018. The decrease has been brought by reduction in development funds for DDEG, locally raised revenue and UCGNW.

The revenue will be spent on payment of wages, coordination and production of the PBS reports, conducting of the budget conference, carrying out monitoring of the ongoing capital projects, preparation and submission of progress reports etc.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	55,942	26,785	54,181
Locally Raised Revenues	20,521	1,715	24,264
Urban Unconditional Grant (Non-Wage)	11,882	7,416	7,248
Urban Unconditional Grant (Wage)	23,539	17,654	22,669
Development Revenues	0	0	0
N/A			
Total Revenue Shares	55,942	26,785	54,181
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,539	11,770	22,669
Non Wage	32,403	5,979	31,512
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	55,942	17,749	54,181

Narrative of Workplan Revenues and Expenditure

There has been a decrease in revenue of 03.15% in the FY 2018/2019 as compared to the budget of the FY 2017/2018; the decrease has been brought about by the reduction in the allocation of urban unconditional grant non wage

The department expects to spend the funds on payment of staff salaries, payment of service providers, production of quarterly audit reports, auditing books of accounts, monitoring of the ongoing council activities.