

Vote :759 Masaka Municipal Council**FY 2019/20****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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



John .M. Behangaana - Town Clerk Masaka
Municipal Council

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote :759 Masaka Municipal Council**FY 2019/20****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.

Vote :759 Masaka Municipal Council**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	457,310	2,245,937	1,429,894
Discretionary Government Transfers	1,591,139	1,300,892	13,296,485
Conditional Government Transfers	8,022,742	6,478,089	7,219,994
Other Government Transfers	1,195,701	4,010,432	1,205,701
External Financing	0	0	0
Grand Total	11,266,892	14,035,351	23,152,073

Revenue Performance by end of March of the Running FY

The Municipality received a total of 11.4 bn by end of Q2. However, this included a closing balance on USMID account of 3.45bn that appeared under Other Government Transfers and thus raising the percentage of the budget received to close to 100%. This high percentage is because the balance had not been included in the approved budget/ appropriated by Parliament but only later passed by the Accountant General. For Local Revenue, apart from the unspent balance (1.5bn) of last FY meant for the construction of the City Hall, performed so poorly due to loss of revenue from taxi parks caused by national wide pronouncements from top offices. Management of Taxi parks has actually changed and is now to be controlled by URA according to the most recent communications. The total LRR collections amounted to shs 647,516,000 throughout the municipality to which the balance brought forward from previous FY of shs 1,508,421,000 is added to make 2,155,937,000 as realised by end of Q2. For Central Government Transfers, the performance was up to 50% of the annual budget for recurrent grants and over 60% for development grants.

Planned Revenues for next FY

The Municipality expects to raise an amount worth 23.1bn. This will be a composition of Local Revenue at 1.43 bn(with the biggest share coming from business licences of 250m, 400m from Rent and Rates -Non Produced Assets from private entities and 176m from LST. Discretionary Government Transfers will contribute 13.2bn(411m-UUCG-NW, 773m-UUCG-W and UDDEG at 12.1bn). Revenue expected from Conditional Government Transfers and Other Government Transfers is 8.4bn. As should rightly be, in FY 2019/20, funds for URF is part of the Sector Conditional Grants-Non Wage.

The apparent big rise in the budget from 11.3 bn of FY 2018/19 to 23.1 bn for FY 2019/20 is due to the fact that during 2018/19 budgeting, the parliament hadnot appropriated any of the USMID development grants and was thus left out in 2018/19. However, for fy 2019/20 a total of Ug. shs 11.9bn for USMID /UDDEG is inclusive in the IPFs.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	2,559,356	2,617,621	3,355,211
Finance	303,864	218,011	213,010
Statutory Bodies	251,121	192,125	317,181
Production and Marketing	175,658	136,203	128,531
Health	856,786	767,365	631,255
Education	5,510,218	4,262,999	5,567,068

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Roads and Engineering	1,362,023	2,644,233	12,668,624
Natural Resources	62,528	27,668	66,648
Community Based Services	70,232	54,654	71,198
Planning	50,169	30,066	61,778
Internal Audit	64,938	41,181	40,371
Trade, Industry and Local Development	0	0	31,197
Grand Total	11,266,892	10,992,126	23,152,073
<i>o/w: Wage:</i>	<i>5,206,971</i>	<i>3,915,817</i>	<i>5,631,541</i>
<i>Non-Wage Recurrent:</i>	<i>4,828,920</i>	<i>4,165,916</i>	<i>4,678,380</i>
<i>Domestic Devt:</i>	<i>1,231,001</i>	<i>2,910,393</i>	<i>12,842,152</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2018/19

Warrants were made and to a great extent , expenditures accordingly made by the different departments atleast for UUCG-NW and Local Revenue. Overall, 70% of the releases to the departments were spent on various planned activities within the departments. Expenditure performances for Production, Works & Transport, Education, Health& Environment were 95.2m, 2.3bn, 2.3bn, 511.2m and 19.2m respectively

Planned Expenditures for the FY 2019/20

The planned expenditures amount to 23.1bn of which 24.3%(5.6 bn) is wage 20.2% (4.6 bn) are operational funds (NW Rec) while 55.4%(12.8 bn) will cater for development. A total of 1.5 bn will be spent at the LLGs- 0.46 bn on DDEG and 1.04 bn on other Operational Costs. Of the 23.1bn, shs 22bn will be spent at the HLG (MMC) comprising of 12.84bn for capital development. However, this 22 bn includes the Municipal Devt Grant of USMID which Parliament approved for the fresh 5 yr Grant of over US \$150m for the benefiting Municipalities. There will also be investments in the Production sector, Health during upgrade of Health Units to level 3, in Education where 2 schools will rehabilitate classroom blocks and receive VIP latrines, in Finance and Planning where Furniture and computers will be procured, in Engineering where a car will be procured and in Community Devt where organised groups of youth and women will be supported on IGAs. 2019/20 expenditures increase from 11.3bn of 2018/19 to 23.1bn bse LR will increase from 457m to 1.4bn.

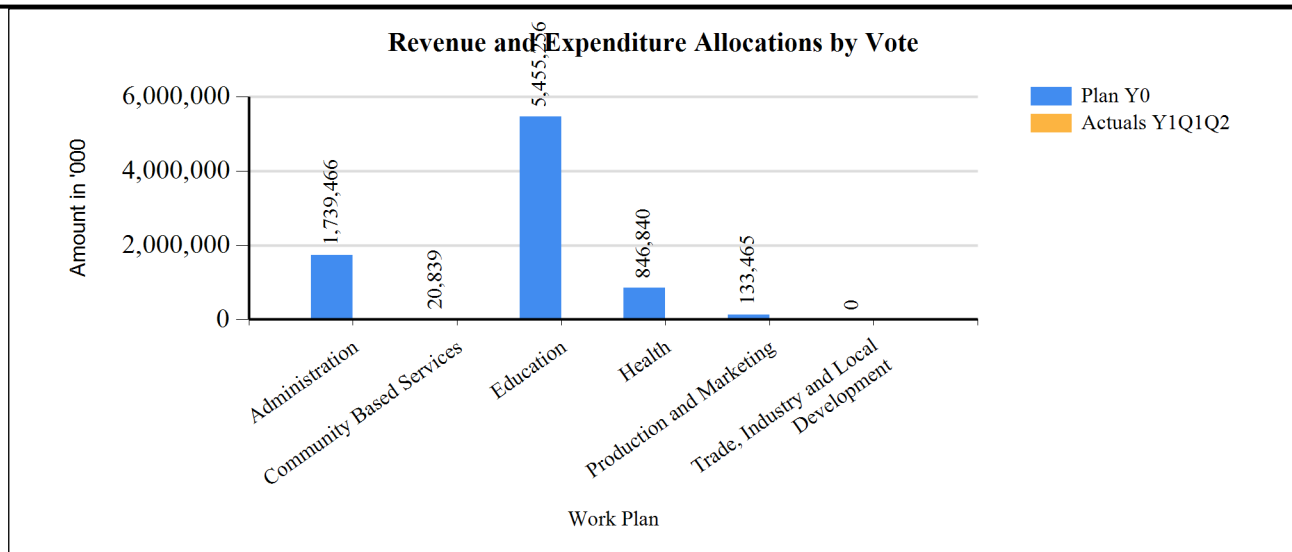
Medium Term Expenditure Plans

In the medium term , more emphasis will be put on roads infrastructure, garbage management and the construction of the City Hall(Office Block). Other areas to be focused on will include among others school structures & health unit improvement and the abattoirs. Specifically, the road infrastructure will include ;rehabilitation of roads that have outlived their design life among which are;Nyendo -Cathedral-Kitovu Hospital Rd about 3.5 km, Mukudde & Mkt Circular Rd about 2.8km, Villa Rd, Birch Avenue / Hill Rd, Barracks Rd, Kampala Rd/Elgin Street and the interconnections of drainage systems , resealing of Kabula St, Old Bukoba road , gravelling of Kabula St. In Public Health, there will be upgrading of Kitabaazi Health Centre to include a maternity ward and staff house, management of the dumping site& the cemetery.Under Production, Trade ,Industry & LED,there will be promotion of tourism, support to cooperatives, provision of extension services in agriculture, animal husbandry and fisheries. Under Community Devt, emphasis will be put on supporting income generating activities in the communities(IGAs)

Challenges in Implementation

Populace poor garbage management discipline, limited tax base, administrative costs of collecting difficult taxes like HT,LST and TLs, Court cases , inadequate infrastructure, compensation issues to lay the requisite structures for a well planned City, bad UNRA roads in the Municipality, lack of basic road equipment, separation of politics from development, exorbitant utility bills(street light and water bills), VAT, poor perception of YLP loans affecting recovery.

G1: Graph on the revenue and expenditure allocations by Department

Vote :759 Masaka Municipal Council**FY 2019/20****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	457,310	2,236,404	1,429,894
Advertisements/Bill Boards	38,800	18,775	152,710
Agency Fees	2,000	3,104	3,346
Animal & Crop Husbandry related Levies	2,200	10,200	25,000
Application Fees	24,599	7,790	54,760
Business licenses	86,885	116,494	250,000
Court Filing Fees	1,000	0	525
Inspection Fees	5,000	37,704	50,000
Land Fees	20,000	6,027	11,669
Liquor licenses	500	0	0
Local Hotel Tax	30,040	46,289	72,000
Local Services Tax	35,000	85,974	176,000
Market /Gate Charges	20,000	45,392	53,337
Miscellaneous receipts/income	4,000	14,493	16,545
Occupational Permits	500	0	0
Other Fees and Charges	2,000	11,172	20,000
Other licenses	4,400	0	0
Park Fees	81,885	71,103	60,000
Refuse collection charges/Public convenience	3,000	193	1,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	0	3,000
Registration of Businesses	10,084	0	0

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Rent & Rates - Non-Produced Assets – from other Govt units	0	0	60
Rent & Rates - Non-Produced Assets – from private entities	0	0	400,000
Rent & rates – produced assets – from other govt. units	3,302	57,585	59,942
Rent & rates – produced assets – from private entities	46,000	195,688	0
Unspent balances – Locally Raised Revenues	33,115	1,508,421	20,000
2a. Discretionary Government Transfers	1,591,139	1,300,892	13,296,485
Urban Discretionary Development Equalization Grant	421,631	421,631	12,111,961
Urban Unconditional Grant (Non-Wage)	420,356	315,267	411,192
Urban Unconditional Grant (Wage)	749,153	563,995	773,332
2b. Conditional Government Transfer	8,022,742	6,478,089	7,219,994
Sector Conditional Grant (Wage)	4,457,819	3,353,952	4,858,209
Sector Conditional Grant (Non-Wage)	1,189,211	940,125	1,124,368
Sector Development Grant	809,370	809,370	260,191
General Public Service Pension Arrears (Budgeting)	699,747	699,747	39,771
Salary arrears (Budgeting)	99,791	99,791	77,804
Pension for Local Governments	273,679	205,259	316,525
Gratuity for Local Governments	493,126	369,845	543,126
2c. Other Government Transfer	1,195,701	559,267	1,205,701
Support to PLE (UNEB)	0	0	10,000
Uganda Road Fund (URF)	1,195,701	559,267	1,195,701
3. External Financing	0	0	0
N/A			
Total Revenues shares	11,266,892	10,574,652	23,152,073

Vote :759 Masaka Municipal Council**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The Municipality realised Shs 1,610,334,238 compared to the planned Shs 96,950,738 due to the unspent balance on LR of Shs 1,508,420,613 that is meant for the construction of the City hall. However, this development money was not appropriated by parliament and a supplementary budget is still being awaited to permit its utilisation. The unspent balance aside, LR receipted amounted to shs 101,913,625 which was also low because of the seasonal fluctuations where the pick for tax payment is still ahead. In the receipted, 'rent & rates produced assets from private entities' and LST respectively performed best pecuniary while percentage wise, 'agency fees' and 'inspection fees' took the lead.

Central Government Transfers

The Central Govt Transfers performed up to the expectation and even above the expectation save for General Public Service Arrears and Salary Arrears which were not released at all in the 1st Qtr. Other Govt Transfers reached 313% which was very high due to the unspent balance on USMID which had not been appropriated by Parliament by budgeting time. A grant of Credit on this sum (USMID=3.4 bn) was sought and acquired from the Accountant General. The other component of OGT was that of road fund (URF) that performed convincingly i.e. at 24% of the annual budget

External Financing

N/A

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

The Municipality expects a total of LR of 1.4bn. The sources expected to perform highest are Rent and Rates produced assets from private entities, Business Licenses and Local Service Tax at 400m ,250bn and 176m respectively. There is a wide range of LR sources but their performances need to be uplifted in order to increase and widen the Tax base. The current FY budget for LR is far lower than for next FY (2019/20) only because parliament never appropriated LR for current FY (2018/19) as we had expected. It appropriated only 457m instead of what had been expected close to 3bn. Though approval of the supplementary budget by Parliament was effected, the nitty-gritty of implementing it have been challenging and partially concluded.

Central Government Transfers

The Municipality expects a total of 8.4 bn in Conditional Transfers from Central Government and a total of 13.2 bn of Discretionary Transfers. 54.9% of the Conditional Transfers will be Normal Wage, 24.1% will be Non Wage recurrent while 9.75% will be Development Grant while 11.25% will be compensation including Pensions, Gratuity and salary arrears for LG. Discretionary Grants comprise of 5.7% as an Urban wage, 3.1% is a Non Wage Recurrent while 91.2% will be UDDEG.

External Financing

N/A

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	116,639	104,627	120,929
District Production Services	0	0	7,602
District Commercial Services	59,019	29,740	0
Sub- Total of allocation Sector	175,658	134,368	128,531

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,195,701	176,373	1,195,701
District Engineering Services	10,500	4,000	11,229,864
Municipal Services	155,822	80,106	243,060
Sub- Total of allocation Sector	1,362,023	260,478	12,668,624
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	31,197
Sub- Total of allocation Sector	0	0	31,197
Sector :Education			
Pre-Primary and Primary Education	1,548,589	1,045,912	1,419,591
Secondary Education	3,090,050	2,305,880	2,981,436
Skills Development	799,768	604,836	1,051,085
Education & Sports Management and Inspection	71,811	43,073	114,957
Sub- Total of allocation Sector	5,510,218	3,999,700	5,567,068
Sector :Health			
Primary Healthcare	478,018	37,312	215,371
Health Management and Supervision	378,769	238,394	415,884
Sub- Total of allocation Sector	856,786	275,707	631,255
Sector :Water and Environment			
Natural Resources Management	62,528	22,770	66,648
Sub- Total of allocation Sector	62,528	22,770	66,648
Sector :Social Development			
Community Mobilisation and Empowerment	70,232	52,846	71,198
Sub- Total of allocation Sector	70,232	52,846	71,198
Sector :Public Sector Management			
District and Urban Administration	2,559,356	2,000,600	3,355,211
Local Statutory Bodies	251,121	179,312	317,181
Local Government Planning Services	50,169	29,506	61,778
Sub- Total of allocation Sector	2,860,646	2,209,418	3,734,170
Sector :Accountability			
Financial Management and Accountability(LG)	303,864	192,043	213,010
Internal Audit Services	64,938	30,060	40,371
Sub- Total of allocation Sector	368,801	222,103	253,380

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20

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A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,137,726	2,195,990	1,986,131
General Public Service Pension Arrears (Budgeting)	699,747	699,747	39,771
Gratuity for Local Governments	493,126	369,845	543,126
Locally Raised Revenues	75,763	79,463	220,386
Multi-Sectoral Transfers to LLGs_NonWage	137,377	452,238	433,395
Pension for Local Governments	273,679	205,259	316,525
Salary arrears (Budgeting)	99,791	99,791	77,804
Urban Unconditional Grant (Non-Wage)	35,621	47,681	49,752
Urban Unconditional Grant (Wage)	322,622	241,967	305,371
Development Revenues	421,631	421,631	1,369,080
Locally Raised Revenues	0	0	165,523
Multi-Sectoral Transfers to LLGs_Gou	421,631	421,631	766,822
Urban Discretionary Development Equalization Grant	0	0	436,735
Total Revenues shares	2,559,356	2,617,621	3,355,211
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	322,622	221,465	305,371
Non Wage	1,815,104	1,357,505	1,680,760
Development Expenditure			
Domestic Development	421,631	421,631	1,369,080
External Financing	0	0	0
Total Expenditure	2,559,356	2,000,600	3,355,211

Narrative of Workplan Revenues and Expenditure**Revenue**

The department anticipates a total revenue of 3.35bn for the fy 2019/20. Specifically, receipts will include recurrent revenue(NW and W) worth 1.98 bn of which LR, UUCG-NW, UUCG-W, Pension and Multisectoral Transfers will constitute of shs 220m,49.8m,305m,316.5m&433m respectively. The big rise is due to the allocation of capacity building grant under UDDEG/USMID to the department such that all other departments access CBG from Administration. Allocation of LRR to Administration is high- 1.55bn since all transfers to LLGs and the retained 50% by the LLGs are catered for within the same allocation.

The expected development funds amount to shs 1.36bn out of which LR will be 165m and DDEG will be shs 436.7m.

Expenditure:

Expenditure will mainly be on payment of salaries, pension, gratuity, and their respective arrears, monitoring the implementation of the Municipal Plan and transfers to LLGs. Development expenditure will involve City hall construction at 200m and the Division component of DDEG where various projects will be implemented at that level.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	303,864	218,011	213,010
Locally Raised Revenues	135,280	91,573	58,304
Urban Unconditional Grant (Non-Wage)	57,786	43,340	52,718
Urban Unconditional Grant (Wage)	110,797	83,098	101,988
Development Revenues	0	0	0
N/A			
Total Revenues shares	303,864	218,011	213,010
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,797	74,559	101,988
Non Wage	193,066	117,483	111,022
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	303,864	192,043	213,010

Narrative of Workplan Revenues and Expenditure**Revenue:**

The total revenues expected amount to shs 213m. This will comprise of LR, UCCG-NW, UCCG-W of shs 58.3m, shs 52,718,438, and shs 101,987,570 respectively. All sources will relatively remain the same as 2018/19 save for LR where less money has been appropriated by production.

Revenue for the financial year 2019/20 is slightly less than that of the current fy due to the reduction in the wage for the dep't as one of the staff absconded from work . Also the creation of a new dep't(Trade, Ind. &LED/) reduced the department's share on UCG-NW.

Expenditure:

Shs 101,987,570 will cater for salary payment for the staff. More funds will be spent in revenue enhancement in the Municipality. 30m will be spent on the maintenance and running of IFMS equipment.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	251,121	192,125	317,181
Locally Raised Revenues	89,901	73,710	160,747
Urban Unconditional Grant (Non-Wage)	121,495	88,621	119,468
Urban Unconditional Grant (Wage)	39,724	29,793	36,966
Development Revenues	0	0	0
N/A			
Total Revenues shares	251,121	192,125	317,181
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,724	28,414	36,966
Non Wage	211,397	150,898	280,215
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	251,121	179,312	317,181

Narrative of Workplan Revenues and Expenditure**Revenue**

The department contemplates the possibility of receiving an amount worth Shs 317.2m of which LR, UUCG-NW and UUCG-W will constitute shs 160.7m ,shs 119.4& shs 37m respectively.

The need to facilitate the many Council sittings, study tour to Gulu MC and also the numerous monitoring activities by Councilors saw LR increase from 89m to 160.7m causing an increase in the budget for fy 2019/20.

Expenditure:

Expenditure will exclusively be recurrent catering for payment of Staff salaries, study tour to Gulu MC, Councillors' sitting allowances for Councils and the various Committees, political monitoring of projects and activities & Ex Gratia , Contracts committee will also be facilitated. The department plans to spend 100% of its budget on recurrent costs.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	156,322	116,867	109,246
Locally Raised Revenues	24,079	17,171	5,330
Sector Conditional Grant (Non-Wage)	58,940	44,205	46,454
Sector Conditional Grant (Wage)	55,189	41,906	55,189
Urban Unconditional Grant (Non-Wage)	5,557	4,168	2,272
Urban Unconditional Grant (Wage)	12,557	9,418	0
Development Revenues	19,336	19,336	19,285
Sector Development Grant	19,336	19,336	19,285
Total Revenues shares	175,658	136,203	128,531
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	67,746	49,550	55,189
Non Wage	88,576	65,481	54,056
Development Expenditure			
Domestic Development	19,336	19,336	19,285
External Financing	0	0	0
Total Expenditure	175,658	134,368	128,531

Narrative of Workplan Revenues and Expenditure

The department expects Shs 128.5m . This will come from mainly Central Govt Grants which will almost be the same as the current FY save for sector conditional grant non wage which reduced by 12.4m.

Expenditure;

The main emphasis will be put on Agricultural extension service delivery, purchase of a departmental motor cycle, Linkage of farmers to bulking and marketing agents, Promotion of commercialized agriculture production among others

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	356,694	267,273	494,799
Locally Raised Revenues	3,000	1,690	13,326
Sector Conditional Grant (Non-Wage)	50,115	37,586	80,531
Sector Conditional Grant (Wage)	296,633	222,787	395,262
Urban Unconditional Grant (Non-Wage)	6,947	5,210	5,680
Development Revenues	500,092	500,092	136,457
Sector Development Grant	500,092	500,092	136,457
Total Revenues shares	856,786	767,365	631,255
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	296,633	222,688	395,262
Non Wage	60,061	42,976	99,537
Development Expenditure			
Domestic Development	500,092	10,042	136,457
External Financing	0	0	0
Total Expenditure	856,786	275,707	631,255

Narrative of Workplan Revenues and Expenditure

The Department's expected Total Revenues during the FY 2019/20 is Shs 631.2m. Of this, shs 136.5m will be for dev't while Recurrent Revenue is Shs 494m. The reduction of the dev't budget from the current FY figure of 500m to 136m is not yet explained and LR will not contribute to dev't. Never-the-less, LR allocation to recurrent expenditures was increased from 3m to 13m to consolidate the different stakeholders in health promotion via monitoring and outreaches. All other sources have remained the same save for Urban Un Conditional Grant Non Wage at Shs 5,679,601 but Shs 395m for Sector Conditional Grant wage, Sector Conditional Non Wage Shs 80m have increased.

The budget for fy 2019/20 is expected to be less than that of the current fy due to the fact that the department's sector development grant has been cut from 500m to 136m

Expenditure

All sector Conditional Grant Non wage(i.e. 80.5m) will be used for supporting activities of five health units including conducting outreaches. 13m of LR and the UUCG-NW will facilitate the Headquarter staff in operation and maintenance ,in monitoring & supervising of Lower Units in inspection of health standards of service providers and institutions as well as training and liaison with the central MDAs.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,220,276	3,973,057	5,462,619
Locally Raised Revenues	3,195	2,159	34,317
Other Transfers from Central Government	0	0	10,000
Sector Conditional Grant (Non-Wage)	1,059,317	842,705	968,336
Sector Conditional Grant (Wage)	4,105,996	3,089,260	4,407,758
Urban Unconditional Grant (Non-Wage)	15,282	11,570	12,495
Urban Unconditional Grant (Wage)	36,485	27,364	29,713
Development Revenues	289,942	289,942	104,449
Sector Development Grant	289,942	289,942	104,449
Total Revenues shares	5,510,218	4,262,999	5,567,068
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,142,481	3,174,298	4,437,471
Non Wage	1,077,795	713,755	1,025,148
Development Expenditure			
Domestic Development	289,942	111,647	104,449
External Financing	0	0	0
Total Expenditure	5,510,218	3,999,700	5,567,068

Narrative of Workplan Revenues and Expenditure**Revenue**

The total budget for FY 2019/20 is Shs 5.56bn reflecting a decrease of about 1.03% on FY 2018/19 mainly due to reduction in Sector Conditional Grant-Non wage (from 1bn to 0.968bn). The IPF for PLE of 10m provided. However, there is a decrease in UUCG-W from 36.5m to 29.7m (18.6% decrease) due to the vacant post at the headquarter and the transfer of support staff to Administration Dep't b'se they are transferable. On the whole, shs 4.4bn is wage, Shs 1.064bn is non wage composed of local revenue, UPE, USE tertiary institution grant and Shs 104.4m as capital Development grant (SFG).

There is an increase in the budget for FY 2019/20 due to the increase in the teachers' salaries from 4.1bn to 4.4bn.

Expenditure:

Expenditure under SFG will be on renovation of 3 classroom blocks at Nyendo Public PS, completion of teachers' house at Kitovu PS, completion of 2 classrooms, main hall and multi purpose library at Kitovu PS, maintenance and emptying latrines in Primary Schools, payment of retention, opening of Nyendo P/S boundaries. For LR, renovation of the education dept offices, purchase of office furniture and computer sets will be earmarked. All teachers' and other staff salaries will be paid and monitoring, inspection and supervision done in all institutions under the jurisdiction of Masaka Municipal Council. Sports will also be attended to.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,362,023	964,841	1,475,742
Locally Raised Revenues	49,744	9,590	92,042
Other Transfers from Central Government	1,195,701	867,817	1,195,701
Urban Unconditional Grant (Non-Wage)	16,672	12,504	13,631
Urban Unconditional Grant (Wage)	99,907	74,930	174,369
Development Revenues	0	1,679,392	11,192,882
Urban Discretionary Development Equalization Grant	0	0	11,192,882
Total Revenues shares	1,362,023	2,644,233	12,668,624
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	99,907	74,845	174,369
Non Wage	1,262,116	185,634	1,301,373
Development Expenditure			
Domestic Development	0	0	11,192,882
External Financing	0	0	0
Total Expenditure	1,362,023	260,478	12,668,624

Narrative of Workplan Revenues and Expenditure**Revenues:-**

The Department expects to receive a total of 12.6bn of which Local revenue is 92m, Wage is 174.3m, Non wage is 13.6m, Other transfers from Sector Conditional Grant is 1.195bn for road maintenance, and Development is 11.19bn. There is an increase in total expected revenue due to increase in LR, Development and Staff salaries in scales of Science from 99.9m to 174.3m.

Expected additional funds from USMID of over 11bn in the next fy has led to an increase in the revenues as compared to the current fy whose development funds had not even been appropriated by the Parliament.

Expenditure:-

Under Local Revenue- 55m for street lights bills & maintenance, 36.9m for renovation of municipal yard.
1,195bn for URF, Payment of staff salaries UUCG-W -174.3m , USMID-11.19bn & 13.6m for UUCG-NW

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	62,528	27,668	46,648
Locally Raised Revenues	30,115	3,359	15,661
Urban Unconditional Grant (Non-Wage)	5,557	4,168	4,544
Urban Unconditional Grant (Wage)	26,855	20,141	26,444
Development Revenues	0	0	20,000
Locally Raised Revenues	0	0	20,000
Total Revenues shares	62,528	27,668	66,648
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,855	15,422	26,444
Non Wage	35,673	7,348	20,204
Development Expenditure			
Domestic Development	0	0	20,000
External Financing	0	0	0
Total Expenditure	62,528	22,770	66,648

Narrative of Workplan Revenues and Expenditure

The section will receive a total of shs66.648m comprising of 26,443,732 shs as wage, shs 4.544m as non wage and 20,000,000 on local revenue for beautification plus 15.6m also from LR meant for recurrent expenditure.

Budget for fy 2019/20 is higher than that of the fy-2018/19 due to the inclusion of the development funds of about 50m meant for beautification.

Expenditure

The salary of the Environment Officer will be paid, unplanned areas will be planned, tree planting and beautification will be emphasized as well as demarcation of road reserves, general monitoring and inspection of dev'ts will be ensured for environmental mitigation measures.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	70,232	54,654	71,198
Locally Raised Revenues	7,100	7,305	10,661
Sector Conditional Grant (Non-Wage)	20,839	15,629	20,839
Urban Unconditional Grant (Non-Wage)	5,557	4,168	4,544
Urban Unconditional Grant (Wage)	36,736	27,552	35,155
Development Revenues	0	0	0
N/A			
Total Revenues shares	70,232	54,654	71,198
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,736	26,562	35,155
Non Wage	33,496	26,284	36,043
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	70,232	52,846	71,198

Narrative of Workplan Revenues and Expenditure**Revenue**

The department expects to get shs 71.2m. There is a slight increase in LR for capacity development to community groups in FY 2019/2020. All other Grants remained the same save for wage which decreased from 36.7m to 35.1m due to the consideration of support staff under Administration Dep't since they have non similar salaries but are transferable. Specifically, Sector Conditional Grant Non wage will be 20m, LR-10.6m, UUCG-NW-4.5m and UUCG-W-35.2m.

The slight increase in the budget for the fy 2019/20 of about 6m is due to the additional funds on recurrent LR to cater for the monitoring activities of the SCDO within the Municipality.

Expenditure:

Staff salaries will be paid,OVCs monitoring, FAL coordination, disabled supported and community organisations monitoring YLP and UWEP groups financed, library activities facilitated, Youths , women and PWD councils supported, gender mainstreamed.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	50,169	30,066	61,778
Locally Raised Revenues	19,330	6,592	33,326
Urban Unconditional Grant (Non-Wage)	6,947	5,554	5,680
Urban Unconditional Grant (Wage)	23,892	17,919	22,772
Development Revenues	0	0	0
N/A			
Total Revenues shares	50,169	30,066	61,778
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,892	17,359	22,772
Non Wage	26,277	12,146	39,006
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	50,169	29,506	61,778

Narrative of Workplan Revenues and Expenditure**Revenue:**

Amount expected totals to Shs 61.77m which are all recurrent. There is an increase in resource allocation to Planning due to the mandatory activity ahead for rolling over the Municipal 5Yr dev't Plan to the 3rd 5 yr plan 2020/21 to 2024/25. Re-tool the planning unit will be done under USMID CBG through Administration dep't. For the above reasons, LR has increased from 19.3m to 33.3m. The other increase is on Salary in anticipation that the Senior Planner will be considered under the Science Cadre-ship. The planning unit expects to roll over the current 5 year development plan to the next 5 year development plan making the budget for 2019/20 to almost double the current budget.

Expenditure:

Expenditure will mainly focus on renewing the Dev't Plan to a future period of 5 years, payment of salaries, coordination of monitoring activities, data collection and production of quarterly performance reports for the whole institution.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	64,938	41,181	40,371
Locally Raised Revenues	19,803	6,080	10,661
Urban Unconditional Grant (Non-Wage)	5,557	5,418	4,544
Urban Unconditional Grant (Wage)	39,577	29,683	25,166
Development Revenues	0	0	0
N/A			
Total Revenues shares	64,938	41,181	40,371
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,577	19,121	25,166
Non Wage	25,360	10,939	15,204
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	64,938	30,060	40,371

Narrative of Workplan Revenues and Expenditure**Revenue:**

The department anticipates to get shs 40.3m. This depicts a reduction of 37.8% from FY 2018/19 to 2019/20. The cause of the reduction is mainly due to wage which reduces from 39.6m to 25.1m due to reduction of the main staff (Auditors) from 3 to 2 and due to the consideration of support staff under Administration since they are transferable. Thus the total revenue will comprise of LR, UUCG-NW & UUCG-W of shs 10.6m, shs 4.5m & shs 25.16m respectively.

Expenditure:

Expenditure will mainly be on facilitation of CPD workshops, production of quarterly Audit reports, payment of Staff salaries.

Vote :759 Masaka Municipal Council**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	31,197
Locally Raised Revenues	0	0	5,330
Sector Conditional Grant (Non-Wage)	0	0	8,207
Urban Unconditional Grant (Non-Wage)	0	0	2,272
Urban Unconditional Grant (Wage)	0	0	15,388
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	31,197
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	15,388
Non Wage	0	0	15,810
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	31,197

Narrative of Workplan Revenues and Expenditure

Given IPF of Ug Shs 31.197m of which,
 Sector Conditional grant non wage is Ug Shs 8207478
 Urban unconditional grant wage Ug Shs 15,387,776
 Locally Raised revenue Ug Shs 5.3m
 Urban unconditional grant Ug Shs 2,271,844.

This is a new department that has been separated from the production reflecting the budget for the current fy to be at 0shs, however, this is shown in the production department.

I intend to spend for the following outputs Trade promoted and developed, enterprise development services offered, Agribusiness Dev't & linkages with the markets done, Cooperative mobilization and outreach services offered, Tourism promoted, industrial sector developed, salaries paid and sector monitoring done.

Vote :759 Masaka Municipal Council

FY 2019/20
