

**Vote :759 Masaka Municipal Council****FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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](http://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](http://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

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

## Vote :759 Masaka Municipal Council

**FY 2020/21**

### 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 2020/21****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 2019/20 | Cumulative Receipts by End March for FY 2019/20 | Approved Budget for FY 2020/21 |
| <b>Locally Raised Revenues</b>            | 1,429,894                      | 239,973   | 3,471,196                      |
| <b>Discretionary Government Transfers</b> | 13,296,485                     | 1,370,737                                       | 28,539,035                     |
| <b>Conditional Government Transfers</b>   | 7,219,994                      | 5,525,928                                       | 8,519,676                      |
| <b>Other Government Transfers</b>         | 1,205,701                      | 13,934,903                                      | 1,292,943                      |
| <b>External Financing</b>                 | 0                              | 0   | 0                              |
| <b>Grand Total</b>                        | <b>23,152,073</b>              | <b>21,071,542</b>                               | <b>41,822,850</b>              |

**Revenue Performance by end of March of the Running FY**

By the end of Q3, the municipality still had a record of LR amounting to Ushs 239,973,000 (17% of the annual LR projection for the Vote). It was being recovered using the actual LR receipts via BOU to MoFPED. However, actual LR collection of the municipality had reached Ushs 613m representing 42.9% of the annual projection for the Vote of which, a cumulative of Ushs 215m was used to servicing the LR advance that was spent at the Municipal level during the first 3 quarters while a cumulative of Ushs 398m was LR collected and utilized at the LLGs during the same period. In terms of actual LR collection, most of the sources of LR had performed below the projection for the period save for LST, LHT, Business Licenses, Rent & Rates private and other Government.

All central grants performed up to our expectation and the cumulative realization shot over 75% of the annual budget. Cumulatively the municipal has received central Government transfers of shs 20,831,569,000. This represents a 95.9% performance. This is because all development grants were released at 100% whereas conditional grants was released at 77% overall, Salary arrears were released by 100% and USMID released slightly over 100%.

For OGTs, the amounts released for all grants was in tandem with the quarterly budget except for URF which was less by 18.8% because it was Ushs 242.6m compared to the Q3 budget of 298.9m. Even in Q1 & Q2, the releases of URF were low at 75.2% & 57.7% of the quarterly budgets respectively.

**Planned Revenues for next FY**

Masaka Municipality expects to get a total of Ugx 41.8bn in FY 2020/2021 compared to 23.1bn of FY 2019/2020. The apparent big rise in the budget (80.6%) is due to the inclusion of USMID development and Capacity Building Grants high IPFs at MMC level released as 26.524bn & 531.4m respectively totaling to 27.1bn compared to 13.69bn of FY 2019/20. The two FYs (19/20 & 20/21) have been combined since no expenditures occurred on the 2019/2020 grant and thus rising it high. For LRR, expected is 3.47bn compared to 1.43bn of FY 2019/20 mainly increasing because of the expected sale of properties where the biggest contribution will emanate of 1bn. Other LRR sources will include Property Tax (Rent & Rates of -Produced Assets-private entities) equivalent to 650.7m, Business Licences of 618.8m LST 194.7m, Inspection fees 190.9m, Market/Gate 189.1m, etc. Discretionary Government Transfers will contribute 28.5 bn (27.3bn UDDEG, 423m-UUCG-NW, 773 m- UUCG Wage) compared to 13.3bn of 2019/20. Revenue expected from Conditional Government Transfers is Ugx 8.52bn compared to 7.22bn of 2019/20. The major increases are in wages for teachers from 4.86bn to 5.28bn, in sector dev't grant from 260.2m to 925.6m due to Health Centre upgrade that will be undertaken & in Pensions for LGs from 316.5m to 517.7m. From Other Government Transfers, expected is 1.28bn from URF compared to 1.2bn of FY 2019/20. Note that UDDEG/USMID at divisions (LLGs) will drop from 482.3m to 286.4m.

**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 2019/20 | Cumulative Receipts by End March for FY 2019/20 | Approved Budget for FY 2020/21 |
|-----------------------------------|--------------------------------|---|--------------------------------|
|-----------------------------------|--------------------------------|---|--------------------------------|

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|                                       |                   |                  |                   |
|---------------------------------------|-------------------|------------------|-------------------|
| Administration                        | 3,355,211         | 1,682,163        | 4,967,762         |
| Finance                               | 213,010           | 137,730          | 251,021           |
| Statutory Bodies                      | 317,181           | 180,989          | 380,452           |
| Production and Marketing              | 128,531           | 98,554           | 152,143           |
| Health                                | 631,255           | 501,891          | 1,252,734         |
| Education                             | 5,567,068         | 4,207,329        | 6,114,643         |
| Roads and Engineering                 | 12,668,624        | 826,414          | 28,332,301        |
| Natural Resources                     | 66,648            | 27,156           | 116,650           |
| Community Based Services              | 71,198            | 48,068           | 76,201            |
| Planning                              | 61,778            | 29,671           | 90,582            |
| Internal Audit                        | 40,371            | 25,948           | 54,174            |
| Trade, Industry and Local Development | 31,197            | 20,733           | 34,185            |
| <b>Grand Total</b>                    | <b>23,152,073</b> | <b>7,786,646</b> | <b>41,822,850</b> |
| <i>o/w: Wage:</i>                     | <i>5,631,541</i>  | <i>4,308,420</i> | <i>6,051,422</i>  |
| <i>Non-Wage Recurrent:</i>            | <i>4,678,380</i>  | <i>2,735,690</i> | <i>7,022,336</i>  |
| <i>Domestic Devt:</i>                 | <i>12,842,152</i> | <i>742,536</i>   | <i>28,749,091</i> |
| <i>External Financing:</i>            | <i>0</i>          | <i>0</i>         | <i>0</i>          |

**Expenditure Performance by end of March FY 2019/20**

Only 37.0% (i.e. 7,786,646,000) of the total revenue (i.e. 21,071,542,000) was released to the different departments for implementation of activities and payment of salaries. This low release was due to (i) Non-release of the USMID funds (13.284 bn) which though received, is kept on a separate project account until implementation of the targeted projects start and it necessitates transfer of funds to the treasury single account. Expenditures: Of the releases (shs 7,786,646,000) to departments, actual expenditure was 6,899,446,000 the equivalent of 88%. However, greatest of the utilisation was in payment of the mandatory monthly wage where payment was 58.7% of the released. By end of Q3, 77% of annual wage had been paid. Other allocations to recurrent expenditure (Non-Wage) recorded 58% utilization of the released funds to departments. Highest absorption was recorded in Education (72%) followed by Community (66%) basically as a result of the wages involved in those departments. These were followed by Internal Audit (63%), Finance (62%) and Production (61%). Roads & Engineering performed worst (5%) due to non implementation of the USMID projects because of uncompleted designs by MoLHUD consultants.

**Planned Expenditures for the FY 2020/21**

FY 2020/2021 envelop is UgX 41.8bn compared to 23.2bn of 2019/20. Under Health, UgX 1.260bn will be spent: 31.4% wage while 55.9% for development for completing Nyendo HC and Kitabaazi HC constructions. HIV/AIDS, outreaches and Family Planning services emphasis. In Education, UgX 6.03bn is annual budget. UPE, Infrastructural development (A multi-purpose hall at Masaka Army P/S, classroom at Kyabakuza PS and a latrine at Hill Road P/S on SFG fund (UgX 134.5m= 2.2%)). 80% teacher salaries. For Roads and Engineering, shs 28.3bn is so far the confirmed of which shs 1.28bn (4.51%) is for road maintenance-URF, 26.6bn=94.8% UDDEG/USMID projects mainly roads while 50m LRR will open road to dumping site. Wage will consume 0.62% of Roads and Engineering budget and the rest (188m= 0.66%) will cater for other recurrent costs including street lights' maintenance. On the part of Administration, a total budget of UgX 3.6bn is targeted to be used. This will cater for wages in the department (shs 305= 8.5%), Pensions (shs 517.7m= 14.4%), Court awards (733.6m= 21%), shared transfers of LRR to LLGs, City Hall (shs 325.5m= 9.1%), UDDEG to divisions (shs 286.4m= 7.97%). Other departments will share the rest to ensure routine delivery of services including natural resource protection, proper council operations, budgeting and implementation of activities, equity in delivery of services and gender mainstreaming as well as HIV responsiveness among others. PBS rec. MPU.

**Medium Term Expenditure Plans**

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## FY 2020/21

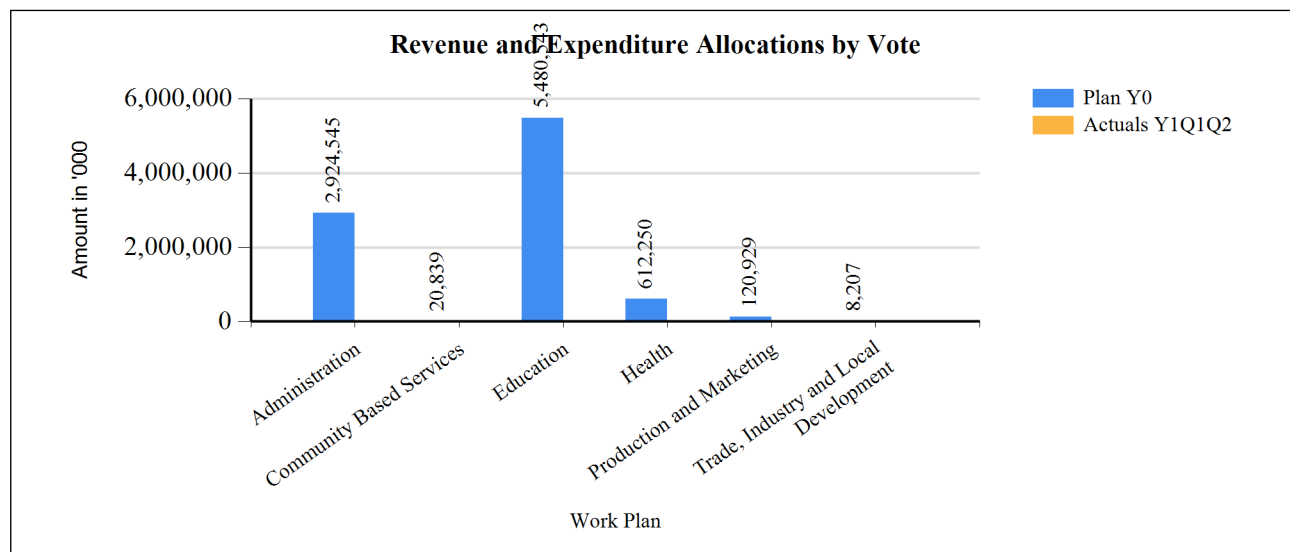
Masaka municipal council expects to spend majorly on Roads rehabilitation, City Hall construction, clearance of court awards, Routine and effective payment of salaries, capacity building of the local government, mobilization of resources especially via local revenue enhancement plan to improve LRR, promotion and strengthening of co-operatives, small scale industries, full participation in wealth creation programmes, improvement of maternal and child health services including reproductive health, scaling up services for management and prevention of communicable and non-communicable diseases, maintenance of road equipment and plant as well as mechanized maintenance of the road network, promotion of income generation among community members, protection of the natural resources through ensuring sustainable utilization, enhancement of the physical planning of all urban centers, protection of government land and reserved areas from encroachment, promote ICT applications, backstopping planning and budgeting in private and government institutions

### Challenges in Implementation

The major challenges include unfilled staff positions due to insufficient wage bill, budget cuts on grants from Central government for successive years which leave some critical projects not implemented, Court cases, Climate change, pests and diseases which reduce agricultural productivity and thus reduces local potential of taxpayers leading to low revenues, political pronouncements on bus/taxi park fees which significantly affect local revenue performance, lack of adequate means of transport which hinders some critical field activities, insufficient re-fresher trainings for staff and high labour turn over caused by low staff remuneration

The major constraints affecting implementation of future plans include, among others, Land grabbing of Schools and public land which hampers development, Inadequate funding to conduct detailed Physical Planning of our urban areas and enforcement of Building Control Act 2013; - Increasing cost of provision of decentralized services which is not in tandem with the current resource outlays, increasing population growth, which has put immense pressure on existing social infrastructure.- Funding Environment and Climate Change interventions, increasing utility costs for the city to pay for streetlights bills among others.

### G1: Graph on the revenue and expenditure allocations by Department



### Revenue Performance, Plans and projections by Source

| Ushs Thousands                    | Approved Budget for FY 2019/20 | Cumulative Receipts by End March for FY 2019/20 | Approved Budget for FY 2020/21 |
|-----------------------------------|--------------------------------|---|--------------------------------|
| <b>1. Locally Raised Revenues</b> | <b>1,429,894</b>               | <b>239,973</b>                                  | <b>3,471,196</b>               |
| Advertisements/Bill Boards        | 152,710                        | 0   | 111,000                        |

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|  |                   |                  |                   |
|--|-------------------|------------------|-------------------|
| Agency Fees  | 3,346             | 0                | 0                 |
| Animal & Crop Husbandry related Levies                     | 25,000            | 0                | 21,000            |
| Application Fees   | 54,760            | 7,000            | 95,100            |
| Business licenses  | 250,000           | 60,000           | 618,792           |
| Court Filing Fees  | 525               | 0                | 0                 |
| Ground rent  | 0                 | 0                | 0                 |
| Inspection Fees  | 50,000            | 0                | 190,850           |
| Land Fees  | 11,669            | 0                | 16,200            |
| Local Hotel Tax  | 72,000            | 24,000           | 108,900           |
| Local Services Tax   | 176,000           | 40,000           | 194,700           |
| Market /Gate Charges                                       | 53,337            | 0                | 189,108           |
| Migration Permits  | 0                 | 0                | 22,100            |
| Miscellaneous receipts/income                              | 16,545            | 0                | 18,100            |
| Occupational Permits                                       | 0                 | 0                | 0                 |
| Other Fees and Charges                                     | 20,000            | 0                | 26,800            |
| Other fines and Penalties - private                        | 0                 | 0                | 11,450            |
| Other licenses   | 0                 | 0                | 6,000             |
| Park Fees  | 60,000            | 0                | 19,200            |
| Rates – Produced assets – from other govt. units           | 0                 | 0                | 7,970             |
| Refuse collection charges/Public convenience               | 1,000             | 0                | 1,558             |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees   | 3,000             | 0                | 8,500             |
| Rent & Rates - Non-Produced Assets – from other Govt units | 60                | 0                | 0                 |
| Rent & Rates - Non-Produced Assets – from private entities | 400,000           | 90,000           | 0                 |
| Rent & rates – produced assets – from other govt. units    | 59,942            | 18,973           | 65,972            |
| Rent & rates – produced assets – from private entities     | 0                 | 0                | 650,680           |
| Sale of non-produced Government Properties/assets          | 0                 | 0                | 1,000,000         |
| Street Parking fees  | 0                 | 0                | 87,216            |
| Unspent balances – Locally Raised Revenues                 | 20,000            | 0                | 0                 |
| <b>2a. Discretionary Government Transfers</b>              | <b>13,296,485</b> | <b>1,370,737</b> | <b>28,539,035</b> |
| Urban Discretionary Development Equalization Grant         | 12,111,961        | 482,345          | 27,342,402        |
| Urban Unconditional Grant (Non-Wage)                       | 411,192           | 308,394          | 423,301           |
| Urban Unconditional Grant (Wage)                           | 773,332           | 579,999          | 773,332           |
| <b>2b. Conditional Government Transfer</b>                 | <b>7,219,994</b>  | <b>5,525,928</b> | <b>8,519,676</b>  |
| Sector Conditional Grant (Wage)                            | 4,858,209         | 3,728,421        | 5,278,090         |
| Sector Conditional Grant (Non-Wage)                        | 1,124,368         | 762,579          | 1,252,613         |
| Sector Development Grant                                   | 260,191           | 260,191          | 856,022           |
| General Public Service Pension Arrears (Budgeting)         | 39,771            | 39,771           | 45,378            |
| Salary arrears (Budgeting)                                 | 77,804            | 77,804           | 26,758            |

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|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| Pension for Local Governments               | 316,525           | 249,817           | 517,689           |
| Gratuity for Local Governments              | 543,126           | 407,345           | 543,126           |
| <b>2c. Other Government Transfer</b>        | <b>1,205,701</b>  | <b>13,934,903</b> | <b>1,292,943</b>  |
| Support to PLE (UNEB)                       | 10,000            | 10,000            | 10,379            |
| Uganda Road Fund (URF)                      | 1,195,701         | 640,007           | 1,277,456         |
| Uganda Women Entrepreneurship Program(UWEP) | 0                 | 0                 | 5,109             |
| Youth Livelihood Programme (YLP)            | 0                 | 0                 | 0                 |
| Other                                       | 0                 | 13,284,896        | 0                 |
| <b>3. External Financing</b>                | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| N/A   |                   |                   |                   |
| <b>Total Revenues shares</b>                | <b>23,152,073</b> | <b>21,071,542</b> | <b>41,822,850</b> |



**Vote :759 Masaka Municipal Council****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

There was an advance of shs 239.973m from the consolidated fund for recurrent. This is what was distributed to the different departments through warrants and the reimbursement is expected via LR credits to BOU. However, though warrants were made, collections fell short of the said cash limit. Actual collections directed to BOU amounted to shs 207m. Voluminous collections are expected in the third and forth quarters and then, the debt will be cleared and the municipal qualifies for further advances.

**Central Government Transfers**

The big deviation is due to non-capture of USMID release under DDEG as budgeted. Also salary & pension arrears budgeted in Q2 came in Q1. USMID has instead been captured under OGTs. Otherwise, all other transfers performed up to 50% of the annual budget as expected.

**External Financing**

NA

**ii) Planned Revenues for FY 2020/21****Locally Raised Revenues**

The municipal council expects to collect a total of UgX 3.47 bn compared to 1.43bn of FY 2019/20 with the biggest share collected from Rent & Rates -Produced Assets-private entities equivalent to 651m, followed by business licenses of 619m and 195 m from LST. Other sources will include, but not limited to, inspection fees, Market/Gate charges, Advertisement/Bill boards, Hotel tax, etc. There will also be sale of council properties worth 1bn to support payment of court awards and office construction and this raises LRR to 3.47bn at 100% compared to 1.4bn of FY 2019/20. The major cause of the rise is due to the sale of properties being included.

**Central Government Transfers**

Transfers from central government will total to shs 38.34bn (i.e. 91.7% of the so far confirmed IPFs). This comprises of the Discretionary transfers (74.4% of the CGTs), Conditional Government Transfers (22.2% of the CGTs) and Other Transfers (3.3% of the CGTs) mainly from URF. The rise in Discretionary Transfers from 13.3bn to 28.5bn is due to the IPF for USMID which was about 12bn in 2019/20 and is now 27.3bn for 2020/2021. Another significant rise is in Conditional Transfers from 7.22bn of 2019/20 to 8.52bn of 2020/21 is due to significant rises of IPFs for Pension, Sector Development grant and wage compared to those of 2019/20.

**External Financing**

NA

**Table on the revenues and Budget by Sector and Programme**

| <i>Uganda Shillings Thousands</i>             | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Of March for FY<br/>2019/20</b> | <b>Approved Budget for<br/>FY 2020/21</b> |
|---|---|---|---|
| <b>Sector :Agriculture</b>                    |   |   |   |
| Agricultural Extension Services               | 120,929                                   | 75,598  | 144,540                                   |
| District Production Services                  | 7,602                                     | 2,624   | 7,603                                     |
| <b><i>Sub- Total of allocation Sector</i></b> | <b>128,531</b>                            | <b>78,222</b>   | <b>152,143</b>                            |
| <b>Sector :Works and Transport</b>            |   |   |   |
| District, Urban and Community Access Roads    | 1,195,701                                 | 472,361   | 27,882,096                                |
| District Engineering Services                 | 11,229,864                                | 3,534   | 106,180                                   |

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|  |                   |                  |                   |
|--|-------------------|------------------|-------------------|
| Municipal Services                           | 243,060           | 174,585          | 344,024           |
| <i>Sub- Total of allocation Sector</i>       | <b>12,668,624</b> | <b>650,480</b>   | <b>28,332,301</b> |
| <b>Sector :Trade and Industry</b>            |                   |                  |                   |
| Commercial Services                          | 31,197            | 17,609           | 34,185            |
| <i>Sub- Total of allocation Sector</i>       | <b>31,197</b>     | <b>17,609</b>    | <b>34,185</b>     |
| <b>Sector :Education</b>                     |                   |                  |                   |
| Pre-Primary and Primary Education            | 1,419,591         | 977,031          | 1,499,809         |
| Secondary Education                          | 2,981,436         | 2,241,505        | 3,321,151         |
| Skills Development                           | 1,051,085         | 682,971          | 1,051,085         |
| Education & Sports Management and Inspection | 114,957           | 87,230           | 242,598           |
| <i>Sub- Total of allocation Sector</i>       | <b>5,567,068</b>  | <b>3,988,737</b> | <b>6,114,643</b>  |
| <b>Sector :Health</b>                        |                   |                  |                   |
| Primary Healthcare                           | 215,371           | 57,546           | 841,406           |
| Health Management and Supervision            | 415,884           | 247,348          | 411,328           |
| <i>Sub- Total of allocation Sector</i>       | <b>631,255</b>    | <b>304,894</b>   | <b>1,252,734</b>  |
| <b>Sector :Water and Environment</b>         |                   |                  |                   |
| Natural Resources Management                 | 66,648            | 22,977           | 116,650           |
| <i>Sub- Total of allocation Sector</i>       | <b>66,648</b>     | <b>22,977</b>    | <b>116,650</b>    |
| <b>Sector :Social Development</b>            |                   |                  |                   |
| Community Mobilisation and Empowerment       | 71,198            | 47,237           | 76,201            |
| <i>Sub- Total of allocation Sector</i>       | <b>71,198</b>     | <b>47,237</b>    | <b>76,201</b>     |
| <b>Sector :Public Sector Management</b>      |                   |                  |                   |
| District and Urban Administration            | 3,355,211         | 1,522,646        | 4,967,762         |
| Local Statutory Bodies                       | 317,181           | 160,496          | 380,452           |
| Local Government Planning Services           | 61,778            | 28,944           | 90,582            |
| <i>Sub- Total of allocation Sector</i>       | <b>3,734,170</b>  | <b>1,712,087</b> | <b>5,438,796</b>  |
| <b>Sector :Accountability</b>                |                   |                  |                   |
| Financial Management and Accountability(LG)  | 213,010           | 131,803          | 251,021           |
| Internal Audit Services                      | 40,371            | 25,628           | 54,174            |
| <i>Sub- Total of allocation Sector</i>       | <b>253,380</b>    | <b>157,432</b>   | <b>305,195</b>    |

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

| <i>Ushs Thousands</i>                    | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b> |                                       |  |                                       |
| <b>Recurrent Revenues</b>                | <b>1,986,131</b>                      | <b>1,199,819</b>                                       | <b>3,669,333</b>                      |

**Vote :759 Masaka Municipal Council****FY 2020/21**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| General Public Service Pension Arrears (Budgeting) | 39,771           | 39,771           | 45,378           |
| Gratuity for Local Governments                     | 543,126          | 407,345          | 543,126          |
| Locally Raised Revenues                            | 220,386          | 58,547           | 1,150,618        |
| Multi-Sectoral Transfers to LLGs_NonWage           | 433,395          | 100,194          | 1,032,128        |
| Pension for Local Governments                      | 316,525          | 249,817          | 517,689          |
| Salary arrears (Budgeting)                         | 77,804           | 77,804           | 26,758           |
| Urban Unconditional Grant (Non-Wage)               | 49,752           | 37,313           | 48,265           |
| Urban Unconditional Grant (Wage)                   | 305,371          | 229,028          | 305,371          |
| <b>Development Revenues</b>                        | <b>1,369,080</b> | <b>482,345</b>   | <b>1,298,429</b> |
| Locally Raised Revenues                            | 165,523          | 0                | 346,347          |
| Multi-Sectoral Transfers to LLGs_Gou               | 766,822          | 482,345          | 420,723          |
| Urban Discretionary Development Equalization Grant | 436,735          | 0                | 531,359          |
| <b>Total Revenues shares</b>                       | <b>3,355,211</b> | <b>1,682,163</b> | <b>4,967,762</b> |
| <b>B: Breakdown of Workplan Expenditures</b>       |                  |                  |                  |
| <b>Recurrent Expenditure</b>                       |                  |                  |                  |
| Wage   | 305,371          | 161,710          | 305,371          |
| Non Wage   | 1,680,760        | 878,592          | 3,363,962        |
| <b>Development Expenditure</b>                     |                  |                  |                  |
| Domestic Development                               | 1,369,080        | 482,345          | 1,298,429        |
| External Financing                                 | 0                | 0                | 0                |
| <b>Total Expenditure</b>                           | <b>3,355,211</b> | <b>1,522,646</b> | <b>4,967,762</b> |

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

The department anticipates total revenue of 4.97 bn for the FY 2020/2021 compared to 3.36bn of 2019/20. Specifically, receipts will include recurrent revenue (Non-Wage and Wage) worth 3.69bn of which LR, Transfers to LLGs NW, Gratuity and Pension will constitute shs 1.17bn, 1.03bn, 543m and 518m respectively. There is a big rise in Local Revenue allocation from 220m to 1.17bn of recurrent is due to the presence of court awards that must paid for to save this municipality/city from losing assets. This will come from sale of assets. Allocation of LRR to Administration is also high since all transfers to LLGs of the both 50% of LRR and 30% equalization are catered for within the same allocation. The expected development funds amount to shs 1.28bn out of which LRR will be 325.5m and UDDEG shs 531.4 (for Capacity Building) at MMC level and respectively 155.1m and 286.4m totaling to 441.5 at LLG level.

**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 325.5m, Capacity Building activities worth 531.4m and the Division component of UDDEG (shs 286.4) where various projects will be implemented at that level.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Finance**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>213,010</b>                        | <b>137,730</b>   | <b>251,021</b>                        |
| Locally Raised Revenues                      | 58,304                                | 21,701   | 96,304                                |
| Urban Unconditional Grant (Non-Wage)         | 52,718                                | 39,539   | 52,729                                |
| Urban Unconditional Grant (Wage)             | 101,988                               | 76,491   | 101,988                               |
| <b>Development Revenues</b>                  | <b>0</b>                              | <b>0</b>   | <b>0</b>                              |
| N/A  |                                       |  |                                       |
| <b>Total Revenues shares</b>                 | <b>213,010</b>                        | <b>137,730</b>   | <b>251,021</b>                        |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 101,988                               | 75,351   | 101,988                               |
| Non Wage                                     | 111,022                               | 56,452   | 149,033                               |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 0                                     | 0  | 0                                     |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>213,010</b>                        | <b>131,803</b>   | <b>251,021</b>                        |

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

The department's planned revenue is Shs 251m compared to 213m of 2019/20. This comprises of Local Revenue , UUCG-NW and UUCG-W with shs 96.3m, shs52,7m and shs101.9m respectively. The increase is due to the need to pay for revenue enhancing documents and the bank charges which called for addition of 32m for those priorities.

**Expenditure:**

Expenditure shall mainly be on payment of staff salaries, maintenance of IFMS equipment at Shs 30m of UUCG-NW and payment of bank charges 8m from LRR. Also, there will be expenditure on the production of the different reports as required by the mother ministries.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Statutory Bodies**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>317,181</b>                        | <b>180,989</b>   | <b>380,452</b>                        |
| Locally Raised Revenues                      | 160,747                               | 63,661   | 225,150                               |
| Urban Unconditional Grant (Non-Wage)         | 119,468                               | 89,603   | 118,336                               |
| Urban Unconditional Grant (Wage)             | 36,966                                | 27,725   | 36,966                                |
| <b>Development Revenues</b>                  | <b>0</b>                              | <b>0</b>   | <b>0</b>                              |
| N/A  |                                       |  |                                       |
| <b>Total Revenues shares</b>                 | <b>317,181</b>                        | <b>180,989</b>   | <b>380,452</b>                        |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 36,966                                | 27,375   | 36,966                                |
| Non Wage                                     | 280,215                               | 133,122  | 343,486                               |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 0                                     | 0  | 0                                     |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>317,181</b>                        | <b>160,496</b>   | <b>380,452</b>                        |

**Narrative of Workplan Revenues and Expenditure**

Statutory expects a total of UgX 380.452m in FY 2020/2021 compared to 317.181m of 2019/20. Contributory of which Ugx 225.150m is LRR and the rest from CGTs. The rise in funds allocated is due to the fact that there are arrears to Councillors for sittings not paid in FY 2019/20 due to LRR constraints. Otherwise, there will be some period of political vacuum in preparation for 2021 elections and some of the rolls will be taken up by Technocrats paid by other sources in their respective departments. All the money will be used on recurrent costs especially sitting allowances for Council and Committees but Ugx 36.966m is direct wages from UCG-W.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Production and Marketing**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>109,246</b>                        | <b>79,269</b>  | <b>133,501</b>                        |
| Locally Raised Revenues                      | 5,330                                 | 1,333  | 5,330                                 |
| Sector Conditional Grant (Non-Wage)          | 46,454                                | 34,841   | 44,308                                |
| Sector Conditional Grant (Wage)              | 55,189                                | 41,392   | 81,589                                |
| Urban Unconditional Grant (Non-Wage)         | 2,272                                 | 1,704  | 2,273                                 |
| <b>Development Revenues</b>                  | <b>19,285</b>                         | <b>19,285</b>  | <b>18,642</b>                         |
| Sector Development Grant                     | 19,285                                | 19,285   | 18,642                                |
| <b>Total Revenues shares</b>                 | <b>128,531</b>                        | <b>98,554</b>  | <b>152,143</b>                        |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 55,189                                | 40,757   | 81,589                                |
| Non Wage                                     | 54,056                                | 37,464   | 51,912                                |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 19,285                                | 0  | 18,642                                |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>128,531</b>                        | <b>78,222</b>  | <b>152,143</b>                        |

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

Amount expected to be received by the Department is 152.143 M compared to 128.5 of 2019/20. The major source of increase in IPFs is sector conditional grant for wage that was increased by 47.8% (i.e. from 55.2m to 81.6m ). Specifically, forecasted local revenue=5.33M, UUCG-NW (2.272m), SCG-W (81.589m), SCG-NW(44.308m) and SDG (18.6M)

**EXPENDITURES;**

81.589M will be spent on salaries for 3 existing staff and one New staff to be recruited, 18.6m will be spent on Agricultural Development Projects including Training of model Demonstration Host farmers. M & E on all government and non government projects. Establishment of KR coffee wilt resistant mother garden.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Health**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>494,799</b>                        | <b>365,434</b>   | <b>548,350</b>                        |
| Locally Raised Revenues                      | 13,326                                | 4,331  | 45,326                                |
| Sector Conditional Grant (Non-Wage)          | 80,531                                | 60,397   | 102,079                               |
| Sector Conditional Grant (Wage)              | 395,262                               | 296,447  | 395,262                               |
| Urban Unconditional Grant (Non-Wage)         | 5,680                                 | 4,260  | 5,682                                 |
| <b>Development Revenues</b>                  | <b>136,457</b>                        | <b>136,457</b>   | <b>704,384</b>                        |
| Sector Development Grant                     | 136,457                               | 136,457  | 704,384                               |
| <b>Total Revenues shares</b>                 | <b>631,255</b>                        | <b>501,891</b>   | <b>1,252,734</b>                      |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 395,262                               | 236,445  | 395,262                               |
| Non Wage                                     | 99,537                                | 68,449   | 153,088                               |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 136,457                               | 0  | 704,384                               |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>631,255</b>                        | <b>304,894</b>   | <b>1,252,734</b>                      |

**Narrative of Workplan Revenues and Expenditure**

**Vote :759 Masaka Municipal Council****FY 2020/21****EXPECTED REVENUE:**

The department expects a total revenue of UGX 1.25bn compared to UGX 631.255m of 2019/20. This increase is attributed to the increase in Sector development grant by 416.2% ( from 136.5m to 704.4m) followed by a rise in PHC Non Wage from 80.5m to 102.1m (26.8%) and an increase in OSR allocation from 13.5m/= to 45.3m/= (240.1%). The increase in PHC NW is due to the increase in allocations to Lower level health facilities i.e. HC IIs and HC IIIs. The increase in OSR to cater for floor finishes of Nyendo Maternity block (25m/=), transport for staff (13.5m/=) and other recurrent costs to be covered by the balance.

Wage will remain at 395,262,119/=.

**EXPECTED EXPENDITURE**

Wage expenses 395,262,119/=.

Major expenses will be in upgrading of Kitabaazi HC II to HC III and rehabilitation of the newly upgraded Nyendo HC III to make it functional by completing the staff houses and procurement of medical equipment, all amount to UGX 704.4m/=.

UGX 92.8m will be transferred to lower level health facilities as operational funds, UGX 16.4m for Administrative expenses at the department.

25m/= from OSR will be for floor finishes for Nyendo HC maternity block, 13.5m to cater for transport of staff and the balance for other normal recurrent costs including travel.



**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Education**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>5,462,619</b>                      | <b>4,102,880</b>                                       | <b>5,981,648</b>                      |
| Locally Raised Revenues                      | 34,317                                | 25,084   | 51,652                                |
| Other Transfers from Central Government      | 10,000                                | 10,000   | 10,379                                |
| Sector Conditional Grant (Non-Wage)          | 968,336                               | 645,557  | 1,077,300                             |
| Sector Conditional Grant (Wage)              | 4,407,758                             | 3,390,583  | 4,801,239                             |
| Urban Unconditional Grant (Non-Wage)         | 12,495                                | 9,371  | 11,365                                |
| Urban Unconditional Grant (Wage)             | 29,713                                | 22,285   | 29,713                                |
| <b>Development Revenues</b>                  | <b>104,449</b>                        | <b>104,449</b>   | <b>132,995</b>                        |
| Sector Development Grant                     | 104,449                               | 104,449  | 132,995                               |
| <b>Total Revenues shares</b>                 | <b>5,567,068</b>                      | <b>4,207,329</b>                                       | <b>6,114,643</b>                      |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 4,437,471                             | 3,299,190  | 4,830,952                             |
| Non Wage                                     | 1,025,148                             | 689,547  | 1,150,696                             |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 104,449                               | 0  | 132,995                               |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>5,567,068</b>                      | <b>3,988,737</b>                                       | <b>6,114,643</b>                      |

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

The departmental allocation is Shs 6.114bn compared to 5.567bn of FY 2019/20. This will comprise of SFG 132.9m, -Wage Shs 4,830,951,995, Non Wage -Shs 1.077bn, Urban Unconditional Grant-Non Wage Shs 11,364,704, LR-Shs 51.6m, and UUCG-W-Shs 29,712,876 . Remarkable increase is on conditional wage of 8.9% equivalent to 393.5m due to increments in teachers' salaries. Other increases are in sector conditional grant NW of Ugx 108.96m and development of UGX 28.5m. Shs 4,830,951,995 is the total wage of all Education staff (conditional and unconditional).

**Expenditure:**

This will be mainly on salaries (Shs 4,830,951,995) for teachers and other education staff, Shs132.9m will be used for the construction of three classroom blocks at Army Primary school to be rehabilitated . One classroom block at Kyabakuza Primary school will also be completed. Expenditure will also be on monitoring and supervision of schools.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Roads and Engineering**

| <i>Ushs Thousands</i>                              | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>           |                                       |  |                                       |
| <b>Recurrent Revenues</b>                          | <b>1,475,742</b>                      | <b>826,414</b>   | <b>1,757,660</b>                      |
| Locally Raised Revenues                            | 92,042                                | 45,407   | 292,197                               |
| Other Transfers from Central Government            | 1,195,701                             | 640,007  | 1,277,456                             |
| Urban Unconditional Grant (Non-Wage)               | 13,631                                | 10,223   | 13,638                                |
| Urban Unconditional Grant (Wage)                   | 174,369                               | 130,777  | 174,369                               |
| <b>Development Revenues</b>                        | <b>11,192,882</b>                     | <b>0</b>   | <b>26,574,641</b>                     |
| Locally Raised Revenues                            | 0                                     | 0  | 50,000                                |
| Urban Discretionary Development Equalization Grant | 11,192,882                            | 0  | 26,524,641                            |
| <b>Total Revenues shares</b>                       | <b>12,668,624</b>                     | <b>826,414</b>   | <b>28,332,301</b>                     |
| <b>B: Breakdown of Workplan Expenditures</b>       |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                       |                                       |  |                                       |
| Wage   | 174,369                               | 124,341  | 174,369                               |
| Non Wage   | 1,301,373                             | 526,139  | 1,583,291                             |
| <b>Development Expenditure</b>                     |                                       |  |                                       |
| Domestic Development                               | 11,192,882                            | 0  | 26,574,641                            |
| External Financing                                 | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                           | <b>12,668,624</b>                     | <b>650,480</b>   | <b>28,332,301</b>                     |

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

A total of Ugx: 28.3bn is allocated compared to 12.7bn of FY 2019/20. The increase is mainly in UDDEG of 137.4% (i.e. from Ugx 11.2bn to 26.6bn equivalent to 15.3bn pecuniary). Apart from UDDEG, comprised of this IPF are Ugx:174,369,240 Wage, Ugx: 1,277,455,693 URF, Ugx:13.6m UUCG-NW and Ugx: 342.2m Local Revenue (both recurrent and development). There is also increase in LRR of UGX 250m of which 50m is development and 200m recurrent. OGT (URF) will increase by Ugx 81.8m from 1.2bn to 1.28bn.

**Expenditure:**

Ugx: 174,369,240 will pay staff salaries, Ugx: 13.6m for office repairs, cleaning materials, Travel inland, staff welfare, Stationery, small office equipment, Ugx: 600m for resealing of Basudde Rd, UGX 300.985m for routine maintenance of paved roads and UGX 250m for routine maintenance of unpaved roads from URF. Shs 50m of LRR will open the road to the Dumping site, Shs 100m shall be spent on street and market lights maintenance while Shs 100m will be for general O&M.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Natural Resources**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>46,648</b>                         | <b>27,156</b>  | <b>96,650</b>                         |
| Locally Raised Revenues                      | 15,661                                | 3,915  | 65,661                                |
| Urban Unconditional Grant (Non-Wage)         | 4,544                                 | 3,408  | 4,546                                 |
| Urban Unconditional Grant (Wage)             | 26,444                                | 19,833   | 26,444                                |
| <b>Development Revenues</b>                  | <b>20,000</b>                         | <b>0</b>   | <b>20,000</b>                         |
| Locally Raised Revenues                      | 20,000                                | 0  | 20,000                                |
| <b>Total Revenues shares</b>                 | <b>66,648</b>                         | <b>27,156</b>  | <b>116,650</b>                        |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 26,444                                | 17,045   | 26,444                                |
| Non Wage                                     | 20,204                                | 5,932  | 70,207                                |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 20,000                                | 0  | 20,000                                |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>66,648</b>                         | <b>22,977</b>  | <b>116,650</b>                        |

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

The section expects A total of Ugx 116.7m as compared to 66.7m of FY 2019/20. The big increase is due to prioritization of Environment and Land management with an additional 50m from LRR (i.e. increased from 15.7m to 65.7m on recurrent). The respective sources thus stand at Shs. 4,545,882 as Urban Unconditional Grant, Shs. 26,443,732 as wage for the Environment Officer and Shs. 85,660,771 as Locally raised revenue (both recurrent and development).

**Expenditure:**

A lot of emphasis will be on inspection of protected natural resources to ensure their proper utilization to benefit society without degradation. focus will also be put on the beautification of the city and land management for controlled/guided development.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Community Based Services**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>71,198</b>                         | <b>48,068</b>  | <b>76,201</b>                         |
| Locally Raised Revenues                      | 10,661                                | 2,665  | 10,661                                |
| Other Transfers from Central Government      | 0                                     | 0  | 5,109                                 |
| Sector Conditional Grant (Non-Wage)          | 20,839                                | 15,629   | 20,731                                |
| Urban Unconditional Grant (Non-Wage)         | 4,544                                 | 3,408  | 4,546                                 |
| Urban Unconditional Grant (Wage)             | 35,155                                | 26,366   | 35,155                                |
| <b>Development Revenues</b>                  | <b>0</b>                              | <b>0</b>   | <b>0</b>                              |
| N/A  |                                       |  |                                       |
| <b>Total Revenues shares</b>                 | <b>71,198</b>                         | <b>48,068</b>  | <b>76,201</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 35,155                                | 25,547   | 35,155                                |
| Non Wage                                     | 36,043                                | 21,691   | 41,046                                |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 0                                     | 0  | 0                                     |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>71,198</b>                         | <b>47,237</b>  | <b>76,201</b>                         |

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

The department expect Ug Shs 76.2m almost equivalent to that of FY 2019/20 and below is the breakdown: SCG-NW Ug Shs 20,731,143, LR Ug Shs 10,660,772,UCG-NW Ug Shs 4,543,688,UCG-W Ug Shs 35.15m

**Expenditure**

Library related activities Ug Shs 12M,Salaries to staff Ug shs 35.15m gender activities and councils Ug Shs 5M. Also other activities in the department will be implemented including youth, PWDs, FAL, probation, labour, UWEP & YLP especially through synergies.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Planning**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>61,778</b>                         | <b>29,671</b>  | <b>90,582</b>                         |
| Locally Raised Revenues                      | 33,326                                | 8,331  | 45,991                                |
| Urban Unconditional Grant (Non-Wage)         | 5,680                                 | 4,260  | 21,819                                |
| Urban Unconditional Grant (Wage)             | 22,772                                | 17,079   | 22,772                                |
| <b>Development Revenues</b>                  | <b>0</b>                              | <b>0</b>   | <b>0</b>                              |
| N/A  |                                       |  |                                       |
| <b>Total Revenues shares</b>                 | <b>61,778</b>                         | <b>29,671</b>  | <b>90,582</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 22,772                                | 16,666   | 22,772                                |
| Non Wage                                     | 39,006                                | 12,278   | 67,810                                |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 0                                     | 0  | 0                                     |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>61,778</b>                         | <b>28,944</b>  | <b>90,582</b>                         |

**Narrative of Workplan Revenues and Expenditure**

The department expects a total of shs 90.6M compared to 61.8m of FY 2019/2020 but all for recurrent costs. The big rise is in UUCG-NW of 284.1% (i.e. from 5.7m to 21.8m) comprising of 15m for Municipality PBS recurrent costs. Further increase is in LRR of 38% (i.e. from 33.3m to 46.0m) to facilitate production of other documents like the Statistical Abstract. The other sources will be Urban Unconditional Grant (Wage) which remains constant at 22.8m.

**Expenditure:**

25.1% of this are wages to the 2 staff and the rest on other recurrent activities of the department. Emphasis will be put on the enhancement of the one-stop centre for municipal information, proper budgeting and reporting.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Internal Audit**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>40,371</b>                         | <b>25,948</b>  | <b>54,174</b>                         |
| Locally Raised Revenues                      | 10,661                                | 3,665  | 23,326                                |
| Urban Unconditional Grant (Non-Wage)         | 4,544                                 | 3,408  | 5,682                                 |
| Urban Unconditional Grant (Wage)             | 25,166                                | 18,875   | 25,166                                |
| <b>Development Revenues</b>                  | <b>0</b>                              | <b>0</b>   | <b>0</b>                              |
| N/A  |                                       |  |                                       |
| <b>Total Revenues shares</b>                 | <b>40,371</b>                         | <b>25,948</b>  | <b>54,174</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 25,166                                | 18,583   | 25,166                                |
| Non Wage                                     | 15,204                                | 7,045  | 29,008                                |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 0                                     | 0  | 0                                     |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>40,371</b>                         | <b>25,628</b>  | <b>54,174</b>                         |

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

The department is planning to get shs 54,174m for the entire year compared to 40.4m of FY 2019/20. Increases are both in LRR (12.67m) and UUCG-NW (1.14m) to enhance value for money audit. Specifically, Shs23.3m will be from Local Revenue, shs5,682,352 shall be from UUCG-NW and shs 25,166, 132 will be UUCG-W..

**Expenditure:**

Shs 25,166,132 will be spent on Staff salaries and the rest shall be used to cater for recurrent activities with in the Municipality such as Internal Audit reports' production. attending CPD sessions and other workshops.

**Vote :759 Masaka Municipal Council****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

| <i>Ushs Thousands</i>                        | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End March for FY 2019/20</b> | <b>Approved Budget for FY 2020/21</b> |
|--|---------------------------------------|--|---------------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>     |                                       |  |                                       |
| <b>Recurrent Revenues</b>                    | <b>31,197</b>                         | <b>20,733</b>  | <b>34,185</b>                         |
| Locally Raised Revenues                      | 5,330                                 | 1,333  | 8,330                                 |
| Sector Conditional Grant (Non-Wage)          | 8,207                                 | 6,156  | 8,194                                 |
| Urban Unconditional Grant (Non-Wage)         | 2,272                                 | 1,704  | 2,273                                 |
| Urban Unconditional Grant (Wage)             | 15,388                                | 11,541   | 15,388                                |
| <b>Development Revenues</b>                  | <b>0</b>                              | <b>0</b>   | <b>0</b>                              |
| N/A  |                                       |  |                                       |
| <b>Total Revenues shares</b>                 | <b>31,197</b>                         | <b>20,733</b>  | <b>34,185</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b> |                                       |  |                                       |
| <b>Recurrent Expenditure</b>                 |                                       |  |                                       |
| Wage   | 15,388                                | 9,337  | 15,388                                |
| Non Wage                                     | 15,810                                | 8,271  | 18,797                                |
| <b>Development Expenditure</b>               |                                       |  |                                       |
| Domestic Development                         | 0                                     | 0  | 0                                     |
| External Financing                           | 0                                     | 0  | 0                                     |
| <b>Total Expenditure</b>                     | <b>31,197</b>                         | <b>17,609</b>  | <b>34,185</b>                         |

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

The department expects a total of shs 34.2m compared to 31.2m of FY 2019/20. The main increase is in LRR of 56.3% (i.e. from 5.3m to 8.3m) to cater for enhancement of L.E.D. The sources will provide as follows: Condition grant(wage) 15,387,776, Sector Conditional Grant (none wage) 8,193,940, Urban unconditional grant( N/W) 2.273m, Locally raised Revenue 8,330,366 all totaling to Ugx 34,185,045.

**EXPENDITURE**

Focus will be on Trade promotion, market linkages, cooperatives, tourism, industrial development and other management issues and expenditure will be as follows:

annual wage 15,387,776  
 Travel inland for trade promotion 3,196,170  
 W/shop and seminar (Radiotalk/show) 3,600,000  
 Market linkage services (travel inland) 4,000,000  
 Cooperative outreaches (Travel inland) 2,000,000  
 Tourism promotion (travel inland) 1,000,000  
 Industrial Development (W/shop SME 1,000,000  
 Sector Mgt and monitoring (travel inland 1000,000, staff transport allowance: 2,76m

**Vote :759 Masaka Municipal Council**

**FY 2020/21**

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