
Vote : 759 Masaka Municipal Council

FY 2020/21

Foreword

By the provisions of the Local Government Act CAP 243 section 36(1), I wish to highlight Masaka Municipal Council achievements and challenges for the Financial year 2019/2020 as at the end of October 2019. I am happy to note that Masaka MC has consistently focused her efforts towards the attainment of the overall vision, mission statements and development goals through long and short term strategic interventions. Municipal roads have been regularly maintained and capacity of staff enhanced to be through short trainings and courses. The Municipal Council however still has some challenges which include the high electricity bills for street lights, delayed finalization of the central market under MATIP, limited growth of the revenue base to meet the ever increasing demand for services given the political atmosphere, among others.

Our main priorities for 2020/2021 include emphasis on infrastructure maintenance and expansion, Construction of the Office Block (City Hall), Clearance of council debts especially court awards, Construction of classroom block and other amenities for UPE schools, Promotion of sanitation through better garbage management and inspection of safe water sources and eating houses, planting trees, installation of street lights along the city streets and in markets, Maintenance of community roads and upgrading of Health Centre IIs to HC IIIs for Nyendo, Kitabaazi and Kyabakuza HUs . The Municipal is committed to ensuring the sustainability of the implemented projects through enhancing the operation and maintenance policy of all the assets, provision of inputs to people with disabilities, preparation and approval of budgets/work plans for this new city, ensuring timely accountability for government funds, recruitment and placement of staff in the vacant posts. I wish to thank the political and civic leaders who have focused all their strength to the development of this city without which the aforesaid plans and aspirations would be a myth. I wish to call upon all stakeholders in the Development of Masaka City to embrace this budget and work for its realization. The process through which this plan/budget has been developed has been participatory and I thank all those who contributed willingly in one way or the other. With your continued support and commitment, this budget will be fully implemented.

For God and my Country



Kayemba Godfrey Afaayo- The Mayor

09/01/2020

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by Source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	1,429,894	239,973	2,436,894
Discretionary Government Transfers	13,296,485	456,912	1,622,694
Conditional Government Transfers	7,219,994	1,995,557	6,552,984
Other Government Transfers	1,205,701	13,509,813	1,277,456
External Funding	0	0	0
Grand Total	23,152,073	16,202,256	11,890,028

Revenue Performance in the First Quarter of 2019/20

Revenue: By end of Q1, 70% of the annual budget had been received. This high performance was due to the release of USMID funds amounting to Ugx 13,284,895,845. N.B. During budgeting, USMID had been put under discretionary Gov't Transfers and amounting to shs 12,111,961,205. Thus release was 109.7% of the annual budget but all released in Q1. This was previous year's commitment by USMID that was never released and we do expect a release for this FY and intuitively shall require a supplementary budget if we should have it all spent this FY. The total revenue thus got in Q1 was Ugx 16,202,256,000 distributed as below. Pension Arrears and Salary Arrears were both released 100% of the annual budget while a third of each of the other development grant, not USMID, was also released in Q1.

Planned Revenues for FY 2020/21

Masaka City expects to get a total of Ugx 11,890,027,886 excluding the USMID grant in FY 2020/2021. The apparent big drop in the budget from 23.2 bn of FY 2019/20 to 11.9 bn for FY 2020/21 is due to the exclusion of USMID development and Capacity Building Grants whose IPFs are not yet out but will definitely be released in the FY after parliamentary approval. This will be a composition of Local Revenue of 2.44 bn (with the biggest share coming from Sale of properties for 1 bn, Rent & Rates of Non-Produced Assets-private entities equivalent to 400m, followed by business licenses of 250m and 176 m from LST. Discretionary Government Transfers will contribute 1.62 bn (408m-UUCG-NW, 773 m- UUCG Wage and 441 m for UDDEG). Revenue expected from Conditional Government Transfers is Ugx 6.55bn while from Other Government Transfers is 1.28bn which is from URF.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	3,355,211	673,995	3,222,046
Finance	213,010	60,377	211,565
Statutory Bodies	317,181	102,769	317,181
Production and Marketing	128,531	33,740	128,237
Health	631,255	170,185	631,255

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Education	5,567,068	1,495,171	5,551,190
Roads and Engineering	12,668,624	317,324	1,557,498
Natural Resources	66,648	11,662	66,648
Community Based Services	71,198	17,800	71,076
Planning	61,778	15,445	61,778
Internal Audit	40,371	11,093	40,371
Trade, Industry and Local Development	31,197	7,799	31,184
Grand Total	23,152,073	2,917,360	11,890,028
<i>o/w: Wage:</i>	<i>5,631,541</i>	<i>1,407,885</i>	<i>5,631,541</i>
<i>Non-Wage Recurrent:</i>	<i>4,678,380</i>	<i>1,261,963</i>	<i>4,876,110</i>
<i>Domestic Devt:</i>	<i>12,842,152</i>	<i>247,512</i>	<i>1,382,377</i>
<i>Ext. Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2019/20

Disbursements: Only 18% (i.e. 2,917,360,000) of the total revenue (i.e. 16,202,256,000) 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. Nevertheless, cash limits have already been issued to accommodate almost a third of those USMID funds and warrants will accordingly be made in second quarter to cater for the same. Expenditures: Of the releases (shs 2,917,360,000) to departments, actual expenditure was 1,925,234,000 the equivalent of 66%. However, greatest of the utilisation was in payment of the mandatory monthly wage where payment was 90% of the released (i.e. 1.26 bn of the 1.41 bn released). By end of Q1, 22% of annual wage had been paid. Other allocations to recurrent expenditure (Non-Wage) recorded 52% utilization of the released funds to departments. Highest absorption was recorded in Education (90%) followed by Community (83%), Natural Resources and Trade (82%) but basically as a result of the wages involved in those departments.

Planned Expenditures for The FY 2020/21

The so far confirmed resource envelope for FY 2020/2021 is about UgX 11.95bn and will be utilised as below:
Under Health, UgX 631m will be spent: 62.6% wage while 21.6% for development-upgrading Nyendo to HC III and 15.8% other recurrent costs+ outreach services. Prevention strategies for HIV and AIDS, and scaling up Family Planning services. Under Education department, UgX 5.55 bn is budgeted for the year. UPE, Infrastructural development- A multi-purpose hall at Masaka Army P/S and a latrine at Hill Road P/S on SFG fund (UgX 100m= 1.8%). 79.9% salaries while 18.3% other recurrent. Under Roads and Engineering, shs 1.56bn is so far the confirmed of which shs 1.28bn (82.0%) is for road maintenance under URF. Wage will consume 11.2% of Roads and Engineering budget and the rest (105.7m= 6.8%) will cater for other recurrent costs including street lighting and maintenance. On the part of Administration, a total budget of UgX 3.22bn is targeted to be used. This will cater for wages in the department (shs 305= 9.5%), Pensions (shs 316.5m= 9.8%), Court awards (799.8m= 24.8%), and 30% transfers back to divisions, Construction of the City Hall (shs 665.5m= 20.7%) DDEG to divisions (shs 441m= 13.7%). 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.

Medium Term Expenditure Plans

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Masaka municipal council expects to spend majorly on 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.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	1,429,894	239,973	2,436,894
Local Services Tax	176,000	40,000	176,000
Land Fees	11,669	0	11,669
Local Hotel Tax	72,000	24,000	72,000
Application Fees	54,760	7,000	54,760
Business licenses	250,000	60,000	250,000
Rent & Rates - Non-Produced Assets – from private entities	400,000	90,000	400,000
Rent & Rates - Non-Produced Assets – from other Govt units	60	0	60
Sale of non-produced Government Properties/assets	0	0	1,000,000
Rent & rates – produced assets – from other govt. units	59,942	18,973	59,942
Park Fees	60,000	0	60,000
Refuse collection charges/Public convenience	1,000	0	1,000
Advertisements/Bill Boards	152,710	0	152,710
Animal & Crop Husbandry related Levies	25,000	0	25,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	0	30,000
Agency Fees	3,346	0	3,346

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Inspection Fees	50,000	0	50,000
Market /Gate Charges	53,337	0	53,338
Court Filing Fees	525	0	524
Other Fees and Charges	20,000	0	20,000
Unspent balances – Locally Raised Revenues	20,000	0	0
Miscellaneous receipts/income	16,545	0	16,545
2a. Discretionary Government Transfers	13,296,485	456,912	1,622,694
Urban Unconditional Grant (Non-Wage)	411,192	102,798	408,301
Urban Unconditional Grant (Wage)	773,332	193,333	773,332
Urban Discretionary Development Equalization Grant	12,111,961	160,782	441,061
2b. Conditional Government Transfer	7,219,994	1,995,557	6,552,984
Sector Conditional Grant (Wage)	4,858,209	1,214,552	4,858,209
Sector Conditional Grant (Non-Wage)	1,124,368	361,787	1,122,456
Sector Development Grant	260,191	86,730	255,794
General Public Service Pension Arrears (Budgeting)	39,771	39,771	0
Salary arrears (Budgeting)	77,804	77,804	0
Pension for Local Governments	316,525	79,131	316,525
Gratuity for Local Governments	543,126	135,782	0
2c. Other Government Transfer	1,205,701	13,509,813	1,277,456
Support to PLE (UNEB)	10,000	0	0
Uganda Road Fund (URF)	1,195,701	224,918	1,277,456
3. External Financing	0	0	0
No Data Found			
Total Revenues shares	23,152,073	16,202,256	11,890,028

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

There was an advance of shs 239,973,000 from the consolidated fund. 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. Reflection of the balance in Q1 therefore presented a challenge.

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 25% of the annual budget as expected.

Donor Funding

NA

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

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The municipal council expects to collect a total of UgX 2.44 bn compared to 1.43bn of FY 2019/20 with the biggest share collected from Rent & Rates of Non-Produced Assets-private entities equivalent to 400m, followed by business licenses of 250m and 176 m from LST. Other sources will include but not limited to Advertisement/Bill boards, Hotel tax, Application fees, Market/Gate charges, etc. There will also be sale of council properties worth 1bn to support office construction and this raises LRR to 2.4bn compared to 1.4bn of FY 2019/20. The major cause of the drop is due to the reduction in sources (e.g. Bus and taxi parks) after being taken over by URA.

Central Government Transfers

Transfers from central government will total to shs 9,453,134,034 (i.e. 86.8% of the so far confirmed IPFs). This comprises of the Discretionary transfers (17.2% of the CGTs), Conditional Government Transfers (69.3% of the CGTs) and Other Transfers (13.5% of the CGTs) mainly from URF. However, the drop in Discretionary Transfers from 13.3bn to 1.6bn is due to lack of IPF for USMID which was about 12bn in 2019/20. Another significant drop is in Conditional Transfers from 7.22bn of 2019/20 to 6.55bn of 2020/21 due to non existence of IPFs for Gratuity to LG that was over 543m in 2019/20.

Donor Funding

NA

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	120,929	31,839	120,635
District Production Services	7,602	1,926	7,602
<i>Sub- Total of allocation Sector</i>	128,531	33,765	128,237
Sector :Works and Transport			
District, Urban and Community Access Roads	1,195,701	299,214	1,277,456
District Engineering Services	11,229,864	2,807,466	36,982
Municipal Services	243,060	61,023	243,060
<i>Sub- Total of allocation Sector</i>	12,668,624	3,167,704	1,557,498
Sector :Tourism, Trade and Industry			
Commercial Services	31,197	7,696	31,184
<i>Sub- Total of allocation Sector</i>	31,197	7,696	31,184
Sector :Education			
Pre-Primary and Primary Education	1,419,591	375,932	1,415,223
Secondary Education	2,981,436	777,194	2,981,436
Skills Development	1,051,085	262,771	1,051,085
Education & Sports Management and Inspection	114,957	46,365	103,446
<i>Sub- Total of allocation Sector</i>	5,567,068	1,462,262	5,551,190
Sector :Health			
Primary Healthcare	215,371	64,647	215,371
Health Management and Supervision	415,884	103,890	415,884
<i>Sub- Total of allocation Sector</i>	631,255	168,537	631,255

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Sector :Water and Environment			
Natural Resources Management	66,648	11,670	66,648
<i>Sub- Total of allocation Sector</i>	66,648	11,670	66,648
Sector :Social Development			
Community Mobilisation and Empowerment	71,198	17,789	71,076
<i>Sub- Total of allocation Sector</i>	71,198	17,789	71,076
Sector :Public Sector Management			
District and Urban Administration	3,345,211	484,756	3,222,046
Local Statutory Bodies	317,181	76,515	317,181
Local Government Planning Services	61,778	14,047	61,778
<i>Sub- Total of allocation Sector</i>	3,724,170	575,319	3,601,005
Sector :Accountability			
Financial Management and Accountability(LG)	213,010	53,536	211,565
Internal Audit Services	40,371	10,065	40,371
<i>Sub- Total of allocation Sector</i>	253,380	63,601	251,935

SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,986,131	513,214	2,115,462
Locally Raised Revenues	220,386	58,547	1,311,667
Multi-Sectoral Transfers to LLGs_NonWage	433,395	33,398	0
Urban Unconditional Grant (Non-Wage)	49,752	12,438	181,900
Urban Unconditional Grant (Wage)	305,371	76,343	305,371
General Public Service Pension Arrears (Budgeting)	39,771	39,771	0
Salary arrears (Budgeting)	77,804	77,804	0
Pension for Local Governments	316,525	79,131	316,525
Gratuity for Local Governments	543,126	135,782	0
Development Revenues	1,369,080	160,782	1,106,584
Locally Raised Revenues	165,523	0	665,523
Multi-Sectoral Transfers to LLGs_Gou	766,822	0	0
Urban Discretionary Development Equalization Grant	436,735	0	441,061
Total Revenues shares	3,355,211	673,995	3,222,046

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	305,371	48,446	305,371
Non Wage	1,680,760	259,486	1,810,092
<i>Development Expenditure</i>			
Domestic Development	1,369,080	0	1,106,584
Donor Development	0	0	0
Total Expenditure	3,355,211	307,933	3,222,046

Narrative of Workplan Revenues and Expenditure**Revenue**

The department anticipates total revenue of 3.22 bn for the FY 2020/2021. Specifically, receipts will include revenue for recurrent (Non-Wage and Wage) worth 2.12 bn of which LR, UUCG-NW, UUCG-W and Pension will constitute of shs 812m, 182m, 305m and 316.5m respectively. Much as there is a big drop due to the absence of IPFs for Gratuity, there is a counter action due to the big rise in Local Revenue allocation from 220m to 1.3bn of recurrent due to the presence of court awards that must be provided for to save this municipality/city from losing assets. Allocation of LRR to Administration is also high since all transfers to LLGs of the 30% equalization are catered for within the same allocation. The expected development funds amount to shs 1.107bn out of which LR will be 666m and DDEG will be shs 441m.

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 166m and the Division component of DDEG where various projects will be implemented at that level.

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	213,010	60,377	211,565
Locally Raised Revenues	58,304	21,701	58,304
Urban Unconditional Grant (Non-Wage)	52,718	13,180	51,273
Urban Unconditional Grant (Wage)	101,988	25,497	101,988
Development Revenues	0	0	0
Locally Raised Revenues	0	0	0
Total Revenues shares	213,010	60,377	211,565
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,988	25,203	101,988
Non Wage	111,022	10,730	109,577
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	213,010	35,932	211,565

Narrative of Workplan Revenues and Expenditure

Revenue:

The department's planned revenue is Shs 211,564,710. This comprises of Local Revenue , UUCG-NW and UUCG-W with shs 58.3m, shs51,27m and shs101.9m respectively.

Expenditure:

Expenditure shall mainly be on payment of staff salaries, maintenance of IFMS equipment at Shs 30m. Also, there will be expenditure on the production of the different reports as required by the mother ministries.

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Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	317,181	102,769	317,181
Locally Raised Revenues	160,747	63,661	160,747
Urban Unconditional Grant (Non-Wage)	119,468	29,867	119,468
Urban Unconditional Grant (Wage)	36,966	9,242	36,966
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	317,181	102,769	317,181
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,966	9,201	36,966
Non Wage	280,215	56,954	280,215
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	317,181	66,155	317,181

Narrative of Workplan Revenues and Expenditure

Statutory expects a total of UgX 317.181m in FY 2020/2021 out of which Ugx 160.747m is LRR and the rest from CGTs. 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.

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Workplan: Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	109,246	27,311	108,951
Locally Raised Revenues	5,330	1,333	5,330
Urban Unconditional Grant (Non-Wage)	2,272	568	2,272
Urban Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	55,189	13,797	55,189
Sector Conditional Grant (Non-Wage)	46,454	11,614	46,160
Development Revenues	19,285	6,428	19,285
Locally Raised Revenues	0	0	0
Sector Development Grant	19,285	0	19,285
Total Revenues shares	128,531	33,740	128,237
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,189	13,127	55,189
Non Wage	54,056	0	53,762
Development Expenditure			
Domestic Development	19,285	0	19,285
Donor Development	0	0	0
Total Expenditure	128,531	13,127	128,237

Narrative of Workplan Revenues and Expenditure

Revenue

Amount expected to be received by the Department is 128.237 millions.

local revenue(5.33M)

UUCG-NW (2.272m)

SCG-W (55.189m)

SCG-NW(46.160m)

SDG (19.285M)

EXPENDITURES;

55.189M will be spent on salaries ,19.285 will be spent on Agricultural Development Projects including procurement of transport equipment to improve extension services (13m), support to Parish Model Firm and Training of Village Agents.

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Workplan: Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	494,799	124,700	494,799
Locally Raised Revenues	13,326	4,331	13,326
Urban Unconditional Grant (Non-Wage)	5,680	1,420	5,680
Sector Conditional Grant (Wage)	395,262	98,816	395,262
Sector Conditional Grant (Non-Wage)	80,531	20,133	80,531
Development Revenues	136,457	45,486	136,457
Sector Development Grant	136,457	0	136,457
Total Revenues shares	631,255	170,185	631,255
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	395,262	83,659	395,262
Non Wage	99,537	22,273	99,537
Development Expenditure			
Domestic Development	136,457	0	136,457
Donor Development	0	0	0
Total Expenditure	631,255	105,931	631,255

Narrative of Workplan Revenues and Expenditure

EXPECTED REVENUE:

Wage 395,262,119/=, PHC Non Wage 80,531,046/=, UUCG Non Wage 5,679,609/=, Local Rev 13,325,964/=. PHC Dev 136,456,564/=.

Expected Expenditure: Wage 395,262,119/= following recruitment to fill vacant posts at Nyendo HC III,

PHC Non Wage 80,531,046/=, includes 67,172,236 to be transfered to government health facilities,

UUCG Non Wage 5,679,609/=, Local Rev 13,325,964 /=-, PHC Dev 136,456,564/=

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*Workplan: Education***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,462,619	1,460,354	5,451,138
Locally Raised Revenues	34,317	25,084	34,317
Other Transfers from Central Government	10,000	0	0
Urban Unconditional Grant (Non-Wage)	12,495	3,124	12,495
Urban Unconditional Grant (Wage)	29,713	7,428	29,713
Sector Conditional Grant (Wage)	4,407,758	1,101,939	4,407,758
Sector Conditional Grant (Non-Wage)	968,336	322,779	966,855
Development Revenues	104,449	34,816	100,052
Sector Development Grant	104,449	0	100,052
Total Revenues shares	5,567,068	1,495,171	5,551,190
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,437,471	1,012,902	4,437,471
Non Wage	1,025,148	325,899	1,013,668
Development Expenditure			
Domestic Development	104,449	0	100,052
Donor Development	0	0	0
Total Expenditure	5,567,068	1,338,800	5,551,190

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

The departmental allocation is Shs 5,551,190,050. This will comprise of SCG-W -Shs4,407,757,852, SCG-NW-Shs966,855,336, UUCG-NW-Shs12,495,141, LR-Shs34,317,120, UUCG-W-Shs29,712,876 and SDG-Shs100,051,725.

Shs4,437,470,728 is the total wage of all Education staff.

Expenditure:

Shs 4,437,470,728 will cater for the salaries of education staff, Shs100,051,725 will be used for the construction of a multi purpose hall at Masaka Army P/S and also rehabilitation of latrines at HillRoad P/S.

Expenditure will also be on monitoring, supervision of schools.

Vote : 759 Masaka Municipal Council

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,475,742	317,324	1,557,498
Locally Raised Revenues	92,042	45,407	92,042
Other Transfers from Central Government	1,195,701	224,918	1,277,456
Urban Unconditional Grant (Non-Wage)	13,631	3,408	13,631
Urban Unconditional Grant (Wage)	174,369	43,592	174,369
Development Revenues	11,192,882	0	0
Locally Raised Revenues	0	0	0
Urban Discretionary Development Equalization Grant	11,192,882	0	0
Total Revenues shares	12,668,624	317,324	1,557,498
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	174,369	42,403	174,369
Non Wage	1,301,373	3,408	1,383,128
Development Expenditure			
Domestic Development	11,192,882	0	0
Donor Development	0	0	0
Total Expenditure	12,668,624	45,811	1,557,498

Narrative of Workplan Revenues and Expenditure

Revenue:

A total of Ugx: 1.56 bn is allocated for the financial year of which Ugx:174,369,240 Wage, Ugx: 1,277,455,693 URF, Ugx: 13,631,062 UUCG-NW and Ugx: 92,041,515 Local Revenue.

Expenditure:

Ugx: 174,369,240 staff salaries, Ugx:13,631,062 for office repairs, cleaning materials, Travel inland, staff welfare, Stationery, small office equipment, Ugx: 467m for resealing of Basudde Rise, UGX 202m for routine maintenance of paved roads and UGX 130m for routine maintenance of unpaved roads.

Shs 55m shall be spent on street lighting bills and maintenance.

Vote : 759 Masaka Municipal Council

FY 2020/21

Workplan: Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	46,648	11,662	46,648
Locally Raised Revenues	15,661	3,915	15,661
Urban Unconditional Grant (Non-Wage)	4,544	1,136	4,544
Urban Unconditional Grant (Wage)	26,444	6,611	26,444
<i>Development Revenues</i>	20,000	0	20,000
Locally Raised Revenues	20,000	0	20,000
Total Revenues shares	66,648	11,662	66,648
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	26,444	6,607	26,444
Non Wage	20,204	2,992	20,204
<i>Development Expenditure</i>			
Domestic Development	20,000	0	20,000
Donor Development	0	0	0
Total Expenditure	66,648	9,599	66,648

Narrative of Workplan Revenues and Expenditure

Revenue:

The section will receive Shs. 4,543,688 as Urban Unconditional Grant, Shs. 26,443,732 as wage for the Environment Officer and Shs. 15,660,772 as Locally raised revenue.

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.

Vote : 759 Masaka Municipal Council

FY 2020/21

Workplan: Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	71,198	17,800	71,076
Locally Raised Revenues	10,661	2,665	10,661
Other Transfers from Central Government	0	0	0
Urban Unconditional Grant (Non-Wage)	4,544	1,136	4,544
Urban Unconditional Grant (Wage)	35,155	8,789	35,155
Sector Conditional Grant (Non-Wage)	20,839	5,210	20,716
<i>Development Revenues</i>	0	0	0
Other Transfers from Central Government	0	0	0
Total Revenues shares	71,198	17,800	71,076
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	35,155	8,662	35,155
Non Wage	36,043	6,109	35,921
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	71,198	14,771	71,076

Narrative of Workplan Revenues and Expenditure

Revenue:

the department expect Ug Shs 71,075,554 below is the breakdown SCG-NW Ug Shs 20,716,098, LR Ug Shs 10,660,772,UCG-NW Ug Shs 4,543,688,UCG-W Ug Shs 37,154,996

expenditure

library related activities Ug Shs 12M,Salaries to staff Ug shs 37,154,996 gender activities and councils Ug Shs 5M

Vote : 759 Masaka Municipal Council

FY 2020/21

Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	61,778	15,445	61,778
Locally Raised Revenues	33,326	8,331	33,326
Urban Unconditional Grant (Non-Wage)	5,680	1,420	5,680
Urban Unconditional Grant (Wage)	22,772	5,693	22,772
Development Revenues	0	0	0
Locally Raised Revenues	0	0	0
Total Revenues shares	61,778	15,445	61,778
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,772	5,370	22,772
Non Wage	39,006	1,806	39,006
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	61,778	7,176	61,778

Narrative of Workplan Revenues and Expenditure

The department expects a total of shs 61.778M all for recurrent costs. The sources will include Local Revenue, Urban Unconditional Grant (Non Wage) and Urban Unconditional Grant (Wage) contributing 33.3m, 5.7m and 22.8m respectively.

Expenditure:

36.9% 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.

Vote : 759 Masaka Municipal Council

FY 2020/21

Workplan: Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	40,371	11,093	40,371
Locally Raised Revenues	10,661	3,665	10,661
Urban Unconditional Grant (Non-Wage)	4,544	1,136	4,544
Urban Unconditional Grant (Wage)	25,166	6,292	25,166
Development Revenues	0	0	0
Locally Raised Revenues	0	0	0
Total Revenues shares	40,371	11,093	40,371
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,166	6,185	25,166
Non Wage	15,204	840	15,204
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	40,371	7,025	40,371

Narrative of Workplan Revenues and Expenditure

Revenue:

The department is planning to get shs 40,370,591 for the entire year. Shs10.6m will be from Local Revenue, shs4,543,688 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.

Vote : 759 Masaka Municipal Council

FY 2020/21

Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	31,197	7,799	31,184
Locally Raised Revenues	5,330	1,333	5,330
Urban Unconditional Grant (Non-Wage)	2,272	568	2,272
Urban Unconditional Grant (Wage)	15,388	3,847	15,388
Sector Conditional Grant (Non-Wage)	8,207	2,052	8,194
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	31,197	7,799	31,184
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,388	3,033	15,388
Non Wage	15,810	3,340	15,796
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	31,197	6,372	31,184

Narrative of Workplan Revenues and Expenditure

Revenues Condition grant(wage) 15,387,776
 Sector Condition Grant (none wage) 8,193,940
 Urban uncondition grant(N/W) 2,271,844
 Locally raised Revenue 5,330,386
 Total of 31,183,946

EXPENDITURE

funds will be spent 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