
Vote:759 Masaka Municipal Council

Quarter2

Terms and Conditions

I hereby submit Quarter 2 performance progress report. This is in accordance with Paragraph 8 of the letter appointing me as an Accounting Officer for Vote:759 Masaka Municipal Council for FY 2017/18. I confirm that the information provided in this report represents the actual performance achieved by the Local Government for the period under review.

Name and Signature:

Accounting Officer, Masaka Municipal Council

Date: 29/08/2019

**cc. The LCV Chairperson (District) / The Mayor
(Municipality)**

Vote:759 Masaka Municipal Council**Quarter2****Summary: Overview of Revenues and Expenditures****Overall Revenue Performance**

<i>Ushs Thousands</i>	Approved Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	4,573,103	785,974	17%
Discretionary Government Transfers	8,879,217	745,735	8%
Conditional Government Transfers	6,071,698	2,348,549	39%
Other Government Transfers	9,692,089	19,545,765	202%
Donor Funding	0	0	0%
Total Revenues shares	29,216,107	23,426,022	80%

Overall Expenditure Performance by Workplan

<i>Ushs Thousands</i>	Approved Budget	Cumulative Releases	Cumulative Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Planning	53,456	64,516	64,516	121%	121%	100%
Internal Audit	76,535	22,625	22,625	30%	30%	100%
Administration	4,517,640	945,705	883,243	21%	20%	93%
Finance	391,661	295,146	295,146	75%	75%	100%
Statutory Bodies	310,544	125,655	125,655	40%	40%	100%
Production and Marketing	182,289	158,165	61,328	87%	34%	39%
Health	419,985	142,299	131,304	34%	31%	92%
Education	4,421,099	2,096,399	2,032,479	47%	46%	97%
Roads and Engineering	18,635,075	4,206,749	4,118,724	23%	22%	98%
Natural Resources	116,638	11,286	11,286	10%	10%	100%
Community Based Services	91,184	34,200	33,346	38%	37%	98%
Grand Total	29,216,107	8,102,744	7,779,653	28%	27%	96%
<i>Wage</i>	<i>4,084,484</i>	<i>2,035,139</i>	<i>2,015,813</i>	<i>50%</i>	<i>49%</i>	<i>99%</i>
<i>Non-Wage Recurrent</i>	<i>5,387,798</i>	<i>1,700,894</i>	<i>1,545,824</i>	<i>32%</i>	<i>29%</i>	<i>91%</i>
<i>Domestic Devt</i>	<i>19,743,825</i>	<i>4,366,711</i>	<i>4,218,015</i>	<i>22%</i>	<i>21%</i>	<i>97%</i>
<i>Donor Devt</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>

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Summary of Cumulative Receipts, disbursements and expenditure for FY 2017/18

Receipts

The municipality has cumulatively realised 23.4 billion including the opening balance on USMID account of 9.7 billion at start of the FY. However, local revenue performed so poorly (i.e. at 17%) due to loss of revenue from taxi parks caused by national wide pronouncements from top offices. Discretionary Govt Transfers that include the USMID Grant exhibited 8% due to non-inclusion of the UDDEG of shs6,331,460,890 to the Municipal Council but only included shs 245,865,224 to the LLG for UDDEG, UUCG-NW of shs193,765,158 and shs306,104,000 for wage thus totaling Discretionary Govt Transfers to shs745,734,382.

The shs 6,331,460,890 was therefore included in other transfers thus raising that percentage.

Conditional Govt Transfers failed to hit the target of 50% due to the non-release of funds under the Education sector for NW recurrent while salary arrears had all been released in Q1.

Among other Govt Transfers was the above mentioned shs6.331bn for UDDEG and the opening balance on the same of shs9.6bn.

Also included in the category were releases from URF,SAGE,YLP, Production extension services & Agric infrastructure improvement respectively of shs453,503,303, shs5,758,534, shs3,190,469, shs32,319,318&60m respectively.

Disbursement

There were low releases to Admin dept because planned works on the new City Hall have not commenced and the other capital development activities like purchase of the TCS vehicle is not yet effected. There was generally low realization of LR which led to low releases to depts of Statutory (40%),Health(34%),NR(10%),Comty(38%) and Audit(30%). For Engineering,the low percentage released(23%) was due to the slow pace of the ongoing works to the effect that there were no pending certificates to be cleared.

Disbursement to the Finance \$ planning depts respectively recorded 75%&121% cummulatively due to the urgent interventions identified especially with respect to the poorly performing LR and the expansion of the scope of planning and budgeting.Production dept too recorded a high percentage(87%) due to emergency funding(60m) for relocation of Central Mkt vendors to prepare ground for the new Modern mkt construction. Production also received shs32m for Agric Extension.

NB.All required supplementary budget processes,relocations and virements were gone through.

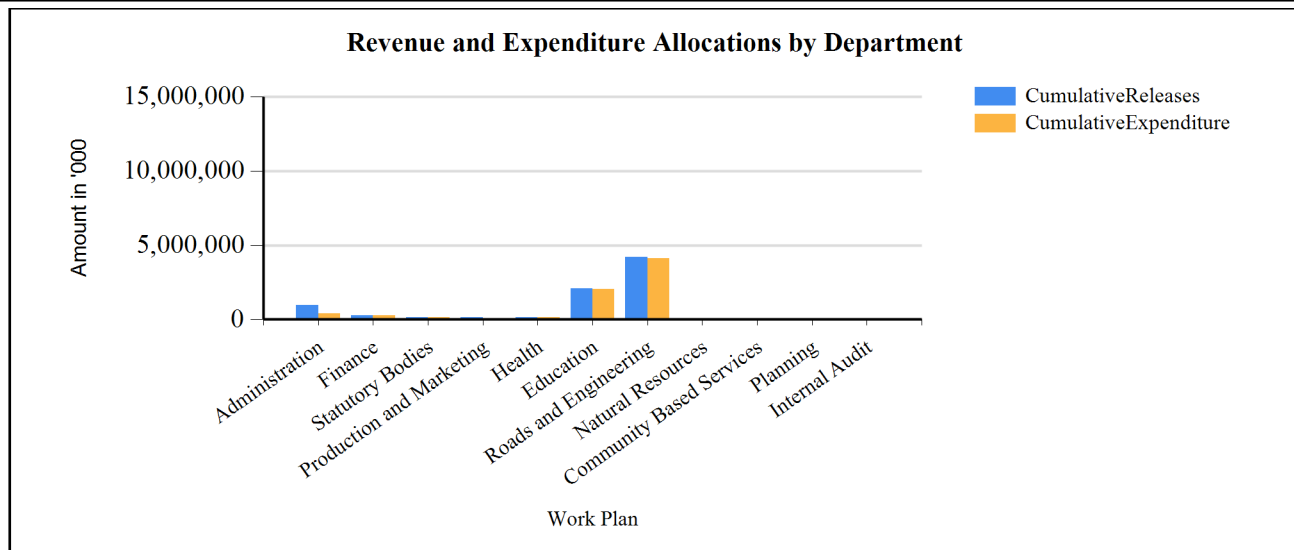
Expenditure

All releases to the different deparments were fairly utilised save for production department(39%) which required a separate process of supplementary budget bse IPFs came in so late. The cumulative expenditures in other departments were almost commensurate to the releases. Funds targeted for contractual works and services were insignificantly utilised because of the delays in procurement processes while the contractors for on-going works are also experiencing operational challenges that render the slow in implementation.

G1: Graph on the revenue and expenditure performance by Department

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Cumulative Revenue Performance by Source

Ushs Thousands	Approved Budget	Cumulative Receipts	% of Budget Received
1. Locally Raised Revenues	4,573,103	785,974	17 %
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2a. Discretionary Government Transfers	8,879,217	745,735	8 %
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2b. Conditional Government Transfers	6,071,698	2,348,549	39 %
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2c. Other Government Transfers	9,692,089	19,545,765	202 %
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3. Donor Funding	0	0	0 %
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Total Revenues shares	29,216,107	23,426,022	80 %

Cumulative Performance for Locally Raised Revenues

The municipality has so far realised only 17% of its planned revenue for FY 2017/18. Shortfall was due to negative political pronouncements that remained unresolved from 1st quarter..

Cumulative Performance for Central Government Transfers

N/A

Cumulative Performance for Other Government Transfers

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Central Gov't Transfers performed well save for the Educ Grants that were not realised during sch. holidays. This led to low performance on Sector Conditional Grant-NW.

The supplementary budget approved for YLP, Agric Ext svcs & relocation of vendors for new modern mkt construction (i.e. 3.19m, 32.319m & 60m respectively), 6.3b & 510.3m respectively for UDDEG & URF not included in MoFPED released figures.

For Discretionary Gov't Transfers ,the reflected 8% performance does not show its true picture b'se the release under UDDEG(ie 9,316,461,000) was not captured by MoFPED as should have been. Thus ,the true figure would have been (shs745,735,000+shs9,316,461,000)=Shs10,062,196,000 equivalent to 113%.Similarly,other Gov't transfers would have given a cumulative figure of shs10,229,304,000 which is 105.5% of the annual plan. This also includes the URF that would have been captured by the MoFPED under Sector Conditional Grant-NW.

Cumulative Performance for Donor Funding

N/A

N/A

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Expenditure Performance by Sector and Programme

<i>Uganda Shillings Thousands</i>	Cumulative Expenditure Performance			Quarterly Expenditure Performance		
	Approved Budget	Cumulative Expenditure	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
Sector: Agriculture						
Agricultural Extension Services	130,100	12,952	10 %	32,525	6,702	21 %
District Production Services	5,000	21,774	435 %	1,250	21,774	1742 %
District Commercial Services	47,189	26,602	56 %	11,797	20,301	172 %
Sub- Total	182,289	61,328	34 %	45,572	48,777	107 %
Sector: Works and Transport						
District Engineering Services	280,695	35,000	12 %	70,174	15,000	21 %
Municipal Services	18,354,381	4,083,724	22 %	4,588,595	3,617,311	79 %
Sub- Total	18,635,075	4,118,724	22 %	4,658,769	3,632,311	78 %
Sector: Education						
Pre-Primary and Primary Education	1,364,572	593,416	43 %	341,143	364,438	107 %
Secondary Education	2,410,269	1,101,578	46 %	602,567	570,176	95 %
Skills Development	521,808	225,239	43 %	130,452	75,875	58 %
Education & Sports Management and Inspection	124,451	112,247	90 %	31,113	65,574	211 %
Sub- Total	4,421,099	2,032,479	46 %	1,105,275	1,076,064	97 %
Sector: Health						
Primary Healthcare	276,170	126,004	46 %	69,042	68,682	99 %
Health Management and Supervision	143,815	5,300	4 %	35,954	4,000	11 %
Sub- Total	419,985	131,304	31 %	104,996	72,682	69 %
Sector: Water and Environment						
Natural Resources Management	116,638	11,286	10 %	29,159	7,103	24 %
Sub- Total	116,638	11,286	10 %	29,159	7,103	24 %
Sector: Social Development						
Community Mobilisation and Empowerment	91,183	33,346	37 %	22,796	19,672	86 %
Sub- Total	91,183	33,346	37 %	22,796	19,672	86 %
Sector: Public Sector Management						
District and Urban Administration	4,517,640	883,243	20 %	1,129,410	747,646	66 %
Local Statutory Bodies	310,544	125,655	40 %	77,636	71,161	92 %
Local Government Planning Services	53,456	64,516	121 %	13,364	27,088	203 %
Sub- Total	4,881,640	1,073,414	22 %	1,220,410	845,895	69 %
Sector: Accountability						
Financial Management and Accountability(LG)	391,661	295,146	75 %	97,915	169,736	173 %
Internal Audit Services	76,535	22,625	30 %	19,134	14,046	73 %
Sub- Total	468,197	317,771	68 %	117,049	183,782	157 %
Grand Total	29,216,107	7,779,653	27 %	7,304,027	5,886,285	81 %

Vote:759 Masaka Municipal Council**Quarter2****SECTION B : Workplan Summary****Administration****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	2,236,757	671,689	30%	559,189	456,371	82%
Gratuity for Local Governments	104,766	52,383	50%	26,192	26,192	100%
Locally Raised Revenues	433,113	121,171	28%	108,278	71,543	66%
Multi-Sectoral Transfers to LLGs_NonWage	1,203,552	237,679	20%	300,888	222,662	74%
Other Transfers from Central Government	0	25,302	0%	0	25,302	0%
Pension for Local Governments	244,074	122,037	50%	61,018	61,018	100%
Salary arrears (Budgeting)	3,779	3,779	100%	945	0	0%
Urban Unconditional Grant (Non-Wage)	61,794	10,030	16%	15,449	0	0%
Urban Unconditional Grant (Wage)	185,678	99,307	53%	46,420	49,654	107%
Development Revenues	2,280,883	274,016	12%	570,221	105,371	18%
Locally Raised Revenues	1,854,000	28,151	2%	463,500	0	0%
Multi-Sectoral Transfers to LLGs_Gou	421,483	245,865	58%	105,371	105,371	100%
Other Transfers from Central Government	5,400	0	0%	1,350	0	0%
Total Revenues shares	4,517,640	945,705	21%	1,129,410	561,742	50%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	185,678	93,695	50%	46,420	46,848	101%
Non Wage	2,051,078	543,683	27%	512,770	454,934	89%
Development Expenditure						
Domestic Development	2,280,883	245,865	11%	570,221	245,865	43%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	4,517,640	883,243	20%	1,129,410	747,646	66%
C: Unspent Balances						
Recurrent Balances		34,311	5%			

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Wage	5,612		
Non Wage	28,699		
Development Balances	28,151	10%	
Domestic Development	28,151		
Donor Development	0		
Total Unspent	62,462	7%	

Summary of Workplan Revenues and Expenditure by Source**Revenues**

The department realised 100% of its budget on Pension, Gratuity & unconditional Grant Wage for Q2. Even cumulatively, those said grants had reached at least 50% of the annual budget together with salary Arrears.

The planned revenue for LLG development Grant (UDDEG) had also performed over the expected i.e. 100% for Q2 and 58% cumulatively. Overall, revenues registered 50% performance for Q2 but cumulatively only 21% partly due to low performance on LR-Recurrent NW (28%), urban unconditional Grant NW (16%).

Expenditures

On the side of expenditure, 20% of the annual budget has so far been spent basically due to delays in the procurement process and thus major department projects like City Hall construction & purchase of vehicles have not taken off.

Overall, the Q2 expenditures exceeded Q2 revenues simply because Q1 had unspent balances of shs 248.367m (i.e. including UDDEG shs 140.494m, City Hall designs shs 28.151m, Wage shs 2.8m & Non-wage shs 76.915m) all of which if added to Q2 revenues of shs 561.742m give a total of shs 810.109m from which the Q2 expenditures (i.e. shs 747.646m) were made leaving a balance of 62.462m. Gratuity has not been paid to the beneficiaries though pensions' high value compared to release definitely encroached on the released gratuity.

Reasons for unspent balances on the bank account

The balance unspent is due to unpaid gratuity because of the clearance issues uncompleted for majority of the beneficiaries. Wage has a balance b'se of the vacant position in Audit where a worker transferred services.

Balance on Capital development is meant for designs of the city hall still underway.

Highlights of physical performance by end of the quarter

Staff salaries and pensions verified and paid, allowances paid to the eligible staff, data captured on IPPS, payrolls printed, disseminated and signed by all heads of cost centres, Postgraduate Diploma courses attended by the Senior Accountant and Economic Planner at UMI, Monitoring of the completed and On-going projects in the Municipality and Divisions done, contractor for structural designing of the City Hall procured.

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

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	388,622	295,146	76%	97,156	169,736	175%
Locally Raised Revenues	204,090	111,314	55%	51,023	21,404	42%
Other Transfers from Central Government	0	49,230	0%	0	49,230	0%
Urban Unconditional Grant (Non-Wage)	73,735	79,204	107%	18,434	71,403	387%
Urban Unconditional Grant (Wage)	110,797	55,399	50%	27,699	27,699	100%
Development Revenues	3,039	0	0%	760	0	0%
Urban Unconditional Grant (Non-Wage)	3,039	0	0%	760	0	0%
Total Revenues shares	391,661	295,146	75%	97,915	169,736	173%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	110,797	55,399	50%	27,699	27,699	100%
Non Wage	277,825	239,747	86%	69,456	142,037	204%
Development Expenditure						
Domestic Development	3,039	0	0%	760	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	391,661	295,146	75%	97,915	169,736	173%
C: Unspent Balances						
Recurrent Balances						
Wage		0				
Non Wage		0				
Development Balances						
Domestic Development		0				
Donor Development		0				
Total Unspent		0	0%			

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Summary of Workplan Revenues and Expenditure by Source**Receipts**

The quarterly budget for Finance was Shs.97,156,000 and the actual amount received was Shs.169,736,045(shs 21,404,000-LR, shs 49,230,000-OTG, shs 71,403,000-UCG-NW and shs 27,699,363-UCG-W).

This was due to the demands that arose for intensive analysis and followup of revenue performance in Divisions ,mentoring on finance reforms , consultation with the centre including answering to Auditor General's and Parliamentary inquiries,repair and operation of Hi-Tech equipment among others.

Cumulatively, finance department has used 75% of its annual budget and may require some reallocation of funds to complete the FY.

Reasons for unspent balances on the bank account

None

Highlights of physical performance by end of the quarter

Routine maintenace and operation of IFMS equipment,revenue operation followup done in divisions, USE and UPE schools monitored on utilisation of Grants, Division operations monitored and supervised, relevant documnets compiled for exit meeting and staff salaries verified and paid.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	310,544	125,655	40%	77,636	71,161	92%
Locally Raised Revenues	181,636	105,793	58%	45,409	61,230	135%
Urban Unconditional Grant (Non-Wage)	89,186	0	0%	22,297	0	0%
Urban Unconditional Grant (Wage)	39,722	19,862	50%	9,930	9,931	100%
Development Revenues	0	0	0%	0	0	0%
N/A						
Total Revenues shares	310,544	125,655	40%	77,636	71,161	92%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	39,722	19,862	50%	9,930	9,931	100%
Non Wage	270,822	105,793	39%	67,706	61,230	90%
Development Expenditure						
Domestic Development	0	0	0%	0	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	310,544	125,655	40%	77,636	71,161	92%
C: Unspent Balances						
Recurrent Balances						
Wage		0				
Non Wage		0				
Development Balances						
Domestic Development		0				
Donor Development		0				
Total Unspent		0	0%			

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Summary of Workplan Revenues and Expenditure by Source**Receipts**

Q2 plan was Shs.77.636m but Shs.71.16m was received of which Shs.61.229m and Shs.9.931m was LR and UUCG-Wage respectively.

Cummulatively, LR & UUCG receipts had reached 58% & 50%. High allocation of LR was due to the demand for monitoring especially LR sources.

Expenditure

The entire funds were all utilized on Councilors' allowances and wages for the entitled staff. The cumulative performance has been 40% of the annual budget so far in terms of expenditure.

Reasons for unspent balances on the bank account

None

Highlights of physical performance by end of the quarter

Salaries and Council allowances verified and paid, Council administration services held and coordinated, contract committee meetings held, bid documents prepared, evaluation meetings held, minutes with relevant resolutions produced, Govt programmes and projects monitored and standing committee meetings held and facilitated.

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*Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	90,189	98,165	109%	22,547	84,258	374%
Locally Raised Revenues	25,818	7,072	27%	6,455	7,072	110%
Other Transfers from Central Government	0	32,319	0%	0	32,319	0%
Sector Conditional Grant (Non-Wage)	18,068	9,034	50%	4,517	4,517	100%
Sector Conditional Grant (Wage)	25,000	12,500	50%	6,250	6,250	100%
Urban Unconditional Grant (Non-Wage)	8,747	30,961	354%	2,187	30,961	1416%
Urban Unconditional Grant (Wage)	12,557	6,278	50%	3,139	3,139	100%
Development Revenues	92,100	60,000	65%	23,025	60,000	261%
Locally Raised Revenues	92,100	0	0%	23,025	0	0%
Other Transfers from Central Government	0	60,000	0%	0	60,000	0%
Total Revenues shares	182,289	158,165	87%	45,572	144,258	317%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	37,557	18,778	50%	9,389	9,389	100%
Non Wage	52,633	42,550	81%	13,158	39,388	299%
Development Expenditure						
Domestic Development	92,100	0	0%	23,025	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	182,289	61,328	34%	45,572	48,777	107%
C: Unspent Balances						
Recurrent Balances						
		36,836	38%			
Wage		0				
Non Wage		36,836				
Development Balances						
		60,000	100%			
Domestic Development		60,000				
Donor Development		0				

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Total Unspent	96,836	61%	
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Summary of Workplan Revenues and Expenditure by Source**Receipts**

By the end of the 2nd Qtr, the department had received Shs158.165m of which shs144.258 was received in Q2.

The significant rise in revenue to the dept was due to unbudgeted for funds released in semblance of emergency funds for vendors (shs60m) to prepare ground for the construction of a new modern central market in the Town Centre and also funds released for agricultural extension services(shs32.319m). All these were never disclosed to the LG at budgeting time and will undergo a supplementary budget process before its utilisation.

It is only LR that has not performed well (27%) though compensated by the high performance of UUCG-NW(354%).

The overall performance of revenue therefore compared to the budget is 87% cumulatively and is likely to exceed 100% by close of FY given the supplementary funds realised .

Expenditure

On the part of the expenditure , however, only 38% of the budgeted figure has been utilised. This includes NW from funds extended to the department through the MAAIF for agric extension services and the devt fund for relocation of vendors from Central mkt.

Reasons for unspent balances on the bank account

The unspent balance of shs 96.836m included Shs 4.156m for both commercial operations and Agricultural Extension which remained unutilized due to expectation of busy schedules among farmers and for many other commercial operations in the next quarter. It also included 60m meant for relocation of vendors to from central mkt to prepare ground for new mkt construction and shs 32.3m for extension service not earlier budgeted. These were special funds (i.e. 60m &32.3m) and will only be spent after the passing of the supplementary budget though activities especially of relocating vendors have already been contracted out and over 90% completed.

Highlights of physical performance by end of the quarter

Staff salaries for both the Commercial Officer and Agricultural Extension Workers paid, fish farmers sensitized to form groups, farmer groups mobilised and sensitised on pests and diseases, Fall army worm and BBW disease, stray dogs wiped out of the Municipality, sensitisation Radio talk shows participated in, relocation designs and plans developed for the relocation of market vendors and a statistical business register produced.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	354,985	142,299	40%	88,746	71,992	81%
Locally Raised Revenues	68,023	1,300	2%	17,006	0	0%
Other Transfers from Central Government	0	2,985	0%	0	2,985	0%
Sector Conditional Grant (Non-Wage)	50,115	25,057	50%	12,529	12,529	100%
Sector Conditional Grant (Wage)	225,914	112,957	50%	56,478	56,478	100%
Urban Unconditional Grant (Non-Wage)	10,934	0	0%	2,733	0	0%
Development Revenues	65,000	0	0%	16,250	0	0%
Locally Raised Revenues	65,000	0	0%	16,250	0	0%
Total Revenues shares	419,985	142,299	34%	104,996	71,992	69%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	225,914	102,618	45%	56,478	51,309	91%
Non Wage	129,071	28,686	22%	32,268	21,372	66%
Development Expenditure						
Domestic Development	65,000	0	0%	16,250	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	419,985	131,304	31%	104,996	72,682	69%
C: Unspent Balances						
Recurrent Balances						
		10,995	8%			
Wage		10,339				
Non Wage		656				
Development Balances						
		0	0%			
Domestic Development		0				
Donor Development		0				
Total Unspent		10,995	8%			

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Summary of Workplan Revenues and Expenditure by Source

Receipts

The department received all budgeted central government transfers for Q2 including 56m for wage, 12.5m for LLS non-wage, shs 2.985m for Health promotion especially HIV/AIDS. However, there was also a balance of 11.7m from previous quarter (Q1). Thus the department had a total of Eighty three million six hundred seventy six thousand to spend in Q2.

Expenditure

Allocations to lower units were sent there accordingly. Emphasis was put on outreach services. Receipts from Other Transfers were used for Keeping Masaka Clean self Help Campaign for Sanitation and Hygiene activities together with funds that remained unutilised in Q1. UMEME bills and garbage collection supervision was done.

N.B Total Expenditures exceeded total revenues for Q2 because of the balances that remained unspent in the 1st quarter (i.e shs 11,684,000).

Reasons for unspent balances on the bank account

Lack of a medical doctor lead to the balance on PHC wage of shs10,338,870 which is Doctor's wage for the Q1 and Q2. Balance on non- wage was due to a transaction being processed caught by time.

Highlights of physical performance by end of the quarter

9 outreaches made, 1 NGO hospital & 8 government units including the referral hospital monitored.

a total of 102,490 patients where seen the above facilities for selected indicators during the the quarter and cumulatively 316,363 patients seen, of these 3,185 male adults where Safely circumcised during the quarter and cumulatively 8,062. 17,354 clients counseled and tested for HIV during the quarter and 716 tested HIV+ and cumulatively 1,818 Tested HIV+. 66,351 OPD attendance during the quarter and Cumulatively 131,759 OPD Attendance . 193 babies enrolled on Early Infant Diagnosis (EID) services during the quarter cumulatively 449 babies enrolled and 6 turned EID+ve cumulatively 9 babies have turned +ves

1,923 mothers attended ANC1 services during the quarter cumulatively 4,244 ANC1 attendance and of these 837 mothers completed ANC4 during the quarter cumulatively 1,955 completed ANC4 and 2,893 deliveries where conducted during the quarter and cumulatively 5,608 delivered at Health Facilities . Health promotional Serviced require strengthening for ANC services

1,380 children received DPT3 immunization services during the quarter cumulatively 2,850 children received DPT3 immunization services and 721 received Measles Vaccines during the quarter and cumulatively 1,837 children received measles vaccines. 310 girls received HPV2 dose and cumulatively 373 girls received HPV2 Doses.

Coordinated with Line ministry and request to upgrade 3HCs from level II to III followed up.

Vote:759 Masaka Municipal Council

Quarter2

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	4,292,980	2,033,329	47%	1,073,245	855,706	80%
Locally Raised Revenues	37,250	48,451	130%	9,312	9,900	106%
Sector Conditional Grant (Non-Wage)	973,828	324,609	33%	243,457	0	0%
Sector Conditional Grant (Wage)	3,221,362	1,610,681	50%	805,340	805,340	100%
Urban Unconditional Grant (Non-Wage)	24,054	31,344	130%	6,013	31,344	521%
Urban Unconditional Grant (Wage)	36,486	18,244	50%	9,122	9,122	100%
Development Revenues	128,119	63,070	49%	32,030	27,030	84%
Locally Raised Revenues	20,000	0	0%	5,000	0	0%
Sector Development Grant	108,119	63,070	58%	27,030	27,030	100%
Total Revenues shares	4,421,099	2,096,399	47%	1,105,275	882,736	80%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	3,257,848	1,625,550	50%	814,462	1,018,610	125%
Non Wage	1,035,132	404,404	39%	258,783	54,928	21%
Development Expenditure						
Domestic Development	128,119	2,525	2%	32,030	2,525	8%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	4,421,099	2,032,479	46%	1,105,275	1,076,064	97%
C: Unspent Balances						
Recurrent Balances		3,375	0%			
Wage		3,375				
Non Wage		0				
Development Balances		60,545	96%			
Domestic Development		60,545				
Donor Development		0				
Total Unspent		63,920	3%			

Vote:759 Masaka Municipal Council**Quarter2**

Summary of Workplan Revenues and Expenditure by Source**Receipts**

The department received 84% of the quarterly recurrent budget and 80% of its quarterly budget for development. All development funds received were SFG. Due to the activities of conducting exams in Q2, significant releases were made to the department to facilitate smoother administration of PLE thus the high percentage releases of LR (106%) and UCCG_NW(521%) under Non Wage recurrent revenues for UUCG-NW. The cumulative low percentage of sector CG-NW(33%) was due to non-release of UPE &USE towards end of third term for security purposes. Overall, realisation of revenues was thus 47% for the department which is fairly good.

Expenditure

On the expenditure side, the cumulative performance on wage was 50% as expected. However, schools including Kimaanya Blessed Sacrament P.S ,& Kyabakuza St.Anthony P.S. were shown paid twice because their salaries were effected lately. Therefore, even the Q2 expenditures exceed Q2 releases due to the balances that remained un spent in Q1 but funds paid to beneficiaries in Q2. E.g. in Q1, wage had a balance of shs 201.07m, Non-wage recurrent had a balance of shs 12.6m and Development (SFG) had shs 36.04m.

Reasons for unspent balances on the bank account

Unspent balances include wages of one teacher who transferred services but not yet replaced and the SFG funds whose projects were still undergoing procurement process for the contractors.

Highlights of physical performance by end of the quarter

PLE exams conducted and administered successfully, salaries paid to all categories of staff in Education;SMCs sensitized, Schools monitored and a report produced,departmental vehicle maintained and repaired, site appraisal for the structural and technical drawing as at Nyendo PS, ECD centres licenced and monitored and SMCs sensitised.

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*Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	1,490,391	238,144	16%	372,598	104,011	28%
Locally Raised Revenues	292,454	46,460	16%	73,114	22,700	31%
Other Transfers from Central Government	0	140,858	0%	0	55,483	0%
Sector Conditional Grant (Non-Wage)	1,071,790	0	0%	267,947	0	0%
Urban Unconditional Grant (Non-Wage)	26,241	832	3%	6,560	832	13%
Urban Unconditional Grant (Wage)	99,907	49,994	50%	24,977	24,997	100%
Development Revenues	17,144,684	3,968,605	23%	4,286,171	3,528,300	82%
Other Transfers from Central Government	9,686,689	3,968,605	41%	2,421,672	3,528,300	146%
Urban Discretionary Development Equalization Grant	7,457,995	0	0%	1,864,499	0	0%
Total Revenues shares	18,635,075	4,206,749	23%	4,658,769	3,632,311	78%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	99,907	49,994	50%	24,977	24,997	100%
Non Wage	1,390,485	100,125	7%	347,621	79,014	23%
Development Expenditure						
Domestic Development	17,144,684	3,968,605	23%	4,286,171	3,528,300	82%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	18,635,075	4,118,724	22%	4,658,769	3,632,311	78%
C: Unspent Balances						
Recurrent Balances		88,025	37%			
Wage		0				
Non Wage		88,025				
Development Balances		0	0%			
Domestic Development		0				
Donor Development		0				

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Total Unspent	88,025	2%	
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Summary of Workplan Revenues and Expenditure by Source**Receipts**

The department received 28% and 82% of its quarterly budget for recurrent and development expenditure respectively. With respect to cumulative performance, it had realised 16% and 23% respectively for recurrent and development revenue. Allocation of the UUCG and LR to the department were almost none (3%) for UUCG and only 16% for LR. This could have been due to the mentality of that Engineering has a lot without with the volume of work therein.

Expenditure

With respect to expenditure, the department has cumulatively spent 22% of its budget and 78% of its quarterly plan. Various works are underway with pending payments.

Reasons for unspent balances on the bank account

Under road fund, the long awaited road designs for Mukudde Rd and Market loop Nyendo were completed with very high cost estimates leading to change of workplan in favour of other roads. Budget revision process led to non-utilization of some of the URF money.

Highlights of physical performance by end of the quarter

34km of Roads worked on under routine and periodic maintenance, Phase 1b (Rehabilitation of Edward Avenue, Buddu St, Jethabai Rd & Ssesse Drainage) works complete up to 95% Renovation of Town Clerk's residence, Vehicles repaired, electrical faults rectified and street light bills cleared every month.

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Quarter2

Water

B1: Overview of Workplan Revenues and Expenditures by source

Summary of Workplan Revenues and Expenditure by Source

Reasons for unspent balances on the bank account

Highlights of physical performance by end of the quarter

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Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	86,638	10,266	12%	21,659	7,103	33%
Locally Raised Revenues	55,409	3,940	7%	13,852	3,940	28%
Urban Unconditional Grant (Non-Wage)	4,373	0	0%	1,093	0	0%
Urban Unconditional Grant (Wage)	26,855	6,326	24%	6,714	3,163	47%
Development Revenues	30,000	1,020	3%	7,500	0	0%
Locally Raised Revenues	30,000	0	0%	7,500	0	0%
Other Transfers from Central Government	0	1,020	0%	0	0	0%
Total Revenues shares	116,638	11,286	10%	29,159	7,103	24%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	26,855	6,326	24%	6,714	3,163	47%
Non Wage	59,782	3,940	7%	14,946	3,940	26%
Development Expenditure						
Domestic Development	30,000	1,020	3%	7,500	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	116,638	11,286	10%	29,159	7,103	24%
C: Unspent Balances						
Recurrent Balances						
Wage		0				
Non Wage		0				
Development Balances						
Domestic Development		0				
Donor Development		0				
Total Unspent		0	0%			

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Summary of Workplan Revenues and Expenditure by Source

Apart from staff salaries, the department received only shs 3,940,000 from Local Revenue and utilized all in payments for beautification of Horbat Avenue , the Area infront of banks and Yellow Knife round About.

All other revenue sources in the budget performed very poorly due to the varring priorities of the LG. Wage had been budgeted for 2 Officers but the department is yet to get the second one.

Reasons for unspent balances on the bank account

N/A

Highlights of physical performance by end of the quarter

Most of the green spaces and road reserves have been encroached on thus making the town look unpleasant. it is against that background that efforts are being made to beautify most of the green area.

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Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	91,184	34,200	38%	22,796	18,595	82%
Locally Raised Revenues	20,818	200	1%	5,205	0	0%
Other Transfers from Central Government	0	3,190	0%	0	3,190	0%
Sector Conditional Grant (Non-Wage)	24,883	12,442	50%	6,221	6,221	100%
Urban Unconditional Grant (Non-Wage)	8,747	0	0%	2,187	0	0%
Urban Unconditional Grant (Wage)	36,735	18,368	50%	9,184	9,184	100%
Development Revenues	0	0	0%	0	0	0%
N/A						
Total Revenues shares	91,184	34,200	38%	22,796	18,595	82%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	36,735	18,368	50%	9,184	9,184	100%
Non Wage	54,448	14,978	28%	13,612	10,488	77%
Development Expenditure						
Domestic Development	0	0	0%	0	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	91,183	33,346	37%	22,796	19,672	86%
C: Unspent Balances						
Recurrent Balances						
		854	2%			
Wage		0				
Non Wage		854				
Development Balances						
		0	0%			
Domestic Development		0				
Donor Development		0				
Total Unspent		854	2%			

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Summary of Workplan Revenues and Expenditure by Source

It had cumulatively spent all the money save for the shs 854,000 the department received all the Central quarterly expected funds. The total amount received was Shs.18.595m of which Shs.6.22m was Sector Conditional Grant ,UCG-NW of Shs.9.18m and Shs.3.19m from Other Government Transfers.
The department meant for YLP processed lately.

Reasons for unspent balances on the bank account

Delayed processing of some of these funds for operationalization of YLP activities.

Highlights of physical performance by end of the quarter

Staff salaries were paid, week book festival celebrated, FAL class mobilized for formalization, sensitization meetings for marginalized groups, juvenile cases handled, children settled and elderly people facilitated to celebrate their day

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Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	53,456	64,516	121%	13,364	27,088	203%
Locally Raised Revenues	20,818	35,386	170%	5,205	8,450	162%
Urban Unconditional Grant (Non-Wage)	8,747	17,184	196%	2,187	12,665	579%
Urban Unconditional Grant (Wage)	23,891	11,946	50%	5,973	5,973	100%
Development Revenues	0	0	0%	0	0	0%
N/A						
Total Revenues shares	53,456	64,516	121%	13,364	27,088	203%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	23,891	11,946	50%	5,973	5,973	100%
Non Wage	29,565	52,570	178%	7,391	21,115	286%
Development Expenditure						
Domestic Development	0	0	0%	0	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	53,456	64,516	121%	13,364	27,088	203%
C: Unspent Balances						
Recurrent Balances						
Wage		0				
Non Wage		0				
Development Balances						
Domestic Development		0				
Donor Development		0				
Total Unspent		0	0%			

Summary of Workplan Revenues and Expenditure by Source

The department received substantial amounts from Unconditional Grant and LR due to the responsibilities delegated to it including organising and holding the Budget Conference, collection of urgently required data and others. Cumulatively thus the revenues had reached 121% all for recurrent activities.

Since all the money was for specific purposes, it was all utilised.

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Reasons for unspent balances on the bank account

N/A

Highlights of physical performance by end of the quarter

The BFP was compiled and submitted to the relevant authorities,Budget Conference held on 8th November 2017. statistical Abstract for 2016/17 compiled and Q1 report compilation activities facilitated.

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Quarter2

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
Recurrent Revenues	76,535	22,625	30%	19,134	14,046	73%
Locally Raised Revenues	26,023	1,940	7%	6,506	0	0%
Urban Unconditional Grant (Non-Wage)	10,934	7,408	68%	2,733	7,408	271%
Urban Unconditional Grant (Wage)	39,579	13,278	34%	9,895	6,639	67%
Development Revenues	0	0	0%	0	0	0%
N/A						
Total Revenues shares	76,535	22,625	30%	19,134	14,046	73%
B: Breakdown of Workplan Expenditures						
Recurrent Expenditure						
Wage	39,579	13,278	34%	9,895	6,639	67%
Non Wage	36,956	9,348	25%	9,239	7,408	80%
Development Expenditure						
Domestic Development	0	0	0%	0	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	76,535	22,625	30%	19,134	14,046	73%
C: Unspent Balances						
Recurrent Balances						
Wage		0				
Non Wage		0				
Development Balances						
Domestic Development		0				
Donor Development		0				
Total Unspent		0	0%			

Summary of Workplan Revenues and Expenditure by Source

The department received Shs.14.046m. The only source of revenue was Urban Unconditional Grant both wage and non wage at Shs.6.638m and Shs.7.407m respectively. LR allocation to the department performed so poorly(7%) due to the shifted priorities of the LG to enhance revenue assessment and collection under Finance dept and Administration. This, however, was partly compensated through high allocation of UUCG-NW(68%). The entire recurrent NW was all utilised.

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Reasons for unspent balances on the bank account

N/A

Highlights of physical performance by end of the quarter

Audit exercise for the Municipality done, report produced and submitted for Q1.

Monitoring of some of the Government institutions and other programmes.

Internal Audit exercise for departments for Q2 in progress.

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Quarter2

Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget	Cumulative Outturn	% Budget Spent	Plan for the quarter	Quarter outturn	%Quarter Plan
A: Breakdown of Workplan Revenues						
<i>Recurrent Revenues</i>	0	0	0%	0	0	0%
N/A						
<i>Development Revenues</i>	0	0	0%	0	0	0%
N/A						
Total Revenues shares	0	0	0%	0	0	0%
B: Breakdown of Workplan Expenditures						
<i>Recurrent Expenditure</i>						
Wage	0	0	0%	0	0	0%
Non Wage	0	0	0%	0	0	0%
<i>Development Expenditure</i>						
Domestic Development	0	0	0%	0	0	0%
Donor Development	0	0	0%	0	0	0%
Total Expenditure	0	0	0%	0	0	0%
C: Unspent Balances						
<i>Recurrent Balances</i>		0	0%			
Wage		0				
Non Wage		0				
<i>Development Balances</i>		0	0%			
Domestic Development		0				
Donor Development		0				
Total Unspent		0	0%			

Summary of Workplan Revenues and Expenditure by Source

Reasons for unspent balances on the bank account

Highlights of physical performance by end of the quarter

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B2: Workplan Outputs and Performance indicators

Workplan : 1a Administration

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 1381 District and Urban Administration					
Higher LG Services					
Output : 138101 Operation of the Administration Department					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Low realization from LR due to poor performance of some sources especially Taxi Park					
Output : 138102 Human Resource Management Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Failure of the IPPS system on some occasions.					
Output : 138103 Capacity Building for HLG					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Cost of courses undertaken turned out to be far more expensive than had been anticipated.					
Output : 138104 Supervision of Sub County programme implementation					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: It called for both Councillors and technical officers to pay several visits to help resolve the many issues that surrounded projects' implementation in divisions.					
Output : 138105 Public Information Dissemination					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Poor reading culture of the public is the major challenge.					
Output : 138106 Office Support services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: None					
Output : 138107 Registration of Births, Deaths and Marriages					
Error: Subreport could not be shown.					

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Error: Subreport could not be shown.

Error: Subreport could not be shown.

Reasons for over/under performance: None

Output : 138108 Assets and Facilities Management

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Reasons for over/under performance: Through integration of activities with other departments, it was possible to do this at no cost to Administration department.

Output : 138109 Payroll and Human Resource Management Systems

Error: Subreport could not be shown.

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Error: Subreport could not be shown.

Reasons for over/under performance: IFMS failure which at times delays the process of salary and pension payment.

Output : 138111 Records Management Services

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Error: Subreport could not be shown.

Reasons for over/under performance: Poor automation of records mgt system.

Output : 138113 Procurement Services

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Error: Subreport could not be shown.

Reasons for over/under performance: Low realisation from LR delaying the initiation of some Locally funded projects.

Capital Purchases**Output : 138172 Administrative Capital**

Error: Subreport could not be shown.

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Error: Subreport could not be shown.

Reasons for over/under performance: Insufficient LR due to low realization from some sources especially revenue from Taxi Park. Th vehicle is delivered but payment for it is not yet effected. Even the contractor for City Hall designs is procured but not yet paid any advance. Thus the under performance pecuniary reflect.

<i>Total For Administration : Wage Rect:</i>	<i>185,678</i>	<i>93,695</i>	<i>50 %</i>	<i>46,848</i>
<i>Non-Wage Reccurent:</i>	<i>839,026</i>	<i>306,003</i>	<i>36 %</i>	<i>217,254</i>
<i>GoU Dev:</i>	<i>1,859,400</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Donor Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Grand Total:</i>	<i>2,884,105</i>	<i>399,699</i>	<i>13.9 %</i>	<i>264,102</i>

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Workplan : 2 Finance

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 1481 Financial Management and Accountability(LG)					
Higher LG Services					
Output : 148101 LG Financial Management services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Over expenditures were due to the many travels made for central consultations and to check revenue constraints for improvement in LR performance.					
Output : 148102 Revenue Management and Collection Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Continuous decline in the LR collections attributed to political announcements. There was over expenditure due to introduction of changes in receipting leading to high spending on stationery to ensure improvement in revenue.					
Output : 148103 Budgeting and Planning Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Data collection and meetings to analyze it turned out more expensive than earlier anticipated.					
Output : 148104 LG Expenditure management Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: IFMS system which tends to be off at times was the challenge. Over expenditure on workshops was due to the needs that arose to have HODs more abreast with new PFM requirements.					
Output : 148105 LG Accounting Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Auditors demanded for copies of almost every document they looked at leading to over expenditure on stationery as well as travel to deliver the requirements at various occasions. Several meetings were also held to address queries.					
Output : 148106 Integrated Financial Management System					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: The low performance was because central government never released anything for IFMS operations and maintenance while LR was dwindling.					
Output : 148108 Sector Management and Monitoring					
Error: Subreport could not be shown.					

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Error: Subreport could not be shown.

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Reasons for over/under performance: Low expenditure recorded because the exercise was followed up under other activities in the department.

Capital Purchases**Output : 148172 Administrative Capital**

Error: Subreport could not be shown.

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Error: Subreport could not be shown.

Reasons for over/under performance:

<i>Total For Finance : Wage Rect:</i>	<i>110,797</i>	<i>55,399</i>	<i>50 %</i>	<i>27,699</i>
<i>Non-Wage Reccurent:</i>	<i>277,825</i>	<i>239,747</i>	<i>86 %</i>	<i>142,037</i>
<i>GoU Dev:</i>	<i>3,039</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Donor Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Grand Total:</i>	<i>391,661</i>	<i>295,146</i>	<i>75.4 %</i>	<i>169,736</i>

Vote:759 Masaka Municipal Council**Quarter2****Workplan : 3 Statutory Bodies**

Outputs and Performance Indicators <i>(Ushs Thousands)</i>	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 1382 Local Statutory Bodies					
Higher LG Services					
Output : 138201 LG Council Administration services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Narrow Local Tax base.					
Output : 138202 LG procurement management services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: None					
Output : 138203 LG staff recruitment services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: N/A					
Output : 138204 LG Land management services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: N/A					
Output : 138205 LG Financial Accountability					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Late submission of the LG PAC report					
Output : 138206 LG Political and executive oversight					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Travels of political leader integrated into other departments' activities to save on resources.					
Output : 138207 Standing Committees Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					

Vote:759 Masaka Municipal Council**Quarter2**

Reasons for over/under performance:		lack of substantive Clerk to Council makes it difficult to coordinate and organize Council activities.		
<i>Total For Statutory Bodies : Wage Rect:</i>	<i>39,722</i>	<i>19,862</i>	<i>50 %</i>	<i>9,931</i>
<i>Non-Wage Reccurent:</i>	<i>270,822</i>	<i>105,793</i>	<i>39 %</i>	<i>61,230</i>
<i>GoU Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Donor Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Grand Total:</i>	<i>310,544</i>	<i>125,655</i>	<i>40.5 %</i>	<i>71,161</i>

Vote:759 Masaka Municipal Council

Quarter2

Workplan : 4 Production and Marketing

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 0181 Agricultural Extension Services					
Higher LG Services					
Output : 018101 Extension Worker Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Lack of transport means for extension services remains a challenge to reaching farmers. Performance was low due to bureaucracy.					
Capital Purchases					
Output : 018175 Non Standard Service Delivery Capital					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: No money yet allocated to abattoir construction because of the low realization of LR experienced so far.					
Programme : 0182 District Production Services					
Higher LG Services					
Output : 018202 Crop disease control and marketing					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Under staffing of the production department					
Output : 018206 Vermin control services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Expensive anti-vermin drugs and migration of stray dogs from outside the Municipality.					
Programme : 0183 District Commercial Services					
Higher LG Services					
Output : 018301 Trade Development and Promotion Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Operational procedures viz vie LG Act which empowers divisions to collect licences hence control of issuing of licence was centered at the Division.					
Output : 018303 Market Linkage Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					

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Error: Subreport could not be shown.

Error: Subreport could not be shown.

Reasons for over/under performance: Vendors' negative politicizing of Government programmes like the construction of the new modern market indicating that an arcade is going to be constructed hence inciting other vendors to resist development.

Output : 018304 Cooperatives Mobilisation and Outreach Services

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Reasons for over/under performance: Almost all cooperative groups are politicized hence governance and mgt is always compromised.

Output : 018309 Sector Management and Monitoring

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Reasons for over/under performance: Absence of Departmental transport means.

<i>Total For Production and Marketing : Wage Rect:</i>	<i>37,557</i>	<i>18,778</i>	<i>50 %</i>	<i>9,389</i>
<i>Non-Wage Reccurent:</i>	<i>52,633</i>	<i>42,550</i>	<i>81 %</i>	<i>39,388</i>
<i>GoU Dev:</i>	<i>92,100</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Donor Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Grand Total:</i>	<i>182,289</i>	<i>61,328</i>	<i>33.6 %</i>	<i>48,777</i>

Vote:759 Masaka Municipal Council**Quarter2****Workplan : 5 Health**

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 0881 Primary Healthcare					
Higher LG Services					
Output : 088101 Public Health Promotion					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: The extensive inspection of service providers is not yet done due to the intensification of tax assessment and followup prioritized under Administration and Finance departments.					
Output : 088104 Medical Supplies for Health Facilities					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Medical supplies to be supplied by NMS. Meanwhile uniforms and protective gear are not yet put on the priority list.					
Output : 088106 Promotion of Sanitation and Hygiene					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Not prioritized.					
Lower Local Services					
Output : 088154 Basic Healthcare Services (HCIV-HCII-LLS)					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Wage was a bit low (45%) due to the unfilled position of a doctor which is also a big challenge to the entity. Support services were boosted by the balance of Q1.					
Programme : 0883 Health Management and Supervision					
Higher LG Services					
Output : 088301 Healthcare Management Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Low expenditures made because other organizations do contribute during sanitation days.					
Output : 088302 Healthcare Services Monitoring and Inspection					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					

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Quarter2

Workplan : 5 Health

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Reasons for over/under performance: Due to meager resources, this has been done only through integration with other outreach services.					
Output : 088303 Sector Capacity Development					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: None					
Capital Purchases					
Output : 088372 Administrative Capital					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Mortuary construction to be taken up by a newly secured development partner. Negotiations are ongoing.					
<i>Total For Health : Wage Rect:</i>	225,914	102,618	45 %		51,309
<i>Non-Wage Reccurent:</i>	129,071	28,686	22 %		21,372
<i>GoU Dev:</i>	65,000	0	0 %		0
<i>Donor Dev:</i>	0	0	0 %		0
<i>Grand Total:</i>	419,985	131,304	31.3 %		72,682

Vote:759 Masaka Municipal Council

Quarter2

Workplan : 6 Education

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 0781 Pre-Primary and Primary Education					
Higher LG Services					
Output : 078102 Distribution of Primary Instruction Materials					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Staffing gaps in UPE schools is a challenge.					
Lower Local Services					
Output : 078151 Primary Schools Services UPE (LLS)					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Inadequate UPE funds is a challenge and low performance was due to non release of UPE funds in Q2 by Central Government.					
Capital Purchases					
Output : 078180 Classroom construction and rehabilitation					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Under performance was due to the delayed procurement processes.					
Output : 078181 Latrine construction and rehabilitation					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: This may not be implemented by the municipal council because the education department remained with an outstanding obligation on furniture supplied to Nyendo Public P.S in FY 2016/17 but had been omitted in the current budget. This will therefore be dropped in favor of that pending obligation requiring a budget revision for it is mandatory to pay it prior to any other project.					
Programme : 0782 Secondary Education					
Lower Local Services					
Output : 078251 Secondary Capitation(USE)(LLS)					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Under performance was because Central government never released funds for USE in Q2 thus lowering Non-Wage performance.					
Programme : 0783 Skills Development					

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Quarter2

Workplan : 6 Education

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Lower Local Services					
Output : 078351 Tertiary Institutions Services (LLS)					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: None					
Programme : 0784 Education & Sports Management and Inspection					
Higher LG Services					
Output : 078401 Education Management Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Over performance was mainly caused by meetings, travels and stationery during examination monitoring as well as repairs for the departmental vehicle that had a major mechanical breakage and was urgently needed.					
Output : 078402 Monitoring and Supervision of Primary & secondary Education					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Many travels by different officials were involved to check adherence to standards and that lead to over expenditure.					
Output : 078403 Sports Development services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: No challenge but all the money was spent in the 1st quarter where school competitions are usually organized.					
Capital Purchases					
Output : 078472 Administrative Capital					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Under performance was because of the dwindling LR that made start of the said renovations prohibitive.					
<i>Total For Education : Wage Rect:</i>	3,257,848	1,625,550	50 %		1,018,610
<i>Non-Wage Reccurent:</i>	1,035,132	404,404	39 %		54,928
<i>GoU Dev:</i>	128,119	2,525	2 %		2,525
<i>Donor Dev:</i>	0	0	0 %		0
<i>Grand Total:</i>	4,421,099	2,032,479	46.0 %		1,076,064

Vote:759 Masaka Municipal Council**Quarter2****Workplan : 7a Roads and Engineering**

Outputs and Performance Indicators <i>(Ushs Thousands)</i>	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 0482 District Engineering Services					
Higher LG Services					
Output : 048201 Buildings Maintenance					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Money spent under Administration department.					
Output : 048202 Vehicle Maintenance					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: So far done using URF.					
Output : 048203 Plant Maintenance					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: None					
Output : 048204 Electrical Installations/Repairs					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Weather conditions affect the On- timing of street light sensors and this causes lights to switch ON very early and OFF very late. As a result, power bills are higher than planned bills and this affects our budget. Due to dwindling LR, oftentimes lights are off until prepayments are made (YAKA) which explains the under performance seen.					
Output : 048205 Electrical Inspections					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: No challenge but inspections are normally integrated with other activities because of no funding and thus not as frequent as they should have been.					
Programme : 0483 Municipal Services					
Higher LG Services					
Output : 048301 Sector Capacity Development					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					

Vote:759 Masaka Municipal Council**Quarter2****Workplan : 7a Roads and Engineering**

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Peformance	Quarterly Planned Outputs	Quarterly Output Performance
Reasons for over/under performance:	None				
Output : 048302 Maintenance of Urban Infrastructure					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance:	Weather changes affect timely completion of works. Under expenditure was because road designs for Mukudde Rd and Nyendo Mkt loop were being undertaken and these were the roads most focused for these funds.				
Capital Purchases					
Output : 048375 Non Standard Service Delivery Capital					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance:	Unpredictable weather variations prompted the contractor to halt asphalt works on Edward, Buddu & Jethebai Rds in the months of November and December.				
Total For Roads and Engineering : Wage Rect:	99,907	49,994	50 %		24,997
Non-Wage Reccurent:	1,390,485	100,125	7 %		79,014
GoU Dev:	17,144,684	3,968,605	23 %		3,528,300
Donor Dev:	0	0	0 %		0
Grand Total:	18,635,075	4,118,724	22.1 %		3,632,311

Vote:759 Masaka Municipal Council

Quarter2

Workplan : 8 Natural Resources

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 0983 Natural Resources Management					
Higher LG Services					
Output : 098301 District Natural Resource Management					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: No other activity facilitated.					
Output : 098303 Tree Planting and Afforestation					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Tree planting and community training not prioritized.					
Output : 098305 Forestry Regulation and Inspection					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Not prioritized.					
Output : 098307 River Bank and Wetland Restoration					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Not prioritized.					
Output : 098309 Monitoring and Evaluation of Environmental Compliance					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Not prioritized					
Output : 098310 Land Management Services (Surveying, Valuations, Tittling and lease management)					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Not prioritized					
Output : 098311 Infrastructure Planning					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					

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Reasons for over/under performance: Not prioritized

Capital Purchases**Output : 098375 Non Standard Service Delivery Capital**

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Reasons for over/under performance: Low prioritization given to this.

<i>Total For Natural Resources : Wage Rect:</i>	26,855	6,326	24 %	3,163
<i>Non-Wage Reccurent:</i>	59,782	3,940	7 %	3,940
<i>GoU Dev:</i>	30,000	1,020	3 %	0
<i>Donor Dev:</i>	0	0	0 %	0
<i>Grand Total:</i>	116,638	11,286	9.7 %	7,103

Vote:759 Masaka Municipal Council**Quarter2****Workplan : 9 Community Based Services**

Outputs and Performance Indicators <i>(Ushs Thousands)</i>	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 1081 Community Mobilisation and Empowerment					
Higher LG Services					
Output : 108101 Operation of the Community Based Services Department					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: None					
Output : 108102 Probation and Welfare Support					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: None					
Output : 108103 Social Rehabilitation Services					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: the negative attitude from the community members who think these government programmes are presidential hand shake.					
Output : 108104 Community Development Services (HLG)					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: There is integration of activities thus less expenditure though still activities done are minimal.					
Output : 108105 Adult Learning					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Under performance because of no funding from LR.					
Output : 108106 Support to Public Libraries					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: None					
Output : 108107 Gender Mainstreaming					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					

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Reasons for over/under performance: the programme office of UWEP has not sent the operation funds to effect activities for this financial year.				
Output : 108108 Children and Youth Services				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Reasons for over/under performance: Activities done at no cost yet.				
Output : 108109 Support to Youth Councils				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Reasons for over/under performance: Over expenditure resulted from under estimation of the required workshop costs.				
Output : 108110 Support to Disabled and the Elderly				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Reasons for over/under performance: Under expenditure was due to the high constraining of the budget and personal sacrifice.				
Output : 108111 Culture mainstreaming				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Reasons for over/under performance: Not prioritized.				
Output : 108113 Labour dispute settlement				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Reasons for over/under performance: Less attention given to this.				
Output : 108114 Representation on Women's Councils				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Error: Subreport could not be shown.				
Reasons for over/under performance: Integrated with other departmental activities.				
<i>Total For Community Based Services : Wage Rect:</i>	<i>36,735</i>	<i>18,368</i>	<i>50 %</i>	<i>9,184</i>
<i>Non-Wage Reccurent:</i>	<i>54,448</i>	<i>14,978</i>	<i>28 %</i>	<i>10,488</i>
<i>GoU Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Donor Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Grand Total:</i>	<i>91,183</i>	<i>33,346</i>	<i>36.6 %</i>	<i>19,672</i>

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Quarter2

Workplan : 10 Planning

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 1383 Local Government Planning Services					
Higher LG Services					
Output : 138301 Management of the District Planning Office					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Non issuance of acknowledgement receipts for the reports submitted to MoFPED affecting accountability purposes.					
Output : 138302 District Planning					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Meetings not facilitated.					
Output : 138303 Statistical data collection					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Inadequate dis-aggregated raw data is a challenge to the department. The over performance was caused by budget constraints that lead to impractically under budget for this exercise.					
Output : 138304 Demographic data collection					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Not prioritized.					
Output : 138305 Project Formulation					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Too many Development needs and expectations that tend to outweigh the available funds.					
Output : 138306 Development Planning					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Reasons for over/under performance: Too many development demands that do not match with the available resource envelope is the challenge.					
Output : 138307 Management Information Systems					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					
Error: Subreport could not be shown.					

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Error: Subreport could not be shown.

Reasons for over/under performance: To be emphasized towards the end of the FY.

Output : 138308 Operational Planning

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Reasons for over/under performance: Not prioritized.

Output : 138309 Monitoring and Evaluation of Sector plans

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Error: Subreport could not be shown.

Reasons for over/under performance: Over expenditure caused by the need to train and actually implement the PBS concepts to as many departmental staff as possible so that a vacuum may not be experienced in the future due to non availability of the department's focal person.

<i>Total For Planning : Wage Rect:</i>	<i>23,891</i>	<i>11,946</i>	<i>50 %</i>	<i>5,973</i>
<i>Non-Wage Reccurent:</i>	<i>29,565</i>	<i>52,570</i>	<i>178 %</i>	<i>21,115</i>
<i>GoU Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Donor Dev:</i>	<i>0</i>	<i>0</i>	<i>0 %</i>	<i>0</i>
<i>Grand Total:</i>	<i>53,456</i>	<i>64,516</i>	<i>120.7 %</i>	<i>27,088</i>

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Workplan : 11 Internal Audit

Outputs and Performance Indicators (Ushs Thousands)	Annual Planned Outputs	Cumulative Output Performance	% Performance	Quarterly Planned Outputs	Quarterly Output Performance
Programme : 1482 Internal Audit Services					
Higher LG Services					
Output : 148201 Management of Internal Audit Office					
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Reasons for over/under performance: None					
Output : 148202 Internal Audit					
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Error: Subreport could not be shown.					
Reasons for over/under performance: Under staffing in the Department is a challenge.					
Output : 148204 Sector Management and Monitoring					
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Error: Subreport could not be shown.					
Reasons for over/under performance: Not facilitated because of poor LR performance.					
<i>Total For Internal Audit : Wage Rect:</i>	39,579	13,278	34 %		6,639
<i>Non-Wage Reccurent:</i>	36,956	9,348	25 %		7,408
<i>GoU Dev:</i>	0	0	0 %		0
<i>Donor Dev:</i>	0	0	0 %		0
<i>Grand Total:</i>	76,535	22,625	29.6 %		14,046

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SECTION C: Details of Transfers to Lower Level Services and Capital Investments by LCIII

Description	Specific Location	Source of Funding	Status / Level	Budget	Spent
LCIII : Katwe/Butego				858,944	2,228,519
Sector : Agriculture				0	0
<i>Programme : Agricultural Extension Services</i>				0	0
Capital Purchases					
<i>Output : Non Standard Service Delivery Capital</i>				0	0
Item : 312104 Other Structures					
Relocation of Vendors for New modern market construction	Katwe Central Market	Other Transfers from Central Government		0	0
Sector : Works and Transport				0	1,845,948
<i>Programme : Municipal Services</i>				0	1,845,948
Capital Purchases					
<i>Output : Non Standard Service Delivery Capital</i>				0	1,845,948
Item : 281504 Monitoring, Supervision & Appraisal of capital works					
Supervision of Roads' construction: Buddu st., Edward Av., Jethebai Rd. & Ssesse St. drainage.	Katwe Joadah Consult Ltd	Other Transfers from Central Government		0	119,350
Item : 312103 Roads and Bridges					
Environment Certificate for Alex ssebowa Road and Katwe Road	Katwe Municipal Headquarter	Other Transfers from Central Government		0	0
Rehabilitation of Buddu street, Edward avenue, Jathebai rd and Ssesse street drainage	Katwe Traminco Ug Ltd	Other Transfers from Central Government		0	1,726,598
Sector : Education				674,394	293,359
<i>Programme : Pre-Primary and Primary Education</i>				505,986	233,482
Lower Local Services					
<i>Output : Primary Schools Services UPE (LLS)</i>				500,986	233,482
Item : 263366 Sector Conditional Grant (Wage)					
Hill Road P/S	Katwe All	Sector Conditional Grant (Wage)		199,735	94,121
Bwala Primary School	Katwe Bwala LC1	Sector Conditional Grant (Wage)		82,989	40,621
Kiyimbwe Primary School	Butego Kiyimbwe	Sector Conditional Grant (Wage)		93,132	47,137
St.Bruno Ssaza	Butego Ssaza Central	Sector Conditional Grant (Wage)		92,634	39,856
Item : 263367 Sector Conditional Grant (Non-Wage)					

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Bwala Primary School	Katwe Bwala	Sector Conditional Grant (Non-Wage)	5,420	1,584
Hill road Public	Katwe Bwala	Sector Conditional Grant (Non-Wage)	16,352	5,514
Kiyimbwe Primary School	Butegeo Kiyimbwe	Sector Conditional Grant (Non-Wage)	5,314	2,736
St.Bruno Ssaza	Butegeo Ssaza Central	Sector Conditional Grant (Non-Wage)	5,411	1,913
Capital Purchases				
Output : Classroom construction and rehabilitation			5,000	0
Item : 281504 Monitoring, Supervision & Appraisal of capital works				
Monitoring of SFG projects implementation	Katwe Education and Engineering departments	Sector Development Grant	5,000	0
Programme : Secondary Education			168,409	59,878
Lower Local Services				
Output : Secondary Capitation(USE)(LLS)			168,409	59,878
Item : 263367 Sector Conditional Grant (Non-Wage)				
Masaka Islamic sss	Butegeo BUTEGO	Sector Conditional Grant (Non-Wage)	53,102	20,369
Bwala sss	Katwe Bwala	Sector Conditional Grant (Non-Wage)	36,517	9,443
Masaka Academy sss	Katwe Katwe	Sector Conditional Grant (Non-Wage)	35,112	13,889
St. Bruno Sserunkuuma SS Ssaza	Butegeo Ssaza Central	Sector Conditional Grant (Non-Wage)	43,678	16,177
Sector : Health			184,549	88,192
Programme : Primary Healthcare			184,549	88,192
Lower Local Services				
Output : Basic Healthcare Services (HCIV-HCII-LLS)			184,549	88,192
Item : 263366 Sector Conditional Grant (Wage)				
Kirumba HC II	Butegeo Kirumba B	Sector Conditional Grant (Wage)	21,539	14,414
Kitabaazi HC II	Katwe Kitabaazi	Sector Conditional Grant (Wage)	20,580	10,290
Masaka Municipal Clinic	Katwe Mutuba Gardens Cell	Sector Conditional Grant (Wage)	124,877	51,105
Item : 263369 Support Services Conditional Grant (Non-Wage)				
Kirumba HC II	Butegeo Kirumba 'A' Cell	Sector Conditional Grant (Non-Wage)	5,851	2,005
Kitabaazi HC II	Katwe Kitabaazi Cell	Sector Conditional Grant (Non-Wage)	5,851	4,009

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Masaka Municipal Clinic	Katwe Mutuba Gardens Cell	Sector Conditional Grant (Non-Wage)	5,851	6,369
Sector : Water and Environment			0	1,020
<i>Programme : Natural Resources Management</i>			0	1,020
Capital Purchases				
<i>Output : Non Standard Service Delivery Capital</i>			0	1,020
Item : 311101 Land				
Operationalisation of the Dumping site	Katwe Bulando	Transitional Development Grant	0	1,020
Sector : Public Sector Management			0	0
<i>Programme : District and Urban Administration</i>			0	0
Capital Purchases				
<i>Output : Administrative Capital</i>			0	0
Item : 312101 Non-Residential Buildings				
installation of electricity in the municipal yard	Katwe municipal yard	Locally Raised Revenues	0	0
Item : 312201 Transport Equipment				
motor vehicle	Katwe Head quarters	Locally Raised Revenues	0	0
LCIII : Kimaanya/Kyabakuza			2,164,282	3,152,762
Sector : Works and Transport			0	2,122,657
<i>Programme : Municipal Services</i>			0	2,122,657
Capital Purchases				
<i>Output : Non Standard Service Delivery Capital</i>			0	2,122,657
Item : 281504 Monitoring, Supervision & Appraisal of capital works				
Supervision of Rd construction: Katwe Rd & Alex Sebbowa Rd	Kimaanya UB Consulting Engineers	Other Transfers from Central Government	0	84,000
Item : 312103 Roads and Bridges				
Rehabilitation of Katwe Rd and Alex Sebbowa Rd	Kimaanya Stars Group Ltd	Other Transfers from Central Government	0	2,038,657
Retention on Nalwadda's House	Kimaanya Yellow Knife Road	Other Transfers from Central Government	0	0
Substantial completion Certificate for construction of Nalwadda's House	Kimaanya Yellow Knife Road	Other Transfers from Central Government	0	0
Sector : Education			2,133,249	1,010,472
<i>Programme : Pre-Primary and Primary Education</i>			602,812	231,657

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Lower Local Services				
Output : Primary Schools Services UPE (LLS)			514,693	231,657
Item : 263366 Sector Conditional Grant (Wage)				
Kijjambwemi Primary school	Kimaanya	Sector Conditional Grant (Wage)	94,423	43,985
Masaka Army Primary School	Kimaanya	Sector Conditional Grant (Wage)	94,423	28,199
Masaka Police Children Centre Primary School	Kimaanya	Sector Conditional Grant (Wage)	75,045	33,185
St.Athony Gayaza Primary School	Kyabakuza Gayaza LC1	Sector Conditional Grant (Wage)	46,400	26,422
Blessed Sacrament Kimanya Primary School	Kimaanya Kimaanya 'A'	Sector Conditional Grant (Wage)	110,008	61,409
St. Charles Lwanga Kyabakuza P/S	Kyabakuza Kyabakuza 'A'	Sector Conditional Grant (Wage)	61,820	34,291
Item : 263367 Sector Conditional Grant (Non-Wage)				
St.Athony Gayaza Primary School	Kyabakuza Gayaza	Sector Conditional Grant (Non-Wage)	3,894	1,076
Masaka Army Primary School	Kyabakuza Kasijjagirwa Army Barracks	Sector Conditional Grant (Non-Wage)	4,298	1,423
Kijjambwemi Primary school	Kimaanya Kijjabwemi	Sector Conditional Grant (Non-Wage)	6,015	1,668
Blessed Sacrament Kimanya Primary School	Kimaanya Kimaanya 'A'	Sector Conditional Grant (Non-Wage)	8,021	0
Masaka Police Children Centre Primary School	Kimaanya Kimaanya 'A'	Sector Conditional Grant (Non-Wage)	4,143	0
St. Charles Lwanga Kyabakuza P/S	Kyabakuza Kyabakuza 'A'	Sector Conditional Grant (Non-Wage)	6,203	0
Capital Purchases				
Output : Classroom construction and rehabilitation			70,119	0
Item : 312101 Non-Residential Buildings				
Rehabilitation of 3 classroom blocks	Kimaanya Kijjabwemi Primary School	Sector Development Grant	70,119	0
Output : Latrine construction and rehabilitation			18,000	0
Item : 312104 Other Structures				
Construction of a 5-stance VIP latrine	Kyabakuza Gayaza Primary School	Sector Development Grant	18,000	0
Programme : Secondary Education			1,398,687	659,458
Lower Local Services				
Output : Secondary Capitation(USE)(LLS)			1,398,687	659,458
Item : 263366 Sector Conditional Grant (Wage)				

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Kijjambwemi sss	Kimaanya Kijjabwemi	Sector Conditional Grant (Wage)	424,960	202,946
Masaka S.S	Kimaanya Masaka S.S LC1	Sector Conditional Grant (Wage)	726,460	389,750
Item : 263367 Sector Conditional Grant (Non-Wage)				
Kijjambwemi sss	Kimaanya Kijjabwemi	Sector Conditional Grant (Non-Wage)	157,240	56,768
Nelson Mandela sss	Kyabakuza Kyabakuza t/c	Sector Conditional Grant (Non-Wage)	90,028	9,994
Programme : Skills Development			131,749	119,358
Lower Local Services				
Output : Tertiary Institutions Services (LLS)			131,749	119,358
Item : 263366 Sector Conditional Grant (Wage)				
Masaka School of Comprehensive Nursing	Kimaanya Masaka Referral Hospital	Sector Conditional Grant (Wage)	78,144	51,490
Item : 263367 Sector Conditional Grant (Non-Wage)				
Masaka School of Comprehensive Nursing	Kimaanya Masaka RRH	Sector Conditional Grant (Non-Wage)	53,605	67,868
Sector : Health			31,033	19,633
Programme : Primary Healthcare			31,033	19,633
Lower Local Services				
Output : Basic Healthcare Services (HCIV-HCII-LLS)			31,033	19,633
Item : 263366 Sector Conditional Grant (Wage)				
Kyabakuza HC II	Kyabakuza Kyabakuza TC	Sector Conditional Grant (Wage)	25,182	15,624
Item : 263369 Support Services Conditional Grant (Non-Wage)				
Kyabakuza HC II	Kyabakuza Kyabakuza Trading Centre	Sector Conditional Grant (Non-Wage)	5,851	4,009
LCIII : Nyendo/Ssenyange			1,521,593	634,120
Sector : Education			1,482,006	618,926
Programme : Pre-Primary and Primary Education			250,775	128,277
Lower Local Services				
Output : Primary Schools Services UPE (LLS)			235,775	128,277
Item : 263366 Sector Conditional Grant (Wage)				
St.Paul Kitovu Primary School	Ssenyange	Sector Conditional Grant (Wage)	106,894	57,235
Nyendo Public Primary SCHOOL	Nyendo Binyonyi 'A'	Sector Conditional Grant (Wage)	39,644	55,085
Ssenyange Public Primary school	Ssenyange Ssenyange 'B'	Sector Conditional Grant (Wage)	70,029	12,908

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Item : 263367 Sector Conditional Grant (Non-Wage)				
Nyendo Public Primary SCHOOL	Nyendo Binyonyi 'A'	Sector Conditional Grant (Non-Wage)	5,960	0
St.Paul Kitovu Primary School	Ssenyange Kitovu	Sector Conditional Grant (Non-Wage)	9,634	3,050
Senyange Public Primary school	Ssenyange Ssenyange 'B'	Sector Conditional Grant (Non-Wage)	3,612	0
Capital Purchases				
Output : Classroom construction and rehabilitation			15,000	0
Item : 312101 Non-Residential Buildings				
Completion of 3 classrooms' rehabilitation	Ssenyange Kitovu St. Paul	Sector Development Grant	11,400	0
Retention for classroom construction at Nyendo Public School	Nyendo Nyendo ward	Sector Development Grant	3,600	0
Programme : Secondary Education			841,173	382,243
Lower Local Services				
Output : Secondary Capitation(USE)(LLS)			841,173	382,243
Item : 263366 Sector Conditional Grant (Wage)				
ST. HENRYS COLLEGE KITOVU	Ssenyange St. Henry's LC1	Sector Conditional Grant (Wage)	584,563	284,787
Item : 263367 Sector Conditional Grant (Non-Wage)				
Nyendo Mixed S.S	Nyendo Nyendo ward	Sector Conditional Grant (Non-Wage)	32,323	8,258
NUMASA sss	Ssenyange Ssenyange ward	Sector Conditional Grant (Non-Wage)	105,195	44,973
Masaka Parents sss	Ssenyange Ssnnyange	Sector Conditional Grant (Non-Wage)	119,091	44,226
Programme : Skills Development			390,059	105,881
Lower Local Services				
Output : Tertiary Institutions Services (LLS)			390,059	105,881
Item : 263366 Sector Conditional Grant (Wage)				
St. Kizito Technical Institute	Nyendo Kitovu	Sector Conditional Grant (Wage)	240,059	105,881
Item : 263367 Sector Conditional Grant (Non-Wage)				
St. Kizito Technical Institute	Nyendo Kitovu Rd	Sector Conditional Grant (Non-Wage)	150,000	0
Programme : Education & Sports Management and Inspection			0	2,525
Capital Purchases				
Output : Administrative Capital			0	2,525
Item : 312101 Non-Residential Buildings				

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SFG	Nyendo Nyendo Public Primary school	Sector Development Grant	0	2,525
Sector : Health			39,587	15,194
Programme : Primary Healthcare			39,587	15,194
Lower Local Services				
Output : Basic Healthcare Services (HCIV-HCII-LLS)			39,587	15,194
Item : 263366 Sector Conditional Grant (Wage)				
Nyendo Kasana HC II	Nyendo Kasana	Sector Conditional Grant (Wage)	33,736	11,185
Item : 263369 Support Services Conditional Grant (Non-Wage)				
Nyendo Kasana HC II	Nyendo Kasana Cell	Sector Conditional Grant (Non-Wage)	5,851	4,009