

Vote: 533 Masaka District

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

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Foreword

The contract form B is a vital document that combines the budget framework paper, Annual development plans and budgets into one document. It avails an opportunity to assess and evaluate performance on a quarterly basis. Masaka District Council is therefore grateful to all the technical and political leadership for the zeal and enthusiasm exhibited during the process of developing this document. I wish also to express my vote of thanks to our District Planning Officer Lukyamuzi Sunday Vincent for his effort that has enabled the production of this document. Further gratitude to the line ministries and other partners for the technical guidance and resource support during this process.

Mbabaali Jude-District Chairperson

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	213,813	30,640	
2a. Discretionary Government Transfers	1,866,954	466,738	
2b. Conditional Government Transfers	16,399,673	4,640,046	14,000,000
2c. Other Government Transfers	424,616	0	
4. Donor Funding	1,640,466	389,304	
Total Revenues	20,545,522	5,526,728	14,000,000

Revenue Performance in the first quarter of 2016/17

Considering a total receipt of UG.X.5,526,728,000, only UG.X.5,068,027 was spent during the second quarter of FY 2016/17 and UG.X.458,701,000 remained on the account; in which Education Department took large share of revenue received at tune of about 65.1% followed by Health at tune of about 14.5%. Also Water department at the end of the quarter two, had spent at the tune of about 0.2% followed by Audit department that spent at the tune of about 0.4%

Planned Revenues for 2017/18

In the coming FY 2017/18 the District's Resource envelope is proposed to be at tune of UGX. 18,840,627,000 showing decrease from last current budget by UGX.1,704,895,000; hence making about 8.3%. The projected decrease largely is due to no funds expected from PHC development. This Proposed FY's 2017/18 revenue, will be from Other Government Transfers (OGT) and Discretionary Grants. The District expects some donor funding support of about UGX. 1,441,960,000 expected from LVEMPII and MOH. A

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	3,860,308	1,205,785	3,258,267
2 Finance	303,703	69,151	320,760
3 Statutory Bodies	406,921	85,665	437,024
4 Production and Marketing	778,807	169,249	716,120
5 Health	3,187,185	795,265	2,779,678
6 Education	9,104,841	2,538,504	8,617,794
7a Roads and Engineering	524,352	33,202	528,224

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UShs 000's	2016/17	Actual	2017/18
	Approved Budget	Expenditure by end Sept	Proposed Budget
Grand Total	20,545,522	5,068,321	18,840,627
Wage Rec't:	9,433,419	2,547,697	9,433,419
Non Wage Rec't:	7,708,193	2,068,707	7,242,803
Domestic Dev't	1,763,444	199,172	722,444
Donor Dev't	1,640,466	252,745	1,441,960

Expenditure Performance in the first quarter of 2016/17

Considering a total receipt of UG.X.5,526,728,000, only UG.X.5,068,027 was spent during the second quarter of FY 2016/17 and UG.X.458,701,000 remained on the account; in which Education Department took large share of revenue received at tune of about 65.1% followed by Health at tune of about 14.5%. Also Water department at the end of the quarter two, had spent at the tune of about 0.2% followed by Audit department that spent at the tune of about 0.4%

Planned Expenditures for 2017/18

With the decreased resource envelope which has been stated at UGX. 18,840,627,000, the LG has allocated 50.9% to cater for wage, followed by recurrent expenditure which is at tune of about 26% and Development at about 17.2%. Out of total envelope of UG.X. 15,392,676,000, Roads and Engineering has been allocated to focus on repair and maintenance of roads. With this funds, The department intends to open 63km of selected community access roads in across the District, Op

Medium Term Expenditure Plans

Masaka District Local Government Council will remain spending highly on Wage for Staffs which stands at 50.4% rather than recurrent which stands at about 26% and development costs (Domestic and Donor Development) which stands at about 17.2%. It is highly indebted that LG expects to spend an average of about 3.9 Billion per quarter basically on wage costs and sundry expenses. On development about 14.3% and 9.4% will be from Domestic sources and Donor sources respectively.

Challenges in Implementation

Political intervention/conflict of interest leading to continued wrangles especially in Markets and Trading Licenses which constitute the major sources of local revenue to council. Inadequate decentralisation of revenue collection mandates leading to central government collecting the greatest chunk of taxes/revenue from localities/Local Governments, this results into over dependence on Central Government transfers and reduced discretion in decision making for local development. This available source

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	213,813	30,640	
Educational/Instruction related levies	2,083	0	
Animal & Crop Husbandry related levies	1,500	0	
Business licences	15,293	0	
Inspection Fees	5,000	640	
Land Fees	20,000	0	
Local Service Tax	67,694	16,000	
Market/Gate Charges	42,243	4,000	
Miscellaneous	5,000	1,000	
Other Fees and Charges	15,000	4,000	
Other licences	5,000	2,000	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	0	
Rent & rates-produced assets-from private entities		0	
Sale of (Produced) Government Properties/assets	18,000	0	
Application Fees	15,000	3,000	
Property related Duties/Fees		0	
2a. Discretionary Government Transfers	1,866,954	466,738	
District Discretionary Development Equalization Grant	183,984	45,996	
District Unconditional Grant (Non-Wage)	578,107	144,527	
District Unconditional Grant (Wage)	1,104,863	276,216	
2b. Conditional Government Transfers	16,399,673	4,640,046	
Transitional Development Grant	991,946	247,987	
General Public Service Pension Arrears (Budgeting)	325,152	325,152	
Gratuity for Local Governments	274,191	68,548	
Pension for Local Governments	2,903,324	725,831	
Sector Conditional Grant (Non-Wage)	2,995,579	848,042	
Sector Conditional Grant (Wage)	8,328,556	2,279,255	
Development Grant	580,925	145,231	
2c. Other Government Transfers	424,616	0	
Youth Livelihood from MOGLD	260,000	0	
Women entrepreneurship programme fund	156,350	0	
UNEB contribution to PLE	8,266	0	
Other Contribution		0	

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A. Revenue Performance and Plans

Total Revenues	20,545,522	5,526,728	18
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Revenue Performance in the first Quarter of 2016/1

(i) Locally Raised Revenues

During the first quarter of the FY 2016/17, the District managed to collect UGX. 92,360,000. whereby; the highest collection were from LST and Land fees which performed at UGX.57,292,000 and UGX.22,462,000 respectively. A Market/Gate Charges, Agency fees performed at tune of UGX. 6,120,000 and UGX.3,561,000 respectively. It should be noted that the increase in revenue has been attributed to allow deductions of LST by the District. However, several politicians have continued to campaign against

(ii) Central Government Transfers

By end of September, 2014 for FY 2014/15, out of the approved budget of shs.14,138,030,000 (inclusive of Discretionary and Conditional Government Transfers); Receipts by End of September, 2014, shown that shs.3,609,171,000 was received hence a percentage of about 25.5% as per its approved budget for FY 2014/15.

(iii) Donor Funding

Out of the approved first Quarterly budget for FY 2016/17 of UGX.1,453,482,000 only UGX.550,585,000 was received hence a percentage of about 37.9%. This good performance constituted of LVEMPII that contributed at tune of 48.9%

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The budget for FY 2017/18 is proposed to be at UGX.216,228,000 which is likely to be high than that of current FY 2016/2017 due to IPFs for FY 2017/2018 that have been LST since deductions are done by the District.

(ii) Central Government Transfers

The budget for FY 2017/18 is proposed to be at UGX.14,388,899,000 which is likely to be high than that of current FY 2016/2017 due to IPFs for FY 2017/2018 that have been increased; like that of Primary, Secondary and Health workers wage, among others.

(iii) Donor Funding

The budget for the FY 17/18 is proposed to be at UGX 1,441,960,000; this proposed budget for FY 2017/18 of UGX.1,441,960,000 has been reduced due to the IPF of LVEMPII have not also changed.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	3,852,256	1,209,342
District Unconditional Grant (Non-Wage)	162,747	37,106
District Unconditional Grant (Wage)	159,750	39,938
General Public Service Pension Arrears (Budgeting)	325,152	325,152
Gratuity for Local Governments	274,191	68,548
Locally Raised Revenues	27,092	12,768
Pension for Local Governments	2,903,324	725,831
<i>Development Revenues</i>	8,052	2,178
District Discretionary Development Equalization Gra	8,052	2,178
Total Revenues	3,860,308	1,211,520
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	3,852,256	1,205,185
Wage	159,750	39,938
Non Wage	3,692,505	1,165,247
<i>Development Expenditure</i>	8,052	600
Domestic Development	8,052	600
Donor Development	0	0
Total Expenditure	3,860,308	1,205,785

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received about 26% increase against the quarterly budget for FY 2016/17. The department spent 118% as per quarterly revenue received.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue to this department is expected to reduce from UG.X. 3,860,308,000 to UG.X. 3,258,267,000. The expected donor funds targeting administration department.

Of this revenue, UGX 438,754,000, will be spent on recurrent activities, UG.X. 25,000,000, will be spent on recurrent costs, UG.X. 47,143,000 will be spent on IFMS recurrent costs and UGX. 28,357,000 to be spent on Capacity Building activities.

Locally raised revenue and unconditional grant Non-wage is at tune of about UGX

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Workplan 1a: Administration

and maintained, staff training in professional courses and other post graduate courses, Influencing HIV/AIDS and registration of marriage activi

Medium Term Plans and Links to the Development Plan

Payment of staff salaries and transport, monitoring and mentoring of staff and LLGs, effective handling of crim cases, recruitment of staff to fill vacant posts, procurement activities, Needs assessment exercise, Capacity b all staff, workshops and seminars, payroll management, payment of pension, Client Charter under HR Unit, allowances(Lunch and overtime), curtains for PPO's office, records, office imprest, tea imprest, overtime and allowances, and cleaning materials

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Payment of staff salaries and transport, monitoring and mentoring of staff and LLGs, effective handling of crim cases, recruitment of staff to fill vacant posts, procurement activities, Needs assessment exercise, Capacity b all staff, workshops and seminars, payroll management, payment of pension, Client Charter under HR Unit, allowances(Lunch and overtime), curtains for PPO's office, records, office imprest, tea imprest, overtime and allowances, and cleaning materials

(iv) The three biggest challenges faced by the department in improving local government services

1. Obsolete plan & Low resource base

The structural and detailed plan is over 10 years old leading to uncontrolled development and low revenues also lowers the department's allocation and in most cases the budget is not realised hence activities not acco in time.

2. Inadequate facilities

Inadequate office space, tools and equipment for day-to-day operation

3.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	303,703	69,844	320,760

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Workplan 2: Finance

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	303,703	320,760
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>303,703</i>	<i>320,760</i>
Wage	81,097	81,097
Non Wage	222,606	239,663
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	303,703	320,760

Revenue and Expenditure Performance in the first quarter of 2016/17

The departments total revenue outturn in first quarter was shs 69,844,000 (rep. 92% of Q1 plan) of which 3, was locally raised revenue(rep. 70% of Q1 plan), shs 36,683,000(rep. 84% of Q1 plan) was for multi sectoral LLGs .shs 8,992,000 (rep. 154% of Q1 plan)was in respect of unconditional grant non wage and 20,274,000 (100% of Q1 plan)being unconditional grant wage. The expenditure out turn was at 91% of which the wage expenditure was at 100% , non wage was at 88% and thi

Department Revenue and Expenditure Allocations Plans for 2017/18

- 1)The Department will remain spending highly on recurrent costs and no development expenditure .
- 2)Finance department allocated UG SHS 320,760,000/= of which about 44.7 % to be spent on recurrent expenditures ,wages inclusive and 55.3% to be transferred to LLG'S

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Paid all staff salary for finance department. Financial reports for 2015/2016 submitted to Auditor General and Accountant general by 30th August 2016. Produced and Distributed copies of 2016/2017 district Annual budget.

Plans for 2017/18 by Vote Function

- 1)Financial management services rendered Financial statements prepared and submitted to A.G before the deadline (09-2015), Sub counties mentored in preparation of financial statements and budgeting.

- 2) Revenue management and collection services under taken and revenue collected at least

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Workplan 2: Finance

(iv) The three biggest challenges faced by the department in improving local government services

1. Understaffing

There are still several vacant posts which are affecting the performance of the Department such as Senior Accountants at LLG'S.

2.

3.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	406,921	437,024
District Unconditional Grant (Non-Wage)	181,584	194,348
District Unconditional Grant (Wage)	141,337	141,337
Locally Raised Revenues	84,000	97,338
Other Transfers from Central Government	0	4,000
Total Revenues	406,921	437,024
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	406,921	437,024
Wage	141,337	141,337
Non Wage	265,584	295,687
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	406,921	437,024

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received about 84% against the quarterly budget for FY 2016/17.

The department spent about 84% as per quarterly revenue received.

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Workplan 3: Statutory Bodies

Two Ordinary Council meetings in July and October 2016 and one extra ordinary meeting in August 2016 coordinated.

Two meetings scheduled and held for each of the three Council standing Committees in August and October

Plans for 2017/18 by Vote Function

In the year 2017/2018 we shall continue to administer, guide and facilitate Council to perform its duties as a highest district authority, facilitate the District Public Accounts Committee to review both internal and external audits to promote financial accountability, The District Service Commission shall be facilitated to recruit, discipline and grant study leave to staff, The Contracts Committee shall continue to enhance the PDU and T Board shall be facilitated to ha

Medium Term Plans and Links to the Development Plan

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and
Nil

(iv) The three biggest challenges faced by the department in improving local government services

1. Understaffing

Statutory bodies lack two key staff i.e The Clerk to Council/ Senior Assistant Secretary to manage the administration of the bodies and the Principle Personnel Officer to manage the District Service Commission Secretary for District Chairperson

2. Lack of modern equipment to manage meetings

Council lacks modern equipment ie recorders, laptop computers hence employ traditional means of recording minutes and extracts for Council and Commissions which is very hectic and slow

3. underfunding

Most of the funds allocated to the bodies goes to Council Dec Emolumments, other outputs are often left un especially with locally raised revenues

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

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Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	778,807	716,120
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>642,748</i>	<i>636,288</i>
Wage	594,036	594,036
Non Wage	48,711	42,251
<i>Development Expenditure</i>	<i>136,059</i>	<i>79,832</i>
Domestic Development	78,627	79,832
Donor Development	57,432	0
Total Expenditure	778,807	716,120

Revenue and Expenditure Performance in the first quarter of 2016/17

- Received 93% making a cumulative outturn of 23% of the sector annual budget.
- 100% payment of Agricultural Extension salaries was done.
- Recurrent PMG activities done amounted to shs 10, 806,308 making a cumulative outturn of shs 10,344, Expenditures for PMG recurrent activities were as follows; Production management & coordination (3,699,5 Crop production (1,746,824/=), Livestock Health (1,746,824/=), Fisheries regulation (1,471,009/=), Vermim (147,100/=), Entomolo

Department Revenue and Expenditure Allocations Plans for 2017/18

The Production Sector budget 2017/18 will receive funds from 5 sources; (i) The District Unconditional Grant (ii) Agricultural Extension Conditional Grant (wage), (iii) Unconditional grant (Non wage), (iv) Local Revenue (v) the PMG Sector conditional Grant. The over-all sector budget decreased from 748,965,000 (2016/17) to 716,119,898 (207/18). Sector expenditure; staff salaries will consume the largest share of 79.3% (shs 594,036) we plan to complete the Agriculture Extension

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Production coordination office organized a multistakeholders meeting to disseminate new Extension guidelines. DAO Distributed crop seeds & seedlings (Maize 23,220 kgs, Beans 21,100 kgs, Mangoes 80,000 plantlets, 191,000 plantlets, Irish potato 120 bags, Cassava; 488 bags & Passion fruits; 56,250 plantlets) to 7,682 Households in 9 sub-counties.

The development investment undertaken have strongly enhanced sector performance in areas indicated below;

- Sweet potato silage production

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Workplan 4: Production and Marketing

- a) Making the population food secure through provision of quality seeds and stock
- b) Increase in income through strategic commodities of coffee, pineapple, dairy, poultry and piggery
- c) Value addition support to coffee, dairy, hides and skins, pork abattoir will increase exports and hence foreign income inflows in the country
- d) Promotion of business, Trade and Market information and Market linkages

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

- a) Support to the construction of the central pig abattoir by IFAD/European Union
- b) Dairy processing by MADDO Dairies
- c) World bank and under Agriculture; promotion of bean production in the district in collaboration with CE, Makerere University & NARO (NaCCRI & KARI), Safe handling of agro-chemicals (E-verification, Spray S, Provision, anti-counterfeit campaigns), business skilling and climate smart agriculture, promotion of beans, m coffee by USAID-Feed the Future-inputs aciti

(iv) The three biggest challenges faced by the department in improving local government services

1. Insufficient funds to facilitate Agriculture Extension in sub-counties

The Agriculture Extension fund has provided shs 860,000 per sub-county per year which is so small to run motorcycles and materials to enable them carry out demonstrations. Staff also face accomodation challenges

2. Low funding to Capital Development Projects

Only shs 43,627,344 has been provided to Capital development making it difficult to implement core projects. Climate Change severe effects for example sizable irrigation projects

3. Lack of vehicles and motorcycles for mobility

Transport is key to implement an efficient, vibrant agriculture extension system as well as in carrying out data collection and disease control. The Department needs two vehicles to the DAO and the DVO as well as 12 motorcycles to Extension staff

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
Recurrent Revenues	2,140,229	2,137,722
District Unconditional Grant (Non-Wage)	2,331	0

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Workplan 5: Health

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	3,187,185	2,779,678
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>2,140,229</i>	<i>2,137,722</i>
Wage	1,579,353	1,579,353
Non Wage	560,877	558,370
<i>Development Expenditure</i>	<i>1,046,956</i>	<i>641,956</i>
Domestic Development	405,000	0
Donor Development	641,956	641,956
Total Expenditure	3,187,185	2,779,678

Revenue and Expenditure Performance in the first quarter of 2016/17

Overall, the department received about 112% as per quarterly Budget. Whereby; received 97% of the planned revenue for PHC Non wage and 104% of the PHC wage. Overall the district received 133% of the development budget of which 155% is donor and 100% is transitional development. District discretionary development equalisation grant and Locally raised revenue performed poorly at 0% per quarterly budget for FY 2016/17.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive shs 2,779,678 for the financial year 2017/18 out of this about 77% is for the recurrent expenditure and about 23% is meant for development expenditure. Out of the expected revenue for 2017/18, Wage is expected to consume about 57% leaving only 20% for recurrent non wage and 34% development which Donor component is expected to be 100% and Domestic Development component is 0%

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The achievements were as follows; For NGO units deliveries 594, Inpatients 2746, Outpatients 9653 compared to 450, 2500, and 5000 targets respectively. For Governments units they were Filled posts 70% (target 80%), Deliveries 2774(target 2800), Inpatient 7976(target 8750), Outpatient 104170 (target 75000), and number of immunised with DPT3 2775 (target 2500).

Plans for 2017/18 by Vote Function

Quarterly DHMT meetings held, Quarterly support supervision conducted, 90% immunisation coverage achieved, Achieve 90% deliveries in health facilities,

OPD attendance of 1.0 per person per year achieved

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Workplan 5: Health

The activities that will be implemented Partners like TASO, Kitovu Mobile and other Uganda cares activities included in the budget estimates.

(iv) The three biggest challenges faced by the department in improving local government services

1. Poor health infrastructure

This is due to limited capital development budget, we cannot be able to improve infrastructure, provide staff accommodation, transport and equipment to health units.

2. Underfunding

The current funding is still limited despite the increasing cost of various items eg fuel. The current DHO's budget administration is only 20% which is inadequate.

3. Understaffing

The current staffing is at 70%, this has also contributed to the poor service delivery. There is need to increase PHC wage in order to recruit more staff. In the critical areas like ADHO(Envir), Dispenser, Anaesthetic officer assistants.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	8,340,882	8,423,347
District Unconditional Grant (Non-Wage)	891	
District Unconditional Grant (Wage)	36,648	36,648
Locally Raised Revenues	3,585	3,062
Other Transfers from Central Government	8,266	8,266
Sector Conditional Grant (Non-Wage)	1,837,515	1,921,395
Sector Conditional Grant (Wage)	6,453,977	6,453,977
<i>Development Revenues</i>	763,959	194,447
Development Grant	198,360	194,447
Transitional Development Grant	565,598	
Total Revenues	9,104,841	8,617,794
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	8,340,882	8,423,347

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Workplan 6: Education

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive sh. 8,617,794,000/= FY 2017/18. Whereby , the Primary Teachers Salaries w sh. 5,000,788 bn which is 52.12 % , Secondary School Salaries Sh. 1,256,719 bn which is 13.1% , Seconda Education (USE) Will take Sh. . 1,067,365bn (11.1%) Primary Education (UPE) 317,456M (3.3 %). The expenditure of the work plan is Recirrent expenditure (Wage 6,632,471 which is 69.2% and Non Wage 2,4 25.4 %) . Development expenditure include Domestic and Donor D

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Development projects and inspection of schools were not done as planned due to delay in release of funds

Plans for 2017/18 by Vote Function

The Out puts will include : School inspection and monitoring of education institutions done, construction o rooms and delivery o furniture done, Conduct of Exams (PLE and Mock exams ,) monitored, Attending r Social Services, council meeting TPC, Head teachers etc ...) Human Resource Managed , Utilisation of USI UPE Funds monitored ,Participating in co currular activites,

Medium Term Plans and Links to the Development Plan

Construction of teachers houses , Purchasing trophies and sports uniform , delivery of furniture

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Purchase of departmental vehicles, construction of classrooms and teacher's' houses, Provision of furniture,La construction, Lithographer printer

(iv) The three biggest challenges faced by the department in improving local government services

1. Dengerous Mechanical Condition Vehicles

Departmental Vehicles are very old .and are not enough

2. Inadquate funding of Department activites

Much as we want very much to provide support supervision to our teachers in schools more frequently, the a funds are not permissive.

3. Under staffing at the Headquarter and at school level

There are some vacant posts in the the department and in schools

Workplan 7a: Roads and Engineering

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Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	524,352	528,224
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	524,352	528,224
Wage	42,363	42,363
Non Wage	481,990	485,862
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	524,352	528,224

Revenue and Expenditure Performance in the first quarter of 2016/17

The Department received 58% of the planned revenue for the first quarter for the Financial Year 2016/17. All were recurrent receipts.

The department spent 34% of the quarterly planned budget. By the the end of first quarter, the department has a balance of about 6% of the planned expenditure.

Department Revenue and Expenditure Allocations Plans for 2017/18

The District Works Department will receive a total of 528,224,426/= ; 42,362,560/= as wage, 479,061,870/= as Non Wage recurrent Budget for Roads Maintenance and 6,800,000/= non wage recurrent Local Revenue and the Non-Conditional Grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Routine Maintenance was undertaken on 33 Km of District Roads.

Plans for 2017/18 by Vote Function

295 Km of District and approximately 45 km of Community Access Roads will be maintained in motorable condition.

Medium Term Plans and Links to the Development Plan

The above projects are in line with the DDP. The District intends to construct an Administration Block at 4 billion Shillings but this remains an unfunded priority.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Vote: 533 Masaka District

Workplan 7a: Roads and Engineering

The District Road Unit lacks basic equipment like a Water Bowser, a Roller, an Excavator/Loader and a Dozer. The available equipment also frequently breaks down leading to delays in maintenance works.

3.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	64,399	16,082
District Unconditional Grant (Non-Wage)	262	48
District Unconditional Grant (Wage)	27,952	6,988
Sector Conditional Grant (Non-Wage)	36,186	9,046
<i>Development Revenues</i>	360,938	90,234
Development Grant	338,938	84,734
Transitional Development Grant	22,000	5,500
Total Revenues	425,336	106,317
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	64,399	7,228
Wage	27,952	6,988
Non Wage	36,447	240
<i>Development Expenditure</i>	360,938	16,559
Domestic Development	360,938	16,559
Donor Development	0	0
Total Expenditure	425,336	23,786

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received about 100% of the quarterly planned revenue. Whereby, all revenue sources performed well against the quarterly budget.

The department spent about 22% of all quarterly revenue received; By the end of first quarter, the department had an unspent balance of about (UGX. 82,530,000) 19% as per annual budget; specifically for works to be implemented in the second quarter for FY 2016/2017.

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 533 Masaka District

Workplan 7b: Water

Supervision visits during and after constructions made.

Plans for 2017/18 by Vote Function

16 Rain Water Harvesting Tanks are to be supplied and installed at Schools and other institutions. 2 deep boreholes to be drilled, 25 point water sources to be rehabilitated, one solar powered borehole pump system to be installed. 3 Stance Lined pit Latrine to be constructed at a rural growth centre.

Medium Term Plans and Links to the Development Plan

The projects are included in the DDP.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of transport means

The Department has no transport means, Yet Most Activities are field based. It has an old double cabin which is in a sorry state.

2. Lack of funding

The Department lacks enough funds, Yet it has a wide scope of activities to cover.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	158,070	156,420
District Unconditional Grant (Non-Wage)	3,051	1,000
District Unconditional Grant (Wage)	147,666	147,666
Locally Raised Revenues	2,258	3,000
Sector Conditional Grant (Non-Wage)	5,096	4,754
<i>Development Revenues</i>	961,078	806,225

Vote: 533 Masaka District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,119,149	962,645
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>158,070</i>	<i>156,420</i>
Wage	147,666	147,666
Non Wage	10,404	8,754
<i>Development Expenditure</i>	<i>961,078</i>	<i>806,225</i>
Domestic Development	20,000	6,221
Donor Development	941,078	800,004
Total Expenditure	1,119,149	962,645

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received about 72% against the quarterly budget for FY 2016/17. Whereby, with the exception of locally raised revenue and DDEG that performed at tune of 0% and 0% respectively, the rest of revenue sources performed well. The department spent about 94% as per quarterly revenue received. By the end of first quarter, the department had unspent balance of about 22% as per annual revenue received basically to cater for LVEMPII development.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total Natural Resources Sector 2017/2018 budget reduced by 1.6% in comparison to 2016/2017 budget attributable to reduction in donor funding to natural resources management. Apart from the wage grant, the Sector this time get funding from conditional grants of (Natural Resources – non wage Wetlands and DDEG) and locally raised revenue sources. The departmental expenditure has been limited by the available budget to Wetlands management, tree planting and afforestation and Environment and

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

100 Community members trained in tree planting in Mizinga villaga, Buwunga subcounty;
 15 youth trained in construction of SWC structures in Mizinga, Buwunga subcounty;
 600 meters of SWC structures constructed at Mr. Sembuusi Andrew's coffee and banana plantations in Mizizi Kyansala, Buwunga sub-county;
 10 Forest inspections and patrols carried out to curb down illegal forest activities in forest reserves and across the district;
 21 Forest Produce Movement Permits issued to dealers to enforce

Plans for 2017/18 by Vote Function

Vote: 533 Masaka District

Workplan 8: Natural Resources

Pressure on the existing forests and other biomass reduced through promotion of firewood saving stoves and at household and institution levels (Pg xx..... of the DDPII: 2015/2016-2019/2020))

Wetland management plans developed and Area of degraded wetlands restored (Pg

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

1 Support of individuals, companies, community groups, public & private institutions under SPGS to establish and manage commercial plantations, woodlots. The scheme is funded by European Union with counterpart financing from the Government of Uganda and implemented by the Food and Agriculture Organisation of the United Nations.

2. Mainstreaming Climate Change issues in the development plans and budget at all levels in the district with support from USAID.

(iv) The three biggest challenges faced by the department in improving local government services

1. Limiting funding to Natural Resources Management in the District.

The donor funding from which the district depends for natural resources activities have reduced leaving big unfunded priorities in Natural Resources Management. Also little of the revenue generated from forests has been invested in forestry.

2. Lack of appropriate means of transport for the District ENR sector

Over 90% of the Natural Resources Sector mandate, performance and outputs are field based necessitating a reliable and available and accessible 4WD vehicle to enable the staff execute duties efficiently and effectively.

3. Low prioritization of E&NRM at the District & Central government.

The mainstreaming and integrating efforts by different sectors have largely remained in ink and paper, where budgets for this cause face secondary consideration and most of time not realized in practice. CC & Forest funds are needed to cater for ENRM.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	574,862	38,046	578,453
District Unconditional Grant (Non-Wage)	8,813	1,615	1,000
District Unconditional Grant (Wage)	107,613	26,903	107,613

Vote: 533 Masaka District

Workplan 9: Community Based Services

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	610,249	578,453
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>574,862</i>	<i>578,453</i>
Wage	107,613	107,613
Non Wage	467,249	470,841
<i>Development Expenditure</i>	<i>35,388</i>	<i>0</i>
Domestic Development	35,388	0
Donor Development	0	0
Total Expenditure	610,249	578,453

Revenue and Expenditure Performance in the first quarter of 2016/17

The department was able to receive 87% of the revenue planned for the quarter. The revenue was spent to the activities translating into 38% of the annual planned expenditure.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department will receive 99% of its revenue from the Central Government. 18% of the budget is wage and the entire budget is recurrent expenditure. There is no capital expenditure.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

6 sub county and 13 district community development staff paid for period July- September 2016

45 Community development groups mobilized, registered and issued with certificates

Activities of NGO monitored. These included: MIFUMI, Lugazi OVP, Nkobazambogo youth group, Ariel OVP, Zzimwe.

Plans for 2017/18 by Vote Function

The budget will focus on empowering youth to gain employment where 44% of the budget will be used to provide revolving funds to 29 youth groups to start income generating projects

Improving women livelihood is another priority

26% of the budget is earmarked

Vote: 533 Masaka District

Workplan 9: Community Based Services

2. limited capacity to follow YLP beneficiary groups

YLP budget has a very small portion of monitoring. There is no opportunity to follow the youth groups who receive YLP which gives them the opportunity to divert the funds and not to repay the loans.

3. Limited funding to Masaka Vocational Rehabilitation Centre Kijjabwemi

This centre trains young PWDS in vocational skills but its major funder (USDC) and ceased to fund its operations. The district budgets only 7,200,000 for the institution but has even failed to fulfill even 50% of the budget.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	81,694	24,870
District Unconditional Grant (Non-Wage)	47,624	18,008
District Unconditional Grant (Wage)	17,798	4,450
Locally Raised Revenues	16,272	2,413
Other Transfers from Central Government		0
<i>Development Revenues</i>	91,481	33,318
District Discretionary Development Equalization Grant	12,466	5,935
District Unconditional Grant (Non-Wage)	6,588	427
Multi-Sectoral Transfers to LLGs	72,426	26,955
Total Revenues	173,175	58,188
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	81,694	24,870
Wage	17,798	4,450
Non Wage	63,896	20,421
<i>Development Expenditure</i>	91,481	26,955
Domestic Development	91,481	26,955
Donor Development	0	0
Total Expenditure	173,175	51,825

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received about 34% increase against the quarterly budget for FY 2016/17.

On average, the department spent about 100% as per quarterly planned revenue for FY 2016/17.

Vote: 533 Masaka District

Workplan 10: Planning

Physical Performance in the first quarter of 2016/17

One Laptop Computer Procured, Three DTPC meetings coordinated, One PAF meeting coordinated, Submitted Furth quarter OBT report for FY 2015/16 to the MOFPED, MOLG and OPM. DDPII for FY 2015/16-2019 submitted to NPA and MOFPED. Internal Assessment for FY 2015/16 coordinated.

Plans for 2017/18 by Vote Function

Upkeep of up-to-date Masaka Development management information system done, Workshop on New format B LGOBT carried out, activities and programmes of external development assistance by local and international institutions coordinated, appraisal of work-plans and budgets with potential sources of funding coordinated. Coordinating the collection, processing, analysis, storage and dissemination of data/information to stakeholders effectiveness of National and District polici

Medium Term Plans and Links to the Development Plan

In FY 2017/18, emphasis will be put on capacity building for HODs and Section Heads in planning, budget reporting based on properly collected and analysed data i.e. Evidence-based planning. In the the medium term (2015/16-2019/20), greater efforts towards developing a strong data bank will ensue. Annual statistical abstract be produced with technical support from UBOS to enable establishment of trends resulting from implementation of different programmes in different sectors and ena

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and
Nil

(iv) The three biggest challenges faced by the department in improving local government services

1. Staff structure constraint

This doesnot allow for secretary in Planning Unit.

This leads to work without rest since there is none to deligate to and often times leaving out some planning responsibilities due to overload.

2. Inadequate Office facilities

The Plannig Office lacks any means of transport, a telephone for global networking, the Planning Office also intercom facilities for easier local communication.

3.

Workplan 11: Internal Audit

Vote: 533 Masaka District

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	51,497	59,790
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>51,497</i>	<i>59,790</i>
Wage	43,830	43,830
Non Wage	7,667	15,960
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	51,497	59,790

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received about 23% as per Annual planned budget for FY 2016/17; which is the same as 93% of the quarterly budget for FY 2016/17. Whereby, with the exception of District Unconditional Non-wage (development) that performed at tune of 0%, the rest of revenue sources performed well simply because of chaotic Planning and Budgeting Cycles.

The department spent about all as per quarterly revenue received.

Department Revenue and Expenditure Allocations Plans for 2017/18

Audit department is expecting a total of UG.X. 59,790,000 of which Locally raised revenue is shs3,000,000. Unconditional grant non-wage is shs.12,960,000 and Unconditional grant wage is shs. 43,830,000.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Fourth quarter report produced for FY 2015/2016

Report of Wealth Creation produced

Head office department audited and accountabilities verified

Plans for 2017/18 by Vote Function

Audit of:

1. six LLGs
2. District departments
3. Schools and health centres
4. Value for money assessment of projects
5. Evaluation of the effectiveness of the internal controls
6. Audit of accounts records for government schools

Vote: 533 Masaka District

Workplan 11: Internal Audit

Nil

(iv) The three biggest challenges faced by the department in improving local government services

1. Transport means

The department has no means of transport; which makes the Audit work so complicated.

2. Delays by the DPAC

Distict Public Accounts Committee (DPAC) delays in discussing internal audit reports and dissemination o reports by the District Executive Committee to the council.

3.