

# Vote: 533 Masaka District

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## Structure of Performance Contract

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### PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

### PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

\_\_\_\_\_  
**Chief Administrative Officer/Accounting Officer**

\_\_\_\_\_  
**Permanent Secretary / Secretary to The Treasury**

**Masaka District**

**MoFPED**

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

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

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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## **PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs**

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

### **NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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## PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

### Executive Summary

#### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	273,107	78,297	213,813
2a. Discretionary Government Transfers	1,781,659	1,273,283	1,866,954
2b. Conditional Government Transfers	14,447,789	10,252,254	16,399,673
2c. Other Government Transfers	769,582	314,018	268,266
3. Local Development Grant		101,170	0
4. Donor Funding	1,387,420	613,278	1,499,392
<b>Total Revenues</b>	<b>18,659,557</b>	<b>12,632,300</b>	<b>20,248,098</b>

#### Planned Revenues for 2016/17

In the coming FY 2016/17, the District's Resource envelop is proposed to be at tune of UGX. 20,248,098,000; showing an increase of about 8% from current budget for 2015/16; The projected increase largely is due to wage enhancement for teachers of about 15% and DDEG funds. This Proposed FY's 2016/17 revenue, will be financed by Other Government Transfers (OGT), Discretionary Grants of about 80.4%, about 1% from Local Revenue and about 7.6% of the budget will be financed by donors.

#### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	436,512	316,541	3,860,308
2 Finance	361,699	236,343	303,703
3 Statutory Bodies	3,471,018	1,947,376	406,921
4 Production and Marketing	526,126	399,864	778,807
5 Health	2,508,764	1,950,733	3,187,185
6 Education	8,356,449	5,959,927	9,104,841
7a Roads and Engineering	660,075	346,594	524,352
7b Water	415,036	242,668	425,336
8 Natural Resources	1,236,062	166,713	978,074
9 Community Based Services	435,199	157,161	453,899
10 Planning	191,197	161,990	173,175
11 Internal Audit	61,419	41,518	51,497
<b>Grand Total</b>	<b>18,659,557</b>	<b>11,927,428</b>	<b>20,248,098</b>
<i>Wage Rec't:</i>	8,831,493	6,623,619	9,433,419
<i>Non Wage Rec't:</i>	7,371,749	4,341,313	7,551,843
<i>Domestic Dev't</i>	1,068,895	607,285	1,763,444
<i>Donor Dev't</i>	1,387,420	355,211	1,499,392

#### Planned Expenditures for 2016/17

With the increased resource envelop which has been stated at UGX. 20,248,098,000, the LG has allocated about 47% to cater for wage, followed by recurrent expenditure which is at tune of about 37% and Development at the tune of about 16%. Out of total envelope, Roads and Engineering has been allocated about 3% to focus on repair and maintenance of roads; also of about 19.3% has been allocated for Administration department of which over 70% has

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## **Executive Summary**

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been allocated for pension and gratuity.

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## A. Revenue Performance and Plans

### Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>273,107</b>	<b>78,297</b>	<b>213,813</b>
Application Fees	15,000	4,728	15,000
Animal & Crop Husbandry related levies	1,500	150	1,500
Business licences	15,293	3,421	15,293
Educational/Instruction related levies	2,083	140	2,083
Inspection Fees	5,000	0	5,000
Land Fees	74,294	4,051	20,000
Local Service Tax	67,694	38,838	67,694
Market/Gate Charges	42,243	22,583	42,243
Miscellaneous	5,000	2,098	5,000
Other Fees and Charges	10,000	100	15,000
Other licences	5,000	254	5,000
Rent & Rates from other Gov't Units	3,000	0	
Rent & Rates from private entities	7,000	1,800	
Sale of (Produced) Government Properties/assets	18,000	0	18,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	135	2,000
<b>2a. Discretionary Government Transfers</b>	<b>1,781,659</b>	<b>1,374,453</b>	<b>1,866,954</b>
District Unconditional Grant (Wage)	1,102,642	826,982	1,104,863
District Unconditional Grant (Non-Wage)	577,847	446,302	578,107
District Discretionary Development Equalization Grant	101,170	101,170	183,984
<b>2b. Conditional Government Transfers</b>	<b>14,447,789</b>	<b>10,252,254</b>	<b>16,399,673</b>
Gratuity for Local Governments		0	274,191
Transitional Development Grant	22,000	16,500	991,946
Support Services Conditional Grant (Non-Wage)	266,587	164,716	
Sector Conditional Grant (Wage)	7,728,851	5,796,638	8,328,556
Sector Conditional Grant (Non-Wage)	2,550,764	1,752,121	2,995,579
Development Grant	827,450	816,426	580,925
Pension for Local Governments	3,052,137	1,705,852	2,903,324
General Public Service Pension Arrears (Budgeting)		0	325,152
<b>2c. Other Government Transfers</b>	<b>769,582</b>	<b>314,018</b>	<b>268,266</b>
UNEB contribution to PLE	8,000	8,266	8,266
Community Access Road Fund	67,944	67,944	
Road Maintenance-Uganda Road Fund	428,979	206,636	
Youth Livelihood from MOGLD	249,779	31,172	260,000
AVIATION HUMAN AND INFLUENZA PROJECT (AHIP)	14,880	0	
<b>4. Donor Funding</b>	<b>1,387,420</b>	<b>613,278</b>	<b>1,499,392</b>
District Commercial Service Support	26,572	43,074	
NARO SUPPORT RESEARCH	2,000	0	
CLEAN DEVELOPMENT MANAGEMENT	2	0	2
District Commercial Services Support (DICSS) Project		0	57,432
FORM X	3,825	0	
GLOBAL FUND		0	278,788
JOINT MULTI-BASKET		0	197,946

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## A. Revenue Performance and Plans

LAKE ALBERT SAFARIES	2	0	2
UNICEF		0	73,121
MILDMAY		0	92,100
PREFA,GLOBAL FUND,NTD,MILDMAY	261,000	523,344	
PRIVATE CONTRIBUTION TOWARDS MOCK	2,400	0	
PRIVATE REGISTRATION	28,800	0	
LVEMP	1,062,819	46,859	800,000
<b>Total Revenues</b>	<b>18,659,557</b>	<b>12,632,300</b>	<b>20,248,098</b>

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

The budget for FY 2016/17 is proposed to be at UGX. 213,813,000. This increase is estimated from new guidelines from Ministry of Lands and Ministry of Water; where by, the Lands and Fisheries sections have been centralized.

#### (ii) Central Government Transfers

The budget for FY 2016/17 is proposed to be at UGX.18,266,627,000 which is likely to be more than that of current FY 2015/2016 due to IPFs for FY 2016/2017 that have been increased; like that of DDEG, PMG, wage enhancement among others.

#### (iii) Donor Funding

The budget for the FY 16/17 is proposed to be at UGX 1,499,392,000; this proposed budget for FY 2016/17 has changed due to the IPFs of some funders that have managed to declare the IPF; such as Uganda Cares, among others.

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## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	430,139	311,751	3,852,256
District Unconditional Grant (Non-Wage)	124,910	100,809	162,747
District Unconditional Grant (Wage)	178,066	133,550	159,750
General Public Service Pension Arrears (Budgeting)		0	325,152
Gratuity for Local Governments		0	274,191
Locally Raised Revenues	46,198	16,668	27,092
Pension for Local Governments		0	2,903,324
Support Services Conditional Grant (Non-Wage)	80,965	60,725	
<i>Development Revenues</i>	6,374	6,300	8,052
District Discretionary Development Equalization Gran	6,374	6,300	8,052
<b>Total Revenues</b>	<b>436,512</b>	<b>318,051</b>	<b>3,860,308</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	430,139	311,751	3,852,256
Wage	178,066	133,550	159,750
Non Wage	252,073	178,202	3,692,505
<i>Development Expenditure</i>	6,374	4,790	8,052
Domestic Development	6,374	4,790	8,052
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>436,512</b>	<b>316,541</b>	<b>3,860,308</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The department received about 93% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue that performed at tune of 32%, the rest of revenue sources performed at tune of about 97% and above simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

The department spent about 103% as per quarterly revenue received. By the end of third quarter, the department had unspent balance of about UG.X.1,510,000.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue to this department is expected to increase from UG.X. 436,512,000 to UG.X. 3,860,308,000. There are no expected donor funds targeting administration department.

Of this revenue, UGX 3,852,256,000, will be spent on recurrent activities, UG.X. 25,000,000, will be spent on IPPS recurrent costs, UG.X. 47,143,000 will be spent on IFMS recurrent costs and UGX. 8,052,000 to be spent on Capacity Building activities.

Locally raised revenue and unconditional grant Non-wage is at tune of about UGX .74,964,000 and UG.X.124,910,000 respectively due to reviewed percentage shares which were discussed by technical planning committee and then resolved by council. While CBG is expected to increase by about 24% (Increasing from UG.X. 21,431,000 to UG.X. 28,357,000).

Major expenditures in administration go to court cases, settlement of debts, Staff salaries, Procurement of goods and services, recruitment of staff, transport and allowances, Criminal cases, staff payroll cleaning and management, Law and order maintenance, records properly kept and submitted to relevant offices and ministries, Capacity building for all



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## Workplan 1a: Administration

staff including teachers, staff performance appraisal, Workshops and seminars, stationery, design of operational documents and manuals; maintenance of Council assets, formulation and design of a client Charter by HR Unit, overhauling furniture for administration, procurement and Records office.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1281 Local Police and Prisons</b>			
Function Cost (US\$ '000)	4,800	0	0
<b>Function: 1381 District and Urban Administration</b>			
% age of LG establish posts filled			99
No. (and type) of capacity building sessions undertaken	12	4	12
Availability and implementation of LG capacity building policy and plan		Yes	Yes
Function Cost (US\$ '000)	431,712	316,541	3,860,308
<b>Cost of Workplan (US\$ '000):</b>	<b>436,512</b>	<b>316,541</b>	<b>3,860,308</b>

### 2015/16 Physical Performance up to March

Staff salaries have been paid, Salaries for LLG staff are paid, Two District Councils guided, Sub county councils guided and Performance consultations have been made with various stake holders. Payroll for all staffs have been printed, among others.

### Planned Outputs for 2016/17

The department is expected to carry out 25 capacity building sessions within the financial year 2016/2017. It is also expected to fill 93 established posts, Workshops and Seminars for staff and political leaders, procurement activities, all pensioners to access the payroll, staff performance appraisal, Law Enforcement activities, records kept and maintained, staff training in professional courses and other post graduate courses, Influencing HIV/AIDS activities and registration of marriage activities.

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

Payment of staff salaries and transport, monitoring and mentoring of staff and LLGs, effective handling of criminal cases, recruitment of staff to fill vacant posts, procurement activities, Needs assessment exercise, Capacity building for 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 lunch 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 which also lowers the department's allocation and in most cases the budget is not realised hence activities not accomplished in time.

#### 2. Inadequate facilities

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

3.

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## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	361,699	237,129	303,703
District Unconditional Grant (Non-Wage)	40,913	32,777	26,787
District Unconditional Grant (Wage)	81,097	60,823	81,097
Locally Raised Revenues	30,013	9,318	22,111
Multi-Sectoral Transfers to LLGs	209,676	134,211	173,708
<b>Total Revenues</b>	<b>361,699</b>	<b>237,129</b>	<b>303,703</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	361,699	236,343	303,703
Wage	81,097	60,823	81,097
Non Wage	280,602	175,521	222,606
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>361,699</b>	<b>236,343</b>	<b>303,703</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The department received about 99% of the quarterly budget for F/Y 2015/16. Whereby, with Locally raised Revenue performance of 43%, Multi sectoral transfers at 100% District unconditional non wage at 1135% and Unconditional Wage at 100%. The under performance for Locally raised Revenue was due to transfer of revenue from lands to central government and uneven deductions of LST on payroll. To date the Cumulative outturn for the Departments revenue performance stands at 66%. The department spent all revenue received.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

1) The Department will remain spending highly on recurrent costs and no development expenditure. 2) Finance department allocation is UG SHS 303,702,694/= of which about 42.8% to be spent on recurrent expenditures, wages inclusive and about 57.2% to be transferred to LG'S. 3) Local revenue allocation to the department has reduced compared to the previous years and now stands at 22,111,000/= this is due to elimination of some revenue source such as land fees which was recalled to the ministry of lands. Unconditional grant non-wage has also reduced to 26,785,511 from 38,967,000/= as a result of reduction of non wage funds to the District. The funds allocated to Finance maintain the percentage share which were set by TPC members and resolved by council.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1481 Financial Management and Accountability(LG)</b>			

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## Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30-07-2015	30-03-2016	30-07-2017
Value of LG service tax collection	67693855	38838145	67693855
Value of Other Local Revenue Collections	227210558	78296635	146119145
Date of Approval of the Annual Workplan to the Council	16-01-2015	30-03-2016	14-02-2017
Date for presenting draft Budget and Annual workplan to the Council	16-01-2015	28-02-2016	14-02-2017
Date for submitting annual LG final accounts to Auditor General	30-09-2015	31-08-2016	30-08-2017
<b>Function Cost (UShs '000)</b>	<b>361,699</b>	<b>236,343</b>	<b>303,703</b>
<b>Cost of Workplan (UShs '000):</b>	<b>361,699</b>	<b>236,343</b>	<b>303,703</b>

### 2015/16 Physical Performance up to March

Half year Financial report for the Financial year 2015/2016 prepared and submitted. Transfer of unconditional grant to LLG's Coordinated the laying of Budget for F/Y 2016/2017 before the District Council.

### Planned Outputs for 2016/17

1) Financial management services rendered Financial statements prepared and submitted to A.G before the deadline (30-08-2016), Sub counties mentored in preparation of financial statements and budgeting.

2) Revenue management and collection services under taken and local revenue collected at least 90% of the budgeted and new revenue sources indentified. 3) Budgeting and planning services carried out.

4) Expenditure management services carried out, Audit queries responded to and at least 12 District Finance Committee meetings held.

5) Accounting services carried out-Financial statements produced on a quarterly basis and submitted to COA ,MoPED,MoLG/FINMAP and financial statements at the end of the F/Y submitted in time .

### (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. Understaffing

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

2.

3.

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16	2016/17
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## Workplan 3: Statutory Bodies

	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	418,882	244,316	406,921
District Unconditional Grant (Non-Wage)	34,639	32,693	181,584
District Unconditional Grant (Wage)	141,337	106,003	141,337
Locally Raised Revenues	84,000	21,666	84,000
Support Services Conditional Grant (Non-Wage)	158,905	83,954	
<b>Total Revenues</b>	<b>418,882</b>	<b>244,316</b>	<b>406,921</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	3,471,018	1,947,376	406,921
Wage	141,337	106,003	141,337
Non Wage	3,329,681	1,841,373	265,584
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,471,018</b>	<b>1,947,376</b>	<b>406,921</b>

### 2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department received about 56% against the annual budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue and Conditional transfers to Councillors allowances and Ex- Gratia for LLGs that performed at tune of 56% and 49% respectively, the rest of revenue sources performed over 100% simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

The department spent about 56% as per cummulative revenue received.

### Department Revenue and Expenditure Allocations Plans for 2016/17

1.The Department expects to receive a total of 406,921,000/= and the sources of funds are as per the breakdown below:

Locally Raised Revenues - 84,000,000=

District Unconditional Grant (Wage) - 141,337,000=

District Unconditional Grant (Non-Wage) -

193,544,000=

Expenditure of the revenue received is per the breakdown below

:

Wage - 141,337,000=

Non Wage - 243,399,000=

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<i>Function: 1382 Local Statutory Bodies</i>			

*Function: 1382 Local Statutory Bodies*

# Vote: 533 Masaka District

## Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	110	109	40
No. of Land board meetings	12	9	4
No. of Auditor Generals queries reviewed per LG	9	4	40
No. of LG PAC reports discussed by Council	4	3	4
<b>Function Cost (UShs '000)</b>	<b>3,471,018</b>	<b>1,947,376</b>	<b>406,921</b>
<b>Cost of Workplan (UShs '000):</b>	<b>3,471,018</b>	<b>1,947,376</b>	<b>406,921</b>

### 2015/16 Physical Performance up to March

One Ordinary Council meeting held in December, three standing Committee meetings held in October, one Business Committee and three Dec meetings

All councillors' allowance were paid for three months.

### Planned Outputs for 2016/17

-Under Council administration services, shall facilitate six Council meetings, six Business Committee meetings and twelve District Executive Committee meetings. Pay staff salaries for twelve months, facilitate support staff and facilitate day to day activities, Shall hold and facilitate 18 Council standing committees and facilitate the political leaders emoluments

- Under Financial accountability services, The

LGPAC Shall examine all audit reports received by the committee and any other report from a commission of enquiry

-Under staff recruitment, The District Service Commission Shall Recruit, confirm, discipline and grant study leave to staff - The District Land board shall handle land matters as prescribed - Under procurement management Services, The Contracts Committee shall continue to facilitate proper procurement

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

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

#### 1. Understaffing/ Limited wage Bill

Three key positions are not filled 1. Clerk to Council (Senior Assistant Secretary) 2. Clerk Assistant, the Committee Clerk has solely handled duties of the above offices for five years. 3. Procurement Officer

#### 2. Lack of modern equipment to manage meetings

Council lacks modern equipment ie recorders, laptop computers hence employ traditional means of recording the 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 Emoluments, other outputs are often left unfunded especially with locally raised revenues

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

# Vote: 533 Masaka District

## Workplan 4: Production and Marketing

<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	453,458	327,135	642,748
District Unconditional Grant (Non-Wage)	4,360	4,838	2,854
District Unconditional Grant (Wage)	278,273	208,704	298,809
Locally Raised Revenues	4,489	0	2,632
Other Transfers from Central Government	14,880	0	
Sector Conditional Grant (Non-Wage)	36,078	27,059	43,225
Sector Conditional Grant (Wage)	115,378	86,534	295,227
<i>Development Revenues</i>	72,667	76,146	136,059
Development Grant	44,096	33,072	43,627
District Discretionary Development Equalization Grant		0	35,000
Donor Funding	28,572	43,074	57,432
<b>Total Revenues</b>	<b>526,126</b>	<b>403,280</b>	<b>778,807</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	453,458	323,935	642,748
Wage	393,651	295,238	594,036
Non Wage	59,807	28,697	48,711
<i>Development Expenditure</i>	72,667	75,929	136,059
Domestic Development	44,096	33,072	78,627
Donor Development	28,572	42,857	57,432
<b>Total Expenditure</b>	<b>526,126</b>	<b>399,864</b>	<b>778,807</b>

### 2015/16 Revenue and Expenditure Performance up to March

(a) Received 103% (135,638,000) making a cumulative outturn of shs 403,280,000 (77%) of the annual budget. However Donor funds (shs 14,503,000=) under the DICOSS project could not be processed in time as it required supplementary approval by the District Executive Committee. These funds appear as unspent balances.

(b) 100% payment of Agric Ext Staff salaries was done

(c) PMG recurrent activities done totalled to shs 9,019,350= making the cumulative outturn of shs 30,920,000. The PMG recurrent activities for QTR-3 were as follows; Production Management and coordination (1,353,483), Agriculture (1,879,838), Livestock Health (1,725,691), Vermin control (304,533), Fisheries (1,503,870), Entomology (751,935) and Monitoring (1,500,000)

PMG Development activities under PMG QTR-3 was shs 11,023,000; making a cumulative out-turn of shs 33,072,000=. QTR-3 Development expenditure was Shs 10,000,000 spent on Fish cage demonstration technology; with fishing communities in Lake Nabugabo in Bukakatasub-county, and Sweet potato silage technology in Buwunga and Nyendo ssenyange ;shs 1,023,000

d) Unconditional grant shs 824,000 and was spent on monitoring

### Department Revenue and Expenditure Allocations Plans for 2016/17

The Production Sector budget 2016/17 will receive funds from 5 sources; (i) The District Unconditional Grant (wage), (ii) Agricultural Extension Conditional Grant (wage), (iii) Unconditional grant (Non wage), (iv) Local Revenue and (v) the PMG Sector conditional Grant. The over-all sector budget increased from 526,126,000 (2015/16) to shs 748,965,000 (2016/17) mainly because of provision of shs 295,227 to Agriculture Extension Conditional Grant to pay salaries of Extension staff. On Expenditure, staff salaries will consume the largest share of 79.3% (shs 594,036,223) as we plan to complete the Agriculture Extension staff recruitment where by staff in post will be increased from 45 to 55 excluding Production staff in Masaka Municipality. The recruitment is in line with the single spine structure policy. However recurrent funding to Agriculture Extension is still low being shs 860,000 per sub-county and shs 5,160,000 to Commercial Services in the FY 2016/17. Sub-sector allocation to Production Management (shs 5,295,533), Crop (shs 7,355,046), Livestock (shs 7,355,046), Fisheries 5,589,835, Entomology (shs 2,942,018), vermin control (shs 558,984) and M&E Shs 4,342,629 of all sector activities and projects. There is need to increase funding to Agriculture

# Vote: 533 Masaka District

## Workplan 4: Production and Marketing

Extension services to cater for Technological demonstrations, Sector capacity Development and logistical needs.

On development; our theme is to increase physical resilience of House Holds to the effects of Climate Change. Here we plan five projects that include; (i) shs 20,000,000 for Irrigation scheme. (ii) shs 13,000,000 for Silage technologies, (iii) shs 4,000,000 for the Artificial Insemination scheme for improved breed efficiency and (v) shs 35,000,000 for Fish cage technologies in Lake Nabugabo/Lale Birinzi.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0181 Agricultural Extension Services</b>			
<i>Function Cost (US\$ '000)</i>	0	0	302,548
<b>Function: 0182 District Production Services</b>			
No. of livestock vaccinated	25000	40469	25000
No. of livestock by type undertaken in the slaughter slabs	15450	18190	15450
No. of fish ponds stocked		2	50
Quantity of fish harvested		412836	1080000
Number of anti vermin operations executed quarterly	250	207	250
No. of parishes receiving anti-vermin services	39	61	
No. of tsetse traps deployed and maintained	60	46	60
<i>Function Cost (US\$ '000)</i>	497,554	357,007	412,343
<b>Function: 0183 District Commercial Services</b>			

# Vote: 533 Masaka District

## Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of trade sensitisation meetings organised at the district/Municipal Council	10	2	3
No of businesses inspected for compliance to the law	20	22	30
No of awareness radio shows participated in	10	6	6
No of businesses issued with trade licenses	10	22	0
No of awareness radio shows participated in	12	5	2
No of businesses assisted in business registration process	30	15	15
No. of enterprises linked to UNBS for product quality and standards	3	6	2
No. of producers or producer groups linked to market internationally through UEPB	37	4	24
No. of market information reports disseminated	12	24	24
No of cooperative groups supervised	78	21	48
No. of cooperative groups mobilised for registration	20	8	6
No. of cooperatives assisted in registration	20	8	
No. of tourism promotion activities mainstreamed in district development plans	20	8	13
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	15	8	13
No. and name of new tourism sites identified	10	2	4
No. of opportunities identified for industrial development	5	6	3
No. of producer groups identified for collective value addition support	5	5	6
No. of value addition facilities in the district	50	20	8
A report on the nature of value addition support existing and needed	YES	Yes	Yes
No. of Tourism Action Plans and regulations developed		0	1
<b>Function Cost (US\$ '000)</b>	<b>28,572</b>	<b>42,857</b>	<b>63,916</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>526,126</b>	<b>399,864</b>	<b>778,807</b>

### 2015/16 Physical Performance up to March

PMG recurrent actual expenditure was shs 11,232,000 whose distribution is as follows; Production Management (1,353,483), Agriculture (1,879,838), Livestock, (1,725,691), Vermin control (304,533), Fisheries (1,503,870), Entomology (751,935) and M&E (1,500,000). The cumulative outturn is shs 27,059,000

QTR-3; Production coordination office organized three monitoring activities with Operation Wealth Creation Officers, Cumulative distribution of seeds in Season(1) and Season (2) by the DAO went to 14,671 House Holds in 9 sub-counties, however we have only received livestock inputs for season (1) ; 7,333 Day Old Chicks and 192 bags of feed to 38 House Holds whereas the Dist Fisheries Officer distributed fingerlings; 12,120 (Tilapia) and 7,548 (cat fish) to 8 farmers with 17 fish ponds

The Production coordination/OWC hosted 34 students from Senior staff College Kimaka in the period 7-11th March, 2016 with whom we organised 4 field visits to pineapple farmers in Kyanamukaka, coffee, banana and horticulture farmers in Kyesiiga, Poultry farmers in Masaka Municipality and dairy farmers in Mukungwe sub-county



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## Vote: 533 Masaka District

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### ***Workplan 4: Production and Marketing***

(a) PMG Development investment QTR-3 was on fish cage technology in lake Nabugabo communities costing shs10,000,000. The cumulative Development investment thus reached shs 33,072,000 broken down as follows;

Qtr-1 Carried out (i) Demonstration for improved apiary technologies at shs 3,001,000 increasing the number of farmers in bee farming from 30 to 50, (ii) Longe 10 hybrid maize demonstration with fertilizer application was intended to show farmers the fertilizer needs for maximum productivity. Farmers considered Longe 10 as a low yielding variety

QTR-2; Eight (8) demonstrations to revamp bananas at shs 8,000,000 were done in Buwunga and Kyamukaka as well as (8) Sweet potato silage centres at shs 1,023,650 were done in Buwunga and Nyendo-Ssenyange to reduce on wastage of sweet potato vines

QTR-3; Fish cage demonstration technology at shs 10,000,000 was done in Lake Nabugabo, Bukakata Sub-county as a means of popularizing the technology and demonstrate sizes of fish cages

#### *Planned Outputs for 2016/17*

- a) Production Management services key outputs is to; Plan and coordinate the 6 sub-sector activities, Operation Wealth Creation activities, monitoring and reporting done to CAO, MAAIF and the respective Departments and Agencies of Government. Production Officer will also coordinate sector capacity management and induction/Training of new staff.
- B) Crop development key outputs areas is to carry out; Pest and Disease control as well as guiding on improved seedlings for food security crops (banana, maize, beans, potatoes, cassava) and income crops (coffee, pineapple, citrus, mangoes) and provision of water for small scale irrigation (demonstrations) and sustainable land management practices
- C) Livestock Health and marketing key outputs is production and disease control in dairy, poultry and piggery. FMD vaccinations, the regional Vet Lab, Central pig abattoir, A.I scheme and silage making technologies are major interventions to be undertaken
- d) Fisheries key output areas is to regulate lake fisheries and give technical guidance on fish cage farming and number of fish ponds and Fish cage technologies to reduce pressure on the Lake
- e) Entomology key outputs is to increase the number of bee farmers and processing of honey through bee farmers Associations. The Cricket rearing project will be expanded to reach 2,000 farmers
- f) Vermin control will focus on stray dog management and key vermin to crops
- g) District Commercial Services key output areas is to mobilise and increase business and trade through mobilization of new groups/cooperative Societies, provide for an enabling business environment, market linkages, market information, Tourism promotion and development and value addition to Agriculture produce
- g) Networks with Research-Extension will be strengthened through NARO, ILRI and MUZARDI Kamenyamiggo station by having hands on training of all staff at the station

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

- a) Support to the construction of the central pig abattoir by IFAD/European Union
- b) Dairy processing by MADDO Dairies
- c) Trade and Industry by the DICOSS project/World bank and under Agriculture; promotion of bean production in the district in collaboration with CEDO, Makerere University & NARO (NaCCRI & KARI), Safe handling of agro-chemicals (E-verification, Spray Service Provision, anti-counterfeit campaigns), business skilling and climate smart agriculture, promotion of beans, maize and coffee by USAID-Feed the Future-inputs activity, enabling environment activity and Technoserve in collaboration with Uganda Cooperative alliance).

#### **(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 fuel, motorcycles and materials to enable them carry out demonstrations. Staff also face accommodation challenges

# Vote: 533 Masaka District

## Workplan 4: Production and Marketing

### 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 to tame Climate Change severe effects for example sizable irrigation projects

### 3. Lack of vehicles and motorcycles

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,218,398	1,657,232	2,140,229
District Unconditional Grant (Non-Wage)	6,105	3,337	2,331
Locally Raised Revenues	7,100	0	2,163
Sector Conditional Grant (Non-Wage)	556,383	417,287	556,383
Sector Conditional Grant (Wage)	1,648,810	1,236,608	1,579,353
<i>Development Revenues</i>	290,366	552,710	1,046,956
Development Grant	29,366	29,366	0
District Discretionary Development Equalization Grant		0	5,000
Donor Funding	261,000	523,344	641,956
Transitional Development Grant	0	0	400,000
<b>Total Revenues</b>	<b>2,508,764</b>	<b>2,209,942</b>	<b>3,187,185</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,215,853	1,657,557	2,140,229
Wage	1,648,810	1,236,608	1,579,353
Non Wage	567,043	420,950	560,877
<i>Development Expenditure</i>	292,911	293,175	1,046,956
Domestic Development	31,910	27,681	405,000
Donor Development	261,000	265,494	641,956
<b>Total Expenditure</b>	<b>2,508,764</b>	<b>1,950,733</b>	<b>3,187,185</b>

### 2015/16 Revenue and Expenditure Performance up to March

PHC wage; Planned revenue for the quarter was 412,203,000 received 100% of the expected.

PHC Non wage; the planned revenue for the quarter was 39,680,000, Received 100% of the expected. PHC NGO hospitals; the planned for the quarter was 99,416,000, Received 100%.

PHC Development; The planned for the quarter was 9,789,000/=, received 15,935,000/= which is 163%.

Donor funding; the planned revenue for the quarter was 65,250,000, received 85,614,000/= ( 131%) of the expected.

Expenditure: The overall expenditure was 696,583,000/= (110%) against the planned 629,850,000/= Spent 100% of the PHC wage 100% of PHC non wage. Spent 15,935,000 (150%) of Domestic development at the end of the quarter however, 192% of donor development was spent.

# Vote: 533 Masaka District

## Workplan 5: Health

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive shs 3,187,185,000 for the financial year 2016/17 out of this about 67% is meant for the recurrent expenditure and about 33% is meant for development expenditure. Out of the expected revenue for FY 2016/17, Wage is expected to consume about 49% leaving only 18% for recurrent none wage and 33% development of which Donor component is expected to be 61% and Domestic Development component is 0.5% and Transitional Development Grant 38.5%

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0881 Primary Healthcare</b>			
Number of outpatients that visited the NGO Basic health facilities	8000	16741	8000
Number of inpatients that visited the NGO Basic health facilities	4000	3029	4000
No. and proportion of deliveries conducted in the NGO Basic health facilities	500	428	500
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	3000	1819	3000
Number of trained health workers in health centers	200	187	200
No of trained health related training sessions held.	30	28	30
Number of outpatients that visited the Govt. health facilities.	296648	295720	300000
Number of inpatients that visited the Govt. health facilities.	35000	24920	35000
No and proportion of deliveries conducted in the Govt. health facilities	11200	8364	11200
% age of approved posts filled with qualified health workers	80	70	80
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	90	90	90
No of children immunized with Pentavalent vaccine	10000	7376	10000
No of healthcentres constructed		0	1
No of staff houses constructed	1	1	1
No of maternity wards constructed	1	0	1
No of OPD and other wards constructed	0	0	1
<b>Function Cost (UShs '000)</b>	<b>2,508,764</b>	<b>1,950,733</b>	<b>550,299</b>
<b>Function: 0882 District Hospital Services</b>			
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>0</b>	<b>366,195</b>
<b>Function: 0883 Health Management and Supervision</b>			
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>0</b>	<b>2,270,691</b>
<b>Cost of Workplan (UShs '000):</b>	<b>2,508,764</b>	<b>1,950,733</b>	<b>3,187,185</b>

### 2015/16 Physical Performance up to March

The achievements were as follows; For NGO units deliveries 607, Inpatients 3208, Outpatients 9304, immunisation, 520 compared to the targets; 450, 2500, 5000 and 750 respectively. For Governments units they were Filled posts 70% ( target 75%), Deliveries 2612(target 2800), Inpatient 8132( target 8750), Outpatient 93839 (target 74,162), and number of children immunised with DPT3 2137 (target 2500). Hence the total coverage of DPT3, 81.7%, Deliveries 99%, OPD 1.4 and inpatient 100.8%.

# Vote: 533 Masaka District

## Workplan 5: Health

### Planned Outputs for 2016/17

Quartely 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, Achive 114,635, 9828,3260 and 3362 OPD attendance, Inpatients, DPT3 and deliveries in all facilities respectively.

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

The activities that will be implemented Partnes like TASO, Kitovu Mobile and other Uganda cares activities are not 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 accomodation, 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 for administration is only 15% which is inadquate.

#### 3. Uderstaffing

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

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	7,932,120	5,784,989	8,340,882
District Unconditional Grant (Non-Wage)	1,360	885	891
District Unconditional Grant (Wage)	36,648	27,486	36,648
Locally Raised Revenues	12,934	4,420	3,585
Other Transfers from Central Government	8,000	8,266	8,266
Sector Conditional Grant (Non-Wage)	1,908,515	1,270,436	1,837,515
Sector Conditional Grant (Wage)	5,964,662	4,473,496	6,453,977
<i>Development Revenues</i>	424,329	389,304	763,959
Development Grant	389,304	389,304	198,360
Donor Funding	35,025	0	
Transitional Development Grant		0	565,598

# Vote: 533 Masaka District

## Workplan 6: Education

<b>Total Revenues</b>	<b>8,356,449</b>	<b>6,174,294</b>	<b>9,104,841</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	7,932,120	5,777,639	8,340,882
Wage	6,001,310	4,500,982	6,490,625
Non Wage	1,930,810	1,276,657	1,850,257
<i>Development Expenditure</i>	424,329	182,287	763,959
Domestic Development	389,304	182,287	763,959
Donor Development	35,025	0	0
<b>Total Expenditure</b>	<b>8,356,449</b>	<b>5,959,927</b>	<b>9,104,841</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department received about 34% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue and Direct transfers like UPE, USE among others that performed at tune of 0%, the rest of revenue sources performed at tune of 80% and above simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

The department spent about 21% in the quarter under review.

By the end of second quarter, the department had unspent balance of about UG.X.209,210,000 as per annual revenue received basically to cater for classroom constructions.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive sh.9,104,841,000 FY2016/17. Whereby, the Primary Teachers Salaries will take sh. 6,490,625,000 which is 53.1%, Secondary School Salaries Sh. 1,226,077,000 which is 14.7%, Secondary Education ( USE ) Will take Sh.876,708,000 and Primary Education (UPE) 274,890,000. The Overall expenditure of the work plan is Recurrent expenditure ( Wage 6,001,310,000 which is 71.8% and Non Wage 1,930,810,000 which makes 23.1% ).

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of pupils enrolled in UPE	26952	26952	20861
No. of student drop-outs	300	100	300
No. of Students passing in grade one	184	0	280
No. of pupils sitting PLE	4010	0	4000
No. of classrooms constructed in UPE	4	2	7
No. of latrine stances constructed	15	0	1
No. of teacher houses constructed	2	0	0
No. of primary schools receiving furniture	4	0	8
<b>Function Cost (US\$ '000)</b>	<b>5,097,893</b>	<b>3,646,800</b>	<b>5,526,288</b>
<b>Function: 0782 Secondary Education</b>			
No. of students enrolled in USE	6537	6607	775
No. of classrooms constructed in USE	1	1	0
<b>Function Cost (US\$ '000)</b>	<b>2,142,785</b>	<b>1,544,030</b>	<b>2,102,785</b>
<b>Function: 0783 Skills Development</b>			

# Vote: 533 Masaka District

## Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. Of tertiary education Instructors paid salaries	35	35	30
No. of students in tertiary education	341	341	361
<b>Function Cost (US\$ '000)</b>	<b>1,022,333</b>	<b>705,090</b>	<b>1,428,530</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	98	105	128
No. of secondary schools inspected in quarter	19	15	18
No. of tertiary institutions inspected in quarter	1	0	1
No. of inspection reports provided to Council	4	0	4
<b>Function Cost (US\$ '000)</b>	<b>93,438</b>	<b>64,007</b>	<b>47,237</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>8,356,449</b>	<b>5,959,927</b>	<b>9,104,841</b>

### 2015/16 Physical Performance up to March

All 78 UPE schools located in received UPE funds

All 18 USE schools located in received USE funds

All 784 primary school teachers in 78 UPE schools in the 6 Subcounties of Kyanamukaaka, Buwunga, Bukakkata, Mukungwe, Kabonera tand Kyesiiga paid salaries.

784 primary school teachers in 78 UPE schools in the 6 Subcounties of Kyanamukaaka, Buwunga, Bukakkata, Mukungwe, Kabonera tand Kyesiiga monitored.

Monitored all Government aided schools,

Coordinated the Construction of school toilets, classroom construction and Teachers' house.

### Planned Outputs for 2016/17

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

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

Purchase of departmental vehicles, construction of classrooms and teacher's' houses, Provision of furniture, Latrine 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 available 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

# Vote: 533 Masaka District

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	660,075	393,371	524,352
District Unconditional Grant (Non-Wage)	117,800	87,019	1,178
District Unconditional Grant (Wage)	42,363	31,772	42,363
Locally Raised Revenues	2,990	0	1,750
Multi-Sectoral Transfers to LLGs	67,944	67,944	
Other Transfers from Central Government	428,979	206,636	
Sector Conditional Grant (Non-Wage)		0	479,062
<b>Total Revenues</b>	<b>660,075</b>	<b>393,371</b>	<b>524,352</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	544,075	289,390	524,352
Wage	42,363	31,772	42,363
Non Wage	501,713	257,618	481,990
<i>Development Expenditure</i>	116,000	57,204	0
Domestic Development	116,000	57,204	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>660,075</b>	<b>346,594</b>	<b>524,352</b>

#### 2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the Department received 28% of the planned revenue for FY 2015/16 , on the average, the recurrent receipts were 34% as per the quarterly plan while the Devevelopment revenues performed at tune of 0%.

The department spent 21% of the quarterly planned budget. By the the end of third quarter, the department had unspent balance of about 8%.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive UG.X.524,352,000/=; which stands at tune of 15% increase compared to that of last Financial year 2015/16. This increase is attributed from other transfers from Central Government. Out of this, UG.X. 481,989,000/- is coming from Other transfers from Central Government for the Uganda Road fund. The funding for Community Access Roads to be received from the Uganda Road Fund will be 67,943,564/=. Local revenue will contribute 2,990,000/= while donor funding will be 78,664,000/=

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481</b>			
No of bottle necks removed from CARs	0	0	12
Length in Km of District roads routinely maintained	274	209	108
Length in Km of District roads periodically maintained		22	77
<b>Function Cost (UShs '000)</b>	<b>415,391</b>	<b>285,093</b>	<b>524,352</b>
<b>Function: 0482</b>			
<b>Function Cost (UShs '000)</b>	<b>244,684</b>	<b>61,501</b>	<b>0</b>

# Vote: 533 Masaka District

## Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Cost of Workplan (UShs '000):</b>	<b>660,075</b>	<b>346,594</b>	<b>524,352</b>

### 2015/16 Physical Performance up to March

Salaries for staff under works department paid. Reports submitted to the Ministry. Over 208km were maintained in the district.

### Planned Outputs for 2016/17

Six bottle necks are to be removed from Community Access Roads. 274 Km of community Access Roads will be maintained. A Lined pit latrine of 5 stances is to be constructed at Namirembe Fish Landing Site and the District Headquarters Building at Kizungu Hill in Masaka Municipality is to be made more habitable.

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

No off-budget activities are planned as no other funding has been promised from NGOs, Donors and the Central Government.

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

#### 1. Absence of road gangs.

The District failed to attract personnel to fill vacancies in the road gangs yet the Force Account methodology of road maintenance is used.

#### 2. Lack of Funding for Roads rehabilitation.

There is no funding for roads rehabilitation yet some roads need urgent repairs. Their maintenance has become very expensive.

#### 3. the road unit is not comprehensive.

Major components including a roller, dozer, water bowser and a chain/wheel loader are missing. The Regionally based equipment are so few to serve the big number of entities making access very difficult.

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	28,352	21,239	64,399
District Unconditional Grant (Non-Wage)	400	276	262
District Unconditional Grant (Wage)	27,952	20,964	27,952
Sector Conditional Grant (Non-Wage)	0	0	36,186
<i>Development Revenues</i>	386,685	381,185	360,938
Development Grant	364,685	364,685	338,938
Transitional Development Grant	22,000	16,500	22,000





# Vote: 533 Masaka District

## Workplan 7b: Water

### Planned Outputs for 2016/17

The department intends to undertake community mobilisation for better operation and maintenance of the existing water and sanitation facilities. 22 shallow wells are to be constructed. 2 deep boreholes to be drilled. 20 point water sources to be rehabilitated and 1 (one), 3 Stance Lined pit Latrine to be constructed at a rural growth centre.

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

No off budget activities are planned as no funding has been earmarked.

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

#### 1. Land acquisition is getting more complicated.

The land tenure system does not provide easy access to land for public facilities from private owners leading to delayed implementation of projects.

#### 2. Low funding in the sector.

In some instances, more expensive water and sanitation technologies are required yet the funding to the sector is insufficient leading to unfulfilled targets.

#### 3. Low levels of community participation.

The National Water Policy provides that the users of the water facilities are incharge of the maintenance of the facilities. This is rarely observed as community members are adamant during project implementation and maintenance.

## Workplan 8: Natural Resources

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	173,239	124,699	158,070
District Unconditional Grant (Non-Wage)	4,659	3,032	3,051
District Unconditional Grant (Wage)	147,666	110,749	147,666
Locally Raised Revenues	8,967	1,957	2,258
Sector Conditional Grant (Non-Wage)	11,947	8,960	5,096
<i>Development Revenues</i>	1,062,823	46,859	820,004
District Discretionary Development Equalization Gran		0	20,000
Donor Funding	1,062,823	46,859	800,004
<b>Total Revenues</b>	<b>1,236,062</b>	<b>171,558</b>	<b>978,074</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	173,239	119,854	158,070
Wage	147,666	110,749	147,666
Non Wage	25,573	9,104	10,404
<i>Development Expenditure</i>	1,062,823	46,859	820,004
Domestic Development	0	0	20,000
Donor Development	1,062,823	46,859	800,004
<b>Total Expenditure</b>	<b>1,236,062</b>	<b>166,713</b>	<b>978,074</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department received about 16% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Donor that performed at tune of 2%, the rest of revenue sources performed above 75% simply because of changes in

# Vote: 533 Masaka District

## Workplan 8: Natural Resources

Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

The department spent about 13% as per annual revenue received. By the end of third quarter, the department had unspent balance of about UG.X.4,846,000.

### Department Revenue and Expenditure Allocations Plans for 2016/17

Cummulatively, the department' revenue is expected to be UG.X. 978,074,000; which gives a decrease of about 21%, that is attributed from LVEMPII. Out of this, LVEMPII is expected to contribute about 89.57% of the total department revenue for FY 2016/17. Climate change awareness in schools and communities and briquetting demonstration, energy conservation practices, training of 4 wetland committees in monitoring tools at village level, by-law formulation, - wetlands & environment days commemoration, supervision and provision of support to ESD/EE -schools and encouraging new ones to join, compliance assistance and inspection and monitoring, tree planting and fuel saving stoves environmental mainstreaming & certification of all completed projects, collaboration with civil organisations, environmental training and metoring to lower local government under CBG; LVEMPII for strategic interventions and implementation of CDD sub projects natural resources conservation; FIEFOC tree planting and water shed management; land administration and management activities, physical planning for urban areas and implementation of 3 town boards physical planning

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0983 Natural Resources Management</b>			
Area (Ha) of trees established (planted and surviving)	200	100	500
Number of people (Men and Women) participating in tree planting days	1250	53	3500
No. of Agro forestry Demonstrations	1500	32	150
No. of community members trained (Men and Women) in forestry management	890	3	850
No. of monitoring and compliance surveys/inspections undertaken	58	17	30
No. of Water Shed Management Committees formulated	20	4	0
No. of Wetland Action Plans and regulations developed	12	0	1
Area (Ha) of Wetlands demarcated and restored	100	0	130
No. of community women and men trained in ENR monitoring	1000	0	0
No. of monitoring and compliance surveys undertaken	200	60	30
No. of new land disputes settled within FY	4500	2046	0
<b>Function Cost (UShs '000)</b>	<b>1,236,062</b>	<b>166,713</b>	<b>978,074</b>
<b>Cost of Workplan (UShs '000):</b>	<b>1,236,062</b>	<b>166,713</b>	<b>978,074</b>

### 2015/16 Physical Performance up to March

Submitted the performance report upto february 2016

Submitted the 1 natural reosuorce workplan 2016/17

Attended 3 monthly DTPC meeting

Attended 10 senior managemnt committee

## **Vote: 533** Masaka District

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### ***Workplan 8: Natural Resources***

Attended one production & natural resources committee meeting

LVEMPII projects activities coordinated

a) 5 CDD groups supervised & monitored

Namirembe Ggwamba group Office construction is on-going

Ssabawaali youth group Fish pond cleaned & ready for re-stocking

Bakansimbi dev. Group Honey processing on-going

WAPEWE group waste plastic collection is on-going.

Strategic intervention projects activities are on small scale due to lack of funds as the last disbursement was on 27th Feb 2015

200 fruit trees planted

2 institutions help to construct soil & water conservation structures in their planted trees

2 patrols conducted

wetland management committee trained in Kasali-Kaganda village to conserve the area wetland

5 compliance agreements signed in Gambuze wetland

LAND TRANSACTIONS CARRIED OUT

6 BUILDING PLANS APPROVED

*Planned Outputs for 2016/17*

LVEMPII Projects to be implemented ,

- 140,000 tree seedlings planted. - manwa forest reserve enrichment planting and in catchment area - awareness on tree planting conducted. - agroforestry demonstrations established and fruit orchards established
- 5km of soil and water conservation structures established in Lake Nabugabo area
- 2 water patrol units procured on Lake Victoria & Nabugabo
- 5 fish ponds restocked for youth group in Kabonera
- 11 Mukene drying racks at Lambu rehabilitated
- 5 institutional fire wood cooking stoves constructed in five schools
- 16 sets of Charcoal briquetting as alternative energy sources distributed to communities in Mukungwe and Nyendo/ssenyange
- 20Ha of wetlands areas restored
- 23 biogas units constructed in community of Buwunga and Kabonera
- Solid waste collection bank constructed at Namirembe fish landing site
- 150 pigs distributed to Nabugabo & Gambunze communities
- 191 bee hives distributed to communities of Buwunga sub county
- 2000 clone coffee distributed to Nabugabo community

PAF N/W ENR funds

- 44 surveillance wetlands & environmental monitoring and inspection carried out.
- Ndyabusole community wetland management committees established and empowered
- 5 Ha of Ndyabusole wetland restored

# Vote: 533 Masaka District

## **Workplan 8: Natural Resources**

- implementation of ramsar site management plan done.
- public environmental awareness carried out
- 2000 tree seedlings planted along 60km road carried out.
- improvement notices to degraders issued,

### Local Revenue Funds

- Natural resources coordination activities carried out
- Environmental analysis and mainstreaming activities carried out
- Forestry patrols conducted and local revenue collected
- Forestry advisory activities conducted
- Land management transaction carried out.
- lambu, matanga,& kiryima town boards physical planning produced & implemented

Climate change awareness in schools and communities and briquetting demonstration, energy conservation practices,

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

- Ministry of water and environment funding for climate change adaptation and mitigation activities
- LVEMPII project funding activities to save Lake victoria, funding strategic intervention & CDD sub projects for natural resources conservation and livelihood improvement,
- NEMA & wetland department in MWE will back stop the environment/ wetlands department to improve compliance,
- Ministry of lands, housing and urban development to streamline the operation of the land management,
- FIEFOC project second phase will continue funding for tree planting activities,
- Nature uganda will fund selected community livelihood and school ESD program,
- UN Habitat to implement lake catchment activities at Lambu fish landing site to improve sanitation and hygiene,
- private developers will fund review and approval of EIAs for their projects,
- National environmental police for environmental legislations compliance and other to come on board

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

#### *1. Lack knowledge on climate change, adaptation and coping strategies*

- Lack of adaptation and mitigation plans,
- Lack of alternatives income generating activities,
- Lack of promotion of alternative cheap energy sources
- Wastage of the little available wood fuel,
- Increased negative climatic change effects and impacts

#### *2. Inadequate enforcement causing encroachment on Natural Resources*

- Peoples perception that environmental protection is the work of NEMA. And Natural Resources Department
- Lack of appreciation and communities in the conservation and protection of the environment,
- Inadequate funding

#### *3. Inadequate environmental awareness & training*

- Inadequate facilitation both at National and Local government on issues of environment and natural resources conservation
- Lack of NGO environmental forum to coordinate awareness campaign

## **Workplan 9: Community Based Services**

### **(i) Overview of Workplan Revenue and Expenditures**

UShs Thousand	2015/16		2016/17
	Approved	Outturn by end	Approved

# Vote: 533 Masaka District

## Workplan 9: Community Based Services

	Budget	March	Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	415,471	149,021	418,511
District Unconditional Grant (Non-Wage)	13,460	8,760	8,813
District Unconditional Grant (Wage)	107,613	80,710	107,613
Locally Raised Revenues	6,778	0	3,974
Other Transfers from Central Government	249,779	31,172	260,000
Sector Conditional Grant (Non-Wage)	37,841	28,379	38,112
<i>Development Revenues</i>	19,728	19,499	35,388
District Discretionary Development Equalization Grant	19,728	19,499	31,040
Transitional Development Grant		0	4,348
<b>Total Revenues</b>	<b>435,199</b>	<b>168,519</b>	<b>453,899</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	415,471	148,416	418,511
Wage	107,613	80,710	107,613
Non Wage	307,858	67,707	310,899
<i>Development Expenditure</i>	19,728	8,745	35,388
Domestic Development	19,728	8,745	35,388
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>435,199</b>	<b>157,161</b>	<b>453,899</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department received about 19% against the quarterly budget for FY 2015/16. Whereby, with the exception of Locally revenue and other transfers that performed at tune of 0% and 2% respectively, the rest of revenue sources performed at tune of 75% and above. Simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

On average, the department spent about 36% as per annual planned revenue for FY 2015/16.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive UG.X.453,899,000; of which 99% of the department budget will be financed by central government in form of conditional grant (wage and non wage) and Un conditional grant, only 1.6% will be from District Locally raised revenue. 25% of expenditure is wage, 2% development and 72% recurrent. Funding youth projects is a priority within the department expenditure

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

**Function: 1081 Community Mobilisation and Empowerment**

# Vote: 533 Masaka District

## Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	120	67	100
No. of Active Community Development Workers		0	6
No. FAL Learners Trained	120	87	100
No. of children cases ( Juveniles) handled and settled	10	23	12
No. of Youth councils supported	6	4	6
No. of assisted aids supplied to disabled and elderly community	6	5	5
No. of women councils supported	6	5	6
<b>Function Cost (UShs '000)</b>	<b>435,199</b>	<b>157,161</b>	<b>453,899</b>
<b>Cost of Workplan (UShs '000):</b>	<b>435,199</b>	<b>157,161</b>	<b>453,899</b>

### 2015/16 Physical Performance up to March

7 MVRC, 5 District and 4 Sub county community developemnt staff paid

59 Community developemnt groups registered and issued with certificates

District community development office operated and maintained

MVRC and district staff activities monitored

NGOs and CBOs networked

Sub county Community developemnt offices supported with minimal operation funds

28 children placed in the following

Love and care Uganda - 05, Kankamba Lwego District 13, Okoa Refugee - 10

1 refresher training for 19 CSOs in utilization of revised OVC data tools

7 juvenile cased handled and concluded

1 district and 6 Sub county OVC coordination meetings conducted

38 Social inquiries on social welfre cases conducted and followed up

Probation office operated and maintained

6 PWD parent support and advocacy groups funded to conduct campaigns for promoting PWD rights

15 primary school leaders trained in handling children with disabilities

District rehabilitation office operated and maintained

Transport allowance for 10 instructors was paid for the months of January, February and March

## **Vote: 533** Masaka District

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### ***Workplan 9: Community Based Services***

8 Learners in Kyesiiga S/C

12 Learners in Mukungwe S/C

Assorted FAL instructional materials procured and distributed to 12 FAL classes

1 District gender forum meetings held

3 juveniles were handled. 2 committed to Nagulu remand home, 1 was granted court bail

The Newly elected youth council executive committee met and agreed on the implementation strategy for their term of office

Repaired the youth council motorcycle

2 PWD Group Projects Funded under special grant- Mukungwe Balema Tukwatirewamu was granted 1.500.000 to start piggery project and Abobulemu abalina akawuka twegatirewamu of Kyesigga Sub county was granted 1.500.000 to procure plastic chairs

1 monitoring visit to PWD grant beneficiary groups done

1 sub county PWD concil activities funded

1 quarterly Contributions of 1,800,000 to Masaka vocational rehabilitation centre Done

2 PWD district executive committee meetings held

12 labour cases handled and settled

pending labour cases followed up

One CDO assigned duties of labour officer.

labour office operate and maintained

facilitated a team of 14 women to represent the District at national women's day celebrations on 8th March at Kololo

#### *Planned Outputs for 2016/17*

Promoting functionality of community development workers, empowering community groups especially youth and PWDs, promoting gender responsive planning, budgeting, protecting children rights, emanagement of gender based violence

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

Campaigns against teenage pregnancy, promoting functionality of OVC coordination structures, Data collection, Supervision of NGO activities

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

1. *staffing*



# Vote: 533 Masaka District

## Workplan 9: Community Based Services

There is no substantive labour officer yet there is increasing violation of workers rights

### 2. repayment of youth livelihood funds

most of the youth groups have failed to repay within the period of one year and others are misled by political leaders who convince them that YLP funds are a donation from NRM government not to be paid back

### 3. Declining spirit of volunteerism

Programmes such as FAL can no longer be managed by Fal Instructors without pay

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	116,129	86,673	81,694
District Unconditional Grant (Non-Wage)	57,017	43,528	47,624
District Unconditional Grant (Wage)	17,450	13,087	17,798
Locally Raised Revenues	14,945	10,021	16,272
Support Services Conditional Grant (Non-Wage)	26,717	20,037	
<i>Development Revenues</i>	75,068	75,372	91,481
District Discretionary Development Equalization Grant	29,036	29,875	12,466
District Unconditional Grant (Non-Wage)		0	6,588
Multi-Sectoral Transfers to LLGs	46,032	45,497	72,426
<b>Total Revenues</b>	<b>191,197</b>	<b>162,045</b>	<b>173,175</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	101,115	73,488	81,694
Wage	17,450	13,087	17,798
Non Wage	83,665	60,401	63,896
<i>Development Expenditure</i>	90,082	88,502	91,481
Domestic Development	90,082	88,502	91,481
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>191,197</b>	<b>161,990</b>	<b>173,175</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department received about 36% increase against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Multi-Sectoral Transfers to LLGs that performed at tune of 136%, the rest of revenue sources performed at tune of 80% and above. Simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

On average, the department spent about 85% as per annual planned revenue for FY 2015/16.

By the end of second quarter, the department had unspent balance of about 1% (2,846,000) as per annual revenue planned basically to cater for the procurement of one Laptop Computer and Printer.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive total revenue equal to UG.X.173,175,000/=; showing decrease of about 9.4% compared to the FY 2015/2016. This fundamental decrease, is caused by the revenue received from DDEG. The Financial year 2016/2017, the recurrent expenditures are estimated to consume about 42.7%, while the development

# Vote: 533 Masaka District

## Workplan 10: Planning

expenditure is expected to be at about 48.3%; whereby, about 46.7% goes to LLGs.

### (ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383</b>			
No of qualified staff in the Unit	2	2	2
No of Minutes of TPC meetings	12	9	12
<b>Function Cost (UShs '000)</b>	<b>191,197</b>	<b>161,990</b>	<b>173,175</b>
<b>Cost of Workplan (UShs '000):</b>	<b>191,197</b>	<b>161,990</b>	<b>173,175</b>

#### 2015/16 Physical Performance up to March

Second Quarter OBT Report for FY 2015/16 submitted  
 One LGMSD monitoring Coordinated  
 One PAF meeting Coordinated  
 Draft Form B for FY 2016/17 submitted to OPM, MOLG and MOFPEP,  
 District Budget for FY 2016/17 coordinated for approval.  
 Three DBD and DTPC Meetings Coordinated.  
 One staff meeting coordinated.  
 Internment coordinated at district Headquarters.  
 District Annual workplan put in place.  
 District Budget Conference for FY 2016/17 coordinated.

#### Planned Outputs for 2016/17

Upkeep of up-to-date Masaka Development management information system done, Workshop on New format of Form B LGOBT carried out, activities and programmes of external development assistance by local and international bodies and 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 done.

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

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 lacks intercom facilities for easier local communication.

3.

## Workplan 11: Internal Audit

# Vote: 533 Masaka District

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	54,703	41,519	51,497
District Unconditional Grant (Non-Wage)	8,273	5,384	5,417
District Unconditional Grant (Wage)	44,179	33,134	43,830
Locally Raised Revenues	2,251	3,000	2,250
<i>Development Revenues</i>	6,716	0	
Locally Raised Revenues	6,716	0	
<b>Total Revenues</b>	<b>61,419</b>	<b>41,519</b>	<b>51,497</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	54,703	41,518	51,497
Wage	44,179	33,134	43,830
Non Wage	10,524	8,384	7,667
<i>Development Expenditure</i>	6,716	0	0
Domestic Development	6,716	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>61,419</b>	<b>41,518</b>	<b>51,497</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The department received about 68% as per Annual planned budget for FY 2015/16; which is the same as 89% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue that performed at tune of 78% increase, the rest of revenue sources performed as expected simply because of changes in Planning and Budgeting Cycles.

The department spent about all as per quarterly revenue received.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

Audit department is expecting a total of UG.X. 51,497,000 of which Locally raised revenue is expected at tune of about 3.5%, Unconditional grant non-wage and Unconditional grant wage is expected at tune of about 16.2% and 67.9% respectively.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits		17	17
Date of submitting Quaterly Internal Audit Reports		30-03-2016	30-07-2017
<i>Function Cost (UShs '000)</i>	<b>61,419</b>	<b>41,518</b>	<b>51,497</b>
<b>Cost of Workplan (UShs '000):</b>	<b>61,419</b>	<b>41,518</b>	<b>51,497</b>

#### 2015/16 Physical Performance up to March

Second quarter report for FY 2015/2016 produced.

Report of Wealth Creation was produced

Head office department audited and accountabilities verified.

## **Vote: 533** Masaka District

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### ***Workplan 11: Internal Audit***

*Planned Outputs for 2016/17*

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
7. Field visits for LC1s & 11s.
8. Renovation of Audit Building.

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

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*

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

3.