

# Vote: 759 Masaka Municipal Council

## Structure of Budget Framework Paper

- Foreword
- Executive Summary
- A: Revenue Performance and Plans
- B: Summary of Performance by Department

# **Vote: 759** Masaka Municipal Council

---

## **Foreword**

---

The Local Government Act 1997 S.36 mandates Local Governments to prepare comprehensive and integrated plans for submission to the National Planning Authority for incorporation in the National plans. The fact is that the planning function is being strengthened nationwide and has gone along way to streamline, harmonise and guide operations within Local Governments and the central Government. Annually, each HLG produces a Budget Framework Paper giving the overview of its budgetary revenue sources and the anticipated expenditures. Herein, we give our major achievements and constraints encountered while implementing the Municipal programs. The Municipality has identified a number of strategies to address the constraints and hopefully they will be of great guidance to this Municipality. Result Oriented Management has proved to be a better management technique and key ROM areas have been highlighted in this document. This Local Government considers presentation of this BFP a great opportunity to bring our focused development and service delivery priorities to the attention of central government and other stakeholders. It has resulted from an in-depth problem identification, analysis and strategy development that focuses on addressing the local development concerns in our community as well as the National development and MDG priorities. We do appreciate the technical guidance accorded by Line Ministries to the Municipality in preparation of this document.

**Godfrey Kayemba Afaayo**  
**MAYOR - MASAKA MUNICIPALITY**

# Vote: 759 Masaka Municipal Council

## Executive Summary

### Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,597,303	701,863	2,597,303
2a. Discretionary Government Transfers	9,652,820	256,874	8,959,468
2b. Conditional Government Transfers	5,904,157	1,433,438	5,708,895
2c. Other Government Transfers	155,000	9,368,523	0
<b>Total Revenues</b>	<b>18,309,280</b>	<b>11,760,697</b>	<b>17,265,666</b>

#### Revenue Performance in the first quarter of 2016/17

MMC got 2.392bn on general fund a/c for Q1 from 4 main sources i.e. LR performed at 27%, discretionary grants at 3%, conditional grants at 24% and Other Gov't Transfers (OGTs) at 0% of approved budgets. However, there was a balance of 9.368b on a separate LG a/c for USMID which raised Q1 LG revenues to 11.76b. Overall revenue performance for Q1 thus was 64%. Most of the central grants performed btm 23% and the required 25%. OGTs for UAC, Youth & UWEP grants were not released at all in Q1.

#### Planned Revenues for 2017/18

Locally raised revenue forecasts for FY 2017/18 have been kept at the estimates of FY 2016/17. Central Government Transfer (CGT) IPFs were provided and records show that these (CGTs) have largely been realised as communicated in the past. However, there are no IPFs for YLP & UWEP.

### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,343,819	291,019	2,905,201
2 Finance	672,181	97,540	332,336
3 Statutory Bodies	247,880	41,445	292,389
4 Production and Marketing	112,174	23,384	96,712
5 Health	372,032	65,927	392,733
6 Education	4,272,149	1,065,149	4,117,893
7a Roads and Engineering	9,593,546	3,877,449	8,862,812
7b Water	0	0	0
8 Natural Resources	155,325	4,677	73,725
9 Community Based Services	263,080	10,248	82,631
10 Planning	67,043	4,438	43,169
11 Internal Audit	210,052	15,053	66,064
<b>Grand Total</b>	<b>18,309,280</b>	<b>5,496,329</b>	<b>17,265,666</b>
Wage Rec't:	4,084,494	1,021,123	4,084,484
Non Wage Rec't:	5,207,666	681,611	4,513,769
Domestic Dev't	9,017,120	3,793,596	8,667,413
Donor Dev't	0	0	0

#### Expenditure Performance in the first quarter of 2016/17

Of the amount of 11.76bn availed to the Local Government in Q1, a total of shs 5.496bn was allocated to different departments- CGs direct but LR & UCGs in varying proportions and utilised accordingly. Overall, 96% of the allocated funds to departments was utilised. The unutilised releases mainly in Health and Engineering were due to the delays in finalising contracts at the start of FY. Com'ty & Health rec'd least money i.e. shs 400,000 and 679,000 respectively of the UCG-NW and LR.

#### Planned Expenditures for 2017/18

# Vote: 759 Masaka Municipal Council

---

## Executive Summary

---

The departmental allocations of recurrent non-wage funds for 2017/18 will be shs 1,747,853,000 for administration which also includes transfers to LLG admin costs, 221,538,000 finance, 252,668,000 statutory Bodies, 59,155,000 production, 742,948,000 education, 116,820,000 health, 1,233,329,000 works, 40,594,000 environment, 45,895,000 community development, 26,485,000 planning & 26,485,000 internal audit totaling shs 4,513,769,000.

### *Medium Term Expenditure Plans*

In the medium term, a lot of emphasis will be put on infrastructure development especially roads and markets. Focus will also be put on environment sustainability thru greening and LED thru cooperative enhancement and promotion of Small Scale Industries. PPP will also be encouraged especially thru attracting rich sons and daughters of Masaka to invest in this town.

### **Challenges in Implementation**

Populace poor garbage mgt discipline, Limited tax base, administrative costs of collecting difficult taxes like HT, LST & TLs, Court cases, inadequate infrastructure, Compensation issues to lay the requisite infrastructure for a well planned city, bad UNRA roads in municipality, Lack of basic road equip't, Separation of politics from development, high cost of utilities (electricity & water), VAT, Poor perception of YLP loans affecting recovery.

# Vote: 759 Masaka Municipal Council

## A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>2,597,303</b>	<b>701,863</b>	<b>2,597,303</b>
Ground rent	26,000	0	26,000
Other Fees and Charges	7,000	498	7,000
Occupational Permits	8,000	0	8,000
Market/Gate Charges	85,500	2,653	85,500
Local Government Hotel Tax	54,000	5,291	54,000
Liquor licences	1,000	0	1,000
Other licences	9,000	0	9,000
Inspection Fees	20,500	5,620	20,500
Miscellaneous	79,000	2,471	79,000
Court Filing Fees	100	0	100
Business licences	650,280	29,591	650,280
Application Fees	39,000	3,147	39,000
Animal & Crop Husbandry related levies	25,200	1,907	25,200
Agency Fees	11,000	6,129	11,000
Advertisements/Billboards	28,800	3,611	28,800
Land Fees	47,600	1,851	47,600
Sale of (Produced) Government Properties/assets	201,000	0	201,000
Local Service Tax	88,707	23,201	88,707
Unspent balances – Locally Raised Revenues		541,281	
Rent & Rates from private entities	279,000	41,097	279,000
Rent & Rates from other Gov't Units	124,000	3,072	124,000
Registration of Businesses	24,320	0	24,320
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,540	0	1,540
Refuse collection charges/Public convenience	9,000	0	9,000
Property related Duties/Fees	500	0	500
Park Fees	777,256	30,445	777,256
<b>2a. Discretionary Government Transfers</b>	<b>9,652,820</b>	<b>256,874</b>	<b>8,959,468</b>
Urban Unconditional Grant (Wage)	612,209	153,054	612,209
Urban Discretionary Development Equalization Grant	8,625,329	0	7,965,852
Urban Unconditional Grant (Non-Wage)	415,282	103,821	381,407
<b>2b. Conditional Government Transfers</b>	<b>5,904,157</b>	<b>1,433,438</b>	<b>5,708,895</b>
Development Grant	109,791	27,448	108,652
Pension for Local Governments	180,409	45,102	180,409
General Public Service Pension Arrears (Budgeting)	10,712	0	0
Gratuity for Local Governments	25,829	6,457	0
Transitional Development Grant	30,000	7,035	
Sector Conditional Grant (Wage)	3,472,276	868,069	3,472,276
Sector Conditional Grant (Non-Wage)	2,075,140	479,326	1,947,558
<b>2c. Other Government Transfers</b>	<b>155,000</b>	<b>9,368,523</b>	
Other Transfers from Central Governme (Support to youth )	100,000	0	
Unspent balances – Other Government Transfers		9,368,523	
PLE	15,000	0	
Uganda Aids Commission	40,000	0	
<b>Total Revenues</b>	<b>18,309,280</b>	<b>11,760,697</b>	<b>17,265,666</b>

### Revenue Performance in the first Quarter of 2016/17

#### (i) Locally Raised Revenues

# Vote: 759 Masaka Municipal Council

---

## A. Revenue Performance and Plans

---

LR realised a total of Ugx 701,863,000 (equivalent to 27% of the annual budget). Much of it was unspent balance that also included the lately released funds of 2015/16 FY VAT component (shs 514,370,773) from MoLHUD on the USMID grant received on 30/06/2016 on general fund. 'Agency fees' and 'Inspection Fees' performed best i.e. 56% and 27% respectively while Rent & Rates from private entities realised highest in monetary terms i.e. shs 41,097,000 (15%) due to ease of collection.

### *(ii) Central Government Transfers*

Most of the central grants performed between 23% and the required 25% of the annual budget but OGT that included UAC, Youth & UWEP grants were not released in the 1st quarter at all.

### *(iii) Donor Funding*

None.

## Planned Revenues for 2017/18

### *(i) Locally Raised Revenues*

The total expected locally raised revenues for FY 2017/18 amount to 2.597 billion from all sources in the municipality. The biggest sources include Park Fees, Business licences and 'Rent & Rates from private entities' which respectively contribute 29.9%, 25.0% and 10.7% of the revenue to be raised locally.

### *(ii) Central Government Transfers*

A total of shs 14.668bn is expected in CGTs. 61.1% is discretionary & 38.9% conditional. Discretionary includes USMID of 7.966 bn & conditional has wages for teachers and health workers & URF of 1.139 bn. No IPFs are provided for PHC dev't, YLP and UWEP yet are crucial areas of gov't focus. Also IPF for UCG-Wage of 612.209M is short of requirement for currently filled posts by 18.1M not considering already approved & due for recruitment, automatic promotions & replacements.

### *(iii) Donor Funding*

None.

# Vote: 759 Masaka Municipal Council

## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	<i>1,724,466</i>	<i>272,341</i>	<i>1,932,293</i>
General Public Service Pension Arrears (Budgeting)	10,712	0	0
Gratuity for Local Governments	25,829	6,457	0
Locally Raised Revenues		0	819,738
Multi-Sectoral Transfers to LLGs	731,819	133,961	731,819
Pension for Local Governments	180,409	45,102	180,409
Unspent balances – Locally Raised Revenues	440,270	24,881	
Urban Unconditional Grant (Non-Wage)	146,153	14,621	15,887
Urban Unconditional Grant (Wage)	189,274	47,319	184,439
<i>Development Revenues</i>	<i>619,353</i>	<i>25,714</i>	<i>972,908</i>
Locally Raised Revenues		0	522,908
Transitional Development Grant	30,000	7,035	
Unspent balances – Locally Raised Revenues	95,000	18,679	
Urban Discretionary Development Equalization Grant	494,353	0	450,000
<b>Total Revenues</b>	<b>2,343,819</b>	<b>298,055</b>	<b>2,905,201</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>1,724,466</i>	<i>272,341</i>	<i>1,932,293</i>
Wage	189,274	47,319	184,439
Non Wage	1,535,192	225,022	1,747,853
<i>Development Expenditure</i>	<i>619,353</i>	<i>18,679</i>	<i>972,908</i>
Domestic Development	619,353	18,679	972,908
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,343,819</b>	<b>291,019</b>	<b>2,905,201</b>

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

The department has received UGX.298,055,000 representing 13% of the approved budget (UGX.2,343,819) for the department. The departments were largely facilitated by funds from transfers of urban unconditional Grant from central Government and locally raised revenue with performance of 10% and 6 % respectively . The department also had a total amount UGX. 28,685,000 that was released for and spent by the Lower local Governments under the department, this has been captured under the line of "m

#### Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the department expects UGX. 2905.2M of which shs 174.8M is for wage. However, the wage slightly falls short of requirement i.e by 1.24 million for current staff as is vivid from the staff lists appended. Shs 450M is for CB- USMID and 522.9M Capital- LRR (2 vehicles @ 140M & one refuse truck @ 242.9M). Under recurrent are street light bills of shs 144M.

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

##### Physical Performance in the first quarter of 2016/17

During the quarter the department managed to carried out the Board of survey exercise, handling of court issues, payment of subscription fees, monitoring of projects within the entire Municipality, sensitisation of stakeholders, production of reports and submission on to line ministries done.

##### Plans for 2017/18 by Vote Function

The department plans to design the new City Hall, procure vehicles for Mayor, Town Clerk and one refuse truck, Maintain street lighting network, handle court cases, manage & maintain the Municipal Court, re-tool and train staff

# Vote: 759 Masaka Municipal Council

## Workplan 1a: Administration

(tech & Political) + general public in CB, secure council land (get titles and fence off Taxi Park, Red Barner, TPY, Lorry Park, TC's Residence, Kumbu Estate, Katwe mkt, Ssaza mkt, Hill Rd PS, Division Land, etc) & welfare for staff.

### Medium Term Plans and Links to the Development Plan

The department will focus much on Capacity Building for better service delivery, Construction of a New City Hall to accommodate all staff and council, equipping of offices, mentoring of staff, monitoring of projects, general guidance of development, production of reports and submission to line ministries.

### (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. Narrow revenue base

The revenue to the LG is too low compared to the responsibilities given by the LGA.

#### 2. Legal Costs

Numerous court cases that often result into big expenditures towards legal costs and court awards negatively affecting the provision of services.

#### 3. Government Policy on mgt of revenue sources

Change of policy like in the management of Taxi Parks and Markets led to costly (concluded and still on-going) court cases resulting into loss of property and money (revenues & payments for court awards).

## Workplan 2: Finance

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	672,181	97,540	332,336
Locally Raised Revenues		0	136,321
Unspent balances – Locally Raised Revenues	443,391	35,917	
Urban Unconditional Grant (Non-Wage)	78,039	23,935	85,218
Urban Unconditional Grant (Wage)	150,751	37,688	110,797
<b>Total Revenues</b>	<b>672,181</b>	<b>97,540</b>	<b>332,336</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	672,181	97,540	332,336
Wage	150,751	37,688	110,797
Non Wage	521,430	59,852	221,538
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>672,181</b>	<b>97,540</b>	<b>332,336</b>

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

In the first quarter of FY 2016/17, the finance department received a of UGX.97,540,000, representing a percentage of 15% of the approved budget (UGX.672,181,000). This was derived from Local Revenues that performed at 8%, urban conditional-non wage 31% and transfers to Urban unconditional grant wage 25% . This was largely spent to implementation of revenue management activities. During the quarter the department received UGX 97,540,000 and spent it all.



# Vote: 759 Masaka Municipal Council

## Workplan 2: Finance

### Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the department expects UGX. 332.336M of which shs 110.797M is for wage for currently filled posts at current pay. Most expenditures will be recurrent but with emphasis on activities that enhance revenues.

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

#### Physical Performance in the first quarter of 2016/17

The department managed to implement a number of outputs, its mandate to collect Local Revenue and implement financial management in the Municipality, a number of accountability documents have been submitted to both the MoFPED and Auditor General's office. The Department has also managed to collect Local service Tax of UGX 23,201,000 out of the budget value UGX. 88,707,000 hence a percentage of 26%, Local Hotel Tax annual budget is UGX. 54,000,000 and amount realised so far is UGX.5,291,000

#### Plans for 2017/18 by Vote Function

Implementation of the revenue enhancement strategy including assessment of revenue sources and potentials, furnishing of the department, monitoring and mentoring of staff, upgrading of the databank.

#### Medium Term Plans and Links to the Development Plan

Regular collection and updating of data on revenue sources and implementation of government tax policies. Also introduction of E-taxing.

### (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. Political interference

Politicians continuously make pronouncements, subjectively intervene to reduce assessed taxpayers dues and protect taxpayers against paying taxes.

#### 2. Low Tax base

Some institutions like banks, petrol stations, insurance Co.s, Advocates, Clinics and other professionals either pay central government or were left out of the trading license schedule.

#### 3. Negative attitude and lack of a reliable database

Many taxpayers desire to pay less even if fairly assessed while there is no clarity on actual taxpayers by category and numbers. Enforcement is thus difficult in addition to being susceptible to compromise.

## Workplan 3: Statutory Bodies

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	247,880	41,445	292,389
Locally Raised Revenues		0	158,888
Unspent balances – Locally Raised Revenues	197,379	32,822	
Urban Unconditional Grant (Non-Wage)	18,666	664	93,779
Urban Unconditional Grant (Wage)	31,835	7,959	39,722

# Vote: 759 Masaka Municipal Council

## Workplan 3: Statutory Bodies

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<b>Total Revenues</b>	<b>247,880</b>	<b>292,389</b>
<b>B: Overall Workplan Expenditures:</b>		
Recurrent Expenditure	247,880	292,389
Wage	31,835	39,722
Non Wage	216,045	252,668
Development Expenditure	0	0
Domestic Development	0	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>247,880</b>	<b>292,389</b>

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

The department has received UGX. 41,445,000. This represents 17% of the approved budget (UGX. 247,880,000) for the department and has utilised all.

Locally raised revenue has a percentage of 17%, Urban non wage 4% and urban unconditional grant - wage 25%.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Statutory expects a total of UgX 292.389M in FY 2017/18. About 55% of this is expected from LRR and the rest from CGTs. All the money will be used on recurrent costs especially sitting allowances for Council and Committees but about 13% (shs 39.722M) as direct wages from UCG-W.

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

#### Physical Performance in the first quarter of 2016/17

Under Statutory department, we have managed to discuss the Auditor General's report and cumulatively discussed one LG reports at council level, they also discussed and completed the key activities that were planned, Monitoring of the completed and on-going projects within the quarter at both higher local government and lower local government.

#### Plans for 2017/18 by Vote Function

It is expected that council and its standing committee will hold at least the minimum mandatory sittings in the FY i.e. 6 Councils, 9 ECs, 6 Finance Com & 5 times for all other committees. Quarterly monitoring of projects by the EC will also be done.

#### Medium Term Plans and Links to the Development Plan

In the medium term, the department expects to work on the Mayor's gardens, refurbishment of Council Chambers and promotion of PPP in service delivery.

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

Building the capacity of and provision of guidance to Councillors at all LG levels on proper representation of their constituents and how to conduct business in Councils and Standing Committees by Governance, Accountability, Participation & Performance (GAPP) programme funded by USAID and DFID.

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

#### 1. Ideological conflicts

Many tend to be oriented towards their political parties which even appears during deliberations on council issues, including thinking of their own areas/constituencies rather than making objective decisions based on actual situation analysis.

#### 2. Low capacities

Delays in the orientation of new councillors result in lack of the requisite capacities in presenting their constituency issues and in deliberating in council and by the time capacities are built, a number of errors may have been

# Vote: 759 Masaka Municipal Council

## Workplan 3: Statutory Bodies

recorded/done.

### 3. Low motivation

The emoluments of councillors are so meagre given the low tax base. This makes them highly susceptible to compromise.

## Workplan 4: Production and Marketing

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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	95,174	23,384	96,712
Locally Raised Revenues		0	30,144
Sector Conditional Grant (Non-Wage)	17,400	4,350	17,967
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Unspent balances – Locally Raised Revenues	40,615	11,890	
Urban Unconditional Grant (Non-Wage)	8,583	0	11,044
Urban Unconditional Grant (Wage)	3,576	894	12,557
Development Revenues	17,000	0	0
Unspent balances – Locally Raised Revenues	17,000	0	
<b>Total Revenues</b>	<b>112,174</b>	<b>23,384</b>	<b>96,712</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	95,174	23,384	96,712
Wage	28,576	7,144	37,557
Non Wage	66,598	16,240	59,155
Development Expenditure	17,000	0	0
Domestic Development	17,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>112,174</b>	<b>23,384</b>	<b>96,712</b>

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

The department has received UGX. 23,384,000, which is 21% of the approved budget (UGX112,174,000) for the department and spent all.

### Department Revenue and Expenditure Allocations Plans for 2017/18

A total of shs 96.712M is expected from CGT and LRR. Of this, about 39% are wages to the 3 staff in the department. However, all this is for recurrent costs much as there exists an urgent need to renovate the revenue generating and health promotive Cattle Abattoir facility.

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

#### Physical Performance in the first quarter of 2016/17

The department has managed to implement a number of outputs under the wealth creation and district production services at the lower local government level, collection and dissemination of data on Agricultural commodities, Monitoring and sensitisation of co-operatives within the Municipality, registration of Businesses within municipality, Enforcement of payment of trading licenses, sensitisation, as well as formation, monitoring, supervising and Auditing of SACCOs all over the LG

#### Plans for 2017/18 by Vote Function

Cooperative services will be emphasised as well as provision of agricultural extension services. Audits will be done to cooperative societies and reports and follow up be enhanced. Funding for renovation of the Cattle Abattoir will be advocated for.

# Vote: 759 Masaka Municipal Council

## Workplan 4: Production and Marketing

### Medium Term Plans and Links to the Development Plan

In the medium term there will be great focus on formation of cooperatives to promote value addition. The pig abattoir proposed to be located at former V.I and the Cattle abattoir now in an appalling state will be given priority as economic facilities to MMC. Others will include the markets of Katwe, Ssaza & Kyabakuzza, the Parks for taxis, buses & lorries.

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

Finalisation of the designs and construction of the Central Market under the MATIP programme by central government & Provision of farm inputs and advisory services to farmers under the operation wealth creation programme/ NAADS.

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

##### 1. Climate change

This has adversely affected the realisation of the objectives of Operation Wealth Creation.

##### 2. Needs Assessment for farming inputs

Procurement of supplies for distribution in NAADS is not based on a thorough needs assessment of a particular area and its farmers. Preferences of some differ from what is supplied e.g. some may need just on-farm advice, fertilisers or irrigation targets.

##### 3. Formation of Cooperatives

Negative attitude of the communities to form cooperatives and low facilitation of the technical officers to give backup support more especially in terms of transport.

## Workplan 5: Health

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	372,032	78,616	342,733
Locally Raised Revenues		0	17,180
Sector Conditional Grant (Non-Wage)	85,835	21,459	85,835
Sector Conditional Grant (Wage)	225,914	56,478	225,914
Unspent balances – Locally Raised Revenues	49,554	679	
Urban Unconditional Grant (Non-Wage)	10,729	0	13,804
<i>Development Revenues</i>	0	0	50,000
Locally Raised Revenues		0	50,000
<b>Total Revenues</b>	<b>372,032</b>	<b>78,616</b>	<b>392,733</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	372,032	65,927	342,733
Wage	225,914	56,478	225,914
Non Wage	146,118	9,449	116,820
<i>Development Expenditure</i>	0	0	50,000
Domestic Development	0	0	50,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>372,032</b>	<b>65,927</b>	<b>392,733</b>

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

The department has received UGX 78,616,000 which is 21 % of the approved budget UGX. 372,032,000 for the department. The department spent UGX 65,927,000. which is 18 % of the approved budget .

#### Department Revenue and Expenditure Allocations Plans for 2017/18

# Vote: 759 Masaka Municipal Council

## Workplan 5: Health

The total expected revenue from all sources is shs 392.733M of which 57.5% is conditional wage. Activities will include operationalisation of dumping site (30M), mortuary rehabilitation (20M), monitoring, supervision and outreach services. No IPFs provided for PHC- dev't.

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

#### Physical Performance in the first quarter of 2016/17

A number of activities were including training people on general sanitation, inspection of private drug shops within the entire Municipality, conducting technical support supervision to the lower Health Units. Total out patients that visited the Municipal hospitals in Q1 were 71,152 against the annual forecast of 108,430 and the inpatients that visited the Health facilities were 8,474. The percentage of functional trained VHTs is 96. Other key activities done included Solid waste management, st

#### Plans for 2017/18 by Vote Function

Upgrading of health centres IIs to level IIIs, Renovation of Kitabaazi health Centre II, Provision of staff uniforms, Operationalization of the dumping site, Improve existing council mortuary, monitoring, supervision and outreaches.

#### Medium Term Plans and Links to the Development Plan

Construction of staff houses, Public Toilets, New garbage trucks, A vehicle for supervision & an ambulance, mobilisation of resources for a modern mortuary, Recruitment of required staff especially if upgrade of Health Centres is achieved, Purchase of equipment for all the three maternity wings i.e. at Kitabaazi, Kyabakuza and Nyendo health centres.

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

Mass immunisation and provision of essential drugs by central government through NMS while Kitovu Mobile, TASO, Uganda Cares, etc. all provide treatment, care & support to urban dwellers on the HIV/AIDS scourge.

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

#### 1. Mobility

The department lacks transport means to do outreaches and to do monitoring and routine surveillance.

#### 2. All HUs at level II

There has been delay to upgrade any of the HCs from II to III. Thus some deployed and qualified staff like Mid Wives are under utilised though many other staff lack qualifications e.g. N.As.

#### 3. Solid waste mgt discipline

Community members lack the requisite discipline in management of solid waste leading to no sorting at source, over scattering & heavy loads to be collected by council which also has obsolete trucks and a dumping site not yet approved by NEMA.

## Workplan 6: Education

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	4,177,357	1,065,149	4,009,241
Locally Raised Revenues		0	33,296
Sector Conditional Grant (Non-Wage)	806,795	226,623	679,282
Sector Conditional Grant (Wage)	3,221,362	805,340	3,221,362
Unspent balances – Locally Raised Revenues	95,231	15,151	
Unspent balances – Other Government Transfers	15,000	0	

# Vote: 759 Masaka Municipal Council

## Workplan 6: Education

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Unspent balances – UnConditional Grants	15,000	0	
Urban Unconditional Grant (Non-Wage)	15,020	15,797	30,370
Urban Unconditional Grant (Wage)	8,950	2,237	44,932
<i>Development Revenues</i>	<i>109,791</i>	<i>27,448</i>	<i>108,652</i>
Development Grant	109,791	27,448	108,652
<b>Total Revenues</b>	<b>4,287,149</b>	<b>1,092,597</b>	<b>4,117,893</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>4,162,357</i>	<i>1,065,149</i>	<i>4,009,241</i>
Wage	3,230,321	807,578	3,266,293
Non Wage	932,036	257,571	742,948
<i>Development Expenditure</i>	<i>109,791</i>	<i>0</i>	<i>108,652</i>
Domestic Development	109,791	0	108,652
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,272,149</b>	<b>1,065,149</b>	<b>4,117,893</b>

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

The department has received UGX.1,092,597,000 which is 26% of the approved budget (UGX. 4,272,149,000) for the department. However, of the funds received, the department has spent UGX.1,065,149,000 which is 25 % of the approved budget.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects a total of 4.118 bn to cater for both the recurrent and development budget. 2.6% of the whole is development, 79.9% staff wages and about 18.0% for recurrent expenditures that include UPE funds to schools, exams, monitoring and supervision.

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

#### Physical Performance in the first quarter of 2016/17

The department has managed to implement various activities under the Education department that is ,School inspection of all the 13 primary schools (both UPE beneficially and non UPE beneficially schools ,15 Secondary schools inspected, 449 teachers of primary,secondary and tertiary levels have been paid salary up todate.

#### Plans for 2017/18 by Vote Function

Rehabilitate existing poor PS structures, Enhance school inspection and monitoring, Renovate education department offices, Implement policies and guidelines of the Ministry, Organize co-curricular activities, Capacity building to staff & Exchange visits.

#### Medium Term Plans and Links to the Development Plan

Provision of storeyed classroom structures to schools, VIP latrines, full units of teachers houses, sports facilities and equipment in addition to routine and periodic monitoring and supervision.

### (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

Primary Schools are inadequately staffed while the ceilings are also low. There is need for 63 teachers to fill the gap but a lot of bureaucracy exists in filling of vacant posts.

#### 2. Policies and pronouncements

# Vote: 759 Masaka Municipal Council

## Workplan 6: Education

By policy, performance agreements are signed between headteachers and Senior Assistant Town Clerks who rarely interact with them compared to the Principal Education Officer who directly supervises all. Feeding in UPE schs not guided in a practical way.

### 3. Encroachment on school land

Many schools have encroachers/ squatters on their land rendering expansion a problem.

## Workplan 7a: Roads and Engineering

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

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,322,570	281,952	1,346,960
Locally Raised Revenues		0	60,432
Sector Conditional Grant (Non-Wage)	1,139,766	220,559	1,139,766
Unspent balances – Locally Raised Revenues	30,000	29,579	
Urban Unconditional Grant (Non-Wage)	32,185	1,660	33,131
Urban Unconditional Grant (Wage)	120,619	30,155	113,631
<i>Development Revenues</i>	8,270,976	11,324,751	7,515,852
Unspent balances – Conditional Grants		3,774,917	
Unspent balances – Locally Raised Revenues	140,000	0	
Unspent balances – Other Government Transfers		3,774,917	
Unspent balances – UnConditional Grants		3,774,917	
Urban Discretionary Development Equalization Grant	8,130,976	0	7,515,852
<b>Total Revenues</b>	<b>9,593,546</b>	<b>11,606,703</b>	<b>8,862,812</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,322,570	102,532	1,346,960
Wage	120,619	30,155	113,631
Non Wage	1,201,951	72,377	1,233,329
<i>Development Expenditure</i>	8,270,976	3,774,917	7,515,852
Domestic Development	8,270,976	3,774,917	7,515,852
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>9,593,546</b>	<b>3,877,449</b>	<b>8,862,812</b>

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

The department has received UGX. 4,056,869,000 which is 42 % of the approved budget (UGX9,593,546,000) for the department. However, of the funds received, the department has spent UGX. 3,877,449,000 which is 40 % of the approved budget.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Expected total in FY 2017/18 is shs 8.863 bn. Of this, 84.8% is for development as part of USMID, 1.29% as wages to departmental staff 13.91% for other recurrent costs including maintenance of roads..

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

#### Physical Performance in the first quarter of 2016/17

The department managed to perform some activities during the quarter including Grant Street (0.41km) and Hobert street (0.32 Km) resealed, Nyendo- Cathedral road (2km ) Nakayiba Kitovu roundabout to Kitovu Hospital (1.7km) under routine mechanised maintenance, payment of retention for Yellow Knife road and commencing of works on USMID phase 1b projects (Edward Avenue ,Buddu street ,Jethabai road and ssesse street drainage).

#### Plans for 2017/18 by Vote Function



# Vote: 759 Masaka Municipal Council

---

## ***Workplan 7a: Roads and Engineering***

Periodic and routine maintenance of paved roads (Katwe bypass, Nalubale Road, etc.), Re-graveling the Industrial area road network, resealing Kalungu Street, paving Nyendo mkt circular Rd, Mukudde rd & Interconnection, Rehabilitation of Alex Ssebbowa (1.10km) & Katwe Road (1.10km) in USMID + Advocacy for implementation of UNRA Road network in municipality.

### *Medium Term Plans and Links to the Development Plan*

Rehabilitation of Alex Ssebbowa (1.10km), Katwe Road (1.10km), Hill Road (0.30km), Birch Avenue (0.630) under USMID, Routine and Periodic maintenance of paved roads, opening up of community access roads in all divisions to facilitate orderly development (consistent with Physical Plan) starting with sensitisation & Plan approvals.

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

Rehabilitation of Broadway road from Nyendo (Highway Total) thru Nakayiba to Kijjabwemi Roundabout, Villa Rd from Broadway to Mbarara By-pass rd, Cathedral Rd up to Kitovu Hospital, Somero Rd up to Mutesa 1 Royal University by Central Gov't.

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

#### *1. Low Equipment Capacity*

The road unit still lacks key equipment like the bull dozer, Wheel Loader and a Compactor while the existing one entails light equipment for limited works.

#### *2. Obsolete Infrastructure*

Majority of the paved roads have outlived their design life rendering their maintenance prohibitively costly.

#### *3. Road designs, drainage master plan & un opened accesses*

No Rd designs for state-of-the-art rds needed and no appropriate drainage master plan to network both new and existing Rds. Many community access Rds aren't opened with some encroached on due to past reluctance in enforcement + titles in rds & reserves.

---

## ***Workplan 7b: Water***

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

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

#### *Department Revenue and Expenditure Allocations Plans for 2017/18*

N/A

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

#### *Physical Performance in the first quarter of 2016/17*

#### *Plans for 2017/18 by Vote Function*

N/A

#### *Medium Term Plans and Links to the Development Plan*

N/A

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

N/A

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

#### *1. N/A*



# Vote: 759 Masaka Municipal Council

## Workplan 7b: Water

2.

3.

## Workplan 8: Natural Resources

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

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	155,325	4,694	53,725
Locally Raised Revenues		0	35,072
Sector Conditional Grant (Non-Wage)	68	17	
Unspent balances – Locally Raised Revenues	124,712	1,150	
Urban Unconditional Grant (Non-Wage)	16,437	0	5,522
Urban Unconditional Grant (Wage)	14,108	3,527	13,131
<i>Development Revenues</i>	0	0	20,000
Locally Raised Revenues		0	20,000
<b>Total Revenues</b>	<b>155,325</b>	<b>4,694</b>	<b>73,725</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	155,325	4,677	53,725
Wage	14,108	3,527	13,131
Non Wage	141,217	1,150	40,594
<i>Development Expenditure</i>	0	0	20,000
Domestic Development	0	0	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>155,325</b>	<b>4,677</b>	<b>73,725</b>

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

The department received UGX.4,694,000 which is 3 % of the approved budget (UGX. 155,325,000) .for the department. However, the department utilised UGX.4,677,000 Which is 3% of the approved budget.

#### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects a total of 73.725M cater for recurrent costs and the Extension of the Physical Layout Plan to uncovered areas of the municipality (20M).

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

#### Physical Performance in the first quarter of 2016/17

During the quarter the environment implemented some activities like a workshop on the role and responsibilities of the public in environment and wetland management, project screening, follow up on dumping site EIA ,serving improvement notices to non compliants on environment issues, follow up on Nakayiba wetland encroachers, inspection of schools on management of waste water, garbage disposal, congestion in domitories and general hygiene.

#### Plans for 2017/18 by Vote Function

Priority for FY 2017/2018 will be put on the detailed planning of Ssenyange, Kasijjagirwa and Gayaza areas of the municipality. More effort will be put on guidance of all developers to observe detailed layout plans of all areas, protected areas & facility lines. Wetlands boundaries will also be marked.

# Vote: 759 Masaka Municipal Council

## Workplan 8: Natural Resources

### Medium Term Plans and Links to the Development Plan

Continuous sensitisation of communities, planting of trees and fighting of actions that are detrimental to the local environment and the global climate. Inspection of the implementation of E.I.A and other Environmental Assessment recommendations as mitigation measures for all developments in the area.

### (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. Control of illegal structure dev't

Community reluctance to seek plan approvals, landlords slicing and selling very small plots that can never receive titles often even ignoring the area layout plans thus encroaching on roads, road reserves & other gazetted infrastructure lines.

#### 2. Awareness

Community awareness on environment sustainable use and the hazardous actions to it still has a long way to go before it is wholly appreciated. Selfish actions are also still rampant among in the populace.

#### 3. Planning of Infrastructure

Lack of independence in the management of municipal land as it is largely vested in the DLB.

## Workplan 9: Community Based Services

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

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	403,080	16,567	82,631
Locally Raised Revenues		0	10,144
Sector Conditional Grant (Non-Wage)	25,277	6,319	24,708
Unspent balances – Locally Raised Revenues	45,616	400	
Unspent balances – Other Government Transfers	140,000	0	
Unspent balances – UnConditional Grants	140,000	0	
Urban Unconditional Grant (Non-Wage)	12,796	0	11,044
Urban Unconditional Grant (Wage)	39,391	9,848	36,735
<b>Total Revenues</b>	<b>403,080</b>	<b>16,567</b>	<b>82,631</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	263,080	10,248	82,631
Wage	39,391	9,848	36,735
Non Wage	223,689	400	45,895
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>263,080</b>	<b>10,248</b>	<b>82,631</b>

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

The department has received UGX. 16,567,000 which is 6 % of the approved budget (UGX. 263,080,000) for the department. However, of the funds received, the department has spent UGX. 10,248,000 which is 4% of the approved budget.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects a total of shs 82.631M all to cater for recurrent costs. This does not include YLP and UWEP

# Vote: 759 Masaka Municipal Council

## Workplan 9: Community Based Services

funds which are priority programmes to government but whose IPFs were not provided. Recoveries are the only alternatives to give other groups. 44.5% of budget is for staff wages.

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

#### Physical Performance in the first quarter of 2016/17

Under the department a number of activities were implemented and these include: children settled are 40, FAL learners trained were 60, Juveniles handled are 103, assisting Youth and women groups to develop appropriate project proposals for funding, submission of community reports to all line ministries, community library services offered.

All new books were properly catalogued and the department received the following items; 700 children books from Book Aid International, 20 e-readers,

#### Plans for 2017/18 by Vote Function

Extension of loans and supervision of beneficiaries under the YLP and UWEF, community sensitisation for welfare improvement.

#### Medium Term Plans and Links to the Development Plan

Empowerment of the vulnerable groups in society through sensitisation and training, appraisal of proposed projects, extension of technical, material and financial support to groups, advocacy for OVCs.

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

A number of NGOs and CSOs are involved in the rehabilitation of street children and empowerment of vulnerable groups in the communities. UAC, Kitovu Hospital and Masaka RRH fight HIV/AIDS and provide care and support to HIV/AIDS affected persons.

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

#### 1. Perception of Gov't Programmes

There is a common negative perception of gov't programmes as political handouts especially where revolving funds are loaned to youth, women and other disadvantaged groups to support their IGAs rendering recovery complicated.

#### 2. Over Publicity of Programmes

Funding of gov't programmes is not commensurate with the publicity they (pgms) receive. This raises hopes of potential beneficiaries when resources can only cover about 1% to 5% of the created demand. It may create hatred.

#### 3. Street children

Their numbers have been continually increasing and massive arrests have received challenges of accommodation/rehabilitation homes which are lacking. Some children appear and re-appear.

## Workplan 10: Planning

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	67,043	4,438	43,169
Locally Raised Revenues		0	12,680
Unspent balances – Locally Raised Revenues	37,231	0	
Urban Unconditional Grant (Non-Wage)	16,237	1,044	13,804
Urban Unconditional Grant (Wage)	13,575	3,394	16,685

# Vote: 759 Masaka Municipal Council

## Workplan 10: Planning

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>Total Revenues</b>	<b>67,043</b>	<b>4,438</b>	<b>43,169</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>67,043</i>	<i>4,438</i>	<i>43,169</i>
Wage	13,575	3,394	16,685
Non Wage	53,468	1,044	26,485
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>67,043</b>	<b>4,438</b>	<b>43,169</b>

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

The department has received UGX. 4,438,000 which is 7 % of the approved budget (UGX.67,043,000) for the department and has spent all.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects shs 43.169M all for recurrent costs. 38.7% of this are wages to the Senior Planner. However, a Planner has already been shortlisted for recruitment but wages for that staff could not be got from the meagre IPF of UCG-wage.

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

#### Physical Performance in the first quarter of 2016/17

The department has compiled the required reports for monitoring and the minutes of TPC meetings held. Evaluation of pipeline, on-going and implemented projects has also been done.

#### Plans for 2017/18 by Vote Function

Organising monthly TPCs, quarterly multi-sectoral monitorings and Joint technical monitorings, budget desk mtgs, carrying out internal assessment on PMs & MCs for both MoLG and USMID, mentoring of LLGs, production of all requisite reports.

#### Medium Term Plans and Links to the Development Plan

Great focus will be put on the development of a one-stop data centre with a reliable and regularly updated databank for informed decision-making, linking of budgets with the development plan and Council/Executive recommendations from time to time, annual internal assessment of performance in all LGs, monitoring and evaluation as well as mentoring of staff.

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

USAID and DFID are extending support to LGs through the GAPP (Governance, Accountability, Participation & Performance) programme to enhance their planning and governance capacities.

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

#### 1. Lack of a Standard data tool/ programme

There is yet no operational standard data tool for LGs which can be regularly updated locally to guide objective analysis of situations for informed decision-making. This leaves a lot of room for subjective decisions.

#### 2. Lack of a data bank

This leads to departments keeping their own data and largely not computerised due to lacking skills to the extent that its retrieval when needed is difficult if at all possible (not completely lost).

#### 3.

# Vote: 759 Masaka Municipal Council

## Workplan 10: Planning

## Workplan 11: Internal Audit

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	210,052	15,053	66,064
Locally Raised Revenues		0	12,680
Unspent balances – Locally Raised Revenues	163,485	1,340	
Urban Unconditional Grant (Non-Wage)	6,437	3,680	13,804
Urban Unconditional Grant (Wage)	40,130	10,033	39,579
<b>Total Revenues</b>	<b>210,052</b>	<b>15,053</b>	<b>66,064</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	210,052	15,053	66,064
Wage	40,130	10,033	39,579
Non Wage	169,922	5,020	26,485
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>210,052</b>	<b>15,053</b>	<b>66,064</b>

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

The department has received UGX. 15,053,000, which is 7 % of the approved budget (UGX.210,052,000) for the department and has spent all.

#### *Department Revenue and Expenditure Allocations Plans for 2017/18*

The department expects a total of 66.064M of which 59.9% is for staff wages. There will be no development expenditures at all.

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

#### *Physical Performance in the first quarter of 2016/17*

Under the department various activities were carried out during the quarter. These include : 1 internal department audit and submission of the report done, monitoring of completed and ongoing projects, internal audit training workshop attended.

#### *Plans for 2017/18 by Vote Function*

Monitoring of completed and on-going projects, auditing of all municipal departments and institutions like schools (primary, secondary & tertiary), health units, etc. to ensure value for money as well as compliance to financial management guidelines in transacting government services, production & submission of reports + follow up on actions taken.

#### *Medium Term Plans and Links to the Development Plan*

Monitoring of completed and on-going projects, auditing of all municipal departments and institutions like schools (primary, secondary & tertiary), health units, etc. to ensure value for money as well as compliance to financial management guidelines in transacting government services, production & submission of reports + follow up on actions taken.

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

None

**Vote: 759**    Masaka Municipal Council

---

***Workplan 11: Internal Audit***

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

1. *None*

2.

3.