

Vote: 774 Masindi Municipal Council

Structure of Budget Framework Paper

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

Vote: 774 Masindi Municipal Council

Foreword

The Budget Framework Paper (BFP) for Financial Year 2017/2018 targets towards fulfilling the Vision of the Municipality; "Having a modern urban centre by the Year 2040".

This document is a tool aimed at guiding the allocation of the Municipality's limited resources to unlimited public demands. It provides a foundation for the preparation of the five year rolling plan for FYs 2015/2016- 2019/2020 and ultimately the annual Budget Estimates for FY 2017/2018

Major challenges/constraints across all the sectors have also been highlighted. Limited resource envelope, low community participation in planning and Government programmes, land conflicts and limited community participation in the maintenance of public utilities and goods are the major challenges the Municipality is still facing

In the coming Financial Year 2017/2018, in order to achieve the Municipality's Vision and mission and to address the above mentioned challenges, the Municipality will focus its attention on the following key areas:-

Increasing income household incomes and promoting equity, Enhancing the availability and quality of employment, Improving stock and quality of economic infrastructure, Increasing access to quality social services, Promoting science, technology, innovation and ICT to enhance competitiveness, Enhancing human capital development, Strengthening Good and Security, Promoting sustainable population and the use of environment and natural resources

I wish to express my appreciation to all those who worked tirelessly to produce this Budget Framework Paper. I thank members of the Budget desk, Municipal Technical Planning Committee, the Planning unit staff, the Municipality's Executive Committee members, the Municipal Councillors, Lower Local Governments and all the development partners for their commitment in the preparation and production of this document.

Finally, I pledge total commitment towards the implementation of this Budget Framework Paper. I call upon the Municipality's Executive Committee, the Municipality's Council, the Municipal Technical Planning Committee members, Lower Local Government officials, Partners in development and the community at large to join hands towards the implementation of this Budget Framework Paper, for better livelihood of the communities living in the Municipality's council

Businge Joab Abwooli
His Worship The Mayor- Masindi Municipal Council

Vote: 774 Masindi 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	1,518,584	279,387	1,534,584
2a. Discretionary Government Transfers	1,344,894	341,410	1,314,127
2b. Conditional Government Transfers	6,444,696	1,629,281	5,960,266
2c. Other Government Transfers	54,500	0	231,355
Total Revenues	9,362,675	2,250,077	9,040,332

Revenue Performance in the first quarter of 2016/17

By the end of September FY 2016/2017 Masindi Municipal Council had received 24% of the total budget. Generally wage received performed as expected release for the first quarter because of the staff salaries being released on quarterly basis and non wage recurrent performed slightly below average because of locally raised revenue which was affected by non payment of tenderers for tendered revenue sources which are major sources etc.

Planned Revenues for 2017/18

There has been a decrease of 3% in the next FY's Budget as compared to this FY budget 2016/2017, The decrease has been brought about by the reduction of sector conditional grant (non wage), non inclusion of gratuity, pension and gratuity arrears, urban discretionary development equalisation grant and development grant among others.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,321,173	156,603	919,664
2 Finance	515,764	77,276	542,188
3 Statutory Bodies	354,226	76,115	362,482
4 Production and Marketing	108,389	7,586	109,671
5 Health	559,821	116,410	520,055
6 Education	4,950,439	1,258,354	4,829,037
7a Roads and Engineering	939,436	125,323	1,023,764
7b Water	0	0	0
8 Natural Resources	214,559	33,977	200,859
9 Community Based Services	207,253	28,823	373,990
10 Planning	138,957	29,664	109,002
11 Internal Audit	52,658	11,127	49,619
Grand Total	9,362,675	1,921,257	9,040,332
Wage Rec't:	4,549,691	1,109,636	4,549,691
Non Wage Rec't:	4,176,774	793,611	3,892,590
Domestic Dev't	636,210	18,010	598,051
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

By the end of September, Council spent Shs. 1,933,591,000 as follows wage 24%, non wage 23% and domestic development 5%.

Generally expenditure on salary performed below average because of the posts to be filled replaced and that is why it performed at 24%, and on the domestic development there was under performance because most of the capital projects across user departments were at evaluation stage.

Planned Expenditures for 2017/18

In the financial year 2017/2018, Masindi Municipal Council expects to spend on the following areas latrine

Vote: 774 Masindi Municipal Council

Executive Summary

construction at various primary schools, tarmacking of the municipal roads in the CBD, procurement of desks, routine mechanised road maintainance, valuation of council property, titling of council land, payment of the service providers, installation of solar lighting system etc.

Medium Term Expenditure Plans

The medium term expenditure plans will continue to follow the expenditure plans/activities as follows:-

Routine monitoring and supervision of council activities and projects, valuation of land, routine and periodic road maintainance of municipal roads, construction of classrooms, construction of lined pit latrines, construction of teachers quarters and health centres, Construction of municipal headquarter office and one divisional office constructed among others.

Challenges in Implementation

The following are the constraints faced in implementing future plans

Under staffing in some departments which hinder implementation of some planned activities, Lack of enforcement staff in the revenue mobilisation, Lack of adequate/reliable means of transport for revenue mobilisation, Political pronouncements of some key revenue sources like trading licenses from petrol stations, masts etc, Insufficient wage allocation to recruit key staffs among others.

Vote: 774 Masindi Municipal Council

A. Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,518,584	279,387	1,534,584
Miscellaneous	200	553	200
Advertisements/Billboards	26,650	5,320	26,650
Agency Fees	16,721	224	16,721
Animal & Crop Husbandry related levies	23,840	4,912	23,840
Application Fees	5,677	0	5,677
Business licences	315,100	20	331,100
Educational/Instruction related levies	17,193	97	17,193
Fees from appeals	2	0	2
Inspection Fees	2,500	3,421	2,500
Land Fees	227,565	64,208	227,565
Liquor licences	460	0	460
Local Government Hotel Tax	23,201	3,219	23,201
Market/Gate Charges	116,480	15,948	116,480
Occupational Permits	15,001	0	15,001
Other Court Fees	2	0	2
Registration of Businesses	14,000	520	14,000
Local Service Tax	142,580	23,977	142,580
Rent & rates-produced assets-from private entities	84,657	16,748	84,657
Tax Tribunal - Court Charges and Fees	3,001	45	3,001
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	7,800	555	7,800
Refuse collection charges/Public convenience	8,400	3,005	8,400
Property related Duties/Fees	148,805	0	148,805
Park Fees	279,602	80,423	279,602
Other licences	7,210	1,186	7,210
Other Fees and Charges	31,938	55,006	31,938
2a. Discretionary Government Transfers	1,344,894	341,410	1,314,127
Urban Unconditional Grant (Wage)	521,657	135,601	521,657
Urban Discretionary Development Equalization Grant	434,946	108,737	397,960
Urban Unconditional Grant (Non-Wage)	388,291	97,073	394,510
2b. Conditional Government Transfers	6,444,696	1,629,281	5,960,266
Development Grant	104,695	26,174	103,523
Pension for Local Governments	26,403	6,601	26,403
General Public Service Pension Arrears (Budgeting)	245,759	63,983	0
Gratuity for Local Governments	142,740	35,685	0
Sector Conditional Grant (Wage)	4,028,034	1,007,009	4,028,034
Sector Conditional Grant (Non-Wage)	1,897,066	489,830	1,802,306
2c. Other Government Transfers	54,500	0	231,355
Youth Livelihood	50,000	0	162,483
UNEB	4,500	0	5,000
UWEP		0	63,873
Total Revenues	9,362,675	2,250,077	9,040,332

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

By the end of September 2016/2017 the Municipal Council had performed at 18% against the approved budget. The poor performance was due to limited labour force for revenue mobilisation, non payment of revenue tendered sources by tenderers since the municipal council was using caretakers for collection who also were not reliable, Political pronouncements on markets and other sources of revenue like trading licenses among others.

Vote: 774 Masindi Municipal Council

A. Revenue Performance and Plans

(ii) Central Government Transfers

By the end of September, the Municipal had received revenues as follows, Discretionary Government Transfers performed at 25% against annual approved budget, Conditional Government Transfers which performed at 25% against annual approved budget, Other Government Transfers performed at 0% against annual approved budget. Overall total revenue performed at 25% against annual approved budget.

(iii) Donor Funding

There are no donor funds incorporated in the Municipal budget for Masindi Municipal Council.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

There has been an increase of 01% of the locally raised revenue expected to be raised for the FY 2017/2018 as compared to this year's Budget. The increment for the Municipal council has been brought about by increment in the assessment of the revenue sources.

(ii) Central Government Transfers

There has been a decrease of 04% for grants from the central Government as compared to this financial year's budget 2016/2017. The decrease has been brought about by the transfers for urban discretionary development equalisation grant, non inclusion of gratuity, pension and gratuity arrears and reduction of sector conditional grant (non wage). However there has been an increase of YLP and inclusion of UWEP.

(iii) Donor Funding

The Municipal Council has not been able to secure funds from donors.

Vote: 774 Masindi Municipal Council

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,047,136</i>	<i>236,933</i>	<i>656,117</i>
General Public Service Pension Arrears (Budgeting)	245,759	63,983	0
Gratuity for Local Governments	142,740	35,685	0
Locally Raised Revenues		0	142,977
Multi-Sectoral Transfers to LLGs	259,901	41,330	259,901
Pension for Local Governments	26,403	6,601	26,403
Unspent balances – Locally Raised Revenues	142,977	30,896	
Urban Unconditional Grant (Non-Wage)	62,484	16,721	59,964
Urban Unconditional Grant (Wage)	166,872	41,718	166,872
<i>Development Revenues</i>	<i>274,037</i>	<i>5,584</i>	<i>263,547</i>
Locally Raised Revenues		0	40,101
Multi-Sectoral Transfers to LLGs	190,442	0	184,056
Unspent balances – Locally Raised Revenues	40,101	0	
Urban Discretionary Development Equalization Grant	43,495	5,584	39,390
Total Revenues	1,321,173	242,517	919,664
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,047,136</i>	<i>151,203</i>	<i>656,117</i>
Wage	166,872	41,718	166,872
Non Wage	880,264	109,485	489,245
<i>Development Expenditure</i>	<i>274,037</i>	<i>5,400</i>	<i>263,547</i>
Domestic Development	274,037	5,400	263,547
Donor Development	0	0	0
Total Expenditure	1,321,173	156,603	919,664

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

The sector received 18% against the annual budget of shillings 1,321,173,000 during the quarter. In comparison to the planned quarter of Shs. 330,293,000, the sector performed at 73%. The under performance was due to poorly raised local revenue.

The department was able to spend shillings 153,603,000=(12%) against the annual budget and 47% against the quarter planned expenditure. Expenditure was mainly incurred on payment of salaries etc.

Department Revenue and Expenditure Allocations Plans for 2017/18

There has been an decrease in revenue of 30% of the department's total Budget of the FY 2017/2018 as compared to the FY 2016/2017. The decrease in revenue received by the department has been caused by the decrease of Urban unconditional grant non wage and non inclusion of gratuity and pension arrears among others.

The department expects to spend the funds on renovation of council buildings, transfers of funds to the divisions, procurement of motorcycles, repair of vehicles.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Payment of staff salaries, Preparing pay change reports, entertained officers, payment of creditors & allowances, procuring fuel, payment of utility bills and monitoring of projects.

Plans for 2017/18 by Vote Function

Vote: 774 Masindi Municipal Council

Workplan 1a: Administration

36 Paid salaries and allowances; Produce and submit 650 pay change reports to the MoFPED; Prepare and submit 12 preliminary payroll to the MoFPED; Prepare and submit 4 Quarterly reports to the PPDA; Pay subscription fees to UAAU and AMICAALL; Prepare and submit consolidated procurement plan to PPDA; Procure Solar Street lights and develop Plot 49 Masindi Port Road.

Medium Term Plans and Links to the Development Plan

Capacity building of staff and councilors to enhance human capital development, procurement of computers to promote science and technology and innovation, mainstreaming HIV/AIDS to promote a sustainable population, purchase of land to improve on the stock and quality of economic infrastructure, valuation of property, formulation of ordinances to strengthen good governance, recruitment of staff to provide gainful employment, monitoring and supervision to enhance accountability, among others.

(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. Financial resource constraint

Funds obtained not adequate to facilitate the planned activities

2. Limited wage ceiling for recruitment of more staff

This restricts any recruitment need and plan

3. Staffing gaps arising from structural challenges

This leads to non recruitment of IT specialist despite the use of e- Government

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	515,764	89,188	542,188
Locally Raised Revenues		0	135,375
Multi-Sectoral Transfers to LLGs	243,285	28,341	238,146
Unspent balances – Locally Raised Revenues	119,375	22,571	
Urban Unconditional Grant (Non-Wage)	43,705	10,926	59,268
Urban Unconditional Grant (Wage)	109,399	27,350	109,399
Total Revenues	515,764	89,188	542,188
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	515,764	77,276	542,188
Wage	109,399	21,344	109,399
Non Wage	406,365	55,932	432,790
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	515,764	77,276	542,188

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

A total shillings 89,188,000= (17%) against the annual budget of shillings 515,764,000 was received during the quarter. In comparison to the planned quarter of Shs. 128,941,000, the sector performed at 69%.

Vote: 774 Masindi Municipal Council

Workplan 2: Finance

Out of the total sum of Shs. 89,188,000 received the department was able to spend shillings 77,276,000=(15%) against the annual budget and 60% against the quarter planned expenditure. Expenditure was mainly incurred on the following line items; Payment of salaries among others.

Department Revenue and Expenditure Allocations Plans for 2017/18

There has been an increase in revenue by 05% of the department's total budget for the FY 2017/2018 as compared to this Fys budget. The increment has been caused by more revenue allocation in the locally raised revenue and the urban unconditional grant non wage to cater for IFMS recurrent costs.

The department expects to spend funds on production of the budget and final accounts, revenue mobilisation and sensitisation of the tax payers, evaluation of the tax payers, followup on the payment

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Held the revenue enhancement meeting, Preparation of the departmental Q4 progress report, Sensitisation of the market vendors on the new market rates. Prepared and submitted Final Accounts for F/Y 2015/2016 to the OAG, Procurement of assorted and printed stationary, consolidating the approved budget estimates for FY 2016/2017 and circulating them to the relevant stakeholders, Opened the new books of account for FY 2016/2017, Posting and reconciling of all the new books of account, prepar

Plans for 2017/18 by Vote Function

Coordination and preparation of annual budgets and workplans for FY 2017/2018, Prepare monthly & quarterly financial reports, Preparation and submission of Draft Final Accounts for FY 2016/2017, Carry out revenue mobilisation programmes, posting and reconciling all books of account. The department so far has carried out the following activities: Prepared and submitted final accounts for F/Y 2015/16 to the Office of the Auditor general etc.

Medium Term Plans and Links to the Development Plan

The department is focused on seeing improvement in key outputs over the medium term in revenue mobilisation and realisation and in order to achieve this, we shall employ better methods of data collection and compilation, staff skills enhancement and timely assesment.

(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. Under staffing

Out of the 15 staff who are supposed to be in Finance department at Municipal level, we only have 7 staff implying that the workload has to be shared among the available few staff which at times leads to the delays in the production of mandatory reports.

2. Lack of transport Equipmwnt

The department has no means of transport which makes our role of revenue mobilisation and enforcement difficult.

3. Some Revenue sources do not attract bidders

This is a challenge in that when these revenue sources are not tendered, the entity is forced to get care takers of these revenue sources who do it at a lower price and at times do not remit this money timely as required.

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

Vote: 774 Masindi Municipal Council

Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	354,226	80,804	362,482
Locally Raised Revenues		0	125,878
Multi-Sectoral Transfers to LLGs	84,248	20,948	84,248
Unspent balances – Locally Raised Revenues	125,878	26,053	
Urban Unconditional Grant (Non-Wage)	96,530	21,910	104,786
Urban Unconditional Grant (Wage)	47,571	11,893	47,571
Total Revenues	354,226	80,804	362,482
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	354,226	76,115	362,482
Wage	47,571	8,424	47,571
Non Wage	306,656	67,691	314,912
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	354,226	76,115	362,482

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

A total Shs 80,804,000 (23%) against the annual budget of Shs 354,226,000 was received during the quarter. In comparison to the planned quarter of Shs 88,557,000, the Sector performed at 91%. The underperformance was due to non allocation of all planned transfers to Councillors allowance and ex- gratia, locally raised revenue and multisectoral transfers to divisions.

Out of the total of Shs 80,804,000 received, the department was able to spend Shs 76,115,000 (21%) against the annual budget an

Department Revenue and Expenditure Allocations Plans for 2017/18

During the FY 2017/2018, there has been an increase of 2% as compared from last FY's budget. The increase is attributed to an increase of urban unconditional grant non wage

The expenditure for the department will cater for the payment of councillor's allowance, payment of service providers, payment of utilities, study tours for councillor's, repair of the motorcycles and wage for technical and political leaders.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

5 Full Council meetings held, 7 Standing Committees held, 3 Multisectoral Committee meetings held and 6 Staff paid salary.

Plans for 2017/18 by Vote Function

06 Council and 18 Standing Committee meetings will be held; 7 Staff paid salary and transport allowances; 26 Councillors and 2 PWDs Aides paid their allowances; 24 sets of Council and Committee minutes produced; 4 Quarterly progress reports produced; and 12 Council projects monitored monitoring and supervision

As for the Divisions, the following are the planned out puts and physical performance; 24 Full Council meetings held; 24 Sectoral Committee meetings held; 18 Multi Purpose Committee meetin

Medium Term Plans and Links to the Development Plan

Organizing and holding Council and Committee sessions to enhance good governance, capacity building to enhance human capital development, promoting security, monitoring to enhance accountability and transparency, payment of staff salaries and councillors' emoluments.

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

Vote: 774 Masindi Municipal Council

Workplan 3: Statutory Bodies

N/A

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

1. Staffing gaps

Inadequate staffing due to the ban on the recruitment by the Public Service. This eventually causes untimely production of mandatory documents, which eventually affects service delivery in many of the councils.

2. Inadequate funds

This arises from a reduction of local revenue thus affecting the numerical size of 20% amidst a bigger Council that should be facilitated on besides the inadequate funds to support staff in the sector.

3. Knowledge gaps

Most councilors and staff are less knowledgeable about procurement guidelines, rules of procedures when it comes to deliberation in Council. Additionally, many of the Councillors do not have law books.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	104,389	26,901	109,671
Locally Raised Revenues		0	18,199
Multi-Sectoral Transfers to LLGs		2,430	
Sector Conditional Grant (Non-Wage)	16,260	4,065	17,007
Sector Conditional Grant (Wage)	64,461	16,115	64,461
Unspent balances – Locally Raised Revenues	18,199	1,050	
Urban Unconditional Grant (Non-Wage)		1,873	4,535
Urban Unconditional Grant (Wage)	5,470	1,367	5,470
<i>Development Revenues</i>	4,000	1,000	0
Urban Discretionary Development Equalization Grant	4,000	1,000	
Total Revenues	108,389	27,901	109,671
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	104,389	7,586	109,671
Wage	69,930	4,069	69,930
Non Wage	34,458	3,517	39,740
<i>Development Expenditure</i>	4,000	0	0
Domestic Development	4,000	0	0
Donor Development	0	0	0
Total Expenditure	108,389	7,586	109,671

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

The Sector received 26% against the annual budget for the first quarter. In comparison to the planned quarter it performed at 103%. The over performance was due to the increased allocation of urban unconditional grant non wage. The department was able to spend shillings 07% against the annual budget and 28% against the quarter planned expenditure.

Department Revenue and Expenditure Allocations Plans for 2017/18

In the financial year 2017/2018, there has been an increase in revenue by 01% as compared to this year's budget. This has been brought about by the inclusion of non wage wage..

The department expects to spend its budget on payment of salaries, payment of the service providers, Procurement of Rabies vaccines.

Vote: 774 Masindi Municipal Council

Workplan 4: Production and Marketing

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

994 carcasses of Meat and 998 carcasses of pork inspected, 7 Diseases controlled such as NCD, Gumburo, FMD, CBPP, Rabies, Fowl pox, Fowl typhoid 4 Fish ponds constructed and stocked with fish, 600kgs of fish were harvested in Municipality, 37 Tsetse traps deployed in Municipality, 4 anti- Vermin operations executed in Municipality, , 4 Tourism attraction sites identified in MMC, 3 cooperative groups mobilised and supervised in Municipality, 1 Tourism action plan and regulations developed, one repo

Plans for 2017/18 by Vote Function

Staffs paid salaries, Meat inspection done, Daily Inspection of hides and skins done, Sessions of Vaccination of animals done, 4 Divisions Monitored under OWC activities , Monthly reports prepared, Quarterly progress reports prepared, Exotic breeds of goats and sheep provided to farmers, Farmers trained on control of vermin, crop diseases and animal diseases, Fish ponds constructed, stocked and fish harvested.

Medium Term Plans and Links to the Development Plan

The department will continue to carry out vaccination of all livestock, birds and pets, training of farmers and establishment of urban farming demonstration sites, Supply of inputs and carrying out meat inspection.

(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. Lack of transport

This hinders movement plus work and it is so costly to hire a motorcycle when iam going to work in the field.

2. Lack of Vaccines

Lack of funds to purchase Vaccines for vaccination of birds and animals leads to death of birds and animals. When pets are not vaccinated, they become rabied, bite human beings and they also become rabied leading to death of those people.

3. Inadequate funding

This has led to failure of training of farmers on proper management of livestock and birds and disease control which leads to death of animals and birds.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	514,821	133,539	520,055
Locally Raised Revenues		0	28,464
Multi-Sectoral Transfers to LLGs	102,738	33,637	102,738
Sector Conditional Grant (Non-Wage)	79,595	19,899	79,595
Sector Conditional Grant (Wage)	304,025	76,006	304,025
Unspent balances – Locally Raised Revenues	28,464	3,070	
Urban Unconditional Grant (Non-Wage)		0	5,234
Urban Unconditional Grant (Wage)		927	
<i>Development Revenues</i>	45,000	11,250	0
Urban Discretionary Development Equalization Grant	45,000	11,250	

Vote: 774 Masindi Municipal Council

Workplan 5: Health

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	559,821	520,055
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>514,821</i>	<i>520,055</i>
Wage	304,025	304,025
Non Wage	210,796	216,030
<i>Development Expenditure</i>	<i>45,000</i>	<i>0</i>
Domestic Development	45,000	0
Donor Development	0	0
Total Expenditure	559,821	520,055

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

26% was received for the 1st quarter against the annual budget. In comparison to the planned quarter, the sector received 103%. The was under performance of locally raised revenue.

The department was able to spend 21% against the annual and 83% against the quarter respectively. Expenditure was mainly incurred on wage and recurrent expenditure.

Department Revenue and Expenditure Allocations Plans for 2017/18

In the financial year 2017/2018, there has been a decrease in revenue of 7% of the department. The decrease has been brought by non inclusion of DDEG to cater for capital projects.

The department expects to spend the funds as follows:- payment of staff salaries, recruitment of more staffs, sensitisation of the communities, carrying out outreaches, providing minimum health care services, construction of water borne toilet etc.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Payment of the staff salaries for 65 staff, remittance of PHC non wage to 6 lower health units, burying of unclaimed dead bodies, inspection of trade premises on sanitation, conducting child health plus, submission of quarterly reports to Ministry of health, conducting of staff supervision to lower health Units.

Plans for 2017/18 by Vote Function

1 Health centre fenced; 6 Health centres of Katasenywa, Nyakitibwa, Kibyama, Kibwona, Kirasa and Biizi supplied with drugs; 6 Health centres receive PHC Non-wage; 108 Immunisation sessions outreach conducted in all 6 Health centres; 6 Health centres of Katasenywa, Nyakitibwa, Kibwona, Kibyama, Kirasa and Biizi supplied with gas cylinders and vaccines; 12 Monthly reports prepared; 4 Quarterly OBT reports prepared and submitted to MOH and construction of a water borne toilet at Boma ground

Medium Term Plans and Links to the Development Plan

The department will continue renovation and construction of health centres; renovation and construction of staff quarters, carrying out immunisation, carrying out integrated support supervision; carrying out curative and preventive services; procurement of office equipment and staff uniforms; sensitisation of the public on food hygiene and Health related issues; carrying out radio talk shows; supply of drugs and medical supplies to health units; fencing of health units among others.

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

Promotion of Emtct strategy, FP, HCT by AMICALL (U).

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

1. Under staffing in the department

Vote: 774 Masindi Municipal Council

Workplan 5: Health

Currently the department needs more staffs and promotion of best performing staffs.

2. Inadequate funding for the department

The department was only allocated shs 8,072,000 as PHC development which is minimal for carrying out development activities in the health centres like fencing and construction of an OPD

3. Inadequate means of transport for the department

Health Centres are not able to carry out immunisation out reach, postnatal care and following up patients i.e for TB DOTS.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,825,744	1,257,665	4,725,515
Locally Raised Revenues		0	46,043
Multi-Sectoral Transfers to LLGs	11,830	2,986	
Other Transfers from Central Government	4,500	0	5,000
Sector Conditional Grant (Non-Wage)	1,054,201	319,724	960,816
Sector Conditional Grant (Wage)	3,659,549	914,887	3,659,549
Unspent balances – Locally Raised Revenues	34,213	6,715	
Urban Unconditional Grant (Non-Wage)	26,052	4,503	18,707
Urban Unconditional Grant (Wage)	35,400	8,850	35,400
<i>Development Revenues</i>	124,695	31,174	103,523
Development Grant	104,695	26,174	103,523
Urban Discretionary Development Equalization Grant	20,000	5,000	
Total Revenues	4,950,439	1,288,839	4,829,037
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,825,744	1,257,560	4,725,515
Wage	3,694,949	923,737	3,694,949
Non Wage	1,130,796	333,823	1,030,566
<i>Development Expenditure</i>	124,695	793	103,523
Domestic Development	124,695	793	103,523
Donor Development	0	0	0
Total Expenditure	4,950,439	1,258,354	4,829,037

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

A total of 26% against the annual budget was received during the quarter. In comparison to the planned quarter the department performed at 104% for total revenues. However more revenues was received for sector conditional grant (Non- wage)

however, locally raised revenue and urban conditional grants performed poorly at 79% and 69% respectively .

The department spent 25% and 102% against the annual and quarterly planned expenditure respectively. Expenditure was mainly incurred on recurrence

Department Revenue and Expenditure Allocations Plans for 2017/18

In the financial year 2017/2018, there has been a decrease of 1% of the total budget as compared to the FY 2016/2017 majorly being brought about by the reduction of Sector Development Grant.

The Department will spend the Total Revenue majorly on wages, Transfer of capitation grants to schools, school inspection & monitoring, training of staff and construction of school facilities, facilitating co-curricular activities

(ii) Summary of Past and Planned Workplan Outputs

Vote: 774 Masindi Municipal Council

Workplan 6: Education

Physical Performance in the first quarter of 2016/17

365 Primary, 130 Secondary, 24 Tertiary staff and 4 Education Officials paid salaries; 14266 UPE and 6124 USE beneficiaries supported in schools; Music, Dance and Drama competitions for primary schools facilitated up to National level; inspection reports produced, the sector annual budget produced; 56 primary, 14 secondary and 1 tertiary schools / institutions supervised/ monitored, one annual workplan prepared, sensitization meetings held etc.

Plans for 2017/18 by Vote Function

A total of 520 staff paid salary, 29 School Management Committees trained, 13510 pupils and 6540 Students supported under UPE and USE/UPPET, 2 classrooms and 102 schools inspected per quarter and 4 inspection reports provided to council and 1 SNE facility with 85 children made operational, MDD conducted, athletics conducted, UNEB coordinated, Data on enrolment and school infrastructure collected and rehabilitation of 5 lined pit latrines

Medium Term Plans and Links to the Development Plan

Supervision of schools, Supporting primary schools in music competitions and football clubs, holding termly planning and review meetings, training of Senior Education Assistants, Special Needs teachers (SNETS), Education staff at Head office and School Management Committees (SMCs), construction of classroom rooms, rehabilitation of lined pit latrines and payment of retention for latrines and Furniture.

(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. Inadequate office space for staff in the department

This has led to inconveniences in handling clients and storage of documents and uncondusive working environment.

2. Poor community support to school programmes

This has led to school drop outs who lack adequate support to complete their education cycle especially in the provision of mid day meals and scholastic materials.

3. Lack of sports equipments and facilities

This has led to low sports standards in the Municipal

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	825,794	166,523	829,869
Locally Raised Revenues		0	37,600
Multi-Sectoral Transfers to LLGs	28,780	7,662	28,780
Sector Conditional Grant (Non-Wage)	718,923	139,120	718,923
Unspent balances – Locally Raised Revenues	37,600	8,309	
Urban Unconditional Grant (Non-Wage)	3,808	2,259	7,882
Urban Unconditional Grant (Wage)	36,684	9,171	36,684
<i>Development Revenues</i>	113,641	20,043	193,896
Locally Raised Revenues		0	33,468
Unspent balances – Locally Raised Revenues	33,468	0	
Urban Discretionary Development Equalization Grant	80,174	20,043	160,428

Vote: 774 Masindi Municipal Council

Workplan 7a: Roads and Engineering

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	939,436	186,566	1,023,764
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	825,794	125,323	829,869
Wage	36,684	4,523	36,684
Non Wage	789,110	120,801	793,185
<i>Development Expenditure</i>	113,641	0	193,896
Domestic Development	113,641	0	193,896
Donor Development	0	0	0
Total Expenditure	939,436	125,323	1,023,764

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

The sector received 20% against the annual budget and 79% against the quarter respectively.

Out of the total sum of Shs. 186,566,000 received the department was able to spend 13% against the annual budget and 53% against the quarter planned expenditure. Expenditure was mainly incurred on payment of Road maintenance workers and creditors for the supply of road materials.

Department Revenue and Expenditure Allocations Plans for 2017/18

In the financial year 2017/2018, there has been an increase of 9% as compared to this year's budget. The increase has been brought about by more allocation of DDEG funding towards solar street lighting.

The department expects to spend the funds on the following areas, payment of wages and gratuity for road gangs, tarmacking of roads, routine mechanised road maintenance, installation of solar lighting systems on the streets, monitoring and supervision of the ongoing projects, payment of the ut

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Routine Maintenance carried out on all the Municipal Council Urban roads in the Divisions of Kigulya, Karujubu, Nyangahya and Central & other funds spent on operations of the Municipal Engineers office and payment of the creditors.

Plans for 2017/18 by Vote Function

5km of roads in Central Division to be graded, 334 km of urban roads routinely maintained in the Divisions of Nyangahya, Karujubu, Kigulya and Central, 3 Lined Pit latrine under construction supervised, Construction and maintenance works in the divisions of Kigulya, Central, Nyangahya and Karujubu done, 14 Vehicles and construction equipments repaired and maintained, 240 Building plans assessed and recommended for approval, 0.25 km upgraded to bitumen etc.

Medium Term Plans and Links to the Development Plan

The department will continue to review the following: Routine maintenance & opening of roads, construction of classroom blocks, Construction of Health centres, purchase of furniture, tarmacking of roads, repair, maintenance and extension of street lights, construction of bore holes, extension of piped water to different areas, supervision of garbage recycling project, repair and maintenance of vehicles, plants and equipments.

(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. Understaffing

There is limited staff in the department. There is need to increase the staff in the department. The Department has only

Vote: 774 Masindi Municipal Council

Workplan 7a: Roads and Engineering

two permanent civil EnginAsst. Eng.Officer(mech)-currently HOD, 1 Driver, 1 hired Operator, 1 hired mechanic & 2 hired road overseers.

2. Insufficient resource allocation

The department receives limited IPFs as compared to the road works to be worked on. There is need for more funding to maintain feeder roads and also we need funding for maintenance of community access roads since there is no budgetary provision for them.

3. Insufficient road equipments

Given the mode of operation which is force Account, it requires us to undertake the road works and yet we donot have a complete set of equipments. i.e No roller, water bouser, wheel loader etc. The existing while loader is not meant for road works.

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Medium Term Plans and Links to the Development Plan

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

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

1.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	180,224	35,058	177,859
Locally Raised Revenues		0	126,100
Multi-Sectoral Transfers to LLGs	5,150	169	5,150
Sector Conditional Grant (Non-Wage)	29	7	
Unspent balances – Locally Raised Revenues	126,100	22,645	

Vote: 774 Masindi Municipal Council

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Non-Wage)	16,230	4,057	13,894
Urban Unconditional Grant (Wage)	32,715	8,179	32,715
<i>Development Revenues</i>	<i>34,334</i>	<i>2,834</i>	<i>23,000</i>
Locally Raised Revenues		0	23,000
Unspent balances – Locally Raised Revenues	23,000	0	
Urban Discretionary Development Equalization Grant	11,334	2,834	
Total Revenues	214,559	37,891	200,859
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>180,224</i>	<i>33,977</i>	<i>177,859</i>
Wage	32,715	8,179	32,715
Non Wage	147,509	25,799	145,144
<i>Development Expenditure</i>	<i>34,334</i>	<i>0</i>	<i>23,000</i>
Domestic Development	34,334	0	23,000
Donor Development	0	0	0
Total Expenditure	214,559	33,977	200,859

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

In the quarter, the department received a total of Ushs. 37,891,000 performing at 18% against the annual budget of Ushs. 214,559,000 and 71% against the quarter budget of Ushs. 53,640,000.

Out of the received revenue, the department was able to spend Ushs. 33,977,000 Which performed at 16% against the annual planned expenditure and 63% against the quarter planned expenditure of Ushs. 53,639,000. The expenditure was incurred on recurrent items like payment of salaries, wages and suppliers amo

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects a 6% reduction of revenue compared to the current 2016/17 FY's budget. We expect to spend 11% of the total budget on Capital project and 89% on recurrent (16% on wage and 73% none wage) item.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

03 staff paid salary, 87 building sites inspected, 106 building plans approved, 04 Physical Planning Committee meetings held, 10 municipal projects screened, 01 Environmental Action Plan prepared, 17 enforcement notices issued, 02 land title deeds secured, 698.29 tons of solid waste safely handled, 29.39 tons of manure produced, 32 workers paid wages

Plans for 2017/18 by Vote Function

The department will continue with processing of land titles for council's properties, building sites inspection and approval of plans, projects screening, field inspections and issuance of enforcement notices on illegal developers, operating the compost plant, monitoring and inspection for environmental compliance, community sensitisations and training, EIA/PBs reviews and lobbying for more funding.

Medium Term Plans and Links to the Development Plan

Preparation of the municipal Physical Development plans, Titling of more council land, procurement of a departmental vehicle and motorcycle, town beautification and greening.

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

Technical support to the Solid Waste composting project at Kikwanana by NEMA.

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

1. Lack of the Municipal Physical Development Plan

Vote: 774 Masindi Municipal Council

Workplan 8: Natural Resources

To date, about 75% area (constituting 3 divisions out of 4) of masindi municipality is unplanned which makes it difficult for the department's staff to effectively control development.

2. Very Low funding of the sector by central government

The department does not have any grants from central government for sector projects like physical planning and town beautification. Even the little share of the Urban Unconditional grant (none wage) has been reduced by 14% compared to 2016/17 FY's budget.

3. Low levels of awareness

There are still low levels of awareness of the physical planning and environment management requirements by the municipality's populace and leaders.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	200,253	30,852	373,990
Locally Raised Revenues		0	28,311
Multi-Sectoral Transfers to LLGs	26,191	6,105	26,191
Other Transfers from Central Government	50,000	0	226,355
Sector Conditional Grant (Non-Wage)	28,058	7,015	25,966
Unspent balances – Locally Raised Revenues	28,311	1,215	
Urban Unconditional Grant (Non-Wage)	16,521	3,725	15,995
Urban Unconditional Grant (Wage)	51,171	12,793	51,171
<i>Development Revenues</i>	7,000	1,750	0
Urban Discretionary Development Equalization Grant	7,000	1,750	
Total Revenues	207,253	32,602	373,990
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	200,253	28,823	373,990
Wage	51,171	12,543	51,171
Non Wage	149,082	16,280	322,819
<i>Development Expenditure</i>	7,000	0	0
Domestic Development	7,000	0	0
Donor Development	0	0	0
Total Expenditure	207,253	28,823	373,990

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

The sector received 16% against the annual budget and 63% for the quarter. The under performance was due to non release of local revenue, YLP etc.

The department was able to spend 14% against the annual budget and 56% against the quarter planned expenditure. Expenditure was mainly incurred on wage and Non wage.

Department Revenue and Expenditure Allocations Plans for 2017/18

There has been an increase of 31% of the department's total revenue for the FY 2017/2018 as compared from this years budget and this has been due to YLP and UWEP .

The department expects to spend the funds on payment of staff salaries, Monitoring of community projects, community mobilisation and sensitisation, training adult learners, support to YLP groups.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Vote: 774 Masindi Municipal Council

Workplan 9: Community Based Services

Quarterly monitoring of YLP projects was held, one community training was held, youth were facilitated to attend the international youth day celebrations, support supervision was held, mentoring on gender mainstreaming was held, women council executive meeting was held, one library committee meeting was held, news papers for the library were procured

Plans for 2017/18 by Vote Function

20 YLP projects mobilised and funded, 6 UWEP projects mobilized and supported, 4 community sensitization meetings held, 40 CBO trained, 4 quarterly monitoring and supervision of community groups held, Vulnerable groups protected, 30 FAL classes supervised, 1 library week exhibition held, 200 youth and 100 teachers trained in computer skill, 4 library out reaches held, 4 library committee meetings held, 1 training on gender held, 4 youth, women and PWD council meetings held, 6 YLP groups supported

Medium Term Plans and Links to the Development Plan

Community mobilization, sensitisation and empowerment, main streaming gender and disability issues, social protection of vulnerable groups, promoting adult literacy, promoting dissemination of information and knowledge through the public library services.

(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. Un co-ordinated service delivery among stake holders

This has led to duplication of services in some areas and inadequate services in other areas

2. Gender inequality and discrimination

This has escalated domestic violence, poverty, school drop outs, HIV/AIDS thereby adversely impacting on social development the main focus of the department

3. Unclear information flow in the community

It has resulted into confusion, panic and wastage of resources by the community. Some information is distorted by selfish persons for personal gains

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	105,455	18,839	94,916
Locally Raised Revenues		0	38,321
Multi-Sectoral Transfers to LLGs	12,662	736	10,369
Unspent balances – Locally Raised Revenues	38,321	4,485	
Urban Unconditional Grant (Non-Wage)	40,351	10,088	32,105
Urban Unconditional Grant (Wage)	14,122	3,530	14,122
<i>Development Revenues</i>	33,502	11,817	14,086
Urban Discretionary Development Equalization Grant	33,502	11,817	14,086

Vote: 774 Masindi Municipal Council

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	138,957	109,002
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>105,455</i>	<i>94,916</i>
Wage	14,122	14,122
Non Wage	91,334	80,794
<i>Development Expenditure</i>	<i>33,502</i>	<i>14,086</i>
Domestic Development	33,502	14,086
Donor Development	0	0
Total Expenditure	138,957	109,002

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

The sector received 22% against the annual budget. In comparison to the planned quarter receipts of Shs. 30,656,000 was received performing at 88%. The over performance was due to the urban discretionary development equilisation grant which performed at 141%

The department was able to spend 21% against the annual budget and 85% against the quarter planned expenditure. Expenditure was mainly incurred on domestic development and wage which performed as planned.

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017/2018, there has been a decrease of 22% as compared to this FYs. The decrease has been brought by reduction in development funds for DDEG and UCGNW.

The revenue will be spent on payment of wages, coordination and production of the OBT reports, conducting of the budget conference, carrying out monitoring of the on going capital projects, preparation and submission of progress reports etc.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Writing of TPC minutes, submission of quarterly budget performance progress reports, Final Form B, procurement of fuel, monitoring of projects, coordination of the production of budgets and annual work plans, preparation and submission of LGMSD and PRDP progress reports to various line ministries.

Plans for 2017/18 by Vote Function

1 Municipal BFP prepared and submitted to Ministry of Finance Planning and Economic Development, 4 Quarterly OBT performance progressive reports prepared and submitted to Ministry of Finance Planning and Economic Development, 12 sets of TPC minutes written and circulated to users, 12 Monthly reports prepared, Mid term of MMC MDP done etc.

Medium Term Plans and Links to the Development Plan

The department will continue to Mentor divisional staff on planning and Budgeting, Giving technical advise to various staffs, Data collection on various development parameters like population issues, Submission of work plans and reports to the ministry of MoFPED, producing of the AWP, Procurement of laptops and money detector, Generating annual statistical abstracts for the Municipal Council.

(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. Limited knowledge by staff on computers and Lack of computers

This makes work almost to be left to one person (Planning unit) and also causes delayed submission of work plans and

Vote: 774 Masindi Municipal Council

Workplan 10: Planning

reports to the MoFPED and line ministries.

2. Low community participation in planning and budgeting

This creates the community to be an aware of the planned activities hence not knowing projects being implemented.

3. Lack of a motorvehicle for planning unit

The transport means limits the departmental activities.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	52,658	11,331	49,619
Locally Raised Revenues		0	18,521
Unspent balances – Locally Raised Revenues	18,521	2,593	
Urban Unconditional Grant (Non-Wage)	11,882	2,971	8,844
Urban Unconditional Grant (Wage)	22,254	5,768	22,254
Total Revenues	52,658	11,331	49,619
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	52,658	11,127	49,619
Wage	22,254	5,564	22,254
Non Wage	30,403	5,564	27,365
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	52,658	11,127	49,619

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

The department received 22% against the annual approved budget .In comparision to the planned quarter,the sector received Shs. 11,331,000 ,which performed at 86%. The underperformance was noticed in the area of locally raised revenue.

The department was able to spend 21% and 85% against the annual and quarterly budgets on wage recurrent and non wage recurrent.

Department Revenue and Expenditure Allocations Plans for 2017/18

There has been a decrease in revenue of 6% in the FY 2017/2018 as compared to this FYs Budget, the decrease has been brought about by the reduction in the urban unconditional grant non wage for the department.

The department expects to spend the funds on payment of staff salaries, payment of service providers, production of quarterly audit reports, auditing books of accounts, monitoing of the ongoing council activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Follow up of audit recommentations, production of quarterly management letter, production and implementation of external audit reports, auditing books of accounts at divisions, schools ,health centres, monitoring and follow up of council projects at different levels, procurement audit and verifying pay change reports, verifying of general receipts in all divisions.

Plans for 2017/18 by Vote Function

4 Quarterly Audit Reports produced,11 Departmental books of accounts at the headquarter audited, 4 Divisions books

Vote: 774 Masindi Municipal Council

Workplan 11: Internal Audit

of accounts audited , 334 kilometrers of road net both manual and mechanised maintance monitored , 29 primary Schools and 6 Health Centres, 1 Departmental Budget prepared, 4 Quarterly budget performance reports prepared, Continued field inspection of Council activities and projects.

Medium Term Plans and Links to the Development Plan

The plan include; Field inspection and monitoring, Preparing quarterly work plans and reports, continued production of quarterly Audit reports, Auditing all books of accounts in the Municipal council, divisions, schools and health centres.

(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. Inadequate office space

The current office is small and can't accommodate two staff currently using it.

2. Inadequate means of transport for the department

Though there was facilitation ,we still need more to enable us move separately in various areas of operations.

3. Inadequate staffing levels

The department has only two staff out of 4 required and this hinders production of planned outputs in time.