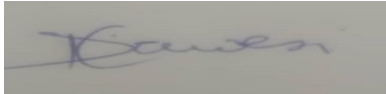

VOTE: 607 Masaka City

Quarter 4

Terms and Conditions

I hereby submit Quarter 4 performance progress report. This is in accordance with Paragraph 8 of the letter appointing me as an Accounting Officer for Vote 607 Masaka City for FY 2023/24. I confirm that the information provided in this report represents the actual performance achieved by the Local Government for the period under review.



Daniel Christopher Kawesi
(Accounting Officer)

Signed on Date: 13-08-2024

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

VOTE: 607 Masaka City

Quarter 4

Section A: Vote Summary**A1: Overall Revenue Performance (Ushs '000s)**

Revenue Source	Approved Budget 2023/24	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	6,370,874	6,588,951	3,294,854	52%
Discretionary Government Transfers	15,712,711	21,163,913	21,163,913	135%
Conditional Government Transfers	29,831,473	32,646,246	32,641,281	109%
Other Government Transfers	447,267	447,267	5,630,698	1,259%
External Financing	959,991	1,211,990	495,923	52%
Total Revenues shares	53,322,316	62,058,368	63,226,669	119%

A2: Overall Expenditure Performance by Programme (Ushs '000s)

Programme	Approved Budget 2023/24	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	291,320	142,692	121,706	42%
Manufacturing	1,500	1,500	1,500	100%
Tourism Development	1,031	1,031	631	61%
Natural Resources, Environment, Climate Change, Land And Water Management	58,357	58,357	16,355	28%
Private Sector Development	488,211	92,287	12,732	3%
Integrated Transport Infrastructure And Services	13,239,825	18,100,974	17,870,975	135%
Sustainable Urbanisation And Housing	174,824	174,824	61,136	35%
Human Capital Development	29,326,677	30,031,193	29,173,391	99%
Public Sector Transformation	4,320,115	6,426,321	4,921,027	114%
Community Mobilization And Mindset Change	125,478	125,478	82,174	65%
Governance And Security	4,524,445	6,018,102	3,520,082	78%
Development Plan Implementation	770,530	885,608	715,303	93%
Grand Total	53,322,316	62,058,368	56,497,012	106%
Wage	19,832,195	20,003,343	19,069,118	96%
Non-Wage Recurrent	10,153,007	13,198,596	10,554,223	104%
Domestic Devt	22,377,122	27,644,438	26,377,810	118%
External Financing	959,991	1,211,990	495,861	52%

VOTE: 607 Masaka City

Quarter 4**Summary of Cumulative Receipts, disbursements and expenditure for FY 2023/24**

Revenue: By the end of 4th quarter, amount received was ushs 63.23bn representing 119% of the projected annual income. This is good. The higher performance is attributed to supplementary funds under USMID (5.2bn), LR and wage. External funding for health was averagely good- cumulatively at Ugx 499,710,915 which was 52%. All USMID funds meant for projects were spent/utilized but certificates already presented exceed available resources and will remain outstanding obligations next FY 2024/2025. The cumulative expenditure on wage was over 100% of the original budget because Pension, Gratuity, Secondary school & tertiary wage got a supplementary budget funds for their respective cost centers.

Other conditional Grant non-wage recurrent were all released as planned. Discretionary development grants were well above the projection due to the fact that a lot of money was swept in past years and some was being returned. Regarding expenditure, by the end of quarter stood at 98% of the released funds to cost centres including expenditure under multi sectoral transfers to Lower Local Governments.

When decomposed by revenue category, total expenditure as a percentage of the budget during the FY under review stood as follows: wage: 96%, nonwage recurrent: 104%, domestic development: 104% and External funding: 52%. The low performance for external financing/development was mainly because implementation of most of the development projects were undertaken a bit late.

VOTE: 607 Masaka City**Quarter 4****A3: Cumulative Revenue Performance by Source ('000s)**

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	6,370,874	6,588,951	3,294,854	52%
Advertisements/Bill Boards	203,544	203,544	79,140	39%
Animal and Crop Husbandry related Levies	41,285	41,285	42,006	102%
Business licenses	1,536,510	1,536,510	803,674	52%
Court fines and Penalties – private	0	0	0	
Inspection Fees	326,927	326,927	174,234	53%
Land Fees	21,350	21,350	56,414	264%
Local Hotel Tax	299,065	299,065	95,572	32%
Local Services Tax-Payable By Individuals	401,675	401,675	292,617	73%
Market /Gate Charges	199,596	199,596	137,867	69%
Miscellaneous receipts/income	76,400	76,400	279,361	366%
Other fees e.g. street parking fees	190,400	190,400	600	0%
Other fines and Penalties – private	17,500	17,500	13,289	76%
Other licenses	27,856	27,856	76,399	274%
Other taxes on specific services	0	0	0	
Property related Duties/Fees	0	0	0	
Refuse collection charges/Public convenience	2,690	2,690	5,867	218%
Registration fees for Documents and Businesses	272,350	272,350	158,788	58%
Rent & Rates - Non-Produced Assets – from Gov't units	0	0	0	
Rent & Rates - Non-Produced Assets – from private entities	0	0	0	
Rent & rates – produced assets-From Government Units	143,040	143,040	92,002	64%
Rent & rates – produced assets-From Private Entities	2,408,903	2,408,903	841,340	35%
Vehicle Parking Fees	201,783	201,783	145,683	72%
Discretionary Government Transfers	15,712,711	21,163,913	21,163,913	135%
Urban Discretionary Equalisation Development Grant	12,240,669	17,501,818	17,501,818	143%
Urban Unconditional Grant Wage	3,019,628	3,019,628	3,019,628	100%
Urban Unconditional Non-Wage	452,414	642,468	642,468	142%

VOTE: 607 Masaka City**Quarter 4**

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Conditional Government Transfers	29,831,473	32,646,246	32,641,281	109%
Programme Conditional Grant - Non Wage Recurrent	4,156,627	6,794,085	6,789,119	163%
Programme Conditional Grant - Development	1,362,279	1,368,446	1,368,446	100%
Programme Conditional Grant - Wage Recurrent	16,812,567	16,983,715	16,983,715	101%
Transitional Conditional Grant - Development	7,500,000	7,500,000	7,500,000	100%
Other Government Transfers	447,267	447,267	5,630,698	1,259%
Ebola Emergency Response	74,000	74,000	0	0%
Support to PLE (UNEB)	40,000	40,000	35,240	88%
Uganda Aids Commission	0	0	1,490	
Uganda Road Fund (URF)	313,267	313,267	313,267	100%
Uganda Support to Municipal Infrastructure Development (USMID)	0	0	5,261,149	
Uganda Women Entrepreneurship Program(UWEP)	10,000	10,000	10,708	107%
Youth Livelihood Programme (YLP)	10,000	10,000	8,845	88%
External Financing	959,991	1,211,990	495,923	52%
Global Alliance for Vaccines and Immunization (GAVI)	145,991	145,991	117,103	80%
Global Fund for HIV, TB & Malaria	22,000	22,000	0	0%
Korean International Cooperation Agency(KOICA)	0	251,999	255,795	
Rakai Health Sciences Programme (RHSP)	120,000	120,000	35,691	30%
United Nations Capital Development Fund (UNCDF)	572,000	572,000	0	0%
United Nations Children Fund (UNICEF)	50,000	50,000	50,000	100%
World Health Organisation (WHO)	50,000	50,000	37,333	75%
Total Revenues Shares	53,322,316	62,058,368	63,226,669	119%

VOTE: 607 Masaka City

Quarter 4**Cumulative Performance for Locally Raised Revenues**

Significant deviation was due to the low collections for Locally Raised Revenue. The total LRR collections remitted to the centre amounted shs 3.295bn compared to the budget of 6.371bn. Performance was thus 51.7% of budgeted. Major cause for low collections was no longer COVID-19 pandemic but rather its unclosed loopholes, evasion and nepotism.

Cumulative Performance for Central Government Transfers

The deviation was mainly because the supplementary budget for pensions & gratuity that lead to 109% realization of the budget. All other grants performed as expected.

Cumulative Performance for Other Government Transfers

Deviation was due to the inclusion of the 5.2bn supplementary budget for USMID returned funds. Most sources performed well save for Ebola emergency funds that never realized any amount.

Cumulative Performance for External Financing

Most external sources released some funds but following their respective guidelines and never sent more due to late implementation.

VOTE: 607 Masaka City

Quarter 4

A4: Expenditure Performance by Department and Service Area ('000s)

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Administration					
10 Administration and Management	13,273,510	0	13,528,572	102%	9,636,986
Sub-Total	13,273,510	0	13,528,572	102%	9,636,986
Department: Finance					
10 Financial Management and Accountability (LG)	1,405,755	0	416,077	30%	180,419
Sub-Total	1,405,755	0	416,077	30%	180,419
Department: Statutory bodies					
10 Legislation and Oversight	523,351	0	570,078	109%	225,171
Sub-Total	523,351	0	570,078	109%	225,171
Department: Production and Marketing					
10 Agricultural Extension	326,977	0	361,935	111%	97,079
20 Agricultural Production	15,733	0	40,381	257%	28,646
30 Agricultural Value Chain Services	1,000	0	19,875	1,987%	8,992
Sub-Total	343,709	0	422,190	123%	134,717
Department: Health					
10 Primary HealthCare	3,693,068	0	3,201,835	87%	1,119,559
20 Hospital Services	242,518	0	242,518	100%	60,629
30 Health Management and Supervision	122,329	0	35,595	29%	13,361
Sub-Total	4,057,915	0	3,479,948	86%	1,193,549
Department: Education					
10 Pre-Primary and Primary Education	6,092,096	0	6,063,347	100%	1,871,699
20 Secondary Education	10,339,955	0	10,574,123	102%	2,082,148
30 Skills Development	2,182,825	0	2,583,492	118%	727,014
40 Education&Sports Management and Inspection	347,756	0	265,612	76%	117,009
Sub-Total	18,962,632	0	19,486,574	103%	4,797,870
Department: Roads and Engineering					
10 Community Access Roads	13,270,689	0	18,038,155	136%	6,258,069

VOTE: 607 Masaka City

Quarter 4

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Roads and Engineering					
20 Engineering Services	226,737	0	82,276	36%	52,138
Sub-Total	13,497,426	0	18,120,430	134%	6,310,207
Department: Natural Resources					
10 Natural Resources Management	401,221	0	124,878	31%	37,192
Sub-Total	401,221	0	124,878	31%	37,192
Department: Community Based Services					
10 Community Mobilisation	40,745	0	15,417	38%	5,008
20 Empowerment and Mindset Change	219,065	0	98,019	45%	37,681
Sub-Total	259,811	0	113,436	44%	42,689
Department: Planning					
10 Planning and Statistics	378,230	0	170,066	45%	95,422
Sub-Total	378,230	0	170,066	45%	95,422
Department: Internal Audit					
10 Compliance	135,873	0	33,341	25%	7,045
Sub-Total	135,873	0	33,341	25%	7,045
Department: Trade, Industry and Local Development					
10 Commercial Services	81,382	0	29,920	37%	12,954
20 Value Chain Services	1,500	0	1,500	100%	377
Sub-Total	82,882	0	31,420	38%	13,331
Grand Total	53,322,316	0	56,497,012	106%	22,674,596

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department**Department: Administration****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	6,190,961	8,417,167	6,961,823	112%	2,310,133
Locally Raised Revenues	904,945	1,084,945	511,411	57%	404,068
Multi-Sectoral Transfers to LLGs_NonWage	3,126,110	3,126,110	2,236,481	72%	853,353
Programme Conditional Grant - Non Wage Recurrent	797,777	2,843,982	2,851,801	357%	710,996
Urban Unconditional Grant Wage	1,302,895	1,302,895	1,302,895	100%	325,724
Urban Unconditional Non-Wage	59,235	59,235	59,235	100%	15,993
Development Revenues	7,082,549	7,821,355	7,065,894	100%	0
Locally Raised Revenues	386,438	386,438	369,784	96%	0
Multi-Sectoral Transfers to LLGs_Gou	350,913	1,089,719	350,913	100%	0
Transitional Conditional Grant - Development	6,000,000	6,000,000	6,000,000	100%	0
Urban Discretionary Equalisation Development Grant	345,198	345,198	345,198	100%	0
Total Revenues Shares	13,273,510	16,238,523	14,027,717	106%	2,310,133
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	1,302,895	1,302,895	1,287,452	99%	987,724
Non Wage	4,888,067	7,114,272	5,366,088	110%	2,621,348
Development Expenditure					
Domestic Development	7,082,549	7,821,355	6,875,032	97%	6,027,913
External Financing	0	0	0	0%	0
Total Expenditure	13,273,510	16,238,523	13,528,572	102%	9,636,986
C: Unspent Balances					
Recurrent Balances			308,283		
Wage			15,443		
Non Wage			292,840		
Development Balances			190,862		
Domestic Development			190,862		
External Financing			0		

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department

Total Unspent	499,145
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Summary of Department Revenues and Expenditure by Source

The department received a cumulative total of shs 14.03bn including wage of 1.30bn. This means cumulatively 106% of the annual projection. The high performance was due to realization of all development grants, transitional funds, the supplementary budget for Pension and Gratuity approved to cater for all the beneficiaries.

Expenditures: These covered all statutory obligations, transfer of funds to beneficiary gov't and private institutions, rehabilitation of Masaka Recreation Ground (MRG), Maintenance of equipment and vehicles, purchase of a new vehicle, payment of outstanding obligations and court awards from previous years and other monitoring/ supervision activities as well as coordination and training.

Reasons for unspent balances on the bank account

Wage: A balance of shs 15.4m remained due to the numerous staffing gaps existent compared to the approved structure;

Non-Wage: shs 292.8m remained mainly due to incomplete files for pensioners and gratuity beneficiaries;

Development: shs 190.9m was to cater for the purchase of a double cabin for Revenue Section, also some of the ISG activities were not yet implemented.

Highlights of physical performance by end of the quarter

During the 4 Quarters, the following were done: Wages paid, Litigation costs met, Pension and gratuity paid, welfare costs met, Transfers to LLGs done, Coordination expenses met, procurement services managed for MRG rehabilitation and human resource related activities managed.

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department**Department: Finance****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	666,949	666,949	594,680	89%	142,317
Locally Raised Revenues	196,344	196,344	124,075	63%	26,320
Urban Unconditional Grant Wage	407,950	407,950	407,950	100%	101,988
Urban Unconditional Non-Wage	62,655	62,655	62,655	100%	14,009
Development Revenues	738,807	0	0	0%	0
Multi-Sectoral Transfers to LLGs_Gou	738,807	0	0	0%	0
Total Revenues Shares	1,405,755	666,949	594,680	42%	142,317

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure					
Wage	407,950	407,950	229,364	56%	138,364
Non Wage	258,998	258,998	186,713	72%	42,055
Development Expenditure					
Domestic Development	738,807	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	1,405,755	666,949	416,077	30%	180,419

C: Unspent Balances

Recurrent Balances			178,603	
Wage			178,586	
Non Wage			17	
Development Balances			0	
Domestic Development			0	
External Financing			0	
Total Unspent			178,603	

Summary of Department Revenues and Expenditure by Source

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department

Revenue: Shs 594.7m was cumulatively received comprising of Wage of Shs 407.95m, Local Revenue of Shs 124.1m and UCG-NW of Shs 62.6m. 42% of the annual projection was received and the under performance was due to poor performance in Local Revenue budgeted for LLG for development where no funds were released. However, Urban Unconditional Grant performed as expected and cumulatively reached 100% as was wage.

Expenditure: Received funds were spent on payment of Staff salaries, maintenance of IMFS equipment, payment for utilities and revenue trainings.

Reasons for unspent balances on the bank account

Wage: Shs 178.6m remained unspent due to failure to timely implement the approved City Staff Structure.

Non Wage: Balance too low to support any activity.

Dev't: NA

Highlights of physical performance by end of the quarter

During the year, Wages were paid , transport and communication allowances paid, Division Finance Staff mentored for compliance, Local Revenue collection enforced for enhancement, final accounts for the FY 2022/23 finalised, IFMS equipment such as the server room and generator maintained, income and expenditure managed.

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department**Department: Statutory bodies****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	483,351	691,404	575,026	119%	308,852
Locally Raised Revenues	315,898	333,898	217,785	69%	78,120
Urban Unconditional Grant Wage	110,899	110,899	110,899	100%	27,725
Urban Unconditional Non-Wage	56,554	246,608	246,342	436%	203,008
Development Revenues	40,000	40,000	0	0%	0
Locally Raised Revenues	40,000	40,000	0	0%	0
Total Revenues Shares	523,351	731,404	575,026	110%	308,852
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	110,899	110,899	108,191	98%	25,199
Non Wage	372,452	580,506	461,887	124%	199,972
Development Expenditure					
Domestic Development	40,000	40,000	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	523,351	731,404	570,078	109%	225,171
C: Unspent Balances					
Recurrent Balances			4,948		
Wage			2,707		
Non Wage			2,241		
Development Balances			0		
Domestic Development			0		
External Financing			0		
Total Unspent			4,948		

Summary of Department Revenues and Expenditure by Source

Revenue: Shs 575.0m was cumulatively received constituting of Wage, Local Revenue and UCG-NW of Shs110.9m, Shs 217.8m and Shs 246.3m. The release was cumulatively 110% of the annual projection and the boost was due to supplementary funding for Ex-gratia for Councilors.

Expenditure: Funds were mainly used to cater for the Staff salaries, sitting allowances, ex-gratia, honoraria and fuel

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department

Reasons for unspent balances on the bank account

Wage: Just remained 2.7m due to retirement of one staff during the year and was not replaced.

Non Wage: Shs 2.2m remained unspent and was a collection of various surpluses on different exclusive line items.

Highlights of physical performance by end of the quarter

During the year, Staff were paid, Ex-Gratia, Honoraria and sitting allowances were paid to Councilors, allowances to Statutory bodies partly paid, monitoring and oversight conducted

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department**Department: Production and Marketing****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	328,977	424,182	403,666	123%	100,193
Locally Raised Revenues	23,410	23,410	2,894	12%	0
Programme Conditional Grant - Non Wage Recurrent	0	95,205	95,205	0%	23,801
Programme Conditional Grant - Wage Recurrent	302,389	302,389	302,389	100%	75,597
Urban Unconditional Non-Wage	3,178	3,178	3,178	100%	794
Development Revenues	14,733	20,900	20,900	142%	0
Locally Raised Revenues	14,733	14,733	14,733	100%	0
Programme Conditional Grant - Development	0	6,167	6,167	0%	0
Total Revenues Shares	343,709	445,082	424,565	124%	100,193
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	302,389	302,389	300,484	99%	60,213
Non Wage	26,587	121,793	101,182	381%	53,979
Development Expenditure					
Domestic Development	14,733	20,900	20,524	139%	20,524
External Financing	0	0	0	0%	0
Total Expenditure	343,709	445,082	422,190	123%	134,717
C: Unspent Balances					
Recurrent Balances			1,999		
Wage			1,905		
Non Wage			94		
Development Balances			376		
Domestic Development			376		
External Financing			0		
Total Unspent			2,375		

Summary of Department Revenues and Expenditure by Source

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department

Revenue: Shs 424.6m was received and out of that, wage was Shs302.389m. The cumulative performance was at 124% due to a supplementary budget that was provided for Programme Conditional Grant Nonwage and Development of Shs101M

Expenditure: Funds were spent on agricultural extension services and coordination of the PDM activities.

Reasons for unspent balances on the bank account

Wage: 1.91m remained because it was insufficient to pay staff. Substantial amounts of salary were got from Administration department as a mischarge rather than leaving wage arrears.

Highlights of physical performance by end of the quarter

The following were implemented; coordination, implementation and monitoring of PDM activities, provision of agricultural extension services to the farmers, agricultural data collected and analysed for for decision making , motor vehicles maintained and Staff salaries paid

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department**Department: Health****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	2,840,593	2,840,593	2,730,068	96%	682,820
Locally Raised Revenues	46,824	46,824	8,809	19%	0
Other Transfers from Central Government	74,000	74,000	1,490	2%	1,490
Programme Conditional Grant - Non Wage Recurrent	649,189	649,189	649,189	100%	162,297
Programme Conditional Grant - Wage Recurrent	2,062,636	2,062,636	2,062,636	100%	515,659
Urban Unconditional Non-Wage	7,944	7,944	7,944	100%	3,374
Development Revenues	1,217,322	1,469,321	753,253	62%	21,637
External Financing	959,991	1,211,990	495,923	52%	21,637
Programme Conditional Grant - Development	257,331	257,331	257,331	100%	0
Total Revenues Shares	4,057,915	4,309,914	3,483,321	86%	704,457

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure					
Wage	2,062,636	2,062,636	2,062,587	100%	468,647
Non Wage	777,957	777,957	667,414	86%	180,683
Development Expenditure					
Domestic Development	257,331	257,331	254,086	99%	254,086
External Financing	959,991	1,211,990	495,860.846	52%	290,132
Total Expenditure	4,057,915	4,309,914	3,479,948	86%	1,193,549

C: Unspent Balances

Recurrent Balances					
Wage			67		
Non Wage			48		
Development Balances					
Domestic Development			3,306		
External Financing			3,244		
Total Unspent			62		
			3,373		

Summary of Department Revenues and Expenditure by Source

VOTE: 607 Masaka City**Quarter 4****SECTION B : Summary by Department**

Revenue: UgShs. 704,456,740 was received in 4th quarter of which;

OSR= 0

PHC NWR= 162,297,217

UUCG NW= 3,373,748

Wage= 515,658,875

Dev't= 21,636,900 from external financing

The cumulative performance was at 96% basically due to poor performance from local revenue and external financing despite the supplementary budget for external financing.

Expenses were to provide transport to selected staff, support supervision of LLHUs, planning meeting for health facility EPI focal persons. Conducted performance review meetings, vehicle maintenance expenses, payment of utility bills and conducting meetings

Reasons for unspent balances on the bank account

Wage: UgShs. 748,437 which was negligible to pay any obligation. Swept.

Non Wage= UgShs. 18,554 made of small negligible balances on different line items. Swept.

Domestic development Ug.Shs. 3,244,339 which was balance for retention on executed works during the FY2023/2024. This was budgeted for in the next FY2024/2025

Ext. Financing Ug. Shs. 61,974 comprising of small negligible balances on different line items.

Highlights of physical performance by end of the quarter

- Payment of utility bills
- Payment for maintenance and repairs for the water system.
- Conducted support supervision of LLHUs (17 health facilities visited)
- Vehicle maintenance
- Trained 306 Community Health Workers, Conducted Quarterly performance review meetings for Community Health Workers
- Conducted mentorship sessions for health workers and community health workers
- Attended the CHW Project Technical and Management Committee meetings
- Provided and installed household signage for Community Health Workers/VHTs
- Provided flyers and pull-up banners
- Provided and distributed branded T-Shirts to Community Health workers
- Conducted Home visits
- City and City Division AIDS Committees' meetings held
- Joint monitoring and Supervision of HIV/AIDS service delivery
- Stakeholder meetings were held
- Quarterly performance review meeting
- Conducted yellow fever mass vaccination campaign in April 2024
- Annual project (Masaka City -KOFIH performance review meeting held

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department**Department: Education****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	17,342,951	18,010,147	17,922,170	103%	4,816,286
Locally Raised Revenues	93,434	93,434	23,002	25%	0
Other Transfers from Central Government	40,000	40,000	35,240	88%	0
Programme Conditional Grant - Non Wage Recurrent	2,661,715	3,157,761	3,144,977	118%	1,093,760
Programme Conditional Grant - Wage Recurrent	14,447,542	14,618,691	14,618,691	101%	3,697,460
Urban Unconditional Grant Wage	89,139	89,139	89,139	100%	22,285
Urban Unconditional Non-Wage	11,122	11,122	11,122	100%	2,782
Development Revenues	1,619,681	1,619,681	1,604,948	99%	0
Locally Raised Revenues	14,733	14,733	0	0%	0
Programme Conditional Grant - Development	104,948	104,948	104,948	100%	0
Transitional Conditional Grant - Development	1,500,000	1,500,000	1,500,000	100%	0
Total Revenues Shares	18,962,632	19,629,827	19,527,119	103%	4,816,286
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	14,536,681	14,707,829	14,672,353	101%	3,561,013
Non Wage	2,806,271	3,302,317	3,211,822	114%	1,137,458
Development Expenditure					
Domestic Development	1,619,681	1,619,681	1,602,399	99%	99,399
External Financing	0	0	0	0%	0
Total Expenditure	18,962,632	19,629,827	19,486,574	103%	4,797,870
C: Unspent Balances					
Recurrent Balances			37,995		
Wage			35,476		
Non Wage			2,519		
Development Balances			2,549		
Domestic Development			2,549		
External Financing			0		
Total Unspent			40,544		

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department

Summary of Department Revenues and Expenditure by Source

Revenue: The Department received funds from all its sources amounting to Shs 4.82bn making a cumulative performance of shs 19.63bn (103% of the annual budget). This was above 100% due to supplementary budget for conditional grants. However, Own Source Revenue was low still at 25% of the budget.

Expenditure: Funds were spent on Staff salaries for Primary, Secondary, Tertiary and Headquarter Staff. Funds were also spent on inspection of schools and project sites including Kaddugala SS with transferred money for the project of school improvements.

Reasons for unspent balances on the bank account

Wage: Shs 35.5m remained unspent due to the fact that the City Staff Structure had not been implemented fully.

Non Wage: Shs 2.5m was a sum of remnants on a collection of line items that were exclusive.

Development: Shs 2.55m was part of retention awaiting of defects liability period to be paid.

Highlights of physical performance by end of the quarter

During the Quarter, Schools were monitored and inspected for compliance purposes and feedback communicated. All other administrative issues were handled such as teachers with issues on their files. Staff salaries and other allowances were paid and projects inspected / coordinated regularly.

VOTE: 607 Masaka City

Quarter 4

SECTION B : Summary by Department***Department: Roads and Engineering*****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
<i>Recurrent Revenues</i>	970,868	970,868	826,409	85%	362,649
Locally Raised Revenues	210,849	210,849	66,390	31%	44,500
Other Transfers from Central Government	313,267	313,267	313,267	100%	206,461
Urban Unconditional Grant Wage	430,864	430,864	430,864	100%	107,716
Urban Unconditional Non-Wage	15,888	15,888	15,888	100%	3,972
<i>Development Revenues</i>	12,526,558	17,787,707	17,737,707	142%	5,761,149
Locally Raised Revenues	50,000	50,000	0	0%	0
Other Transfers from Central Government	0	0	5,261,149	0%	5,261,149
Programme Conditional Grant - Development	1,000,000	1,000,000	1,000,000	100%	500,000
Urban Discretionary Equalisation Development Grant	11,476,558	16,737,707	11,476,558	100%	0
Total Revenues Shares	13,497,426	18,758,575	18,564,116	138%	6,123,798
B: Breakdown of Sub-SubProgramme Expenditures					
<i>Recurrent Expenditure</i>					
Wage	430,864	430,864	167,180	39%	26,082
Non Wage	540,005	540,005	395,482	73%	268,094
<i>Development Expenditure</i>					
Domestic Development	12,526,558	17,787,707	17,557,768	140%	6,016,031
External Financing	0	0	0	0%	0
Total Expenditure	13,497,426	18,758,575	18,120,430	134%	6,310,207
C: Unspent Balances					
<i>Recurrent Balances</i>			263,747		
Wage			263,684		
Non Wage			63		
<i>Development Balances</i>			179,938		
Domestic Development			179,938		
External Financing			0		
Total Unspent			443,686		

VOTE: 607 Masaka City**Quarter 4****SECTION B : Summary by Department****Summary of Department Revenues and Expenditure by Source**

The Department received a cumulative total of UGX 18.6bn in the FY 2023/24 of which shs 430.9m was for wage, shs 66.4m was from LRR, shs 15.9m was from UUCG-NW, shs 1.3bn for roads and shs 16.7bn for projects under USMID.

Expenditures totaled to shs 18.1bn of which shs 167.2m was wage, shs 395.5m for other recurrent costs including office requirements, welfare, internal travels and equipment maintenance while shs 17.6bn was for development - roads rehabilitation under USMID. Physical expenditures of Q4 were well above receipts because previous quarters (Q1, Q2 & Q3) had unutilized balances.

Reasons for unspent balances on the bank account

Wage: the balance of shs 263.7m would be payment to staff at full board structure if filled which was thus swept.

Non-Wage: The balance of shs 60,638 on URF being balance on travel costs.

Dev't: Balance of 179.93m included money for USMID consultants (shs 176m) that remained unpaid due to lack of security.

Highlights of physical performance by end of the quarter

The department did the following activities: Worked on BOQs for different projects to be undertaken, maintained vehicles and equipment, monitored/supervised on-going projects and produced all necessary reports for FY 2023/24 . Initiated procurement of inputs for road works & street lights. There was also periodic maintenance of 60.2Km of roads and routine manual maintenance of 46Km of roads. Liaison with the centre for release of all funds swept in preceding FYs to enable clearance of approved certificates under USMID-AF.