

Vote: 759 Masaka Municipal Council

Structure of Performance Contract

Terms and Conditions

Executive Summary

A: Revenue Performance and Plans FY 2015/16

B: Summary of Department Performance and Plans by Workplan

Terms and Conditions

Pursuant to the Public Finance Management Act 2015, Part VII – Accounting and Audit, Section 45 (Subsection 3): an Accounting Officer, shall enter into an Annual Budget Performance Contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the workplan of the Vote for a Financial Year.

In line with Section 15 of the Public Finance Management Act 2015, the Permanent Secretary/Secretary to the Treasury commits to provide funds in accordance with the Annual Cashflow plan based on the procurement plans, workplans and recruitment plans of the Vote.

The Accounting Officer for Vote 759 Masaka Municipal Council undertakes to achieve the Performance targets and deliver the outputs in this Performance Contract subject to the availability of Budgeted resources.

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

The Accounting Officer undertakes to prepare and submit quarterly reports to the Ministry of Finance, Planning and Economic Development and to the Council as required by the Local Government Act, cap.243 on the monitorable outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines.

The Accounting Officer will submit performance reports on or before the last working day of the first month after the close of each quarter and to the Council by the 20th day of the next month, and understands that Budgets and Performance Reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to Budget information and that this information will also be accessible from the Budget Hotline (0800 229 229). The Accounting Officer undertakes to respond to queries raised by the Public on the Budget Website or the Budget Hotline.

The Accounting Officer commits to adhering to the responsibilities laid out in the appointment letter from the Permanent Secretary/Secretary to the Treasury for FY 2015/16 and understands that failure to comply with these requirements will result in the appointment being revoked.

Name and Signature:

Name and Signature:

Town Clerk/Accounting Officer, Masaka Municipal Council

Permanent Secretary / Secretary to Treasury

Date:

Date:

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

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2014/15		2015/16
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	2,133,173	857,427	2,391,753
2a. Discretionary Government Transfers	850,874	612,048	878,037
2b. Conditional Government Transfers	8,878,630	2,763,118	9,578,938
2c. Other Government Transfers	4,710,867	3,969,563	1,341,290
3. Local Development Grant	207,637	176,989	217,637
Total Revenues	16,781,180	8,379,145	14,407,655

Planned Revenues for 2015/16

The resource envelop reduced by UGX.2,632,105,000 compared to the FY 2014/15 which was brought by other central Government transfers which reduced from UGX.4,716,867,000 to UGX.1,341,290,000 due to the rolled over funds of USIMID funds released at the end of f/y 2014/15. It has been noted that the IPFS changed as per the Latest final BCC issued by MOFPED for the financial year 2015/2016.

Expenditure Performance and Plans

US\$ 000's	2014/15		2015/16
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,506,131	877,480	1,771,768
2 Finance	767,146	263,229	665,546
3 Statutory Bodies	415,621	173,112	481,755
4 Production and Marketing	251,632	11,091	91,043
5 Health	635,762	202,614	491,952
6 Education	4,248,882	2,282,719	4,236,286
7a Roads and Engineering	8,294,834	2,376,241	5,879,039
7b Water	0	0	0
8 Natural Resources	165,804	3,575	148,304
9 Community Based Services	293,250	46,899	370,250
10 Planning	88,635	34,817	108,227
11 Internal Audit	113,485	26,777	163,485
Grand Total	16,781,181	6,298,554	14,407,655
Wage Rec't:	4,006,688	2,248,944	4,034,343
Non Wage Rec't:	4,394,280	2,370,514	4,584,519
Domestic Dev't	8,380,213	1,679,096	5,788,793
Donor Dev't	0	0	0

Planned Expenditures for 2015/16

The LG Key planned expenditures on development is reduced by UGX.2,415,795,000 due to USIMID money which was received towards the end of the financial year and an increment on wages is for recruitment of staff and non-wage increment is brought about the tender prices from revenue generating activities and business facilities. To be achieved by implementation of revenue enhancement plan.

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A. Revenue Performance and Plans

(i) Conditional and Discretionary Transfers to the Local Government

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
Agriculture	10,913	0	15,000
121466 Sector Conditional Grant (Wage)	10,913	0	15,000
o/w Conditional Grant to Agric. Ext Salaries	10,913	0	15,000
Education	4,127,102	2,460,151	4,124,286
121466 Sector Conditional Grant (Wage)	3,136,062	1,695,981	3,110,754
o/w Conditional Grant to Secondary Salaries	1,628,769	844,737	1,718,143
o/w Conditional Grant to Primary Salaries	1,130,326	632,268	1,058,558
o/w Conditional Grant to Tertiary Salaries	376,966	218,976	334,053
121467 Sector Conditional Grant (Non-Wage)	780,389	584,351	806,795
o/w Conditional Grant to Primary Education	72,420	53,055	80,749
o/w Conditional Grant to Secondary Education	694,259	521,025	706,743
o/w Conditional transfers to School Inspection Grant	13,710	10,271	19,303
121470 Development Grant	210,652	179,819	206,737
o/w Conditional Grant to SFG	210,652	179,819	206,737
Health	350,019	227,061	296,351
121466 Sector Conditional Grant (Wage)	266,267	160,761	226,865
o/w Conditional Grant to PHC Salaries	266,267	160,761	226,865
121467 Sector Conditional Grant (Non-Wage)	50,115	37,586	62,449
o/w Conditional Grant to PHC- Non wage	50,115	37,586	62,449
121470 Development Grant	33,638	28,714	7,037
o/w Conditional Grant to PHC - development	33,638	28,714	7,037
Social Development	14,526	10,893	26,526
121467 Sector Conditional Grant (Non-Wage)	14,526	10,893	26,526
o/w Conditional Grant to Community Devt Assistants Non Wage	904	678	904
o/w Conditional Grant to Women Youth and Disability Grant	3,256	2,442	3,256
o/w Conditional transfers to Special Grant for PWDs	6,797	5,097	6,797
o/w Conditional Grant to Public Libraries	0	0	12,000
o/w Conditional Grant to Functional Adult Lit	3,569	2,676	3,569
Support Services	83,402	65,013	85,860
121469 Support Services Conditional Grant (Non-Wage)	83,402	65,013	85,860
o/w Conditional transfers to Councillors allowances and Ex- Gratia for LLGs	64,717	51,000	67,383
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Boards, etc.	5,212	3,909	5,212
o/w Conditional Grant to PAF monitoring	13,473	10,104	13,265
District Discretionary	246,574	176,989	248,463
121426 District Discretionary Development Grant	207,637	176,989	217,637
o/w LGMSD (Former LGDP)	207,637	176,989	217,637
121451 District Unconditional Grant (Wage)	38,938	0	30,826
o/w Conditional transfers to Salary and Gratuity for LG elected Political Leaders	38,938	0	30,826

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A. Revenue Performance and Plans

<i>UShs 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
Urban Discretionary	5,104,604	612,048	5,878,127
121402 Urban Unconditional Grant (Non-Wage)	293,129	219,846	331,576
o\w Urban Unconditional Grant - Non Wage	293,129	219,846	331,576
121450 Urban Unconditional Grant (Wage)	557,744	392,202	546,461
o\w Transfer of Urban Unconditional Grant - Wage	557,744	392,202	546,461
121465 Urban Discretionary Development Grant	4,253,731	0	5,000,090
o\w Uganda Support to Municipal Infrastructure Development (USMID)	4,253,731	0	5,000,090
Total Revenues	9,937,140	3,552,155	10,674,612
<i>o\w Wage</i>	<i>4,009,923</i>	<i>2,248,944</i>	<i>3,929,905</i>
<i>o\w Non Wage</i>	<i>1,221,561</i>	<i>917,689</i>	<i>1,313,205</i>
<i>o\w Development</i>	<i>4,705,657</i>	<i>385,522</i>	<i>5,431,501</i>

(ii) Other Local Government Revenues

<i>UShs 000's</i>	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
1. Locally Raised Revenues	2,133,173	857,427	2,391,753
o\w Miscellaneous	79,000	19,687	79,000
o\w Advertisements/Billboards	28,800	15,598	28,800
o\w Agency Fees	11,000	5,526	11,000
o\w Animal & Crop Husbandry related levies	25,200	8,042	25,200
o\w Application Fees	39,000	13,621	39,000
o\w Business licences	385,750	135,880	444,330
o\w Court Filing Fees	500	290	500
o\w Ground rent	26,000	400	26,000
o\w Inspection Fees	20,500	16,092	20,500
o\w Land Fees	47,600	6,294	47,600
o\w Liquor licences	1,000	16	1,000
o\w Local Hotel Tax	54,000	33,525	54,000
o\w Local service tax	88,707	48,381	88,707
o\w Market/Gate Charges	85,500	56,589	85,500
o\w Occupational Permits	8,000	1,450	8,000
o\w Refuse collection charges/Public convenience	9,000	1,026	9,000
o\w Sale of (Produced) Government Properties/assets	1,000	0	201,000
o\w Rent & rates-produced assets-from private entities	279,000	25,927	279,000
o\w Rent & Rates from other Gov't Units	124,000	82,736	124,000
o\w Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,540	31	1,540
o\w Registration of Business	24,320	0	24,320
o\w Other Fees and Charges	7,000	31,213	7,000
o\w Property related Duties/Fees	500	0	500
o\w Park Fees	777,256	354,546	777,256
o\w Other licences	9,000	557	9,000

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A. Revenue Performance and Plans

UShs 000's	FY 2014/15		FY 2015/16
	Approved Budget	Receipts by End of March	Approved Budget
2c. Other Government Transfers	4,710,867	3,969,563	1,341,290
o\w LGMSD	27,535	0	
o\w PLE	4,500	0	4,500
o\w Masaka Municipal Council Development Forum (MDF)	35,000	35,239	40,000
o\w DEO/MEO facilitation	4,500	0	
o\w Other Transfers from Central Government(NADDS)	184,675	0	
o\w Road mentenance (Uganda Road Fund)	1,156,790	820,892	1,156,790
o\w Uganda Aids Commission		0	40,000
o\w School facilities grant (unspent)	20,280	20,280	
o\w support to youth councils	100,000	0	100,000
o\w Infrastructural Development (USMID)	3,177,587	3,093,152	
Total Revenues	6,844,040	4,826,990	3,733,043
Grand Total	16,781,180	8,379,145	14,407,655

Planned Revenues for 2015/16

(i) Locally Raised Revenues

A projected increment of UGX.258,580,000 will accrue from review of tender prices from revenue generating facilities and business licences achieved by implementing the revenue enhancement plan.

(ii) Central Government Transfers

Local Government resource envelop of UGX.12,015,902,000 reduced from the current financial year 2014/15 by UGX.2,632,105,000 due to unspent USIMID funds which were transferred at the end of the financial year 2013/2014. In generating the IPFs for the Direct Transfers for FY 2015/16, the Central Government issued IPFS for the Financial year 2015/16 as per the latest final Budget call circular issued by MOFPED,

(iii) Donor Funding

Over time, The LG has not been able to attract any donor funding,

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	946,795	853,986	993,299
Urban Unconditional Grant (Non-Wage)	81,694	61,269	120,141
o/w Urban Unconditional Grant - Non Wage	81,694	61,269	120,141
Urban Unconditional Grant (Wage)	277,092	392,202	265,809
o/w Transfer of Urban Unconditional Grant - Wage	277,092	392,202	265,809
Support Services Conditional Grant (Non-Wage)	3,620	2,715	3,620
o/w Conditional Grant to PAF monitoring	3,620	2,715	3,620
Other Revenues	584,388	397,800	603,729
o/w Other Transfers from Central Government	63,655	47,522	63,655
o/w Multi-Sectoral Transfers to LLGs	178,233	155,855	178,233
o/w Locally Raised Revenues	342,500	194,423	361,841
Development Revenues	559,336	23,993	778,469
District Discretionary Development Grant	17,252	15,626	
o/w LGMSD (Former LGDP)	17,252	15,626	
Urban Discretionary Development Grant	438,615	0	500,000
o/w Uganda Support to Municipal Infrastructure Development (USMID)	438,615	0	500,000
Other Revenues	103,469	8,367	278,469
o/w Multi-Sectoral Transfers to LLGs	33,469	8,367	33,469
o/w Locally Raised Revenues	70,000	0	245,000
Total Revenues	1,506,131	877,979	1,771,768
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	946,795	853,986	993,299
Wage	277,092	392,202	265,809
Non Wage	669,703	461,784	727,490
Development Expenditure	559,336	23,494	778,469
Domestic Development	559,336	23,494	778,469
Donor Development	0	0	0
Total Expenditure	1,506,131	877,480	1,771,768

Department Revenue and Expenditure Allocations Plans for 2015/16

The department has an increment of UGX.265,637,000 due to the parameters used when sharing revenues at the Higher local Government level and the lower local Government level basing on the annual workplans of the department and the key areas for intervention will be implementing Government projects and implementing lawful decisions for the Municipal.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1381 District and Urban Administration

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Workplan 1a: Administration

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. (and type) of capacity building sessions undertaken	25	9	25
Availability and implementation of LG capacity building policy and plan	yes	YES	
%age of LG establish posts filled	93	0	94
No. of monitoring visits conducted	8	0	12
No. of existing administrative buildings rehabilitated	1	0	
No. of vehicles purchased	1	0	2
Function Cost (US\$ '000)	1,506,131	877,480	1,771,768
Cost of Workplan (US\$ '000):	1,506,131	877,480	1,771,768

Planned Outputs for 2015/16

The Local Government is planning to monitor and Supervise departmental activities, projects and reports to strengthen the efficiency, effectiveness and economic delivery of services that contribute towards social, economic transformation and prosperity for all like Universal Primary Education, Universal Secondary Education NAADS, CDD, Health services, Reviewing of physical development plan and taking lawful decisions for the Municipality.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	698,546	264,641	650,546
Urban Unconditional Grant (Non-Wage)	56,674	44,055	26,674
o/w Urban Unconditional Grant - Non Wage	56,674	44,055	26,674
Urban Unconditional Grant (Wage)	121,945	0	121,945
o/w Transfer of Urban Unconditional Grant - Wage	121,945	0	121,945
Other Revenues	519,927	220,586	501,927
o/w Other Transfers from Central Government	68,300	0	68,300
o/w Multi-Sectoral Transfers to LLGs	175,244	124,282	175,244
o/w Locally Raised Revenues	276,383	96,304	258,383
Development Revenues	68,600	0	15,000
Other Revenues	68,600	0	15,000
o/w Other Transfers from Central Government	63,000	0	
o/w Locally Raised Revenues	5,600	0	15,000

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Workplan 2: Finance

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	767,146	264,641	665,546
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	698,546	263,229	650,546
Wage	121,945	0	121,945
Non Wage	576,601	263,229	528,601
<i>Development Expenditure</i>	68,600	0	15,000
Domestic Development	68,600	0	15,000
Donor Development	0	0	0
Total Expenditure	767,146	263,229	665,546

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecasts reduced by UGX.101,600,000 due to the needs of the department and the parameters used when sharing at the Higher local Government level and lower local Government level basing on the annual work plans and the key expenditure areas will be on proper management of finances and accountability ,revenue enhancement activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	28/09/15	28/09/2015	28/09/2016
Value of LG service tax collection		0	88717000
Value of Hotel Tax Collected		0	54000000
Value of Other Local Revenue Collections		0	1990456000
Date of Approval of the Annual Workplan to the Council		22/05/2015	28/04/2015
Date for presenting draft Budget and Annual workplan to the Council		22/04/2015	22/05/2015
Date for submitting annual LG final accounts to Auditor General	28/09/2015	28/09/2015	28/09/2016
Function Cost (UShs '000)	767,146	263,229	665,546
Cost of Workplan (UShs '000):	767,146	263,229	665,546

Planned Outputs for 2015/16

The deparment is to properly manage ,control and maintain Municipal funds in line with Financial and accounting regulations 2010. Carry out Revenue Enhancement activities by Implementing the revenue enhancement plan,Adopting it, identifying new sources of revenue.Accurate,timely and relevant quarterly accountabilities and annual reports. To ensure proper management and control of Municipal Assets and Liabilities.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget

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Workplan 3: Statutory Bodies

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	395,621	221,477	466,755
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>8,666</i>	<i>6,501</i>	<i>18,666</i>
o/w Urban Unconditional Grant - Non Wage	8,666	6,501	18,666
<i>District Unconditional Grant (Wage)</i>	<i>38,938</i>	<i>0</i>	<i>30,826</i>
o/w Conditional transfers to Salary and Gratuity for LG elected Political	38,938	0	30,826
<i>Support Services Conditional Grant (Non-Wage)</i>	<i>69,929</i>	<i>54,909</i>	<i>72,595</i>
o/w Conditional transfers to Councillors allowances and Ex- Gratia for L	64,717	51,000	67,383
o/w Conditional transfers to Contracts Committee/DSC/PAC/Land Board	5,212	3,909	5,212
<i>Other Revenues</i>	<i>278,088</i>	<i>160,067</i>	<i>344,668</i>
o/w Multi-Sectoral Transfers to LLGs	148,289	70,947	148,289
o/w Locally Raised Revenues	129,799	89,120	196,379
Development Revenues	20,000	0	15,000
<i>Other Revenues</i>	<i>20,000</i>	<i>0</i>	<i>15,000</i>
o/w Locally Raised Revenues	20,000	0	15,000
Total Revenues	415,621	221,477	481,755
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>395,621</i>	<i>173,112</i>	<i>466,755</i>
Wage	37,440	0	76,378
Non Wage	358,181	173,112	390,377
<i>Development Expenditure</i>	<i>20,000</i>	<i>0</i>	<i>15,000</i>
Domestic Development	20,000	0	15,000
Donor Development	0	0	0
Total Expenditure	415,621	173,112	481,755

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecasts increased by UGX.66,134,000 due to the needs of the department and the parameters used by Central Government when sharing funds to Local Governments and also parameters set by the Budget desk while sharing revenues within the departments and the key areas of expenditures will be on councillors allowances .

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	150	0	155
No. of Auditor Generals queries reviewed per LG	150	1	154
No. of LG PAC reports discussed by Council		1	
Function Cost (UShs '000)	415,621	173,112	481,755
Cost of Workplan (UShs '000):	415,621	173,112	481,755

Planned Outputs for 2015/16

The next financial year we are aiming to see that councillors vigorously deliberate on issues that affect council and

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Workplan 3: Statutory Bodies

design strategies of improving on social service delivery. The plan intends to ensure that councillors exploit all opportunities available to improve on local revenue mobilisation for improved service delivery.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	66,956	11,091	91,043
Urban Unconditional Grant (Non-Wage)	8,583	0	8,583
o/w Urban Unconditional Grant - Non Wage	8,583	0	8,583
Urban Unconditional Grant (Wage)	10,955	0	10,955
o/w Transfer of Urban Unconditional Grant - Wage	10,955	0	10,955
Sector Conditional Grant (Wage)	10,913	0	15,000
o/w Conditional Grant to Agric. Ext Salaries	10,913	0	15,000
Other Revenues	36,505	11,091	56,505
o/w Multi-Sectoral Transfers to LLGs	7,890	0	7,890
o/w Locally Raised Revenues	28,615	11,091	48,615
Development Revenues	184,676	0	
Other Revenues	184,676	0	
o/w Multi-Sectoral Transfers to LLGs	184,676	0	
Total Revenues	251,632	11,091	91,043
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	66,956	11,091	91,043
Wage	21,868	0	21,868
Non Wage	45,088	11,091	69,175
Development Expenditure	184,676	0	0
Domestic Development	184,676	0	0
Donor Development	0	0	0
Total Expenditure	251,632	11,091	91,043

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecasts reduced by UGX.160,589,000 due to the capital development projects which are not to be done the coming financial year 15/16 and the parameters used when sharing at the Higher Local Government level. The key areas of expenditure will be on implementing technology development and promotion of market oriented farmers.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Advisory Services			
Function Cost (UShs '000)	206,566	4,813	9,690
Function: 0182 District Production Services			
Function Cost (UShs '000)	32,066	5,439	57,765

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Workplan 4: Production and Marketing

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0183 District Commercial Services			
No. of trade sensitisation meetings organised at the district/Municipal Council	4	0	
No of cooperative groups supervised	12	0	24
No. of cooperative groups mobilised for registration	0	0	18
No. of cooperatives assisted in registration	0	0	18
A report on the nature of value addition support existing and needed	no	NO	
Function Cost (US\$ '000)	13,000	839	23,588
Cost of Workplan (US\$ '000):	251,632	11,091	91,043

Planned Outputs for 2015/16

The Department will ensure that the Municipal plans, programmes and interventions to achieve the intended goals for social economic transformation that are implemented by improving the income of Market Vendors by construction of standard markets . Promoting, supervision and auditing SACCOS, marketing of animal and crop produce through training Workshops & seminars, Technology Development and promotion of Market oriented Farmers.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	426,043	198,845	389,160
Urban Unconditional Grant (Non-Wage)	10,729	0	10,729
o/w Urban Unconditional Grant - Non Wage	10,729	0	10,729
Sector Conditional Grant (Wage)	266,267	160,761	226,865
o/w Conditional Grant to PHC Salaries	266,267	160,761	226,865
Sector Conditional Grant (Non-Wage)	50,115	37,586	62,449
o/w Conditional Grant to PHC- Non wage	50,115	37,586	62,449
Other Revenues	98,933	498	89,118
o/w Multi-Sectoral Transfers to LLGs	83,379	0	39,564
o/w Locally Raised Revenues	15,554	498	49,554
Development Revenues	209,718	146,374	102,792
District Discretionary Development Grant	68,503	117,660	95,755
o/w LGMSD (Former LGDP)	68,503	117,660	95,755
Development Grant	33,638	28,714	7,037
o/w Conditional Grant to PHC - development	33,638	28,714	7,037
Other Revenues	107,578	0	
o/w Other Transfers from Central Government	27,537	0	
o/w Multi-Sectoral Transfers to LLGs	80,041	0	

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Workplan 5: Health

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Total Revenues	635,762	345,219	491,952
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>426,043</i>	<i>187,488</i>	<i>389,160</i>
Wage	266,267	160,761	266,267
Non Wage	159,776	26,727	122,893
<i>Development Expenditure</i>	<i>209,718</i>	<i>15,126</i>	<i>102,792</i>
Domestic Development	209,718	15,126	102,792
Donor Development	0	0	0
Total Expenditure	635,762	202,614	491,952

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecast reduced by UGX.143,810,000 which is due to the reduction on PHC Development and the parameters used when sharing revenue basing on the annual workplan of the department or needs of the Department. The areas of expenditures will be on promotion of health services within communities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of trained health workers in health centers	30	30	30
No. of trained health related training sessions held.	5	6	5
Number of outpatients that visited the Govt. health facilities.	98700	5045	98700
Number of inpatients that visited the Govt. health facilities.	87900	6785	87900
No. and proportion of deliveries conducted in the Govt. health facilities	12000	7658	12000
%age of approved posts filled with qualified health workers	75	98	75
%of Villages with functional (existing, trained, and reporting quarterly) VHTs.	98	85	98
No. of children immunized with Pentavalent vaccine	100000	177500	100000
No of healthcentres constructed	1	0	
No of maternity wards constructed	2	1	1
Function Cost (UShs '000)	635,762	202,614	491,952
Cost of Workplan (UShs '000):	635,762	202,614	491,952

Planned Outputs for 2015/16

The department is to offer routine PHC services including outreach activities for health promotion. Improving the lives of expectant mothers by construction of a Maternity wards within divisions, follow up on HIV positive mothers and their babies after delivery by giving them ARVS and comprehensive child care. Inspection of trade promotions, markets and schools, disease vector control, home visiting on hygiene,

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

Vote: 759 Masaka Municipal Council

Workplan 6: Education

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	4,017,950	2,296,716	4,014,549
<i>Urban Unconditional Grant (Non-Wage)</i>	<i>15,020</i>	<i>0</i>	<i>15,020</i>
o/w Urban Unconditional Grant - Non Wage	15,020	0	15,020
<i>Urban Unconditional Grant (Wage)</i>	<i>18,367</i>	<i>0</i>	<i>18,367</i>
o/w Transfer of Urban Unconditional Grant - Wage	18,367	0	18,367
<i>Sector Conditional Grant (Wage)</i>	<i>3,136,062</i>	<i>1,695,981</i>	<i>3,110,754</i>
o/w Conditional Grant to Tertiary Salaries	376,966	218,976	334,053
o/w Conditional Grant to Secondary Salaries	1,628,769	844,737	1,718,143
o/w Conditional Grant to Primary Salaries	1,130,326	632,268	1,058,558
<i>Sector Conditional Grant (Non-Wage)</i>	<i>780,389</i>	<i>584,351</i>	<i>806,795</i>
o/w Conditional transfers to School Inspection Grant	13,710	10,271	19,303
o/w Conditional Grant to Secondary Education	694,259	521,025	706,743
o/w Conditional Grant to Primary Education	72,420	53,055	80,749
<i>Other Revenues</i>	<i>68,113</i>	<i>16,384</i>	<i>63,613</i>
o/w Other Transfers from Central Government	9,000	0	4,500
o/w Multi-Sectoral Transfers to LLGs	13,882	0	13,882
o/w Locally Raised Revenues	45,231	16,384	45,231
Development Revenues	230,932	200,099	221,737
<i>Development Grant</i>	<i>210,652</i>	<i>179,819</i>	<i>206,737</i>
o/w Conditional Grant to SFG	210,652	179,819	206,737
<i>Other Revenues</i>	<i>20,280</i>	<i>20,280</i>	<i>15,000</i>
o/w Other Transfers from Central Government	20,280	20,280	
o/w Locally Raised Revenues		0	15,000
Total Revenues	4,248,882	2,496,815	4,236,286
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>4,017,950</i>	<i>2,282,719</i>	<i>4,014,549</i>
Wage	3,154,428	1,695,981	3,154,428
Non Wage	863,522	586,738	860,121
<i>Development Expenditure</i>	<i>230,932</i>	<i>0</i>	<i>221,737</i>
Domestic Development	230,932	0	221,737
Donor Development	0	0	0
Total Expenditure	4,248,882	2,282,719	4,236,286

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecast reduced by UGX.12,596,000 however some sources of revenue from central Government increased and others decreased due to the parameters used when sharing to local Governments and set parameters by the Budget desk while sharing revenues among departments key areas of expenditure is basically on promoting Education services by providing free education to children.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0781 Pre-Primary and Primary Education

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Workplan 6: Education

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of teachers paid salaries	174	174	174
No. of qualified primary teachers	174	174	174
No. of pupils enrolled in UPE	7583	7583	7583
No. of student drop-outs	632	0	632
No. of Students passing in grade one	1500	0	1500
No. of pupils sitting PLE	2500	0	2500
No. of classrooms constructed in UPE	4	0	4
No. of latrine stances constructed	10	0	5
No. of teacher houses constructed	2	0	4
No. of primary schools receiving furniture	1	0	72
Function Cost (US\$ '000)	1,455,500	682,151	1,389,696
Function: 0782 Secondary Education			
No. of teaching and non teaching staff paid	204	204	204
No. of students passing O level	800	0	800
No. of students sitting O level	900	0	900
No. of students enrolled in USE	4143	4143	4143
Function Cost (US\$ '000)	2,326,798	1,365,761	2,412,402
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	27	27	27
No. of students in tertiary education	450	100	
Function Cost (US\$ '000)	377,216	218,976	334,053
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	60	17	60
No. of secondary schools inspected in quarter	20	21	20
No. of tertiary institutions inspected in quarter	3	4	3
No. of inspection reports provided to Council	10	3	10
Function Cost (US\$ '000)	86,368	15,832	98,635
Function: 0785 Special Needs Education			
No. of SNE facilities operational	10	2	
Function Cost (US\$ '000)	3,000	0	1,500
Cost of Workplan (US\$ '000):	4,248,882	2,282,719	4,236,286

Planned Outputs for 2015/16

Improvement of learning environment of school going children and teachers by construction of more classrooms, waterborne toilets, teachers houses and provision of more furniture to schools. Building capacities of communities and school management committees by carrying out trainings on the importance and roles of educating their children.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

Vote: 759 Masaka Municipal Council

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Recurrent Revenues	1,368,650	965,263	1,298,511
Urban Unconditional Grant (Non-Wage)	32,185	0	32,185
o/w Urban Unconditional Grant - Non Wage	32,185	0	32,185
Urban Unconditional Grant (Wage)	45,117	0	45,117
o/w Transfer of Urban Unconditional Grant - Wage	45,117	0	45,117
Other Revenues	1,291,348	965,263	1,221,209
o/w Other Transfers from Central Government	1,079,974	820,892	1,024,835
o/w Multi-Sectoral Transfers to LLGs	182,261	112,443	182,261
o/w Locally Raised Revenues	29,113	31,928	14,113
Development Revenues	6,926,184	3,079,946	4,580,528
Urban Discretionary Development Grant	3,815,116	0	4,500,090
o/w Uganda Support to Municipal Infrastructure Development (USMID)	3,815,116	0	4,500,090
Other Revenues	3,111,068	3,079,946	80,438
o/w Other Transfers from Central Government	3,045,630	3,045,630	
o/w Multi-Sectoral Transfers to LLGs	65,438	34,316	65,438
o/w Locally Raised Revenues		0	15,000
Total Revenues	8,294,834	4,045,209	5,879,039

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	1,368,650	760,194	1,298,511
Wage	43,380	0	43,380
Non Wage	1,325,270	760,194	1,255,131
Development Expenditure	6,926,184	1,616,048	4,580,528
Domestic Development	6,926,184	1,616,048	4,580,528
Donor Development	0	0	0
Total Expenditure	8,294,834	2,376,241	5,879,039

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecasts reduced by UGX.2415,795,000 due to the USIMID funds which were rolled over from the previous financial year 2013/14 and the parameters used basing on the workplan of the department and the parameters set to share revenues and key area of expenditure is basically on rehabilitation and maintenance of roads within CBD.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
Length in Km. of rural roads constructed	10	4	10
Length in Km. of rural roads rehabilitated		0	6
Function Cost (UShs '000)	8,255,053	2,376,241	5,879,039
Function: 0482 District Engineering Services			
Function Cost (UShs '000)	39,781	0	0
Cost of Workplan (UShs '000):	8,294,834	2,376,241	5,879,039

Vote: 759 Masaka Municipal Council

Workplan 7a: Roads and Engineering

Planned Outputs for 2015/16

The department is planning to improve on the infrastructure within the CBD by Maintaining roads and pothole patching construction of roads.renovation of Buildings.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

Department Revenue and Expenditure Allocations Plans for 2015/16

(ii) Summary of Past and Planned Workplan Outputs

Planned Outputs for 2015/16

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15	2015/16
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
Recurrent Revenues	138,304	146,304
Urban Unconditional Grant (Non-Wage)	6,437	16,437
o\w Urban Unconditional Grant - Non Wage	6,437	16,437
Urban Unconditional Grant (Wage)	11,260	11,260
o\w Transfer of Urban Unconditional Grant - Wage	11,260	11,260
Other Revenues	120,607	118,607
o\w Multi-Sectoral Transfers to LLGs	63,895	63,895
o\w Locally Raised Revenues	56,712	54,712
Development Revenues	27,500	2,000
District Discretionary Development Grant	10,000	
o\w LGMSD (Former LGDP)	10,000	
Other Revenues	17,500	2,000
o\w Locally Raised Revenues	17,500	2,000
Total Revenues	165,804	148,304
B: Breakdown of Workplan Expenditures:		
Recurrent Expenditure	138,304	146,304
Wage	11,260	11,260
Non Wage	127,044	135,044
Development Expenditure	27,500	2,000
Domestic Development	27,500	2,000
Donor Development	0	0
Total Expenditure	165,804	148,304

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecasts reduced by UGX.17,500,000 due to the needs of the department and the set parameters by the Budget desk basing on the annual workplans of the departments while sharing revenues key areas of expenditure will be on implementation of environmental action plan on the environment degradation.

Vote: 759 Masaka Municipal Council

Workplan 8: Natural Resources

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	2	1	2.5
No. of Agro forestry Demonstrations	3	0	3
No. of monitoring and compliance surveys/inspections undertaken	5	0	5
No. of Water Shed Management Committees formulated	3	0	3
No. of Wetland Action Plans and regulations developed	1	0	1
No. of community women and men trained in ENR monitoring	200	0	200
No. of monitoring and compliance surveys undertaken	3	0	3
No. of new land disputes settled within FY	4	0	4
Function Cost (US\$ '000)	165,804	3,575	148,304
Cost of Workplan (US\$ '000):	165,804	3,575	148,304

Planned Outputs for 2015/16

The department is expected to improve the Municipality by restoring of wetlands, monitoring environmental compliance, enforcing implementation of National and Municipal environment action plan and report on the environment degradation.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	163,837	50,542	330,837
Urban Unconditional Grant (Non-Wage)	12,796	0	12,796
o/w Urban Unconditional Grant - Non Wage	12,796	0	12,796
Urban Unconditional Grant (Wage)	27,931	0	27,931
o/w Transfer of Urban Unconditional Grant - Wage	27,931	0	27,931
Sector Conditional Grant (Non-Wage)	14,526	10,893	26,526
o/w Conditional transfers to Special Grant for PWDs	6,797	5,097	6,797
o/w Conditional Grant to Women Youth and Disability Grant	3,256	2,442	3,256
o/w Conditional Grant to Public Libraries	0	0	12,000
o/w Conditional Grant to Functional Adult Lit	3,569	2,676	3,569
o/w Conditional Grant to Community Devt Assistants Non Wage	904	678	904
Other Revenues	108,584	39,649	263,584
o/w Other Transfers from Central Government	35,000	35,239	180,000
o/w Multi-Sectoral Transfers to LLGs	37,968	0	37,968
o/w Locally Raised Revenues	35,616	4,410	45,616
Development Revenues	129,413	0	39,413
Other Revenues	129,413	0	39,413
o/w Other Transfers from Central Government	100,000	0	
o/w Multi-Sectoral Transfers to LLGs	29,413	0	29,413

Vote: 759 Masaka Municipal Council

Workplan 9: Community Based Services

UShs Thousand		2014/15	2015/16
	Approved Budget	Outturn by end March	Approved Budget
o/w Locally Raised Revenues	0	0	10,000
Total Revenues	293,250	50,542	370,250
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	163,837	46,899	330,837
Wage	27,931	0	27,931
Non Wage	135,906	46,899	302,906
Development Expenditure	129,413	0	39,413
Domestic Development	129,413	0	39,413
Donor Development	0	0	0
Total Expenditure	293,250	46,899	370,250

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecast reduced by UGX.77,000,000 due to the needs of the department basing on the set parameters while sharing revenues to department basing on the annual workplan and the key areas of expenditure will be on implementation of Municipal HIV strategic plan and supporting gender issues.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	60	0	64
No. of Active Community Development Workers		4	2
No. FAL Learners Trained	150	25	150
No. of children cases (Juveniles) handled and settled	30	13	33
No. of Youth councils supported	4	0	4
No. of assisted aids supplied to disabled and elderly community		2	30
No. of women councils supported	4	0	4
Function Cost (UShs '000)	293,250	46,899	370,250
Cost of Workplan (UShs '000):	293,250	46,899	370,250

Planned Outputs for 2015/16

Supporting gender issues by training, needs assesment, skills enhancement ,mobi lising and sensitising vulnerable groups to benefit from government programmes, production of the Municipal HIV strategic plan, support of Orphans & other vulnerable children. Provision of library services to the general public. .

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2014/15	2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	64,781	10,389	74,373

Vote: 759 Masaka Municipal Council

Workplan 10: Planning

UShs Thousand	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
Urban Unconditional Grant (Non-Wage)	6,437	0	16,237
o\w Urban Unconditional Grant - Non Wage	6,437	0	16,237
Urban Unconditional Grant (Wage)	11,260	0	11,260
o\w Transfer of Urban Unconditional Grant - Wage	11,260	0	11,260
Support Services Conditional Grant (Non-Wage)	9,853	7,389	9,645
o\w Conditional Grant to PAF monitoring	9,853	7,389	9,645
Other Revenues	37,231	3,000	37,231
o\w Locally Raised Revenues	37,231	3,000	37,231
Development Revenues	23,854	24,428	33,854
District Discretionary Development Grant	13,854	24,428	23,854
o\w LGMSD (Former LGDP)	13,854	24,428	23,854
Other Revenues	10,000	0	10,000
o\w Locally Raised Revenues	10,000	0	10,000
Total Revenues	88,635	34,817	108,227

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	64,781	10,389	74,373
Wage	11,260	0	11,260
Non Wage	53,521	10,389	63,113
Development Expenditure	23,854	24,428	33,854
Domestic Development	23,854	24,428	33,854
Donor Development	0	0	0
Total Expenditure	88,635	34,817	108,227

Department Revenue and Expenditure Allocations Plans for 2015/16

The departmental forecast increased by UGX.19,592,000 due to the needs of the department and the parameters used when sharing revenue basing on the workplans of the department, the key expenditure will be on developing and implementation of 5- year development plan and monitoring of projects and departments by use of score card.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	2	0	2
No of Minutes of TPC meetings	12	0	12
No of minutes of Council meetings with relevant resolutions	4	0	4
Function Cost (UShs '000)	88,635	34,817	108,227
Cost of Workplan (UShs '000):	88,635	34,817	108,227

Planned Outputs for 2015/16

Outputs will be in form of data and reports to guide future planning. Emphasis will be put on capacity enhancement for data management in all departments including collection, compilation, analysis, reporting and appropriate utilisation. TPC will be facilitated under PAF for better Planning and follow up. At least a TPC meeting will be held every month and quarterly monitoring done, Co-funding for Municipal LDG done and Rolling of the 5-year development plan to a new period 2015/16-2019/2020.

Vote: 759 Masaka Municipal Council

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	113,485	27,780	163,485
Urban Unconditional Grant (Non-Wage)	6,437	0	6,437
o/w Urban Unconditional Grant - Non Wage	6,437	0	6,437
Urban Unconditional Grant (Wage)	33,817	0	33,817
o/w Transfer of Urban Unconditional Grant - Wage	33,817	0	33,817
Other Revenues	73,231	27,780	123,231
o/w Locally Raised Revenues	73,231	27,780	123,231
Total Revenues	113,485	27,780	163,485
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	113,485	26,777	163,485
Wage	33,817	0	33,817
Non Wage	79,668	26,777	129,668
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	113,485	26,777	163,485

Department Revenue and Expenditure Allocations Plans for 2015/16

The expected forecast increases by UGX.50,000,000 due to the parameters used while sharing revenues among the higher local Government revenues basing on the departmental workplan for the financial year 15//16 the key activities of the department will be on valuefor money.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2014/15		2015/16
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	61	5	16
Date of submitting Quaterly Internal Audit Reports	15/07/2015	15/04/2015	15/07/16
Function Cost (UShs '000)	113,485	26,777	163,485
Cost of Workplan (UShs '000):	113,485	26,777	163,485

Planned Outputs for 2015/16

Audit of MMC departments and health centres, value for money, assessment of projects, evaluation of the effectiveness of the internal controls, audit of accounts records for government schools, field visits for LC1s & 11s.