

# Vote: 759 Masaka Municipal Council

---

## Structure of Performance Contract

---

### PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

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

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

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

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

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

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

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

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

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

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

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

Name and Signature:

Name and Signature:

---

**Town Clerk/Accounting Officer**

---

**Permanent Secretary / Secretary to The Treasury**

**Masaka Municipal Council**

**MoFPED**

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

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

# Vote: 759 Masaka Municipal Council

---

## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

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

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

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

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

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

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

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

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

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

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

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

## Vote: 759 Masaka Municipal Council

---

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

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

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

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

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

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

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

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

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

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

#### NOTE:

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

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

# Vote: 759 Masaka Municipal Council

## PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

### Executive Summary

#### Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	2,391,753	1,071,942	2,597,303
2a. Discretionary Government Transfers	6,126,590	528,299	9,652,820
2b. Conditional Government Transfers	4,548,022	9,575,643	5,904,157
2c. Other Government Transfers	1,341,290	547,155	155,000
3. Local Development Grant		217,637	0
<b>Total Revenues</b>	<b>14,407,655</b>	<b>11,940,676</b>	<b>18,309,280</b>

#### Planned Revenues for 2016/17

The LG Key planned expenditures on development is reduced by UGX.3,901,625,000 due to USIMID money which has risen by UGX.3,681,795,000 as per 2nd BCC and a reduction on wages is for 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.

#### Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,674,960	773,185	2,343,819
2 Finance	688,546	266,954	672,181
3 Statutory Bodies	481,755	274,070	247,880
4 Production and Marketing	91,043	22,144	112,174
5 Health	491,952	100,655	372,032
6 Education	4,236,286	2,110,956	4,272,149
7a Roads and Engineering	5,954,599	2,454,192	9,593,546
7b Water	0	0	0
8 Natural Resources	152,804	9,114	155,325
9 Community Based Services	377,250	63,185	263,080
10 Planning	94,975	30,822	67,043
11 Internal Audit	163,485	28,300	210,052
<b>Grand Total</b>	<b>14,407,655</b>	<b>6,133,576</b>	<b>18,309,280</b>
Wage Rec't:	4,034,343	1,898,647	4,084,494
Non Wage Rec't:	4,581,619	1,882,796	5,207,666
Domestic Dev't	5,791,693	2,352,132	9,017,120
Donor Dev't	0	0	0

#### Planned Expenditures for 2016/17

In the Medium Term, the main focus of the Local Government will be to improve the Livelihood of communities across sectors based on the guidance laid in the Local Government Development Plans to achieve vision for the National Development Plans. The strategies include Lowering the UPE and USE school dropout rates, Improve of the school passing rates, provide a better learning environment to student by construction of better classrooms and latrines, reduce child mortality rates.

# Vote: 759 Masaka Municipal Council

## A. Revenue Performance and Plans

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

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>2,391,753</b>	<b>1,071,942</b>	<b>2,597,303</b>
Inspection Fees	20,500	30,189	20,500
Other licences	9,000	0	9,000
Other Fees and Charges	7,000	160	7,000
Miscellaneous	79,000	172,091	79,000
Local Service Tax	88,707	122,796	88,707
Local Hotel Tax	54,000	26,509	
Local Government Hotel Tax		0	54,000
Park Fees	777,256	345,445	777,256
Land Fees	47,600	28,710	47,600
Occupational Permits	8,000	0	8,000
Ground rent	26,000	0	26,000
Court Filing Fees	500	0	100
Business licences	444,330	62,701	650,280
Application Fees	39,000	7,515	39,000
Animal & Crop Husbandry related levies	25,200	12,713	25,200
Agency Fees	11,000	11,760	11,000
Advertisements/Billboards	28,800	17,056	28,800
Liquor licences	1,000	0	1,000
Rent & Rates from other Gov't Units	124,000	26,432	124,000
Property related Duties/Fees	500	0	500
Market/Gate Charges	85,500	53,749	85,500
Rent & Rates from private entities		0	279,000
Sale of (Produced) Government Properties/assets	201,000	27,302	201,000
Registration of Businesses		0	24,320
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,540	0	1,540
Registration of Business	24,320	0	
Refuse collection charges/Public convenience	9,000	0	9,000
Rent & rates-produced assets-from private entities	279,000	126,814	
<b>2a. Discretionary Government Transfers</b>	<b>6,126,590</b>	<b>7,769,181</b>	<b>9,652,820</b>
Urban Unconditional Grant (Wage)	546,461	273,230	612,209
Urban Unconditional Grant (Non-Wage)	331,576	239,655	415,282
Urban Discretionary Development Equalization Grant	5,217,727	7,240,882	8,625,329
District Unconditional Grant (Wage)	30,826	15,414	
<b>2b. Conditional Government Transfers</b>	<b>4,548,022</b>	<b>2,552,398</b>	<b>5,904,157</b>
Support Services Conditional Grant (Non-Wage)	85,860	59,070	
Transitional Development Grant	0	0	30,000
Sector Conditional Grant (Non-Wage)	895,769	603,246	2,075,140
Pension for Local Governments	0	0	180,409
Sector Conditional Grant (Wage)	3,352,619	1,676,308	3,472,276
General Public Service Pension Arrears (Budgeting)		0	10,712
Development Grant	213,774	213,774	109,791
Gratuity for Local Governments		0	25,829

# Vote: 759 Masaka Municipal Council

## A. Revenue Performance and Plans

<b>2c. Other Government Transfers</b>	<b>1,341,290</b>	<b>547,155</b>	<b>155,000</b>
Other Transfers from Central Governme (Support to youth )		0	100,000
Uganda Aids Commission	40,000	0	40,000
PLE	4,500	0	15,000
Masaka Municipal Council Development Forum (MDF)	40,000	0	
Road mentenance (Uganda Road Fund)	1,156,790	547,155	
support to youth councils	100,000	0	
<b>Total Revenues</b>	<b>14,407,655</b>	<b>11,940,676</b>	<b>18,309,280</b>

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

Locally raised revenue has remained static pending review of tendering sources like park fees, market fees and so on

#### (ii) Central Government Transfers

Local Government resource envelop of UGX.15,699,647,000 increased from the current financial year 2015/16 by UGX.3,683,745,000 due to USIMID funds which has increased from UGX.4,943,534,000 to UGX.8,625,329,000 as per the second BCC. In generating the IPFs for the Direct Transfers for FY 2016/17, the Central Government issued IPFS for the Financial year 2016/17 as per the second Budget call circular issued by MOFPED

#### (iii) Donor Funding

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

# Vote: 759 Masaka Municipal Council

## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	2015/16	2016/17	
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	993,299	772,825	1,724,466
General Public Service Pension Arrears (Budgeting)		0	10,712
Gratuity for Local Governments		0	25,829
Locally Raised Revenues	361,841	373,393	440,270
Multi-Sectoral Transfers to LLGs	178,233	86,275	731,819
Other Transfers from Central Government	63,655	0	0
Pension for Local Governments		0	180,409
Support Services Conditional Grant (Non-Wage)	3,620	0	
Urban Unconditional Grant (Non-Wage)	120,141	110,000	146,153
Urban Unconditional Grant (Wage)	265,809	203,157	189,274
<i>Development Revenues</i>	681,661	461,672	619,353
Locally Raised Revenues	245,000	0	95,000
Multi-Sectoral Transfers to LLGs	33,469	0	
Transitional Development Grant		0	30,000
Urban Discretionary Development Equalization Grant	403,192	461,672	494,353
<b>Total Revenues</b>	<b>1,674,960</b>	<b>1,234,497</b>	<b>2,343,819</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	993,299	725,543	1,724,466
Wage	265,809	203,157	189,274
Non Wage	727,490	522,386	1,535,192
<i>Development Expenditure</i>	681,661	47,642	619,353
Domestic Development	681,661	47,642	619,353
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,674,960</b>	<b>773,185</b>	<b>2,343,819</b>

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

The department has cumulatively received UGX. 1,234,497,000 representing 74% of the approved budget (UGX. 1,674,960,000) for the department. The departments were largely facilitated by funds from other transfer from central Governments which performance at 48% . The department also had a total amount UGX. 86,275,000 that was released for and spent by the Lower local Governments under the department, this has been captured under the line of "multi-sectoral grants to LLGs in the revenues".

However during the quarter the department received UGX.118,895,000 and spent UGX.118,504,000 of the approved budget . The department continues to get a higher percentage (306%) allocation of oUrban non-wage to handle adhoc expenditures like legal costs, enforcement of tax payments and other costs that come to other departments on central government call. Also included to this department local revenue money for property tax (Administrative costs) and Development projects ,Uganda Support to infrastructural development performed at 110% due to rolled over funds from previous financial year 2014/15

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

The department has an increase of UGX.668,859,000 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 thekey areas for intervention will be implementing Government projects and implementing lawful decisions for the Municipal .

# Vote: 759 Masaka Municipal Council

## Workplan 1a: Administration

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1281 Local Police and Prisons</b>			
Function Cost (US\$ '000)	25,000	130,260	36,000
<b>Function: 1381 District and Urban Administration</b>			
No. (and type) of capacity building sessions undertaken	25	1	8
Availability and implementation of LG capacity building policy and plan		yes	yes
No. of monitoring visits conducted	12	4	12
Function Cost (US\$ '000)	1,649,960	765,985	2,307,819
Cost of Workplan (US\$ '000):	1,674,960	773,185	2,343,819

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

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

#### Planned Outputs for 2016/17

Staff Salaries, pension and gratuity paid; Court cases handled; Administration toilets renovated and separated between male and female; staff welfare managed; staff performance measured and reported; staff training and development carried out; government policies implemented; capacity needs assessment carried out; records produces, channeled and dispatched; government projects and programs monitored and supervised procurement services provided.

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

USMID capacity building activities like procurement of furniture and equipment

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

#### 1. Inadequate Revenue

Administration department is charged with enormous duties that impact on the entire organisation. The department however is constrained by low local revenues collected in general.

#### 2. Lack of Means of Transport

The department does not have a government vehicle to run government business. This is the reason a vehicle has been planned

#### 3. Litigation Cases

The Municipal Council is faced with many court cases and these comes as a result of lack of a Council Lawyer to defend Council in most of these cases.

## Workplan 2: Finance

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget



# Vote: 759 Masaka Municipal Council

## Workplan 2: Finance

### A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	647,646	295,862	672,181
Locally Raised Revenues	255,483	185,315	443,391
Multi-Sectoral Transfers to LLGs	175,244	65,061	
Other Transfers from Central Government	68,300	0	
Urban Unconditional Grant (Non-Wage)	26,674	15,000	78,039
Urban Unconditional Grant (Wage)	121,945	30,486	150,751
<i>Development Revenues</i>	40,900	0	
Locally Raised Revenues	17,900	0	
Urban Discretionary Development Equalization Grant	23,000	0	
<b>Total Revenues</b>	<b>688,546</b>	<b>295,862</b>	<b>672,181</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	647,646	266,954	672,181
Wage	121,945	30,408	150,751
Non Wage	525,701	236,546	521,430
<i>Development Expenditure</i>	40,900	0	0
Domestic Development	40,900	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>688,546</b>	<b>266,954</b>	<b>672,181</b>

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

During 3rd quarter of FY 2015/16, the finance department received a cumulatively amount of UGX. 295,862,000, representing a percentage of 43% of the approved budget (UGX. 688,546,000). This was derived from Local Revenues that performed at 73%, . This was largely spent to implementation of revenue management activities totaling to UGX. 266,954,000 which is 29 % of the approved budget .During the quarter the department received UGX.65,000,000 and spent UGX.65,000,000

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

The departmental forecasts reduced by UGX.156,365,000 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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1481</b>			
Date for submitting the Annual Performance Report	28/09/2016	30/09/2015	30/09/2017
Value of LG service tax collection	88717000	16987521	88707000
Value of Hotel Tax Collected	54000000	11254652	54000000
Value of Other Local Revenue Collections	1990456000	214569	2454596000
Date of Approval of the Annual Workplan to the Council	28/04/2015	28/04/2015	28/04/2016
Date for presenting draft Budget and Annual workplan to the Council	22/05/2015	22/04/2015	22/05/2016
Date for submitting annual LG final accounts to Auditor General	28/09/2016	28/09/2016	30/09/2017
<b>Function Cost (US\$ '000)</b>	<b>688,546</b>	<b>266,954</b>	<b>672,181</b>

# Vote: 759 Masaka Municipal Council

## Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Cost of Workplan (UShs '000):</b>	<b>688,546</b>	<b>266,954</b>	<b>672,181</b>

### 2015/16 Physical Performance up to March

The department managed to implement a number of outputs, its mandate to collect Local Revenue and implement financial management in the Municipality, a number of accountability documents have been submitted to both the MoFPED and Auditor General's office. The Department has also managed to collect the budget value of LG Service Tax is UGX. 88,707,000 of which UGX. 41,842,000 has been realised hence a percentage of 47%, Local Hotel Tax annual budget is UGX. 54,000,000 amounts realised so far is UGX. 11,062,000 hence a percentage of 20%, in general local revenue recorded 14% due to political interference within the Municipality and assessment exercise which was going on among the key activities carried within the quarter are Submission of monthly and quarterly reports to all relevant line ministries like LGMSDP, Financial statements, quarterly performance progressive reports, etc, preparation and submission of final form B for 2015/2016, monitoring of LLGS done, Assessment of tax payers and demand notes issued, mentoring of staff done, revenue mobilization and monitoring done, routine maintenance of equipment and purchase of loose tools like staplers, production of revenue enhancement plan for 15/16, production of final accounts for the financial year 14/15.

### Planned Outputs for 2016/17

The department 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.

### (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 decentralisation of revenue collections

This leads to central government collections the greatest chunk of taxes/revenue from localities /Local government this results to overdependence on Central government transfers and reduced discretion in the decision making for local development.

#### 2. Attitude of tax payers

people have a negative attitude towards the payment of taxes

3.

## Workplan 3: Statutory Bodies

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	466,755	276,863	247,880

# Vote: 759 Masaka Municipal Council

## Workplan 3: Statutory Bodies

District Unconditional Grant (Wage)	30,826	15,414	
Locally Raised Revenues	196,379	184,172	197,379
Multi-Sectoral Transfers to LLGs	148,289	0	
Support Services Conditional Grant (Non-Wage)	72,595	49,122	
Urban Unconditional Grant (Non-Wage)	18,666	28,155	18,666
Urban Unconditional Grant (Wage)		0	31,835
<i>Development Revenues</i>	<i>15,000</i>	<i>0</i>	
Locally Raised Revenues	15,000	0	
<b>Total Revenues</b>	<b>481,755</b>	<b>276,863</b>	<b>247,880</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>466,755</i>	<i>274,070</i>	<i>247,880</i>
Wage	76,378	10,644	31,835
Non Wage	390,377	263,426	216,045
<i>Development Expenditure</i>	<i>15,000</i>	<i>0</i>	<i>0</i>
Domestic Development	15,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>481,755</b>	<b>274,070</b>	<b>247,880</b>

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

The department has cumulatively received UGX. 276,863, 000, this represents 57% of the approved budget (UGX. 481,755,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 274,070,000 which is 57 % of the approved budget. During the third quarter, UGX 85,020,000 was received and UGX 85,020,000 was spent.

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

A total of 256,880,000 has been allocated to the department for financial year 2016/2017 and has been duly expensed on procurement services, recruitment, political oversight, land management services, and standing committee services.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1382</b>			
No. of land applications (registration, renewal, lease extensions) cleared	155	1	6
No. of Auditor Generals queries reviewed per LG	154	2	4
No. of LG PAC reports discussed by Council		0	4
<b>Function Cost (US\$ '000)</b>	<b>481,755</b>	<b>274,070</b>	<b>247,880</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>481,755</b>	<b>274,070</b>	<b>247,880</b>

### 2015/16 Physical Performance up to March

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

### Planned Outputs for 2016/17

# Vote: 759 Masaka Municipal Council

## Workplan 3: Statutory Bodies

facilitation of council and standing committee meetings, procurement services, recruitment and land management 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. balancing councillor's and technical staff expectations

councillors always have too much expectations vizavis what the council can provide

2.

3.

## Workplan 4: Production and Marketing

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

<i>UShs Thousand</i>	2015/16	2016/17	
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	91,043	25,985	95,174
Locally Raised Revenues	48,615	15,746	40,615
Multi-Sectoral Transfers to LLGs	7,890	0	
Sector Conditional Grant (Non-Wage)	0	0	17,400
Sector Conditional Grant (Wage)	15,000	7,500	25,000
Urban Unconditional Grant (Non-Wage)	8,583	0	8,583
Urban Unconditional Grant (Wage)	10,955	2,739	3,576
<i>Development Revenues</i>		0	17,000
Locally Raised Revenues		0	17,000
<b>Total Revenues</b>	<b>91,043</b>	<b>25,985</b>	<b>112,174</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	91,043	22,144	95,174
Wage	21,868	6,201	28,576
Non Wage	69,175	15,943	66,598
<i>Development Expenditure</i>	0	0	17,000
Domestic Development	0	0	17,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>91,043</b>	<b>22,144</b>	<b>112,174</b>

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

The department has cumulatively received UGX. 25,985,000, this represents 29% of the approved budget (UGX. 91,043,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 22,144,000 which is 19% .

During third quarter, UGX 5,283,000 was received and UGX 5,283,000,000 was spent..

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

# Vote: 759 Masaka Municipal Council

## Workplan 4: Production and Marketing

The departmental forecasts raised by UGX.12,131,000 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	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0181 Agricultural Extension Services</b>			
Function Cost (US\$ '000)	9,690	1,582	34,795
<b>Function: 0182 District Production Services</b>			
Function Cost (US\$ '000)	57,765	15,157	2,379
<b>Function: 0183 District Commercial Services</b>			
No of awareness radio shows participated in			4
No. of trade sensitisation meetings organised at the district/Municipal Council			6
No of businesses inspected for compliance to the law			3000
No of businesses issued with trade licenses			3000
No of awareness radio shows participated in			2
No of businesses assisted in business registration process			20
No. of enterprises linked to UNBS for product quality and standards			5
No. of producers or producer groups linked to market internationally through UEPB			3
No. of market information reports disseminated			4
No of cooperative groups supervised	24		15
No. of cooperative groups mobilised for registration	18		10
No. of cooperatives assisted in registration	18		4
No. of tourism promotion activities mainstreamed in district development plans			2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)			40
No. of opportunities identified for industrial development			10
No. of producer groups identified for collective value addition support			5
No. of value addition facilities in the district			25
Function Cost (US\$ '000)	23,588	5,405	75,000
<b>Cost of Workplan (US\$ '000):</b>	<b>91,043</b>	<b>22,144</b>	<b>112,174</b>

### 2015/16 Physical Performance up to March

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

### Planned Outputs for 2016/17

# Vote: 759 Masaka Municipal Council

## Workplan 4: Production and Marketing

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.

### (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. Negative attitude

Political interference towards developmental projects especially to markets and SACCOs, and peoples' attitude towards development due to sceptism have greatly affected performance.

2.

3.

## Workplan 5: Health

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

<i>UShs Thousand</i>	<b>2015/16</b>	<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>
		<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>389,160</i>	<i>174,254</i>
Locally Raised Revenues	49,554	13,986
Multi-Sectoral Transfers to LLGs	39,564	0
Sector Conditional Grant (Non-Wage)	62,449	46,836
Sector Conditional Grant (Wage)	226,865	113,432
Urban Unconditional Grant (Non-Wage)	10,729	0
<i>Development Revenues</i>	<i>102,792</i>	<i>159,813</i>
Development Grant	7,037	7,037
Urban Discretionary Development Equalization Grant	95,755	152,776
<b>Total Revenues</b>	<b>491,952</b>	<b>334,068</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>389,160</i>	<i>100,655</i>
Wage	266,267	56,013
Non Wage	122,893	44,642
<i>Development Expenditure</i>	<i>102,792</i>	<i>0</i>
Domestic Development	102,792	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>491,952</b>	<b>100,655</b>

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

The department has cumulatively received UGX. 334,068,000, this represents 68 % of the approved budget (UGX. 491,952,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 100,655,000 which is 20 % of the approved budget .

# Vote: 759 Masaka Municipal Council

## Workplan 5: Health

In the third quarter, UGX 113,713,000 was received and UGX 15,150,000 was spent.

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

The departmental forecast increased by UGX.19,727,000 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 expenditure will be on promotion of health services within communities.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0881 Primary Healthcare</b>			
Value of essential medicines and health supplies delivered to health facilities by NMS		0	18368
Value of health supplies and medicines delivered to health facilities by NMS		0	18368
Number of health facilities reporting no stock out of the 6 tracer drugs.		0	5
Number of trained health workers in health centers	30	30	22
No of trained health related training sessions held.	5	4	40
Number of outpatients that visited the Govt. health facilities.	98700	956231	103430
Number of inpatients that visited the Govt. health facilities.	87900	852312	103430
No and proportion of deliveries conducted in the Govt. health facilities	12000	45236	5017
% age of approved posts filled with qualified health workers	75	98	98
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	98	98	90
No of children immunized with Pentavalent vaccine	100000	456789	4448
No of maternity wards constructed	1	0	
<b>Function Cost (US\$ '000)</b>	<b>491,952</b>	<b>100,655</b>	<b>72,355</b>
<b>Function: 0883 Health Management and Supervision</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>299,677</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>491,952</b>	<b>100,655</b>	<b>372,032</b>

### 2015/16 Physical Performance up to March

Under the department number of activities were carried out like Training people on water source user at community level, inspection of private drug shops within the entire Municipality, conducting technical support supervision to the lower Health Units value essential medicine delivered to health facilities by NMS is valued shs.371, 183,462 against the budgeted figure of shs.40,000,000, no. of qualified staff within Health department and approved posts filled with trained health workers are 30, number of total out patients that visited the District/General hospitals are 73,014 against the budgeted which is 83,000, number of trained health workers in health centers are 30, no of inpatients that visited the Health facilities are 1000 out of 80,000 and among the key activities done within the department are Solid waste management, street sweeping, home visits, school inspections, water quality surveillance, inspection of premises, markets

and butcheries, Drugs, testing kits, vaccines, fridges, delivery beds, weighing scales procured, OPD utilisation, maternal and child health, HIV activities, prevention of mother to child transmission done, TB and community based direct observed

### Planned Outputs for 2016/17

# Vote: 759 Masaka Municipal Council

## Workplan 5: Health

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

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

Among the activities in the departmental work plan HIV Testing and Counseling is reflected however it has no budget line. Uganda Cares is to provide those services, Centre for Private Sector Development Limited is to Pilot Pour-Flush Sanitation Technology in Masaka District including Masaka Municipal Council.

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

#### 1. Lack of human resources

The municipality would like to upgrade some of its health units e.g. Kitabaazi HC II. However, establishing more human resources e.g. clinical officer and lab assistants in a constrained wage bill remains a challenge. Current wage IPF is less than actual.

#### 2. Inadequate supply of medicines and health supplies

The push system of medicines and health supplies has caused over supply of non essential medicines and stockout of some key drugs in all units; likewise the standard kit for HC II is insufficient for the urban centre compared with greater coverage

3.

## Workplan 6: Education

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

<i>US\$ Thousand</i>	<b>2015/16</b>	<b>2016/17</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>4,014,549</i>	<i>4,162,357</i>
Locally Raised Revenues	45,231	95,231
Multi-Sectoral Transfers to LLGs	13,882	0
Other Transfers from Central Government	4,500	15,000
Sector Conditional Grant (Non-Wage)	806,795	806,795
Sector Conditional Grant (Wage)	3,110,754	3,221,362
Urban Unconditional Grant (Non-Wage)	15,020	15,020
Urban Unconditional Grant (Wage)	18,367	8,950
<i>Development Revenues</i>	<i>221,737</i>	<i>109,791</i>
Development Grant	206,737	109,791
Locally Raised Revenues	15,000	0



# Vote: 759 Masaka Municipal Council

## Workplan 6: Education

<b>Total Revenues</b>	<b>4,236,286</b>	<b>2,359,157</b>	<b>4,272,149</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>4,014,549</i>	<i>2,103,208</i>	<i>4,162,357</i>
Wage	3,154,428	1,559,968	3,230,321
Non Wage	860,121	543,240	932,036
<i>Development Expenditure</i>	<i>221,737</i>	<i>7,747</i>	<i>109,791</i>
Domestic Development	221,737	7,747	109,791
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,236,286</b>	<b>2,110,956</b>	<b>4,272,149</b>

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

The department has cumulatively received UGX. 2,359,157, 000, this represents 56 % of the approved budget (UGX. 4,236,286,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 2,110,956,000 which is 50 % of the approved budget.

During third quarter, UGX 386,567,000 was received and UGX 38,674,000 was spent.

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

The departmental forecast reduced by UGX.35,863,000 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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of textbooks distributed		0	176
No. of pupils enrolled in UPE	7583	7583	
No. of student drop-outs	632	0	
No. of Students passing in grade one	1500	0	
No. of pupils sitting PLE	2500	2500	
No. of classrooms constructed in UPE	4	4	4
No. of latrine stances constructed	5	0	
No. of teacher houses constructed	4	0	
No. of primary schools receiving furniture	72	0	
<b>Function Cost (US\$ '000)</b>	<b>1,389,696</b>	<b>632,033</b>	<b>1,332,018</b>
<b>Function: 0782 Secondary Education</b>			
No. of students enrolled in USE	4143	4143	4143
No. of classrooms constructed in USE		0	4
<b>Function Cost (US\$ '000)</b>	<b>2,412,402</b>	<b>1,264,542</b>	<b>2,442,726</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	27	27	27
<b>Function Cost (US\$ '000)</b>	<b>334,053</b>	<b>167,026</b>	<b>318,202</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			

# Vote: 759 Masaka Municipal Council

## Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of primary schools inspected in quarter	60	15	124
No. of secondary schools inspected in quarter	20	20	
No. of tertiary institutions inspected in quarter	3	3	
No. of inspection reports provided to Council	10	8	
<b>Function Cost (US\$ '000)</b>	<b>98,635</b>	<b>47,355</b>	<b>179,202</b>
<b>Function: 0785 Special Needs Education</b>			
<b>Function Cost (US\$ '000)</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>4,236,286</b>	<b>2,110,956</b>	<b>4,272,149</b>

### 2015/16 Physical Performance up to March

The department has managed to implement various activities under the Education department that is ,School inspection of all the 13 primary schools (both UPE beneficially and non UPE beneficially schools ,15 Secondary schools inspected,176

### Planned Outputs for 2016/17

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

### (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. Decentralisation

Staff without work ethics, unprofessionally not bothered about organisational goals but individual ones only produce imaginary results

#### 2. Limited Resources

The unexplained budgetary cuts and the lack of initiative by Local Government to solicit for funds off budget hampers implementation of services.

3.

## Workplan 7a: Roads and Engineering

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	1,298,511	643,631	1,322,570
Locally Raised Revenues	14,113	16,553	30,000
Multi-Sectoral Transfers to LLGs	182,261	68,644	

# Vote: 759 Masaka Municipal Council

## Workplan 7a: Roads and Engineering

Other Transfers from Central Government	1,024,835	547,155	
Sector Conditional Grant (Non-Wage)		0	1,139,766
Urban Unconditional Grant (Non-Wage)	32,185	0	32,185
Urban Unconditional Grant (Wage)	45,117	11,279	120,619
<b>Development Revenues</b>	<b>4,656,088</b>	<b>6,624,279</b>	<b>8,270,976</b>
Locally Raised Revenues	15,000	12,727	140,000
Multi-Sectoral Transfers to LLGs	65,438	14,250	
Urban Discretionary Development Equalization Grant	4,575,650	6,597,302	8,130,976
<b>Total Revenues</b>	<b>5,954,599</b>	<b>7,267,910</b>	<b>9,593,546</b>

### B: Breakdown of Workplan Expenditures:

<b>Recurrent Expenditure</b>	<b>1,298,511</b>	<b>172,332</b>	<b>1,322,570</b>
Wage	43,380	11,279	120,619
Non Wage	1,255,131	161,053	1,201,951
<b>Development Expenditure</b>	<b>4,656,088</b>	<b>2,281,860</b>	<b>8,270,976</b>
Domestic Development	4,656,088	2,281,860	8,270,976
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,954,599</b>	<b>2,454,192</b>	<b>9,593,546</b>

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

The department has cumulatively received UGX. 7,267,910, 000, this represents 122 % of the approved budget (UGX. 5,954,599,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 2,459,192,000 which is 41 % of the approved budget the wage .

During third quarter, UGX 2,138,481,000 was received and UGX 1,965,028,000 was spent.

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

The departmental forecasts increased by UGX.3,773,947,000 due to the increment of USIMID funds as per the second budget call circular 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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481 District, Urban and Community Access Roads</b>			
No of bottle necks removed from CARs		0	85
Length in Km of District roads routinely maintained		0	5.3
Length in Km. of rural roads constructed	10	4	0.54
Length in Km. of rural roads rehabilitated	6	0	
<b>Function Cost (US\$ '000)</b>	<b>5,954,599</b>	<b>2,454,192</b>	<b>9,322,242</b>
<b>Function: 0482 District Engineering Services</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>10,685</b>
<b>Function: 0483 Municipal Services</b>			
<b>Function Cost (US\$ '000)</b>	<b>0</b>	<b>0</b>	<b>260,619</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>5,954,599</b>	<b>2,454,192</b>	<b>9,593,546</b>

### 2015/16 Physical Performance up to March

The department managed to perform some activities during the quarter like, the Length of urban roads done is 4km ,gravelling and grading of sheik kintu road ,inspection of completed and on-going projects . submission of Road Fund

## **Vote: 759** Masaka Municipal Council

---

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

reports to all line ministries, , grass clearing along drainage of Hill road, birch avenue, katwe road , completion of phase on circular road done,repairs of departmental vehicles done.

*Planned Outputs for 2016/17*

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

**(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. *elay in execution of projects due to delay in procurement of service*

When bills of quantities are prepared on time still the procurement process is long especially for works above 50 milion

2. *Repairs are done on roads which have outlived their life span*

There is need for total rehabilitation of the Municipal roads.

3.

---

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

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

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

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

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

*2015/16 Physical Performance up to March*

*Planned Outputs for 2016/17*

**(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***

---

# Vote: 759 Masaka Municipal Council

## Workplan 8: Natural Resources

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

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	146,304	9,114	155,325
Locally Raised Revenues	54,712	6,299	124,712
Multi-Sectoral Transfers to LLGs	63,895	0	
Sector Conditional Grant (Non-Wage)	0	0	68
Urban Unconditional Grant (Non-Wage)	16,437	0	16,437
Urban Unconditional Grant (Wage)	11,260	2,815	14,108
<i>Development Revenues</i>	6,500	0	
Locally Raised Revenues	2,000	0	
Urban Discretionary Development Equalization Grant	4,500	0	
<b>Total Revenues</b>	<b>152,804</b>	<b>9,114</b>	<b>155,325</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	146,304	9,114	155,325
Wage	11,260	2,815	14,108
Non Wage	135,044	6,299	141,217
<i>Development Expenditure</i>	6,500	0	0
Domestic Development	6,500	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>152,804</b>	<b>9,114</b>	<b>155,325</b>

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

department has cumulatively received UGX. 9,114,000, this represents 6 % of the approved budget (UGX. 152,804,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 9,114.000 Which is 6% of the approved budget.

During third quarter, UGX.2,249,000 was received and UGX 2,249,000 was spent.

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

The departmental forecasts reduced by UGX.65,4794,000 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.

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

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

**Function: 0983**

# Vote: 759 Masaka Municipal Council

## Workplan 8: Natural Resources

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Area (Ha) of trees established (planted and surviving)	2.5	1	
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	1	3
No. of Wetland Action Plans and regulations developed	1	0	1
No. of community women and men trained in ENR monitoring	200	0	230
No. of monitoring and compliance surveys undertaken	3	1	4
No. of new land disputes settled within FY	4	1	
<b>Function Cost (US\$'000)</b>	<b>152,804</b>	<b>9,114</b>	<b>155,325</b>
<b>Cost of Workplan (US\$'000):</b>	<b>152,804</b>	<b>9,114</b>	<b>155,325</b>

### 2015/16 Physical Performance up to March

During the quarter the environment implemented some activities like a workshop on the role and responsibilities of councilors in environmental management and a community sensitisation on wetland management targeting residents near kitenga/kayirikiti wetland, the number of monitoring and compliance surveys undertaken are one. 3751 trees were planted in schools within Masaka Municipality, wetland action plan and regulations developed, project screening, a proposal entitled community empowerment in Nakayiba wetland recovery was submitted to LVEMP for funding, serving improvement notices to non compliants on environment issues, arrests were made concerning surveying land in Nakayiba wetland, inspection of schools on management of waste water, garbage disposal, congestion in dormitories and general hygiene.

### Planned Outputs for 2016/17

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.

(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. Rampant encroachment on wetland such as putting up Illegal structure

Limited funds to remove the encroachers.

2.

3.

## Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

# Vote: 759 Masaka Municipal Council

## Workplan 9: Community Based Services

<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	330,837	73,861	263,080
Locally Raised Revenues	45,616	47,075	45,616
Multi-Sectoral Transfers to LLGs	37,968	0	
Other Transfers from Central Government	180,000	0	140,000
Sector Conditional Grant (Non-Wage)	26,526	19,893	25,277
Urban Unconditional Grant (Non-Wage)	12,796	0	12,796
Urban Unconditional Grant (Wage)	27,931	6,893	39,391
<i>Development Revenues</i>	46,413	55	
Locally Raised Revenues	10,000	55	
Multi-Sectoral Transfers to LLGs	29,413	0	
Urban Discretionary Development Equalization Grant	7,000	0	
<b>Total Revenues</b>	<b>377,250</b>	<b>73,916</b>	<b>263,080</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	330,837	63,185	263,080
Wage	27,931	6,893	39,391
Non Wage	302,906	56,292	223,689
<i>Development Expenditure</i>	46,413	0	0
Domestic Development	46,413	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>377,250</b>	<b>63,185</b>	<b>263,080</b>

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

The department has cumulatively received UGX. 73,916, 000, this represents 20 % of the approved budget (UGX. 377,250,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 63,185,000 which is 17% of the approved budget.

However during the quarter the department received UGX.6,631,000 and spent UGX.6,012,000.

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

The departmental forecast reduced by UGX.93,766,000 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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	64	70	5
No. of Active Community Development Workers	2	2	10
No. FAL Learners Trained	150	160	189
No. of children cases ( Juveniles) handled and settled	33	45	15
No. of Youth councils supported	4	8	16
No. of assisted aids supplied to disabled and elderly community	30	10	4
No. of women councils supported	4	1	4
<b>Function Cost (US\$ '000)</b>	<b>377,250</b>	<b>63,185</b>	<b>263,080</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>377,250</b>	<b>63,185</b>	<b>263,080</b>

# Vote: 759 Masaka Municipal Council

## Workplan 9: Community Based Services

### 2015/16 Physical Performance up to March

Under the department the number of activities which were implemented are number of children settled are 50 out of 49, FAL learners trained were 250 out of 300 among the activities carried out are Appraisal of projects and meetings for PWDS, monitoring of 250 FAL classes, dissemination and supply of FAL materials, payment of FAL instructors, Youth day celebrations held, submission of community reports to all line ministries. Appraising CDD groups and disbursement of CDD funds to beneficiary groups in the three divisions, 10 probation cases handled and 2 referred to police, stakeholders meeting for street children, world copy rights day held, community library services offered. Others.

### Planned Outputs for 2016/17

Supporting gender issues by training, needs assessment, skills enhancement, mobilising 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.

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

Issues of gender, vulnerable groups are being addressed and implemented and linked to the development plan such as identifying gender issues, addressing gender issues, skills enhancement to vulnerable groups, procurement of office and IT Equipment, procurement of office furniture (office chair and table)

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

1.

2.

3.

## Workplan 10: Planning

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

<i>US\$ Thousand</i>	<b>2015/16</b>	<b>2016/17</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	<i>74,373</i>	<i>19,063</i>
Locally Raised Revenues	37,231	6,300
Support Services Conditional Grant (Non-Wage)	9,645	9,948
Urban Unconditional Grant (Non-Wage)	16,237	0
Urban Unconditional Grant (Wage)	11,260	2,815
<i>Development Revenues</i>	<i>20,602</i>	<i>14,882</i>
Locally Raised Revenues	10,000	0
Urban Discretionary Development Equalization Grant	10,602	14,882



# Vote: 759 Masaka Municipal Council

## Workplan 10: Planning

<b>Total Revenues</b>	<b>94,975</b>	<b>33,945</b>	<b>67,043</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>74,373</i>	<i>15,940</i>	<i>67,043</i>
Wage	11,260	2,815	13,575
Non Wage	63,113	13,125	53,468
<i>Development Expenditure</i>	<i>20,602</i>	<i>14,882</i>	<i>0</i>
Domestic Development	20,602	14,882	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>94,975</b>	<b>30,822</b>	<b>67,043</b>

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

The department has cumulatively received UGX. 33,945 000, this represents 36 % of the approved budget (UGX.94,975,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 30,822,000 which is 32 % of the approved budget.

During third quarter, UGX 8,616,000 was received and UGX 5,593,000 was spent.

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

The departmental forecast reduced by UGX.27,932,000 due to the needs of the department and the parameters used when sharing revenue basing on the workplans of the department, the key expenditures 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	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383</b>			
No of qualified staff in the Unit	2	0	2
No of Minutes of TPC meetings	12	0	
<b>Function Cost (US\$ '000)</b>	<b>94,975</b>	<b>30,822</b>	<b>67,043</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>94,975</b>	<b>30,822</b>	<b>67,043</b>

### 2015/16 Physical Performance up to March

The department has one qualified staff, Minutes of TPC meetings held are available and minutes of council meetings with relevant resolutions are two. Among the key activities within the department are Production of quarterly LGMSDP reports which were compiled and submitted to relevant offices, monitoring and evaluation of pipeline, on-going and implemented projects under LDG done

### Planned Outputs for 2016/17

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 2016/17-2020/2021.

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

No off budget activities yet known due to lack of donors for the Planning Unit

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

# Vote: 759 Masaka Municipal Council

## Workplan 10: Planning

### 1. Lack of data: Poor response in birth and deaths registration and in CIS

This makes study of key government programme impacts and trends difficult. It's due to negative attitudes among the populace and lacking political will to mobilise communities positively.

### 2. Staffing Gap

This allows for only one staff in Planning Unit- The Senior Planner. This leads to work without rest since there is none to delegate to and oftentimes leaving out some planning responsibilities due to overload

3.

## Workplan 11: Internal Audit

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

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	163,485	29,359	210,052
Locally Raised Revenues	123,231	20,905	163,485
Urban Unconditional Grant (Non-Wage)	6,437	0	6,437
Urban Unconditional Grant (Wage)	33,817	8,454	40,130
<b>Total Revenues</b>	<b>163,485</b>	<b>29,359</b>	<b>210,052</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	163,485	28,300	210,052
Wage	33,817	8,454	40,130
Non Wage	129,668	19,846	169,922
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>163,485</b>	<b>28,300</b>	<b>210,052</b>

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

The department has cumulatively received UGX. 29,359, 000, this represents 18 % of the approved budget (UGX.163,485,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 28,300,000 which is 17 % of the approved budget.

During third quarter, UGX 2,520,000 was received and UGX 2,520,000 was spent.

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

The expected forecast has risen by UGX.46,567,000 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

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

# Vote: 759 Masaka Municipal Council

## Workplan 11: Internal Audit

### Function: 1482 Internal Audit Services

Date of submitting Quaterly Internal Audit Reports	15/07/16	15/04/2016	15-09-2016
No. of Internal Department Audits	16	4	
<b>Function Cost (UShs '000)</b>	<b>163,485</b>	<b>28,300</b>	<b>210,052</b>
<b>Cost of Workplan (UShs '000):</b>	<b>163,485</b>	<b>28,300</b>	<b>210,052</b>

### 2015/16 Physical Performance up to March

Under the department a number of various activities were carried out during the quarter like Number of internal department audits carried out is 1 and the date of submitting the quarterly reports does not exceed the 15th date of the following month after the closure of the quarter among the activities done within the department are monitoring of completed and ongoing projects, a workshop on the Guidelines of Audit department attended in Mbale , , quarterly internal audit reports produced and submitted to relevant offices, follow up of youth funds done..

### Planned Outputs for 2016/17

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.

**(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. Staffing gaps

There is need to recruit other staff in the department.

2.

3.