

Vote: 774 Masindi 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) 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).

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

Masindi Municipal Council

MoFPED

Signed on Date: _____

Signed on Date: _____

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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.

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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.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,471,537	770,398	1,518,584
2a. Discretionary Government Transfers	1,017,553	492,765	1,344,894
2b. Conditional Government Transfers	5,687,886	4,389,014	6,444,696
2c. Other Government Transfers	930,746	479,839	54,500
3. Local Development Grant		349,978	0
Total Revenues	9,107,722	6,481,994	9,362,675

Planned Revenues for 2016/17

There has been an increase of 3% in this FY's Budget as compared to last FY budget 2015/2016, The increase has been brought about by the more allocation to primary wage to cater for salary increase of 15%.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	811,788	409,714	1,321,173
2 Finance	453,463	235,607	515,764
3 Statutory Bodies	333,661	182,845	354,226
4 Production and Marketing	55,566	23,891	108,389
5 Health	674,545	396,782	559,821
6 Education	5,020,560	3,321,780	4,950,439
7a Roads and Engineering	1,019,690	418,387	939,436
7b Water	0	0	0
8 Natural Resources	225,112	104,791	214,559
9 Community Based Services	376,516	268,859	207,253
10 Planning	137,054	107,331	138,957
11 Internal Audit	43,575	29,138	52,658
Grand Total	9,151,527	5,499,126	9,362,675
Wage Rec't:	4,098,017	2,996,087	4,549,691
Non Wage Rec't:	3,765,319	2,150,769	4,176,774
Domestic Dev't	1,288,192	352,269	636,210
Donor Dev't	0	0	0

Planned Expenditures for 2016/17

In the financial year 2016/2017, Masindi Municipal Council expects to spend on the following areas latrine construction at various primary schools, tarmacking of the municipal roads in the CBD, procurement of desks, routine mechanised road maintainance, valuation of council property, titling of council land, payment of the service providers, installation of solar lighting system etc.

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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
1. Locally Raised Revenues	1,471,537	770,398	1,518,584
Educational/Instruction related levies	17,300	10,510	17,193
Occupational Permits	646	440	15,001
Market/Gate Charges	116,600	49,931	116,480
Local Hotel Tax	26,960	51,279	
Local Government Hotel Tax		0	23,201
Liquor licences	721	33	460
Land Fees	193,947	114,619	227,565
Other Court Fees	0	0	2
Fees from appeals	100	2,354	2
Miscellaneous	1,100	0	200
Business licences	299,242	129,567	315,100
Application Fees	6,033	1,614	5,677
Animal & Crop Husbandry related levies	37,000	15,350	23,840
Agency Fees	20,154	8,511	16,721
Advertisements/Billboards	22,460	16,761	26,650
Advance Recoveries	1	0	
Inspection Fees	50,300	0	2,500
Rent & rates-produced assets-from private entities	83,256	44,440	84,657
Local Service Tax	111,808	59,057	142,580
Other Fees and Charges	53,965	8,591	31,938
Tax Tribunal - Court Charges and Fees		0	3,001
Registration of Businesses	5,000	8,785	14,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	5,300	5,261	7,800
Refuse collection charges/Public convenience	6,480	5,139	8,400
Property related Duties/Fees	151,300	37,462	148,805
Park Fees	258,000	195,898	279,602
Other licences	3,865	4,798	7,210
2a. Discretionary Government Transfers	1,017,553	842,743	1,344,894
Urban Unconditional Grant (Wage)	376,776	282,582	521,657
Urban Discretionary Development Equalization Grant	349,978	349,978	434,946
Urban Unconditional Grant (Non-Wage)	290,799	210,182	388,291
2b. Conditional Government Transfers	5,687,886	4,356,161	6,444,696
Development Grant	767,308	767,309	104,695
Sector Conditional Grant (Wage)	3,677,436	2,758,077	4,028,034
Gratuity for Local Governments		0	142,740
Pension for Local Governments		0	26,403
Sector Conditional Grant (Non-Wage)	1,148,611	768,170	1,897,066
Support Services Conditional Grant (Non-Wage)	94,530	62,606	
General Public Service Pension Arrears (Budgeting)		0	245,759
2c. Other Government Transfers	930,746	479,839	54,500
Other Transfers from Central Government(YOUTH LIVELIHOOD)	100,000	53,170	
Youth Livelihood		0	50,000

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A. Revenue Performance and Plans

Uneb Grant For Education	3,800	4,068	
Uganda Road fund	735,946	331,600	
Micro projects for groups	91,000	91,000	
UNEB		0	4,500
Total Revenues	9,107,722	6,449,140	9,362,675

Planned Revenues for 2016/17

(i) Locally Raised Revenues

There has been an increase of 3% of the locally raised revenue expected to be raised for the FY 2016/2017 as compared to last year's Budget. The increment for the Municipal council has been brought about by increment in the reserve price for tendered revenue sources like park fees, markets, carrying out proper enumeration of the tax payers.

(ii) Central Government Transfers

There has been an increase of 3% for grants from the central Government as compared to last financial year's budget 2015/2016. The increase has been brought about by the transfers for wage recurrent under education department.

(iii) Donor Funding

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

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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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	640,555	365,590	1,047,136
General Public Service Pension Arrears (Budgeting)		0	245,759
Gratuity for Local Governments		0	142,740
Locally Raised Revenues	129,701	95,413	142,977
Multi-Sectoral Transfers to LLGs	342,748	144,287	259,901
Pension for Local Governments		0	26,403
Support Services Conditional Grant (Non-Wage)	4,441	3,331	
Urban Unconditional Grant (Non-Wage)	63,664	47,560	62,484
Urban Unconditional Grant (Wage)	100,000	75,000	166,872
<i>Development Revenues</i>	171,233	153,981	274,037
Locally Raised Revenues	36,000	0	40,101
Multi-Sectoral Transfers to LLGs	21,841	40,590	190,442
Urban Discretionary Development Equalization Grant	113,392	113,392	43,495
Total Revenues	811,788	519,572	1,321,173
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	640,555	352,233	1,047,136
Wage	100,000	71,569	166,872
Non Wage	540,555	280,664	880,264
<i>Development Expenditure</i>	171,233	57,481	274,037
Domestic Development	171,233	57,481	274,037
Donor Development	0	0	0
Total Expenditure	811,788	409,714	1,321,173

2015/16 Revenue and Expenditure Performance up to March

The Sector received 64% against the annual budget in comparison to the planned quarter, the sector performed at 114%. There was over performance in the allocation of locally raised local revenue and all the domestic development because was released in the quarter for the two quarters.

The department was able to spend 50% against the annual budget and 85% against the quarter planned expenditure. Expenditure was mainly incurred on payment of salaries for staff and allowances among others and 34% for capital projects since most of them had not yet commenced.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been an increase in revenue of 63% of the department's total Budget of the FY 2016/2017 as compared to the FY 2015/2016. The increase in revenue received by the department has been caused by the increase of Urban unconditional grant wage and non wage urban among others.

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

(ii) Summary of Past and Planned Workplan Outputs

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

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Workplan 1a: Administration

	outputs	End March	outputs
Function: 1381 District and Urban Administration			
No. (and type) of capacity building sessions undertaken	6	3	10
Availability and implementation of LG capacity building policy and plan		Yes	Yes
No. of monitoring visits conducted	0	0	04
No. of monitoring reports generated		0	04
No. of computers, printers and sets of office furniture purchased	01	0	10
No. of solar panels purchased and installed	01	01	0
Function Cost (UShs '000)	811,788	409,714	1,321,173
Cost of Workplan (UShs '000):	811,788	409,714	1,321,173

2015/16 Physical Performance up to March

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

Planned Outputs for 2016/17

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

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

N/A

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

1. Financial resource constraint

Funds obtained not adequate to facilitate the planned activities

2. Limited wage ceiling for recruitment of more staff

This restricts any recruitment need and plan

3. Staffing gaps arising from structural challenges

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

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	426,083	228,629	515,764
Locally Raised Revenues	90,592	67,707	119,375
Multi-Sectoral Transfers to LLGs	235,250	85,841	243,285
Urban Unconditional Grant (Non-Wage)	33,560	25,071	43,705
Urban Unconditional Grant (Wage)	66,680	50,010	109,399
<i>Development Revenues</i>	27,380	12,413	

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Workplan 2: Finance

Multi-Sectoral Transfers to LLGs	27,380	12,413	
Total Revenues	453,463	241,042	515,764
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	426,083	223,194	515,764
Wage	66,680	50,010	109,399
Non Wage	359,403	173,184	406,365
Development Expenditure	27,380	12,413	0
Domestic Development	27,380	12,413	0
Donor Development	0	0	0
Total Expenditure	453,463	235,607	515,764

2015/16 Revenue and Expenditure Performance up to March

A total of 53% against the annual budget was received. In comparison to the planned quarter, the sector received 80%. There was good performance in the allocation of locally raised revenue which performed at 118%

Out of the total sum received, the department was able to spend 52% against the annual budget and 78% against the quarter planned expenditure. Expenditure was mainly incurred on the following line items; Payment of salaries, allowances among others.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been an increase in revenue by 14% of the department's total budget for the this FY as compared to last FY's budget. The increment has been caused by more revenue allocation in the locally raised revenue and the urban unconditional grant non wage

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

(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
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30 06 16	30 06 16	30 06 17
Value of LG service tax collection	111808	34021	111808
Value of Hotel Tax Collected	26960	1378	26960
Value of Other Local Revenue Collections	1335000	703585	1335000
Date of Approval of the Annual Workplan to the Council	25 02 2016	30 03 16	25 02 2017
Date for presenting draft Budget and Annual workplan to the Council	25/02/2016	30 03 16	25/02/2017
Date for submitting annual LG final accounts to Auditor General	30/09/2016	30 08 16	30/09/2017
Function Cost (US\$'000)	453,463	235,607	515,764
Cost of Workplan (US\$'000):	453,463	235,607	515,764

2015/16 Physical Performance up to March

Holding of the revenue enhancement meetings, Preparation of the departmental Q3 progress report, Sensitisation of the public on payment of taxes. Preparing and submitting of nine months Final Accounts for F/Y 2015/2016 to the OAG, Procurement of assorted and printed stationary, preparation of the annual budgets and workplans FY 2016/17 Prepared the Revenue enhancement plan, Submission of acknowledgement of receipt for 3rd quarter releases.

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Workplan 2: Finance

Planned Outputs for 2016/17

Coordination and preparation of annual budgets and workplans for FY 2016/2017, Prepare monthly & quarterly financial reports, Preparation and submission of Draft Final Accounts for FY 2015/2016, Carry out revenue mobilisation programmes, posting and reconciling all books of account. The department so far has carried out the following activities: Prepared and submitted final accounts for F/Y 2014/15 to the Office of the Auditor general etc.

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

N/A

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

1. Under staffing

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

2. Lack of transport Equipmwnt

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

3. Some Revenue sources do not attract bidders

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

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	289,856	202,377	354,226
Locally Raised Revenues	96,566	63,162	125,878
Multi-Sectoral Transfers to LLGs	96,937	75,293	84,248
Support Services Conditional Grant (Non-Wage)	73,565	46,881	
Urban Unconditional Grant (Non-Wage)	17,031	12,723	96,530
Urban Unconditional Grant (Wage)	5,757	4,318	47,571
Total Revenues	289,856	202,377	354,226
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	333,661	182,845	354,226
Wage	49,562	25,272	47,571
Non Wage	284,099	157,573	306,656
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	333,661	182,845	354,226

2015/16 Revenue and Expenditure Performance up to March

A total of 71% against the annual budget of Shs 333,661,000 was received for the three quarters. In comparison to the planned quarter of Shs 83,415,000, the Sector performed at 103%. And this was brought about by more allocation of multi sectoral transfers to LLGs.

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Workplan 3: Statutory Bodies

The department was able to spend 55% against the annual budget and 83% against the quarter planned expenditure on recurrent especially payment of wage and allowances for various categories of staff including councillor's.

Department Revenue and Expenditure Allocations Plans for 2016/17

During the FY 2016/2017, there has been an increase of 22% as compared from last FY's budget. The increase is attributed to inclusion of ex gratia and political leaders salaries.

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

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of Auditor Generals queries reviewed per LG	1	0	4
No. of LG PAC reports discussed by Council	0	0	4
Function Cost (US\$ '000)	333,661	182,845	354,226
Cost of Workplan (US\$ '000):	333,661	182,845	354,226

2015/16 Physical Performance up to March

5 Full Council meetings held, 28 Standing Committees held, 12 Multisectoral Committee meetings held and 6 Staff paid salary.

Planned Outputs for 2016/17

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

As for the Divisions, the following are the planned outputs and physical performance; 24 Full Council meetings held; 24 Sectoral Committee meetings held; 18 Multi Purpose Committee meetings held etc.

(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. Staffing gaps

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

2. Inadequate funds

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

3. Knowledge gaps

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

Workplan 4: Production and Marketing

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Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	54,661	104,389
Locally Raised Revenues	13,325	18,199
Multi-Sectoral Transfers to LLGs	103	
Sector Conditional Grant (Non-Wage)	0	16,260
Sector Conditional Grant (Wage)	28,074	64,461
Urban Unconditional Grant (Non-Wage)	7,493	
Urban Unconditional Grant (Wage)	5,665	5,470
<i>Development Revenues</i>	905	4,000
Multi-Sectoral Transfers to LLGs	905	
Urban Discretionary Development Equalization Grant		4,000
Total Revenues	55,566	108,389
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	54,661	104,389
Wage	33,739	69,930
Non Wage	20,921	34,458
<i>Development Expenditure</i>	905	4,000
Domestic Development	905	4,000
Donor Development	0	0
Total Expenditure	55,566	108,389

2015/16 Revenue and Expenditure Performance up to March

The Sector has received 63 % against the annual budget for the three quarters. In comparison to the planned quarter, it received 86%. The underperformances were due to the poor performance of locally raised revenue and were less allocation was made to the department.

The department was able to spend 43% against the annual budget and 66% against the quarter planned expenditure. Expenditure was mainly incurred on payment of salaries for staff and allowances.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017, there has been an increase in revenue by 95% as compared to last year's budget, This has been brought about by the inclusion on non wage wage and wage under agriculture sector.

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

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0182 District Production Services

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Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	8000	2028	20000
No. of livestock by type undertaken in the slaughter slabs	14440	10081	14400
No. of fish ponds constructed and maintained	24	14	16
No. of fish ponds stocked	20	12	16
Quantity of fish harvested	10000	5501	4000
Number of anti vermin operations executed quarterly	16	12	16
No. of parishes receiving anti-vermin services	2	2	4
No. of tsetse traps deployed and maintained	160	114	160
Function Cost (US\$ '000)	47,471	18,110	92,919
Function: 0183 District Commercial Services			
No. of market information reports disseminated	12	7	12
No of cooperative groups supervised	08	11	15
No. of cooperative groups mobilised for registration	20		20
No. of cooperatives assisted in registration	16	9	20
No. of tourism promotion activities mainstreamed in district development plans	02	2	2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	140	140	70
No. and name of new tourism sites identified	3	5	4
No. of opportunities identified for industrial development	4	4	4
No. of producer groups identified for collective value addition support	3	5	4
No. of value addition facilities in the district	5	64	20
A report on the nature of value addition support existing and needed	NO	YES	yes
No. of Tourism Action Plans and regulations developed	01	02	1
No of awareness radio shows participated in	4	0	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	5	16
No of businesses inspected for compliance to the law	500	375	500
No of businesses issued with trade licenses	500	350	500
No of awareness radio shows participated in	4	0	4
No of businesses assisted in business registration process	20	11	72
No. of enterprises linked to UNBS for product quality and standards	10	8	4
No. of producers or producer groups linked to market internationally through UEPB	16	9	4
Function Cost (US\$ '000)	8,095	5,781	15,470
Cost of Workplan (US\$ '000):	55,566	23,891	108,389

2015/16 Physical Performance up to March

1120 carcasses of Meat and 1014 carcasses of pork inspected, - 4 diseases of poultry controlled like NCD, Gumburo, Fowl typhoid and Fowl pox, 1060 animals treated against different types of diseases, 5 Fish ponds constructed and stocked with fish, 2498 kgs of fish harvested in Municipality, 36 Tsetse traps deployed in Municipality, 4 anti- Vermin

Vote: 774 Masindi Municipal Council

Workplan 4: Production and Marketing

operations executed in Municipality ,4 producer groups linked to market internationally through UEPB ,4 cooperatives assisted in registration ,25 hospitality facilities in MMC supervised which include; 10 Lodges, 5 hotels,10 restaurants

Planned Outputs for 2016/17

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

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

NA

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

1. Lack of transport

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

2. Lack of Vaccines

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

3. Inadequate funding

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

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>572,040</i>	<i>434,506</i>	<i>514,821</i>
Locally Raised Revenues	33,804	9,690	28,464
Multi-Sectoral Transfers to LLGs	115,280	107,610	102,738
Sector Conditional Grant (Non-Wage)	52,128	39,096	79,595
Sector Conditional Grant (Wage)	367,120	275,340	304,025
Urban Unconditional Grant (Non-Wage)	3,708	2,770	
<i>Development Revenues</i>	<i>102,505</i>	<i>102,505</i>	<i>45,000</i>
Development Grant	102,505	102,505	0
Urban Discretionary Development Equalization Grant		0	45,000

Vote: 774 Masindi Municipal Council

Workplan 5: Health

Total Revenues	674,545	537,011	559,821
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>572,040</i>	<i>396,782</i>	<i>514,821</i>
Wage	367,120	238,019	304,025
Non Wage	204,920	158,762	210,796
<i>Development Expenditure</i>	<i>102,505</i>	<i>0</i>	<i>45,000</i>
Domestic Development	102,505	0	45,000
Donor Development	0	0	0
Total Expenditure	674,545	396,782	559,821

2015/16 Revenue and Expenditure Performance up to March

A total of 80% was received for the three quarters against the annual budget. In comparison to the planned quarter, the sector received 123% . There was under performance of locally raised revenue and over performance in the allocation of multi sectoral transfers for LLGs.

The department was able to spend 59% against the annual and 77% against the quarterly planned expenditure respectively. Expenditure was mainly incurred on payment of staff salaries, transfers to Lower health units and payment of non wage recurrent items

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017, there has been a decrease in revenue of 17% of the department. The decrease has been brought by non inclusion of PRDP funding and PHC development. However there has been an inclusion of DDEG. The department expects to spend the funds as follows:- payment of staff salaries, recruitment of more staffs, sensitisation of the communities, carrying out outreaches, providing minimum health care services, construction of water borne toilet etc.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	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	40	40	40
No of trained health related training sessions held.	8	1	8
Number of outpatients that visited the Govt. health facilities.	180052	27818	180052
Number of inpatients that visited the Govt. health facilities.	244	99	244
No and proportion of deliveries conducted in the Govt. health facilities	93	54	93
% age of approved posts filled with qualified health workers	38	38	38
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	83	78	83
No of children immunized with Pentavalent vaccine	1840	1947	1840
No of healthcentres constructed	1	0	0
Function Cost (US\$'000)	674,545	396,782	427,006
Function: 0883 Health Management and Supervision			
Function Cost (US\$'000)	0	0	132,815
Cost of Workplan (US\$'000):	674,545	396,782	559,821

Vote: 774 Masindi Municipal Council

Workplan 5: Health

2015/16 Physical Performance up to March

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

Planned Outputs for 2016/17

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

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

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

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

1. Under staffing in the department

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

2. Inadequate funding for the department

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

3. Inadequate means of transport for the department

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

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,434,451	3,225,654	4,825,744
Locally Raised Revenues	24,670	21,273	34,213
Multi-Sectoral Transfers to LLGs	17,316	2,156	11,830
Other Transfers from Central Government	3,800	4,068	4,500
Sector Conditional Grant (Non-Wage)	1,054,201	697,362	1,054,201
Sector Conditional Grant (Wage)	3,282,241	2,461,681	3,659,549
Urban Unconditional Grant (Non-Wage)	18,010	13,455	26,052
Urban Unconditional Grant (Wage)	34,212	25,659	35,400
<i>Development Revenues</i>	586,109	586,109	124,695
Development Grant	586,109	586,109	104,695
Urban Discretionary Development Equalization Grant		0	20,000

Vote: 774 Masindi Municipal Council

Workplan 6: Education

Total Revenues	5,020,560	3,811,763	4,950,439
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>4,434,451</i>	<i>3,208,171</i>	<i>4,825,744</i>
Wage	3,316,453	2,485,599	3,694,949
Non Wage	1,117,998	722,572	1,130,796
<i>Development Expenditure</i>	<i>586,109</i>	<i>113,609</i>	<i>124,695</i>
Domestic Development	586,109	113,609	124,695
Donor Development	0	0	0
Total Expenditure	5,020,560	3,321,780	4,950,439

2015/16 Revenue and Expenditure Performance up to March

A total of 76% against the annual budget was received for the three quarters. In comparison to the planned quarter the department received 120%. The over performance was noted in the release of UPE and USE grants to various schools and the release of all the domestic development for the 3rd and 4th quarters.

The department spent 66% and 101% against the annual and quarterly planned expenditure respectively. Expenditure was mainly incurred on the transfers for various schools, payment of salaries and other recurrent items.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017, there has been a decrease of 1% of the total budget as compared to the FY 2015/2016 majorly being brought about by the reduction of Sector Development Grant.

The Department will spend the Total Revenue majorly on wages, Transfer of capitation grants to schools, school inspection & monitoring, training of SMCs, construction of latrines and completion of other projects (classrooms and staffquarters) etc.

(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
Function: 0781			
No. of pupils enrolled in UPE	13664	13664	13510
No. of student drop-outs	120	68	154
No. of Students passing in grade one	300	320	300
No. of pupils sitting PLE	1199	1199	1199
No. of classrooms constructed in UPE	6	0	06
No. of latrine stances constructed	15	5	15
No. of teacher houses constructed	03	0	2
No. of primary schools receiving furniture	4	0	4
Function Cost (US\$ '000)	2,779,746	1,708,544	2,639,746
Function: 0782 Secondary Education			
No. of students enrolled in USE	5913	6115	5913
Function Cost (US\$ '000)	1,928,420	1,368,385	1,982,959
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	26	26	26
No. of students in tertiary education	306	350	306
Function Cost (US\$ '000)	161,536	132,963	156,244
Function: 0784 Education & Sports Management and Inspection			

Vote: 774 Masindi 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	50	100	55
No. of secondary schools inspected in quarter	16	16	16
No. of tertiary institutions inspected in quarter	1	1	1
No. of inspection reports provided to Council	4	1	4
Function Cost (UShs '000)	150,015	111,888	170,389
Function: 0785 Special Needs Education			
No. of SNE facilities operational	1	1	1
No. of children accessing SNE facilities	25	32	25
Function Cost (UShs '000)	842	0	1,100
Cost of Workplan (UShs '000):	5,020,560	3,321,780	4,950,439

2015/16 Physical Performance up to March

366 Primary, 141 Secondary, 26 Tertiary staff and 4 Education Officials paid salaries; 13664 UPE and 6115 USE beneficiaries supported in schools; inspection reports produced, the sector BFP produced; 55 primary, 16 secondary and 1 tertiary schools / institutions supervised/ monitored, PLE was coordinated, 366 teachers were appraised; sensitization meetings held, quarterly physical progress report made, 11 99 UPE and 1120 Use candidates sat for their exams; 1 SNE facility made operational with 31 pupils.

Planned Outputs for 2016/17

A total of 537 staff paid salary, 29 School Management Committees trained, 13510 pupils and 6310 Students supported under UPE and USE/UPPET, 2 classrooms and 1 staff Quarters completed, 102 schools inspected per quarter and 4 inspection reports provided to council and 1 SNE facility with 85 children made operational, MDD conducted, athletics conducted, UNEB coordinated, Data on enrolment and school infrastructure collected.

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

N/A

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

1. Inadequate office space for staff in the department

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

2. Poor community support to school programmes

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

3. Lack of sports equipments and facilities

This has led to low sports standards in the Municipal

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

Vote: 774 Masindi Municipal Council

Workplan 7a: Roads and Engineering

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	850,106	396,665	825,794
Locally Raised Revenues	25,927	12,218	37,600
Multi-Sectoral Transfers to LLGs	35,512	13,333	28,780
Other Transfers from Central Government	735,946	331,600	
Sector Conditional Grant (Non-Wage)		0	718,923
Urban Unconditional Grant (Non-Wage)	9,038	6,752	3,808
Urban Unconditional Grant (Wage)	43,683	32,762	36,684
<i>Development Revenues</i>	169,583	146,186	113,641
Development Grant	78,694	78,694	
Locally Raised Revenues	10,000	0	33,468
Multi-Sectoral Transfers to LLGs	14,889	1,492	
Urban Discretionary Development Equalization Grant	66,000	66,000	80,174
Total Revenues	1,019,690	542,851	939,436

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	850,106	388,656	825,794
Wage	43,683	25,249	36,684
Non Wage	806,424	363,407	789,110
<i>Development Expenditure</i>	169,583	29,731	113,641
Domestic Development	169,583	29,731	113,641
Donor Development	0	0	0
Total Expenditure	1,019,690	418,387	939,436

2015/16 Revenue and Expenditure Performance up to March

The sector received 53% against the annual budget and 83% against the quarter respectively. The underperformance was due to less release of URF which was not received for the quarter as expected.

Out of the total sum of Shs. 542,851,000 received, the department was able to spend 41% against the annual budget and 65% against the quarter planned expenditure. Expenditure was mainly incurred on payment of Road maintenance workers, salaries for staff and works on routine mechanized road maintenance.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017, there has been a decrease of 8% as compared to this year's budget. The decrease has been brought about by non inclusion of PRDP funding to road rehabilitation.

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

(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

Function: 0481

Vote: 774 Masindi Municipal Council

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs	334	219	334
Length in Km of urban roads resealed	0	0	1
Length in Km. of urban roads upgraded to bitumen standard	250	320	0
Length in Km of Urban paved roads routinely maintained	0	0	6
Length in Km of Urban unpaved roads routinely maintained	11	11	0
Length in Km of Urban unpaved roads periodically maintained	11	0	0
No. of bottlenecks cleared on community Access Roads	4	0	0
Function Cost (US\$ '000)	856,189	376,310	679,621
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	163,501	42,076	117,394
Function: 0483 Municipal Services			
Function Cost (US\$ '000)	0	0	142,421
Cost of Workplan (US\$ '000):	1,019,690	418,387	939,436

2015/16 Physical Performance up to March

Routine Maintenance carried out on all the Municipal Council Urban roads in the Divisions of Kigulya, Karujubu, Nyangahya and Central & other funds spent on operations of the Municipal Engineers office, gravelling of Kisanja-Kichope and Kyamugweri road.

Planned Outputs for 2016/17

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

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

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

1. Understaffing

There is limited staff in the department. There is need to increase the staff in the department. The Department has only two permanent civil EnginAsst. Eng. Officer(mech)-currently HOD, 1 Driver, 1 hired Operator, 1 hired mechanic & 2 hired road overseers.

2. Insufficient resource allocation

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

3. Insufficient road equipments

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

Vote: 774 Masindi Municipal Council

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

2015/16 Revenue and Expenditure Performance up to March

N/A

Department Revenue and Expenditure Allocations Plans for 2016/17

N/A

(ii) Summary of Past and Planned Workplan Outputs

2015/16 Physical Performance up to March

N/A

Planned Outputs for 2016/17

N/A

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

N/A

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

1. N/A

N/A

2. N/A

N/A

3. N/A

N/A

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>173,798</i>	<i>103,231</i>	<i>180,224</i>
Locally Raised Revenues	97,275	47,930	126,100
Multi-Sectoral Transfers to LLGs	7,033	3,250	5,150
Sector Conditional Grant (Non-Wage)	11,804	8,853	29
Urban Unconditional Grant (Non-Wage)	22,811	17,040	16,230
Urban Unconditional Grant (Wage)	34,876	26,157	32,715
<i>Development Revenues</i>	<i>51,314</i>	<i>27,314</i>	<i>34,334</i>
Locally Raised Revenues	24,000	0	23,000
Urban Discretionary Development Equalization Grant	27,314	27,314	11,334

Vote: 774 Masindi Municipal Council

Workplan 8: Natural Resources

Total Revenues	225,112	130,545	214,559
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>173,798</i>	<i>99,491</i>	<i>180,224</i>
Wage	34,876	24,536	32,715
Non Wage	138,922	74,955	147,509
<i>Development Expenditure</i>	<i>51,314</i>	<i>5,300</i>	<i>34,334</i>
Domestic Development	51,314	5,300	34,334
Donor Development	0	0	0
Total Expenditure	225,112	104,791	214,559

2015/16 Revenue and Expenditure Performance up to March

For the three quarters, the department received 58% against the annual budget and 97% against the quarterly budget. There was over performance in the allocation of multi sectoral transfers for LLGs for recurrent and in the domestic revenue which received 100% because all the funds were released in the quarter.

Out of the received revenue, the department spent 47% against the annual planned expenditure and 78% against the quarter planned expenditure. The expenditure was mainly incurred on recurrent items i.e. salaries and allowances.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 there has been a decrease of 05% of the department's total revenue as compared to last FY's budget. The decrease has been brought about by non allocation development funding.

The department plans to spend the revenue on Payment of staff salaries, payment of allowances for PPC, environmental screening of municipal projects, carrying out crack down for illegal developers, Titling of council land, payment of wages and gratuity for compost plant workers, establishment of a demo nursery bed and a wood lot, carrying out environmental sensitisation and training etc.

(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
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	0	0	1
Number of people (Men and Women) participating in tree planting days	0	18	40
No. of Agro forestry Demonstrations	0	0	1
No. of community members trained (Men and Women) in forestry management	0	0	20
No. of monitoring and compliance surveys/inspections undertaken	0	0	04
No. of Water Shed Management Committees formulated	0	0	04
No. of Wetland Action Plans and regulations developed	0	01	01
No. of community women and men trained in ENR monitoring	0	0	40
No. of monitoring and compliance surveys undertaken	0	0	04
No. of new land disputes settled within FY	0	0	04
Function Cost (US\$ '000)	225,112	104,791	214,559
Cost of Workplan (US\$ '000):	225,112	104,791	214,559

Vote: 774 Masindi Municipal Council

Workplan 8: Natural Resources

2015/16 Physical Performance up to March

03 staff paid salary, 89 building sites inspected, 43 plans approved, 02 Physical Planning Committee meetings held, 13 municipal projects supervised for environmental compliance and 01 Env. Certificate issued, 49 enforcement notices issued, 66 men and women trained in ENR management in 01 training, 01 consultant procured for processing of 03 council land titles, 615.57 tons of solid waste safely handled, 194.7 tons of manure produced, 27 workers paid wages and provided with protective gears / tools-Kikwanana site.

Planned Outputs for 2016/17

In the FY 2016/17 the department plans to have 03 staff paid salary -bank, 300 building plans approved -TC's Office, 04 land titles processed -Central Division, 18 Physical Planning Committee (PPC) meetings held -municipal chambers, 10 municipal projects screened -municipal wide, 32 compost plant workers paid wages, 1600 tons of solid waste treated -Compost plant, 200 tons of manure produced -Compost plant etc.

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

N/A

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

1. Lack of a Physical Development Plan for over 75% of the municipality.

Currently, only 1 division (central) of masindi municipality has a structure plan and the rest of the divisions (Nyangahya, Kigulya and Karujubu) have never been planed save for Kinogozi cells.

2. Little appretiation of physical planning and ENR mangement

Despite efforts made on sensitisation and trainings made by council, there is still Little appreciation of physical planning and ENR management concepts by our leaders and the general public.

3. Limited reliable funding for the sector

Todate, there is no specific conditional grant from the centre meant for physical planning and town beautification projects leaving the department to depend on the unreliable Locally Raised Revenue.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	237,784	181,676	200,253
Locally Raised Revenues	20,317	4,120	28,311
Multi-Sectoral Transfers to LLGs	31,380	15,286	26,191
Other Transfers from Central Government	91,000	91,000	50,000
Sector Conditional Grant (Non-Wage)	30,478	22,858	28,058
Urban Unconditional Grant (Non-Wage)	14,901	11,131	16,521
Urban Unconditional Grant (Wage)	49,708	37,281	51,171
<i>Development Revenues</i>	138,732	91,903	7,000
Other Transfers from Central Government	100,000	53,170	
Urban Discretionary Development Equalization Grant	38,732	38,732	7,000

Vote: 774 Masindi Municipal Council

Workplan 9: Community Based Services

Total Revenues	376,516	273,579	207,253
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>237,784</i>	<i>177,463</i>	<i>200,253</i>
Wage	49,708	34,399	51,171
Non Wage	188,076	143,064	149,082
<i>Development Expenditure</i>	<i>138,732</i>	<i>91,396</i>	<i>7,000</i>
Domestic Development	138,732	91,396	7,000
Donor Development	0	0	0
Total Expenditure	376,516	268,859	207,253

2015/16 Revenue and Expenditure Performance up to March

The sector has received 73% against the annual budget and 75% for the three quarters. The underperformance was due to non release of local revenue performing at 26% and over performance was noted in the development revenues to carter for CDD beneficiaries.

The department was able to spend 71% against the annual budget and 172% against the quarter planned expenditure. Expenditure was mainly incurred on wage and Non wage especially on YLP and CDD which has been spent for the whole FY.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been a short fall of 45% of the department's total revenue for the FY 2016/2017 as compared from last years budget and this has been due to a decrease in YLP fund, strapping off CDD grant and OPM microproject funds . The department expects to spend the funds on payment of staff salaries, Monitoring of community projects, community mobilisation and sensitisation, training adult learners, support to YLP groups.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of Active Community Development Workers	4	4	4
No. FAL Learners Trained	400	400	500
No. of Youth councils supported	1	1	1
No. of women councils supported	1	0	1
Function Cost (UShs '000)	376,516	268,859	207,253
Cost of Workplan (UShs '000):	376,516	268,859	207,253

2015/16 Physical Performance up to March

7 LYP groups were funded, 12 CDD groups were funded, 1 staff meeting was held at the municipal, 1 FAL instructors meeting was held, 2 community meetings were held, support supervision of community groups was held, 8 FAL classes were supervised, 1 PWD council meeting was held, 3 PWD groups were funded under special grant, 1 library committee meeting was held, 1 library book week exhibition was carried out, 180 news papers were procured for the library, training in gender mainstreaming was held, mentoring in gender was held, women's day was commemorated, 2 children homes were visited 47 CBOs were registered, 1 capacity enhancement training was held

Planned Outputs for 2016/17

12 community sensitization meetings held, 40 CBO trained, 4 quarterly monitoring and supervision of community groups held, Vulnerable groups protected, 30 FAL classes supervised, 1 library week exhibition held, 200 youth and

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Workplan 9: Community Based Services

100 teachers trained in computer skill, 4 library outreaches held, 4 library committee meetings held, 1 training on gender held, 4 youth, women and PWD council meetings held, 6 YLP groups supported, 4 MDF meetings held, 1 youth council meetings held, Assorted books procured, 2 women and youth council sensitisation meetings held.

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

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

1. *Un coordinated service delivery among stake holders*

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

2. *Un clear information flow in the community*

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

3. *Gender inequality and discrimination*

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

Workplan 10: Planning

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

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	96,624	66,638	105,455
Locally Raised Revenues	33,459	19,770	38,321
Multi-Sectoral Transfers to LLGs	14,663	10,545	12,662
Support Services Conditional Grant (Non-Wage)	16,525	12,393	
Urban Unconditional Grant (Non-Wage)	17,865	13,346	40,351
Urban Unconditional Grant (Wage)	14,112	10,584	14,122
<i>Development Revenues</i>	40,430	50,045	33,502
Multi-Sectoral Transfers to LLGs	28,826	38,442	
Urban Discretionary Development Equalization Grant	11,604	11,604	33,502
Total Revenues	137,054	116,684	138,957
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	96,624	64,993	105,455
Wage	14,112	10,581	14,122
Non Wage	82,511	54,412	91,334
<i>Development Expenditure</i>	40,430	42,339	33,502
Domestic Development	40,430	42,339	33,502
Donor Development	0	0	0
Total Expenditure	137,054	107,331	138,957

2015/16 Revenue and Expenditure Performance up to March

The sector received 85% against the annual budget for the three quarters. In comparison to the planned quarter receipts of Shs. 47,727,000 was received performing at 133%. The over performance was due to multi sectoral transfers for LLGs for development revenues which performed at 353% and under performance noted in the area of locally raised

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Workplan 10: Planning

revenue for recurrent items.

The department was able to spend 78% against the annual budget and 107% against the quarter planned expenditure. Expenditure was mainly incurred on the domestic development.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, there has been an increase of 1% as compared to this FYs. The increase has been brought by inclusion of development funds for DDEG.

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

(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
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	1	1	1
No of Minutes of TPC meetings	12	09	12
Function Cost (US\$ '000)	137,054	107,331	138,957
Cost of Workplan (US\$ '000):	137,054	107,331	138,957

2015/16 Physical Performance up to March

writing of TPC minutes, submission of quarterly budget performance progress reports , LGMSD accountabilities, procurement of fuel, monitoring of projects, coordination of the production of budgets and submission of the draft form B to MFPED

Planned Outputs for 2016/17

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

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

N/A

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

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

This makes work almost to be left to one person (Planning unit) and also causes delayed submission of work plans and reports to the MoFPED and line ministries.

2. Low community participation in planning and budgeting

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

3. Lack of a motorvehicle for planning unit

The transport means limits the departmental activities.

Workplan 11: Internal Audit

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Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	43,575	29,138	52,658
Locally Raised Revenues	11,351	5,000	18,521
Urban Unconditional Grant (Non-Wage)	10,140	7,575	11,882
Urban Unconditional Grant (Wage)	22,083	16,562	22,254
Total Revenues	43,575	29,138	52,658
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	43,575	29,138	52,658
Wage	22,083	16,562	22,254
Non Wage	21,491	12,575	30,403
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	43,575	29,138	52,658

2015/16 Revenue and Expenditure Performance up to March

The department received 67% against the annual approved budget for the three quarters. In comparison to the planned quarter, the sector received Shs. 10,331,000 which performed at 95%. The underperformance was noticed in the area of locally raised revenue.

The department was able to spend 95% & 67% against the quarter and annual budget respectively on wage and non wage recurrent especially payment of fuel, stationery.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been an increase in revenue of 21% in the FY 2016/2017 as compared to this Fys Budget, the increase has been brought about by more allocation of locally raised revenue for the department.

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

(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
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	31-10-2015	29-04-2016	31-10-2016
Function Cost (UShs '000)	43,575	29,138	52,658
Cost of Workplan (UShs '000):	43,575	29,138	52,658

2015/16 Physical Performance up to March

Production of quarterly management letter, auditing books of accounts at the division and the Headquarter, schools, health centres, monitoring and follow up of council projects at different levels, procurement audit and verifying pay change reports, Payroll audit done, Pensioners verification, verifying of general receipts in Central division.

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Workplan 11: Internal Audit

Planned Outputs for 2016/17

4 Quarterly Audit Reports produced, 11 Departmental books of accounts at the headquarter audited, 4 Divisions books of accounts audited, 334 kilometers of road net both manual and mechanised maintenance monitored, 29 primary Schools and 6 Health Centres, 1 Departmental Budget prepared, 4 Quarterly budget performance reports prepared, Continued field inspection of Council activities and projects.

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

NA

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

1. Inadequate office space

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

2. Inadequate means of transport for the department

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

3. Inadequate staffing levels

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