

Vote: 759 Masaka Municipal Council

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 759 Masaka Municipal Council

Foreword

The Local Government Act 1997 S.36 mandates Local Governments to prepare comprehensive and intergrated plans for submission to the National Planning Authourity for incorporation in the National plans. The fact is that the planing function is being strengthened nationwide and has gone along way to streamline, harmonise and guide operations within Local Governments and the central Government. Annually, each HLG produces a Budget Frame-work Paper giving the overview of its budgetary revenue sources and the anticipated expenditurers. Herein, we give our major achievements and constraints encountered while implementing the Municipal programs. The Municipality has identified a number of strategies to address the constraints and hopefully they will be of great guidance to this Municipality. Result Oriented Management has proved to be a better mmanagement technique and key ROM areas have been highlighted in this document. This Local Government considers presentation of this BFP a great opportunity to bring our focused development and service delivery priorities to the attention of central government and other stakeholders. It has resulted from an in-depth problem identification, analysis and strategy development that focuses on addressing the local development concerns in our comminity as well as the National development and MDG priorities. We do appreciate the technical guidance accorded by Line Ministries to the Municipality in preparation of this document.

Kimbowa Joseph
TOWN CLERK

Vote: 759 Masaka Municipal Council

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,391,753	345,154	2,305,753
2a. Discretionary Government Transfers	6,126,590	5,193,638	5,941,689
2b. Conditional Government Transfers	4,548,022	350,085	4,461,374
2c. Other Government Transfers	1,341,290	0	1,336,790
Total Revenues	14,407,655	5,888,877	14,045,606

Revenue Performance in the first quarter of 2015/16

In the first quarter of FY 2015/16 the Local Government received a sum of UGX.5.84bn in the general fund account, cumulated from the four main sources of revenues under the LG. These included Local Revenues which performed at 14%, discretionary grants at 27%, conditional grants at 65% and Local Development grant at 20% of the total approved budgets. Therefore providing an averagedly low performance of 48% of the approved budget. Due to low performance in revenues since the pick season of

Planned Revenues for 2016/17

The LG Key planned expenditures on development is reduced by UGX.362,049,000 due to USIMID money which was received towards the end of the financial year and a reduction on wages is for staff and non-wage increment is brought about the tender prices from revenue generating activities and bussiness facilities. To be achieved by implementation of revenue enhancement plan.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,674,960	148,563	1,671,867
2 Finance	688,546	114,344	627,254
3 Statutory Bodies	481,755	51,819	394,159
4 Production and Marketing	91,043	2,122	94,148
5 Health	491,952	18,374	511,679
6 Education	4,236,286	281,500	4,192,946
7a Roads and Engineering	5,954,599	139,304	5,895,534
7b Water	0	0	0
8 Natural Resources	152,804	550	146,320
9 Community Based Services	377,250	15,924	283,484
10 Planning	94,975	10,398	64,728
11 Internal Audit	163,485	9,166	163,485
Grand Total	14,407,655	792,065	14,045,606
Wage Rec't:	4,034,343	0	3,899,124
Non Wage Rec't:	4,581,619	705,905	4,708,171
Domestic Dev't	5,791,693	86,160	5,438,311
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2015/16

In the first quarter of FY 2015/16 the Local Government received a sum of UGX.5.8bn in the general fund account, cumulated from the four main sources of revenues under the LG. These included Local Revenues which performed at 14%, discretionary grants at 27%, conditional grants at 65% and Local Development grant at 20% of the total approved budgets. Therefore providing an averagedly low performance of 48% of the approved budget. Due to low performance in revenues since the pick season of th

Vote: 759 Masaka Municipal Council

Executive Summary

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.

Medium Term Expenditure Plans

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 rate.

Challenges in Implementation

There are a number of challenges that have to ascertain extent affected service delivery within the Municipality for example one of the main sources of revenue to Masaka Municipal Council is revenue from Taxi Parks .the change in central Government policy of management Taxi parks and the subsequent directives from the centre led to continued wrangle in Taxi parks which greatly affected revenue from Taxi Prks and also resulted into a number of court cases.

Vote: 759 Masaka Municipal Council

A. Revenue Performance and Plans

<i>US\$'s 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	2,391,753	345,154	2,305,753
Inspection Fees	20,500	7,031	20,500
Other licences	9,000	14,135	9,000
Occupational Permits	8,000	0	8,000
Miscellaneous	79,000	29,333	
Market/Gate Charges	85,500	16,285	85,500
Local Service Tax	88,707	41,842	88,707
Local Hotel Tax	54,000	11,062	
Local Government Hotel Tax		0	54,000
Property related Duties/Fees	500	0	500
Land Fees	47,600	6,290	47,600
Park Fees	777,256	112,668	777,256
Ground rent	26,000	0	26,000
Court Filing Fees	500	0	
Business licences	444,330	43,342	444,330
Application Fees	39,000	2,676	39,000
Animal & Crop Husbandry related levies	25,200	3,814	25,200
Agency Fees	11,000	10,193	11,000
Advertisements/Billboards	28,800	8,919	28,800
Liquor licences	1,000	0	1,000
Rent & rates-produced assets-from private entities	279,000	34,057	
Other Fees and Charges	7,000	160	
Refuse collection charges/Public convenience	9,000	0	9,000
Sale of (Produced) Government Properties/assets	201,000	0	201,000
Rent & Rates from private entities		0	279,000
Rent & Rates from other Gov't Units	124,000	3,347	124,000
Registration of Businesses		0	24,320
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,540	0	1,540
Registration of Bussiness	24,320	0	
Tax Tribunal - Court Charges and Fees		0	500
2a. Discretionary Government Transfers	6,126,590	5,193,638	5,941,689
District Unconditional Grant (Wage)	30,826	0	
Urban Unconditional Grant (Wage)	546,461	0	577,286
Urban Unconditional Grant (Non-Wage)	331,576	82,894	420,868
Urban Discretionary Development Equalization Grant	5,217,727	5,110,744	4,943,534
2b. Conditional Government Transfers	4,548,022	350,085	4,461,374
Development Grant	213,774	42,755	214,776
Sector Conditional Grant (Non-Wage)	895,769	287,198	893,935
Sector Conditional Grant (Wage)	3,352,619	0	3,352,663
Support Services Conditional Grant (Non-Wage)	85,860	20,132	
2c. Other Government Transfers	1,341,290	0	1,336,790
Road mentenance (Uganda Road Fund)	1,156,790	0	
Uganda Road Fund		0	1,156,790
Uganda Aids Commission	40,000	0	40,000
Support to youth councils	100,000	0	100,000
PLE	4,500	0	
Masaka Development Forum		0	40,000
Masaka Municipal Council Development Forum (MDF)	40,000	0	
Total Revenues	14,407,655	5,888,877	14,045,606

Vote: 759 Masaka Municipal Council

A. Revenue Performance and Plans

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

.During the quarter, the Municipal council received UGX 345,154,000 out of the 2.39bn that was planned for the FY. This represented a performance of 15% of the approved Budget, the bulk of these funds were collected from Agency fees (93%), park fees (14%) ,inspection fees (34%),local Hotel Tax (20%),while other sources were not collected at all like occupation permit, Court filing fees, , registration of bussiness etc., Although a number of strategies have been done to educate the masses of th

(ii) Central Government Transfers

The LG has cumulative received UGX. 6,547,547,000 as Central Gov't Transfers, this is in form of LDG, Conditional Grants and Discretionary Grants, this have averagely performed at 20% of the Approved Budget. Please note USIMID Funds worth UGX.5,067,217,000 has been rolledover from financial year2015/16

(iii) Donor Funding

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

Planned Revenues for 2016/17

(i) Locally Raised Revenues

A projected increment of UGX.86,000,000 will accrue from review of tender prices from revenue generating facilities and business licences achieved by implementing the revenue enhancement plan.

(ii) Central Government Transfers

Local Government resource envelop of UGX.11,739,852,000 reduced from the current financial year 2014/15 by UGX.276,050,000 due to unspent USIMID funds which were transferred at the end of the financial year 2013/2014 . In generating the IPFs for the Direct Transfers for FY 2016/17 , the Central Government issued IPFS for the Financial year 2016/17 as per the first 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 of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	993,299	135,435	897,514
Locally Raised Revenues	361,841	26,625	253,319
Multi-Sectoral Transfers to LLGs	178,233	50,810	178,233
Other Transfers from Central Government	63,655	0	
Support Services Conditional Grant (Non-Wage)	3,620	0	
Urban Unconditional Grant (Non-Wage)	120,141	58,000	200,153
Urban Unconditional Grant (Wage)	265,809	0	265,809
<i>Development Revenues</i>	681,661	425,943	774,353
Locally Raised Revenues	245,000	0	280,000
Multi-Sectoral Transfers to LLGs	33,469	0	
Urban Discretionary Development Equalization Grant	403,192	425,943	494,353
Total Revenues	1,674,960	561,378	1,671,867
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	993,299	135,435	897,514
Wage	265,809	0	265,809
Non Wage	727,490	135,435	631,705
<i>Development Expenditure</i>	681,661	13,128	774,353
Domestic Development	681,661	13,128	774,353
Donor Development	0	0	0
Total Expenditure	1,674,960	148,563	1,671,867

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 561,378,000 representing 34% 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. 50,810,000 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

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has a decrease of UGX.3,093,000 due to the parameters used when sharing revenues at the Higher local Government level and the lower local Government level basing on the annual workplans of the department and the key areas for intervention will be implementing Government projects and implementing lawful decisions for the Municipal .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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.

Plans for 2016/17 by Vote Function

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

Vote: 759 Masaka Municipal Council

Workplan 1a: Administration

procurement of 2 vehicles.

Medium Term Plans and Links to the Development Plan

The Local Government is planning to monitor and Supervise departmental activities, projects and reports to strengthen the efficiency, effectiveness and economic delivery of services that contribute towards social, economic transformation and prosperity for all like Universal Primary Education, Universal Secondary Education NAADS, CDD, Health services, Youth livelihood. Implement Government programmes and take lawful decisions for the Municipality. Build Capacities of staff, staff performance appra

(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. Absolute pain and low resource base

The structural and detailed plan over 11 years old leading to uncontrolled development and low revenue which also lowers the department allocation and in most cases the budget is not realised hence activities not accomplished in time

2. Staff performance vis -a vis development and morale

Some key positions especially finance, planning department and divisions are unfilled leading to the gaps in the service delivery, political interference and poor staff motivation which leads to absentism and inadequate fund for Capacity building

3. n/a

n/a

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	647,646	115,376	627,254
Locally Raised Revenues	255,483	50,315	303,391
Multi-Sectoral Transfers to LLGs	175,244	65,061	175,244
Other Transfers from Central Government	68,300	0	0
Urban Unconditional Grant (Non-Wage)	26,674	0	26,674
Urban Unconditional Grant (Wage)	121,945	0	121,945
<i>Development Revenues</i>	40,900	0	0
Locally Raised Revenues	17,900	0	0
Urban Discretionary Development Equalization Grant	23,000	0	0
Total Revenues	688,546	115,376	627,254
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	647,646	114,344	627,254
Wage	121,945	0	121,945
Non Wage	525,701	114,344	505,309
<i>Development Expenditure</i>	40,900	0	0
Domestic Development	40,900	0	0
Donor Development	0	0	0
Total Expenditure	688,546	114,344	627,254

Vote: 759 Masaka Municipal Council

Workplan 2: Finance

Revenue and Expenditure Performance in the first quarter of 2015/16

In the first quarter of FY 2014/15, the finance department received a cumulatively amount of UGX. 115,376,000, representing a percentage of 17% of the approved budget (UGX. 688,546,000). This was derived from Local Revenues that performed at 20%. This was largely spent to implementation of revenue management activities totaling to UGX. 114,344,000 which is 17 % of the approved budget .During the quarter the department received UGX.115,,37600 and spent UGX.114,344,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental forecasts reduced by UGX.61,292,000 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

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

The department is expected 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, benchmarking,identifying new sources of revenue, producing complete, accurate,timely and relevant quarterly accountabilities and annual reports. To ensure proper management and control of Municipal Assets and Liabilities. Improvement of service delivery with

(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

Vote: 759 Masaka Municipal Council

Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	466,755	53,632	394,159
District Unconditional Grant (Wage)	30,826	0	
Locally Raised Revenues	196,379	26,172	196,379
Multi-Sectoral Transfers to LLGs	148,289	0	148,289
Support Services Conditional Grant (Non-Wage)	72,595	16,816	
Urban Unconditional Grant (Non-Wage)	18,666	10,644	18,666
Urban Unconditional Grant (Wage)		0	30,825
<i>Development Revenues</i>	15,000	0	0
Locally Raised Revenues	15,000	0	
Total Revenues	481,755	53,632	394,159
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	466,755	51,819	394,159
Wage	76,378	0	0
Non Wage	390,377	51,819	394,159
<i>Development Expenditure</i>	15,000	0	0
Domestic Development	15,000	0	0
Donor Development	0	0	0
Total Expenditure	481,755	51,819	394,159

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 53,632, 000, this represents 11% of the approved budget (UGX. 481,755,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 51,819,000 which is 11 % of the approved budget. During the first quarter quarter, UGX 53,632,000 was received and UGX 51,819,000 was spent.

However Urban non wage has presented a higher percentage of 228% due to the increments of councillors allowances at the Beginning of the

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental forecasts decreased by UGX.87,546,000 due to the needs of the department and the parameters used by Central Government when sharing funds to Local Governments and also parameters set by the Budget desk while sharing revenues within the departments and the key areas of expenditure will be on councillors allowances .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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.

Plans for 2016/17 by Vote Function

The next financial year we are aiming to see that councillors vigorously deliberate on issues that affect council and design strategies of improving on social service delivery. The plan intends to ensure that councillors exploit all opportunities available to improve on local revenue mobilisation for improved service delivery.

Medium Term Plans and Links to the Development Plan

The plan has significant linkage to the Municipal Development Plan as they strive to achieve quality services for all

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

Vote: 759 Masaka Municipal Council

Workplan 3: Statutory Bodies

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

1. Causing losses to council

It has been a habit of councilors to collude with service providers and cause losses to council in civil suits

2.

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	91,043	2,122	94,148
Locally Raised Revenues	48,615	2,122	48,615
Multi-Sectoral Transfers to LLGs	7,890	0	7,890
Sector Conditional Grant (Non-Wage)	0	0	3,107
Sector Conditional Grant (Wage)	15,000	0	14,998
Urban Unconditional Grant (Non-Wage)	8,583	0	8,583
Urban Unconditional Grant (Wage)	10,955	0	10,955
Total Revenues	91,043	2,122	94,148
B: Overall Workplan Expenditures:			
Recurrent Expenditure	91,043	2,122	94,148
Wage	21,868	0	25,953
Non Wage	69,175	2,122	68,195
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	91,043	2,122	94,148

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 2,122,000, this represents 2% of the approved budget (UGX. 91,043,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 2,122,000 which is 2% .

During first quarter, UGX 2,122,000 was received and UGX 2,122,000 was spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental forecasts raised by UGX.3,105,000 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

Physical Performance in the first quarter of 2015/16

The department has managed to implement a number for 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 Bussinesses within municipality ,Enforcement of payment of trading licenses , sensitisation ,as well as,formation, monitoring, supervising and Auditing of SACCOs all

Vote: 759 Masaka Municipal Council

Workplan 4: Production and Marketing

over the LG

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

.The Department will ensure that the Municipality plans, programmes and interventions to achieve the intended goals for social economic transformation that are implemented by improving the livelihood of Market Vendors by construction of standard markets (donations by His Excellency the President). Great emphasis will be put on promoting, supervision and auditing SACCOS, marketing of animal and crop produce through training Workshops & seminars, . Multi-sectoral transfer component is

(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

The department currently has one staff the Senior Commercial Officer, who undertakes Production, Marketing & Commercial sector activities. This is attributed to the staff structure that does not provide for the production department.

2. Negative attitude

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

3.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	389,160	23,098	438,193
Locally Raised Revenues	49,554	7,486	49,554
Multi-Sectoral Transfers to LLGs	39,564	0	83,379
Sector Conditional Grant (Non-Wage)	62,449	15,612	67,631
Sector Conditional Grant (Wage)	226,865	0	226,900
Urban Unconditional Grant (Non-Wage)	10,729	0	10,729
<i>Development Revenues</i>	102,792	26,403	73,486
Development Grant	7,037	1,407	73,486
Urban Discretionary Development Equalization Grant	95,755	24,995	

Vote: 759 Masaka Municipal Council

Workplan 5: Health

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	491,952	49,501	511,679
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	389,160	18,374	438,193
Wage	266,267	0	226,900
Non Wage	122,893	18,374	211,293
<i>Development Expenditure</i>	102,792	0	73,486
Domestic Development	102,792	0	73,486
Donor Development	0	0	0
Total Expenditure	491,952	18,374	511,679

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 49,501,000, this represents 10 % of the approved budget (UGX. 491,952,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 18,374,000 which is 4 % of the approved budget .

In the first quarter, UGX 49,501,000 was received and UGX 18,374,000 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 expenditures will be on promotion of health services within communities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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, 183,462against 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

Plans for 2016/17 by Vote Function

The department is to offer routine PHC services including outreach activities for health promotion. Improving the lives of expectant mothers by construction of a Marternity 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

Medium Term Plans and Links to the Development Plan

The department shall continue to offer routine PHC services including outreach activities for health promotion. It has plans to improve the livelihood of expectant mothers by construction of a Marternity wards within divisions, follow up on HIV positive mothers and their babies after delivery by giving them ARVS and comprehensive child care. Multi-sectoral Transfers to lower local government is meant for Hygiene and sanitation services within division, solid waste management, community sensitisation

(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. 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.

Vote: 759 Masaka Municipal Council

Workplan 5: Health

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,014,549	284,741	4,051,656
Locally Raised Revenues	45,231	20,374	95,231
Multi-Sectoral Transfers to LLGs	13,882	0	13,882
Other Transfers from Central Government	4,500	0	
Sector Conditional Grant (Non-Wage)	806,795	264,367	798,391
Sector Conditional Grant (Wage)	3,110,754	0	3,110,765
Urban Unconditional Grant (Non-Wage)	15,020	0	15,020
Urban Unconditional Grant (Wage)	18,367	0	18,367
<i>Development Revenues</i>	221,737	41,347	141,290
Development Grant	206,737	41,347	141,290
Locally Raised Revenues	15,000	0	
Total Revenues	4,236,286	326,088	4,192,946
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,014,549	281,500	4,051,656
Wage	3,154,428	0	3,129,132
Non Wage	860,121	281,500	922,524
<i>Development Expenditure</i>	221,737	0	141,290
Domestic Development	221,737	0	141,290
Donor Development	0	0	0
Total Expenditure	4,236,286	281,500	4,192,946

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 326,088, 000, this represents 8 % of the approved budget (UGX. 4,236,286,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 281,500,000 which is 7 % of the approved budget.

During first quarter, UGX 326,088,000 was received and UGX 281,500,000 was spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental forecast reduced by UGX.43,340,000 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

Physical Performance in the first quarter of 2015/16

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

Vote: 759 Masaka Municipal Council

Workplan 6: Education

Plans for 2016/17 by Vote Function

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

Medium Term Plans and Links to the Development Plan

In the medium term, emphasis is on construction of teachers houses, construction of VIP latrines and supply of furniture to deserving schools as per the reviewed DDP.

(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. 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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,298,511	73,700	1,446,353
Locally Raised Revenues	14,113	5,056	30,000
Multi-Sectoral Transfers to LLGs	182,261	68,644	182,261
Other Transfers from Central Government	1,024,835	0	1,156,790
Urban Unconditional Grant (Non-Wage)	32,185	0	32,185
Urban Unconditional Grant (Wage)	45,117	0	45,117
<i>Development Revenues</i>	4,656,088	4,668,251	4,449,181
Locally Raised Revenues	15,000	12,727	
Multi-Sectoral Transfers to LLGs	65,438	14,250	
Urban Discretionary Development Equalization Grant	4,575,650	4,641,274	4,449,181
Total Revenues	5,954,599	4,741,951	5,895,534
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,298,511	70,554	1,446,353
Wage	43,380	0	45,117
Non Wage	1,255,131	70,554	1,401,236
<i>Development Expenditure</i>	4,656,088	68,750	4,449,181
Domestic Development	4,656,088	68,750	4,449,181
Donor Development	0	0	0
Total Expenditure	5,954,599	139,304	5,895,534

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 4,741,951, 000, this represents 80 % of the approved budget (UGX.

Vote: 759 Masaka Municipal Council

Workplan 7a: Roads and Engineering

5,954,599,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 139,304,000 which is 2 % of the approved budget the wage .

During first quarter, UGX 4,741,951,000 was received and UGX 139,304,000 was spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental forecasts reduced by UGX.59,065,000 due to the USIMID funds which were rolled over from the previous financial year 2015/16 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

Physical Performance in the first quarter of 2015/16

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 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.

Plans for 2016/17 by Vote Function

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

Medium Term Plans and Links to the Development Plan

he department is planning to improve on the infrastructure within the central bussiness center 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

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

1. delay 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 million

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

Revenue and Expenditure Performance in the first quarter of 2015/16

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Plans for 2016/17 by Vote Function

Medium Term Plans and Links to the Development Plan

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

Vote: 759 Masaka Municipal Council

Workplan 7b: Water

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

- 1.
- 2.
- 3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	146,304	550	146,320
Locally Raised Revenues	54,712	550	54,712
Multi-Sectoral Transfers to LLGs	63,895	0	63,895
Sector Conditional Grant (Non-Wage)	0	0	16
Urban Unconditional Grant (Non-Wage)	16,437	0	16,437
Urban Unconditional Grant (Wage)	11,260	0	11,260
<i>Development Revenues</i>	6,500	0	0
Locally Raised Revenues	2,000	0	
Urban Discretionary Development Equalization Grant	4,500	0	
Total Revenues	152,804	550	146,320
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	146,304	550	146,320
Wage	11,260	0	11,260
Non Wage	135,044	550	135,060
<i>Development Expenditure</i>	6,500	0	0
Domestic Development	6,500	0	0
Donor Development	0	0	0
Total Expenditure	152,804	550	146,320

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 550,000, this represents 0 % of the approved budget (UGX. 152,804,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 550,000 Which is 0 % of the approved budget.

During first quarter, UGX 550,000 was received and UGX 550,000 was spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental forecasts reduced by UGX.6,484,000 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

Physical Performance in the first quarter of 2015/16

During the quarter the environment implemented some activities like a workshop on the role and responsibilities of

Vote: 759 Masaka Municipal Council

Workplan 8: Natural Resources

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

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

All projects implemented in compliance with environmental laws and guidelines, wetlands utilised sustainably and an Environmentally friendly Masaka Municipal council

(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. Urban Grazing

The animals that loiter around town have destroyed the green scenery, planting trees in town has really become a challenge.

3.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	330,837	18,656	283,484
Locally Raised Revenues	45,616	11,437	
Multi-Sectoral Transfers to LLGs	37,968	0	37,968
Other Transfers from Central Government	180,000	0	180,000
Sector Conditional Grant (Non-Wage)	26,526	7,219	24,789
Urban Unconditional Grant (Non-Wage)	12,796	0	12,796
Urban Unconditional Grant (Wage)	27,931	0	27,931
<i>Development Revenues</i>	46,413	55	0
Locally Raised Revenues	10,000	55	
Multi-Sectoral Transfers to LLGs	29,413	0	
Urban Discretionary Development Equalization Grant	7,000	0	

Vote: 759 Masaka Municipal Council

Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	377,250	18,711	283,484
B: Overall Workplan Expenditures:			
Recurrent Expenditure	330,837	15,924	283,484
Wage	27,931	0	27,931
Non Wage	302,906	15,924	255,553
Development Expenditure	46,413	0	0
Domestic Development	46,413	0	0
Donor Development	0	0	0
Total Expenditure	377,250	15,924	283,484

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 18,711, 000, this represents 5 % of the approved budget (UGX. 377,250,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 15,924,000 which is 4% of the approved budget.

However during the quarter the department received UGX.18,711,000 and spent UGX.15,924,000.

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

Physical Performance in the first quarter of 2015/16

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 g

Plans for 2016/17 by Vote Function

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

Medium Term Plans and Links to the Development Plan

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).

(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. Department under staffed.

Two more staff needed in the department to handle gender and community issues at the Divisions

2.

3.

Vote: 759 Masaka Municipal Council

Workplan 9: Community Based Services

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	74,373	6,116	64,728
Locally Raised Revenues	37,231	2,800	37,231
Support Services Conditional Grant (Non-Wage)	9,645	3,316	
Urban Unconditional Grant (Non-Wage)	16,237	0	16,237
Urban Unconditional Grant (Wage)	11,260	0	11,260
<i>Development Revenues</i>	20,602	4,282	0
Locally Raised Revenues	10,000	0	
Urban Discretionary Development Equalization Grant	10,602	4,282	
Total Revenues	94,975	10,398	64,728
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	74,373	6,116	64,728
Wage	11,260	0	11,260
Non Wage	63,113	6,116	53,468
<i>Development Expenditure</i>	20,602	4,282	0
Domestic Development	20,602	4,282	0
Donor Development	0	0	0
Total Expenditure	94,975	10,398	64,728

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 10,398, 000, this represents 11 % of the approved budget (UGX.94,975,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 10,398,000 which is 11 % of the approved budget.

During first quarter, UGX 10,398,000 was received and UGX 10,398,000 was spent..

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental forecast increased by UGX.30,247,000 due to the needs of the department and the parameters used when sharing revenue basing on the workplans of the department ,the key expenditureers will be on developing and implementation of 5- yeardevelopment plan and monitoring of projects and departments by use of score card.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 by Vote Function

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

Vote: 759 Masaka Municipal Council

Workplan 10: Planning

Medium Term Plans and Links to the Development Plan

In the medium term, greater efforts towards developing a strong data bank will be pursued. Annual Statistical Abstracts will be produced with technical support from UBOS to enable establishment of trends resulting from implementation of different programmes in different sectors and enabling comparability both internally and externally. Monitoring of the reviewed 5-yr municipal development plan implementation will also be enhanced. All the above align well with the intentions and strategies of th

(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

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. Staff structure constraint

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	163,485	9,170	163,485
Locally Raised Revenues	123,231	9,170	123,231
Urban Unconditional Grant (Non-Wage)	6,437	0	6,437
Urban Unconditional Grant (Wage)	33,817	0	33,817
Total Revenues	163,485	9,170	163,485
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	163,485	9,166	163,485
Wage	33,817	0	33,817
Non Wage	129,668	9,166	129,668
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	163,485	9,166	163,485

Revenue and Expenditure Performance in the first quarter of 2015/16

The department has cumulatively received UGX. 9,170, 000, this represents 6 % of the approved budget (UGX.163,485,000) for the department. However, of the funds received, the department has cumulatively spent UGX. 9,166,000 which is 6 % of the approved budget.

During first quarter, UGX 9,170,000 was received and UGX 9,166,000 was spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The expected forecast has remained at par due to the parameters used while sharing revenues among the higher

Vote: 759 Masaka Municipal Council

Workplan 11: Internal Audit

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

Physical Performance in the first quarter of 2015/16

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 su

Plans for 2016/17 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

procurement of office furniture done,procurement of filling cabinets to be done,production of quartely audit reports and onward submission to relevant bodies to be made ,inspection of completed and ongoing projets to be done

(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.