

Vote: 774 Masindi Municipal Council

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 774 Masindi Municipal Council

Foreword

The Budget Framework Paper (BFP) for Financial Year 2016/2017 targets towards fulfilling the Vision of the Municipality; " Having a modern urban centre by the Year 2040".

This document is a tool aimed at guiding the allocation of the Municipality limited resources to unlimited public demands. It provides a foundation for the preparation of the five year rolling plan for Fys 2015/2016- 2019/2020 and ultimately the annual Budget Estimates for FY 2016/2017

Major challenges/constraints across all the sectors have also been highlighted. Limited resource envelope, low community participation in planning and Government programmes, land conflicts and limited community participation in the maintenance of public utilities and goods are the major challenges the Municipality is still facing

In the coming Financial Year 2016/2017, in order to achieve the Municipality Vision and mission and to address the above mentioned challenges, the Municipality will focus its attention on the following key areas:-

Increasing income household incomes and promoting equity, Enhancing the availability and quality of employment, Improving stock and quality of economic infrastructure, Increasing access to quality social services, Promoting science, technology, innovation and ICT to enhance competitiveness, Enhancing human capital development, Strengthening Good and Security, Promoting sustainable population and the use of environment and natural resources

I wish to express my appreciation to all those who worked tirelessly to produce this Budget Framework Paper. I thank members of the Budget desk, Municipal Technical Planning Committee, the Planning unit staff, the Municipality Executive Committee members, the Municipal Councillors, Lower Local Governments and all the development partners for their commitment in the preparation and production of this document.

Finally, I pledge total commitment towards the implementation of this Budget Framework Paper. I call upon the Municipality Executive Committee, the Municipality Council, the Municipal Technical Planning Committee members, Lower Local Government officials, Partners in development and the community at large to join hands towards the implementation of this Budget Framework Paper, for better livelihood of the communities living in the Municipality council

Amanyire Joshua Kiiza
His Worship The Mayor- Masindi Municipal Council

Vote: 774 Masindi 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	1,471,537	225,741	1,609,816
2a. Discretionary Government Transfers	1,061,358	236,889	1,072,716
2b. Conditional Government Transfers	5,687,886	1,460,895	4,896,906
2c. Other Government Transfers	930,746	257,804	785,946
Total Revenues	9,151,527	2,181,329	8,365,384

Revenue Performance in the first quarter of 2015/16

By the end of September FY 2015/2016 Masindi Municipal Council had received 24% of the total budget. Generally wage received performed as expected release for the first quarter because of the staff salaries being released on quarterly basis and non wage recurrent performed slightly below average because of locally raised revenue which was affected by non payment of tenderers for tendered revenue sources which are major sources etc.

Planned Revenues for 2016/17

There has been a decrease of 8% of next FY's Budget as compared to this FY budget 2015/2016, The decrease has been brought about by the reduction of the conditional transfers for primary, tertiary and secondary salaries, capitation grant for USE & UPE, reduction of capital development as per the communication from MFPED. However there has been an increment in the PHC development. Etc.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	811,788	75,469	938,281
2 Finance	453,463	83,446	507,744
3 Statutory Bodies	333,661	62,661	219,338
4 Production and Marketing	55,566	7,307	60,766
5 Health	674,545	116,422	616,429
6 Education	5,020,560	1,200,211	4,482,407
7a Roads and Engineering	1,019,690	204,999	985,656
7b Water	0	0	0
8 Natural Resources	225,112	27,195	191,998
9 Community Based Services	376,516	116,946	202,675
10 Planning	137,054	29,641	112,148
11 Internal Audit	43,575	9,296	47,942
Grand Total	9,151,527	1,933,591	8,365,384
Wage Rec't:	4,098,017	997,584	4,077,235
Non Wage Rec't:	3,765,319	875,121	3,864,735
Domestic Dev't	1,288,192	60,887	423,414
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2015/16

By the end of September, Council spent Shs. 1,933,591,000 as follows wage 24%, non wage 23% and domestic development 5%.

Generally expenditure on salary performed below average because of the posts to be filled replaced and that is why it performed at 24%, and on the domestic development there was under performance because most of the capital projects across user departments were at evaluation stage.

Planned Expenditures for 2016/17

Vote: 774 Masindi Municipal Council

Executive Summary

In this financial year 2015/2016, Masindi Municipal Council expects to spend on the following areas Renovation of council buildings, classroom, latrine and staff quarters construction at various primary schools, tarmacking of the municipal roads in the CBD (Ssebagala road), 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.

Medium Term Expenditure Plans

The medium term expenditure plans will continue to follow the expenditure plans/activities as follows:-
Purchase of land, routine monitoring and supervision of council activities and projects, valuation of land, routine and periodic road maintainance of municipal roads, construction of classrooms, construction of lined pit latrines, construction of teachers quarters and health centres, Construction of municipal headquarter office and one divisional office constructed among others.

Challenges in Implementation

The following are the constraints faced in implementing future plans
Under staffing in some departments which hinder implementation of some planned activities, Lack of enforcement staff in the revenue mobilisation, Lack of adequate/reliable means of transport for revenue mobilisation, Political pronouncements of some key revenue sources like trading licenses from petrol stations, masts etc, Insufficient wage allocation to recruit key staffs among others.

Vote: 774 Masindi Municipal Council

A. Revenue Performance and Plans

US\$'s 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,471,537	225,741	1,609,816
Educational/Instruction related levies	17,300	218	12,300
Miscellaneous	1,100	0	1,100
Local Service Tax	111,808	17,725	138,808
Local Hotel Tax	26,960	2,004	
Local Government Hotel Tax		0	26,960
Liquor licences	721	0	721
Land Fees	193,947	43,263	239,947
Other Court Fees	0	0	1
Fees from appeals	100	1,894	1
Occupational Permits	646	200	646
Business licences	299,242	14,491	323,834
Application Fees	6,033	194	6,033
Animal & Crop Husbandry related levies	37,000	5,171	31,000
Agency Fees	20,154	1,723	20,154
Advertisements/Billboards	22,460	5,098	30,460
Advance Recoveries	1	0	
Inspection Fees	50,300	0	50,300
Registration of Businesses	5,000	5,215	5,000
Market/Gate Charges	116,600	17,170	117,320
Rent & rates-produced assets-from private entities	83,256	15,344	80,256
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	5,300	1,057	5,300
Refuse collection charges/Public convenience	6,480	1,641	8,280
Property related Duties/Fees	151,300	9,789	151,805
Park Fees	258,000	80,141	278,640
Other licences	3,865	731	3,865
Other Fees and Charges	53,965	2,674	77,086
2a. Discretionary Government Transfers	1,061,358	236,889	1,072,716
Urban Unconditional Grant (Non-Wage)	290,799	72,700	411,124
Urban Unconditional Grant (Wage)	376,776	94,194	460,024
District Unconditional Grant (Wage)	43,805	0	
Urban Discretionary Development Equalization Grant	349,978	69,996	201,568
2b. Conditional Government Transfers	5,687,886	1,460,895	4,896,906
Development Grant	767,308	153,462	151,846
Sector Conditional Grant (Non-Wage)	1,148,611	366,758	1,067,605
Sector Conditional Grant (Wage)	3,677,436	919,359	3,677,455
Support Services Conditional Grant (Non-Wage)	94,530	21,317	
2c. Other Government Transfers	930,746	257,804	785,946
Micro projects for groups	91,000	91,000	
Youth Livelihood		0	50,000
Uneb Grant For Education	3,800	0	
Other Transfers from Central Government(YOUTH LIVELIHOOD)	100,000	1,105	
Uganda Road fund	735,946	165,700	735,946
Total Revenues	9,151,527	2,181,329	8,365,384

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

By the end of September 2015/2016, the Municipal Council had collected Shs. 225,741,000 accounting for 15% of the approved budget of Shs. 1,471,537,000. the poor performance was due to limited labour force for revenue mobilisation, non payment of

Vote: 774 Masindi Municipal Council

A. Revenue Performance and Plans

revenue tendered sources by tenderers since the municipal council was using caretakers for collection who also were not reliable, Political pronouncements on markets and other sources of revenue like trading licenses among others.

(ii) Central Government Transfers

By the end of September, the Municipal had received revenues as follows, a Discretionary Government Transfers performed at 23% against annual approved budget, Conditional Government Transfers which performed at 26% against annual approved budget, Other Government Transfers performed at 28% against annual approved budget, Local Development Grant performed at 20% against annual approved budget. Overall total revenue performed at 24% against annual approved budget.

(iii) Donor Funding

There are no donor funds incorporated in the Municipal budget for Masindi Municipal Council.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

There has been an increase of 9% of the locally raised revenue expected to be raised for the next FY as compared to this years 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 a decrease of 12% for grants from the central Government as compared to this financial year's budget 2015/2016. The decrease has been brought about by the reduction of the conditional transfers for capital development as per the communication from MFPEd. However there has been an increment in the PHC development etc.

(iii) Donor Funding

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

Vote: 774 Masindi 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>	640,555	93,863	851,889
Locally Raised Revenues	129,701	18,311	249,980
Multi-Sectoral Transfers to LLGs	342,748	33,525	360,919
Support Services Conditional Grant (Non-Wage)	4,441	1,110	
Urban Unconditional Grant (Non-Wage)	63,664	15,916	85,007
Urban Unconditional Grant (Wage)	100,000	25,000	155,983
<i>Development Revenues</i>	171,233	23,706	86,392
Locally Raised Revenues	36,000	0	36,000
Multi-Sectoral Transfers to LLGs	21,841	2,430	
Urban Discretionary Development Equalization Grant	113,392	21,276	50,392
Total Revenues	811,788	117,568	938,281
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	640,555	70,469	851,889
Wage	100,000	23,856	155,983
Non Wage	540,555	46,612	695,906
<i>Development Expenditure</i>	171,233	5,000	86,392
Domestic Development	171,233	5,000	86,392
Donor Development	0	0	0
Total Expenditure	811,788	75,469	938,281

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

The sector received 14% against the annual budget of shillings 811,788,000 was received during the quarter. In comparison to the planned quarter of Shs. 202,947,000, the sector performed at 58%. The under performance was due to poorly raised local revenue.

The department was able to spend shillings 75,469,000=(9%) against the annual budget and 37% against the quarter planned expenditure. Expenditure was mainly incurred on payment of salaries etc.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been an increase in revenue of 16% 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, construction of council offices.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 by Vote Function

01 office block constructed, 32 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.

Vote: 774 Masindi Municipal Council

Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

Capacity building of staff and councilors to enhance human capital development, procurement of computers to promote science and technology and innovation, mainstreaming HIV/AIDS to promote a sustainable population, purchase of land to improve on the stock and quality of economic infrastructure, valuation of property, formulation of ordinances to strengthen good governance, recruitment of staff to provide gainful employment, monitoring and supervision to enhance accountability, among others.

(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

<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>	426,083	81,043	507,744
Locally Raised Revenues	90,592	19,190	104,592
Multi-Sectoral Transfers to LLGs	235,250	36,793	248,015
Urban Unconditional Grant (Non-Wage)	33,560	8,390	47,446
Urban Unconditional Grant (Wage)	66,680	16,670	107,690
<i>Development Revenues</i>	27,380	2,403	0
Multi-Sectoral Transfers to LLGs	27,380	2,403	
Total Revenues	453,463	83,446	507,744
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	426,083	81,043	507,744
Wage	66,680	16,670	47,446
Non Wage	359,403	64,373	460,298
<i>Development Expenditure</i>	27,380	2,403	0
Domestic Development	27,380	2,403	0
Donor Development	0	0	0
Total Expenditure	453,463	83,446	507,744

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

A total shillings 83,446,000= (18%) against the annual budget of shillings 453,463,000 was received during the quarter. In comparison to the planned quarter of Shs. 113,366,000, the sector performed at 74%.

Out of the total sum of Shs. 83,446,000 received the department was able to spend shillings 83,446,000=(18%) against the annual budget and 74% against the quarter planned expenditure. Expenditure was mainly incurred on the following line items; Payment of salaries among others.

Vote: 774 Masindi Municipal Council

Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been an increase in revenue by 12% of the department's total budget for the next FY as compared to this FY's budget. The increment has been caused by the increase in revenue allocation in the areas of locally raised revenue and theurban 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

Physical Performance in the first quarter of 2015/16

Holding of the revenue enhancement meetings, Preparation of the departmental Q4 progress report, Sensitisation of the public on Property tax. Preparing and submitting of Final Accounts for F/Y 2014/2015 to the OAG, , Procurement of assorted and printed stationary, comsolidateting the approved budget estimates for FY 2015/2016 and circulating them to the relevant stakeholders.

Plans for 2016/17 by Vote Function

Coordination of the preparation of annual budgets and workplans for FY 2016/2017, Prepare monthly & quarterly financial reports, Preparation and submission of Draft Final Accounts FY 2014/2015 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.

Medium Term Plans and Links to the Development Plan

The department is focused on seeing improvement in key outputs over the medium term in revenue mobilisation and realisation and in order to achieve this, we shall employ better methods of data collection and compilation, staff skills enhancement and timely assesment.

(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		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	289,856	82,222	219,338
Locally Raised Revenues	96,566	33,904	96,566
Multi-Sectoral Transfers to LLGs	96,937	26,545	96,937
Support Services Conditional Grant (Non-Wage)	73,565	16,075	

Vote: 774 Masindi Municipal Council

Workplan 3: Statutory Bodies

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Non-Wage)	17,031	4,258	20,078
Urban Unconditional Grant (Wage)	5,757	1,439	5,757
Total Revenues	289,856	82,222	219,338
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	333,661	62,661	219,338
Wage	49,562	8,424	5,757
Non Wage	284,099	54,237	213,581
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	333,661	62,661	219,338

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

A total Shs 93,173,000 (28%) against the annual budget of Shs 333,661,000 was received during the quarter. In comparison to the planned quarter of Shs 83,415,000 the Sector performed at 112%. The overperformance was due to transfer of funds to councilors for facilitation of their tour during the month of September.

The department was able to spend Shs 62,661,000 (19%) against the annual budget and 75% against the quarter planned expenditure on recurrent especially payment of non wage.

Department Revenue and Expenditure Allocations Plans for 2016/17

During the FY 2016/2017, there has been a decrease of 24% as compared from this FY's budget. The decrease is attributed to non 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

Physical Performance in the first quarter of 2015/16

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

Plans for 2016/17 by Vote Function

06 Council and 18 Standing Committee meetings will be held; 7 Staff paid salary and transport allowances; 23 Councilors 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.

Medium Term Plans and Links to the Development Plan

Organizing and holding Council and Committee sessions to enhance good governance, capacity building to enhance human capital development, promoting security, monitoring to enhance accountability and transparency, payment of staff salaries and councilors' emoluments.

(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

Vote: 774 Masindi Municipal Council

Workplan 3: Statutory Bodies

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

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:			
<i>Recurrent Revenues</i>	54,661	11,246	60,766
Locally Raised Revenues	13,325	770	13,325
Multi-Sectoral Transfers to LLGs	103	167	103
Sector Conditional Grant (Non-Wage)	0	0	3,204
Sector Conditional Grant (Wage)	28,074	7,019	28,071
Urban Unconditional Grant (Non-Wage)	7,493	1,873	10,594
Urban Unconditional Grant (Wage)	5,665	1,416	5,470
<i>Development Revenues</i>	905	0	0
Multi-Sectoral Transfers to LLGs	905	0	0
Total Revenues	55,566	11,246	60,766
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	54,661	7,307	60,766
Wage	33,739	4,763	33,541
Non Wage	20,921	2,543	27,225
<i>Development Expenditure</i>	905	0	0
Domestic Development	905	0	0
Donor Development	0	0	0
Total Expenditure	55,566	7,307	60,766

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

The Sector received 20% against the annual budget for the first quarter. In comparison to the planned quarter it performed at 81%. The over performance was due to the increased locally raised revenue.

The department was able to spend shillings 13% against the annual budget and 53% against the quarter planned expenditure.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017, there has been an increase in revenue by 9% as compared to this year's budget, This has been brought about by the inclusion on non wage wage under agriculture sector.

The department expects to spend it is budget on payment of salaries, construction of market shade and abattoir, payment of the service providers.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

2240 carcasses of Meat and 994 carcasses of pork inspected, 66 Farms visited, 5 Diseases controlled such as NCD, Gumburo, Crop pests and vectors controlled, FMD, Fowl pox and Fowl typhoid, 104 animals treated against

Vote: 774 Masindi Municipal Council

Workplan 4: Production and Marketing

different type of diseases, 3 Producer groups linked to local markets, 3 Fish ponds constructed and stocked with fish, 500kgs of fish harvested in Municipality, 38 Tsetse traps deployed in Municipality, 4 anti- Vermin operations executed in Municipality etc.

Plans for 2016/17 by Vote Function

Staffs paid salar Animals treated against diseases like Nagana, Stores inspected, 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.

Medium Term Plans and Links to the Development Plan

The department will continue to carry out vaccination of all livestock, birds and pets, training of farmers and establishment of urban farming demonstration sites, Supply of inputs and carrying out meat inspection.

(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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	572,040	133,603	579,729
Locally Raised Revenues	33,804	1,920	33,804
Multi-Sectoral Transfers to LLGs	115,280	25,944	115,280
Sector Conditional Grant (Non-Wage)	52,128	13,032	59,258
Sector Conditional Grant (Wage)	367,120	91,780	367,145
Urban Unconditional Grant (Non-Wage)	3,708	927	4,242
<i>Development Revenues</i>	102,505	20,501	36,701
Development Grant	102,505	20,501	36,701

Vote: 774 Masindi Municipal Council

Workplan 5: Health

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	674,545	154,104	616,429
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	572,040	116,422	579,729
Wage	367,120	76,687	367,145
Non Wage	204,920	39,734	212,584
<i>Development Expenditure</i>	102,505	0	36,701
Domestic Development	102,505	0	36,701
Donor Development	0	0	0
Total Expenditure	674,545	116,422	616,429

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

23% was received for the 1st quarter against the annual budet. In comparision to the planned quarter ,the sector received 91% . The was under performance of locally raised revenue. The department was able to spend 17% against the annual and 69% against the quarter respectively.Expenditure was mainly incurred on wage and recurrent expenditure.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the next financial year 2016/2017, there has been a decrease in revenue of 9% of the department. The decrease has been brought by non inclusion of PRDP funding. Howwever there has been an increase in the PHC development. 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 the health centres etc.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Payment of the staff salaries for 65 staff, remittance of PHC non wage to 6 lower health units, burrying 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.

Plans for 2016/17 by Vote Function

1 Health centre fenced; 6 Health centres of Katasenywa, Nyakitibwa, Kibyama, 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 Katasenywa, Nyakitibwa, Kibwona, Kibyama, Kirasa and Biizi supplied with gas cylinders and vaccines; 12 Monthly reports prepared; 4 Quarterly OBT reports prepared and submitted to MOH etc.

Medium Term Plans and Links to the Development Plan

The department will continue renovation and construction of health centres; renovation and construction of staff quarters, carrying out immunisation , carrying out intergrated support supervision;carrying out curative and preventive services; procurement of office equipment and staff uniforms; sensitisation of the public on food hygieneand Health related issues ; carrying out radio talk shows; supply of drugsand medical supplies to health units; fencing of health units among others.

(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.

Vote: 774 Masindi Municipal Council

Workplan 5: Health

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

<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>	4,434,451	1,187,840	4,367,262
Locally Raised Revenues	24,670	11,103	24,670
Multi-Sectoral Transfers to LLGs	17,316	714	17,316
Other Transfers from Central Government	3,800	0	
Sector Conditional Grant (Non-Wage)	1,054,201	342,407	977,003
Sector Conditional Grant (Wage)	3,282,241	820,560	3,282,240
Urban Unconditional Grant (Non-Wage)	18,010	4,503	30,963
Urban Unconditional Grant (Wage)	34,212	8,553	35,070
<i>Development Revenues</i>	586,109	117,222	115,145
Development Grant	586,109	117,222	115,145
Total Revenues	5,020,560	1,305,062	4,482,407
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,434,451	1,187,840	4,367,262
Wage	3,316,453	829,113	3,317,309
Non Wage	1,117,998	358,727	1,049,953
<i>Development Expenditure</i>	586,109	12,370	115,145
Domestic Development	586,109	12,370	115,145
Donor Development	0	0	0
Total Expenditure	5,020,560	1,200,211	4,482,407

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

A total of 26% against the annual budget was received during the quarter. In comparison to the planned quarter the department performed at 104% for total revenues. However more revenues was received for USE and UPE capitation grants respectively.

The department spent 24% and 96% against the annual and quarterly planned expenditure respectively. Expenditure was mainly incurred on recurrent items etc.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the next financial year 2016/2017, there has been a decrease of 11% of the total budget as compared to this FY 2015/2016 majorly being brought about by the reduction of conditional grant to primary, secondary and tertiary salaries and SFG.

The Department expects to spend a total Revenue majorly on wages, Transfer of capitation grants to schools, school inspection & monitoring, training of SMCs, construction of classrooms etc.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

366 Primary, 126 Secondary, 26 Tertiary staff and 4 Education Officials paid salaries; 13664 UPE and 5913 USE beneficiaries supported in schools; Music, Dance and Drama competitions for primary schools facilitated up to National

Vote: 774 Masindi Municipal Council

Workplan 6: Education

level; inspection reports produced, the sector annual budget produced; 50 primary, 16 secondary and 1 tertiary schools / institutions supervised/ monitored, one annual workplan prepared, sensitization meetings held etc.

Plans for 2016/17 by Vote Function

A total of 537 staff paid salary, 29 School Management Committees trained, 13664 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.

Medium Term Plans and Links to the Development Plan

Supervision of schools, Supporting primary schools in music competitions and football clubs, holding termly planning and review meetings, training of Senior Education Assistants, Special Needs teachers (SNETS), Education staff and School Management Committees (SMCs), construction and completion of classroom rooms, construction, completion and rehabilitation of lined pit latrines, construction of the staff quarter houses and procurement of desks.

(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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	850,106	181,352	843,637
Locally Raised Revenues	25,927	894	25,927
Multi-Sectoral Transfers to LLGs	35,512	1,578	35,512
Other Transfers from Central Government	735,946	165,700	735,946
Urban Unconditional Grant (Non-Wage)	9,038	2,259	14,778
Urban Unconditional Grant (Wage)	43,683	10,921	31,474
<i>Development Revenues</i>	169,583	28,731	142,019
Development Grant	78,694	15,739	
Locally Raised Revenues	10,000	0	10,000
Multi-Sectoral Transfers to LLGs	14,889	1,492	
Urban Discretionary Development Equalization Grant	66,000	11,500	132,019

Vote: 774 Masindi Municipal Council

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,019,690	210,083	985,656
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	850,106	176,268	843,637
Wage	43,683	8,416	31,474
Non Wage	806,424	167,851	812,163
<i>Development Expenditure</i>	169,583	28,731	142,019
Domestic Development	169,583	28,731	142,019
Donor Development	0	0	0
Total Expenditure	1,019,690	204,999	985,656

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

The sector received 21% against the annual budget and 83% against the quarter respectively.

Out of the total sum of Shs. 210,083,000 received the department was able to spend 20% against the annual budget and 81% against the quarter planned expenditure. Expenditure was mainly incurred on payment of Road maintenance workers and tarmacking of roads.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017, there has been a decrease of 3% 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 maintenance, 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

Physical Performance in the first quarter of 2015/16

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.

Plans for 2016/17 by Vote Function

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, 2 Classrooms' 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.

Medium Term Plans and Links to the Development Plan

The department will continue to review the following: Routine maintenance & opening of roads, construction of classroom blocks, Construction of Health centres, purchase of furniture, tarmacking of roads, repair, maintenance and extension of street lights, construction of bore holes, extension of piped water to different areas, supervision of garbage recycling project, repair and maintenance of vehicles, plants and equipments.

(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

Vote: 774 Masindi Municipal Council

Workplan 7a: Roads and Engineering

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.

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

N/A

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Plans for 2016/17 by Vote Function

N/A

Medium Term Plans and Links to the Development Plan

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	173,798	35,861	164,998

Vote: 774 Masindi Municipal Council

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	97,275	18,410	97,275
Multi-Sectoral Transfers to LLGs	7,033	78	7,033
Sector Conditional Grant (Non-Wage)	11,804	2,951	67
Urban Unconditional Grant (Non-Wage)	22,811	5,703	28,249
Urban Unconditional Grant (Wage)	34,876	8,719	32,375
<i>Development Revenues</i>	<i>51,314</i>	<i>6,828</i>	<i>27,000</i>
Locally Raised Revenues	24,000	0	24,000
Urban Discretionary Development Equalization Grant	27,314	6,828	3,000
Total Revenues	225,112	42,689	191,998
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>173,798</i>	<i>26,595</i>	<i>164,998</i>
Wage	34,876	8,179	32,375
Non Wage	138,922	18,416	132,624
<i>Development Expenditure</i>	<i>51,314</i>	<i>600</i>	<i>27,000</i>
Domestic Development	51,314	600	27,000
Donor Development	0	0	0
Total Expenditure	225,112	27,195	191,998

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

In the quarter, the department received a total of Ushs. 42,689,000 performing at 19% against the annual budget of Ushs. 225,112,000 and 76% against the quarter budget of Ushs. 56,278,000.

Out of the received revenue, the department was able to spend Ushs. 27,195,000 Which performed at 12% against the annual planned expenditure and 48% against the quarter planned expenditure of Ushs. 56,278,000. The expenditure was incurred on recurrent items.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the next FY there has been a decrease of 15% of the department's total revenue as compared to this FY's budget . The decrease has been brought about by the reduction of PRDP funding to the department.

The department plans to spend the revenue on Payment of staff salaries, payment of allowances for PPC, carrying out crack down for illegal developers, Titling of council land, payment of wages and gratuity for compost plant works, beautification of the town etc.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

03 staff paid salary, 78 building sites inspected, 89 plans approved, 04 Physical Planning Committee meetings held, 27 municipal projects screened, 01 Environmental Action Plan prepared, 39 enforcement notices issued, 01 land title deed secured, 365 tons of solid waste safely handled, 45.4 tons of manure produced, 26 workers paid wages and provided with protective gears / tools-Kikwanana site.

Plans for 2016/17 by Vote Function

In the FY 2016/17 the department plans to have 03 staff paid salary -bank, 400 building plans approved -TC's Office, 05 land titles (Plot 1,3 & 5 Kigoye road; Kijunjubwa/Kasigwa market Plot 28 Kijunjubwa road; Abattoir, bisereko road; Tennis court, Ashiton drive; Kisiita ward head quarters) processed -Central Division, 18 Physical Planning Committee (PPC) meetings held -municipal chambers, 16 municipal projects screened -municipal wide, 26 compost plant workers paid wages etc.

Medium Term Plans and Links to the Development Plan

The department will continue to approve plans, sensitise communities on physical planning, need for having approved building plans& ENR management, conducting PPC meetings, payment of workers' wages plus provision of protective gears to operate the municipal compost plant, treatment of solid waste, production of manure, and preparation &

Vote: 774 Masindi Municipal Council

Workplan 8: Natural Resources

submission of quarterly OBT reports.

(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

<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>	237,784	121,442	202,675
Locally Raised Revenues	20,317	1,660	20,317
Multi-Sectoral Transfers to LLGs	31,380	4,263	31,380
Other Transfers from Central Government	91,000	91,000	50,000
Sector Conditional Grant (Non-Wage)	30,478	8,367	28,073
Urban Unconditional Grant (Non-Wage)	14,901	3,725	23,066
Urban Unconditional Grant (Wage)	49,708	12,427	49,839
<i>Development Revenues</i>	138,732	8,851	0
Other Transfers from Central Government	100,000	1,105	
Urban Discretionary Development Equalization Grant	38,732	7,746	
Total Revenues	376,516	130,293	202,675
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	237,784	115,805	202,675
Wage	49,708	12,427	49,839
Non Wage	188,076	103,378	152,836
<i>Development Expenditure</i>	138,732	1,141	0
Domestic Development	138,732	1,141	0
Donor Development	0	0	0
Total Expenditure	376,516	116,946	202,675

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

The sector received 35% against the annual budget and 80% for the quarter. The under performance was due to non release of local revenue, YLP etc.

The department was able to spend 31% against the annual budget and 72% against the quarter planned expenditure. Expenditure was mainly incurred on wage and Non wage.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been a short fall of 46% of the department's total revenue for the FY 2016/2017 as compared from this

Vote: 774 Masindi Municipal Council

Workplan 9: Community Based Services

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

Physical Performance in the first quarter of 2015/16

71 groups supported under micro projects, staff meetings held at the municipal head quarters, YLP groups monitored, women council meeting held at the municipal, FAL instructors meetings held at the municipal headquarters, FAL classes supervised, 1 PWD council meetings held, selection of YLP project beneficiaries in all divisions, general monitoring carried out, staff supervision , youth day celebration held at central division.

Plans for 2016/17 by Vote Function

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 100 teachers trained in computer skill, 4 library out reaches held, 4 library committee meetings held, 1 training on gender held, 4 youth, women and PWD council meetings held, 6 YLP groups supported.

Medium Term Plans and Links to the Development Plan

Community mobilization, sensitisation and empowerment, main streaming gender and disability issues, social protection of vulnerable groups, promoting adult literacy, promoting dissemination of information and knowledge through the public library services.

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

N/A

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

1. 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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	96,624	19,001	95,991
Locally Raised Revenues	33,459	5,820	37,459
Multi-Sectoral Transfers to LLGs	14,663	1,055	14,662
Support Services Conditional Grant (Non-Wage)	16,525	4,131	
Urban Unconditional Grant (Non-Wage)	17,865	4,466	29,757
Urban Unconditional Grant (Wage)	14,112	3,528	14,112
<i>Development Revenues</i>	40,430	10,882	16,157
Multi-Sectoral Transfers to LLGs	28,826	6,312	
Urban Discretionary Development Equalization Grant	11,604	4,570	16,157

Vote: 774 Masindi Municipal Council

Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	137,054	29,883	112,148
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	96,624	18,999	95,991
Wage	14,112	3,527	14,112
Non Wage	82,511	15,473	81,878
<i>Development Expenditure</i>	40,430	10,641	16,157
Domestic Development	40,430	10,641	16,157
Donor Development	0	0	0
Total Expenditure	137,054	29,641	112,148

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

The sector received 22% against the annual budget. In comparison to the planned quarter receipts of Shs. 29,883,000 was received performing at 83%. The over performance was due to multi sectoral transfers LLGs which performed at 114%

The department was able to spend 22% against the annual budget and 83% against the quarter planned expenditure. Expenditure was mainly incurred on domestic development.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the next financial year 2016/2017, there has been a decrease of 18% as compared to this Fys. The decrease has been brought by non inclusion of development funds for LLGs.

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

Physical Performance in the first quarter of 2015/16

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.

Plans for 2016/17 by Vote Function

04 PRDP progressive reports produced- OPM, 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, 4 Quarterly Local Government Management and service delivery (LGMSD) accountabilities prepared and submitted to Ministry of Local Government, 12 Monthly reports prepared etc.

Medium Term Plans and Links to the Development Plan

The department will continue to remit 50% LDG allocations to the divisions, Mentoring divisional staff on planning and Budgeting, Giving technical advise to various staffs, Data collection on various development parameters like population issues, Submission of work plans and reports to the ministry of MoFPED, Rolling the development plans, Procurement of computers and development of a website for ICT promotion, Generating annual statistical abstracts for the Municipal Council.

(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

Vote: 774 Masindi Municipal Council

Workplan 10: Planning

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

(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>	43,575	9,296	47,942
Locally Raised Revenues	11,351	1,240	11,351
Urban Unconditional Grant (Non-Wage)	10,140	2,535	14,336
Urban Unconditional Grant (Wage)	22,083	5,521	22,254
Total Revenues	43,575	9,296	47,942
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	43,575	9,296	47,942
Wage	22,083	5,521	22,254
Non Wage	21,491	3,775	25,687
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	43,575	9,296	47,942

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

The department received 21% against the annual approved budget .In comparision to the planned quarter,the sector received Shs. 9,296,000 ,which performed at 85%. The underperformance was noticed in the area of locally raised revenue.

The department was able to spend 85% against the annual budget on wage recurrent and non wage recurrent.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been an increase in revenue of 10% 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, monitoing of the ongoing council activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Follow up of audit recommandations, production of quarterly management letter, production and implementation of external audit reports, auditing books of accounts at divisions, schools ,health centres, monitoring and follow up of council projects at different levels, procurement audit and verifying pay change reports, verifying of general receipts in all divisions.

Plans for 2016/17 by Vote Function

4 Quarterly Audit Reports produced,11 Departmental books of accounts at the headquarter audited, 4 Divisions books of accounts audited , 334 kilomerers of road net both manual and mechanised maintance monitored , 29 primary

Vote: 774 Masindi Municipal Council

Workplan 11: Internal Audit

Schools and 6 Health Centres, 1 Departmental Budget prepared, 4 Quarterly budget performance reports prepared, Continued field inspection of Council activities and projects.

Medium Term Plans and Links to the Development Plan

The plan include; Field inspection and monitoring, Preparing quarterly work plans and reports, continued production of quarterly Audit reports, Auditing all books of accounts in the Municipal council, divisions, schools and health centres.

(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.