

# **Vote: 533** Masaka District

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## **Structure of Budget Framework Paper**

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**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

**B: Summary of Performance by Department**

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## **Foreword**

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The contract form B is a vital document that combines the budget framework paper, Annual development plans and budgets into one document. It avails an opportunity to assess and evaluate performance on a quarterly basis. Masaka District Council is therefore grateful to all the technical and political leadership for the zeal and enthusiasm expressed during the process of developing this document. I wish also to express my vote of thanks to our District Planner, Mr. Lukyamuzi Sunday Vincent for his effort that has enabled the production of this document. Further gratitude also goes to the line ministries and other partners for the technical guidance and resource support during this process.

**Kalungi Joseph- District Chairperson**

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## 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	273,107	920	201,813
2a. Discretionary Government Transfers	1,781,659	440,356	1,918,924
2b. Conditional Government Transfers	14,447,789	3,713,357	13,508,126
2c. Other Government Transfers	769,582	0	769,582
4. Donor Funding	1,387,420	311,902	1,530,400
<b>Total Revenues</b>	<b>18,659,557</b>	<b>4,466,535</b>	<b>17,928,846</b>

#### Revenue Performance in the first quarter of 2015/16

Considering a total receipt of UG.X.4,466,535,000, only UG.X.4,075,929,000 was spent during the first quarter of the FY 2015/16 and UG.X. 390,606,000 remained on the account; in which Water Department took large share as per revenue received at tune of about 65.1% followed by Health at tune of about 14.5%. Also Water department by the end of the quarter one, had spent at the tune of about 0.2% followed by Audit department that spent at the tune of about 0.4%

#### Planned Revenues for 2016/17

In the coming FY 2016/17, the District's Resource envelop is proposed to be at tune of UGX. 17,928,846,000; showing a decrease from current budget by UGX.730,711,000; The projected decrease largely is due to CENSUS funds. This Proposed FY's 2016/17 revenue, will be financed by Other Government Transfers (OGT) and Discretional Grants.

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17	
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget	
1a Administration	436,512	97,542	3,444,582	
2 Finance	361,699	69,432	377,963	
3 Statutory Bodies	3,471,018	831,902	384,736	
4 Production and Marketing	526,126	133,832	512,428	
5 Health	2,508,764	547,507	2,715,739	
6 Education	8,356,449	2,207,396	7,731,041	
7a Roads and Engineering	660,075	40,041	544,075	
7b Water	415,036	24,176	393,745	
8 Natural Resources	1,236,062	41,068	1,169,181	
9 Community Based Services	435,199	39,162	430,010	
10 Planning	191,197	30,759	155,350	
11 Internal Audit	61,419	13,113	69,996	
<b>Grand Total</b>	<b>18,659,557</b>	<b>4,075,929</b>	<b>17,928,846</b>	
	<i>Wage Rec't:</i>	8,831,493	2,205,819	8,823,394
	<i>Non Wage Rec't:</i>	7,371,749	1,711,062	6,882,484
	<i>Domestic Dev't</i>	1,068,895	144,762	692,568
	<i>Donor Dev't</i>	1,387,420	14,286	1,530,400

#### Expenditure Performance in the first quarter of 2015/16

Considering a total receipt of UG.X.4,466,535,000, only UG.X.4,075,929,000 was spent during the first quarter of the FY 2015/16 and UG.X. 390,606,000 remained on the account; in which Water Department took large share as per revenue received at tune of about 65.1% followed by Health at tune of about 14.5%. Also Water department by the end of the quarter two, had spent at the tune of about 0.2% followed by Audit department that spent at the tune of about 0.4%

#### Planned Expenditures for 2016/17

With the decreased resource envelop which has been stated at UGX. 17,928,846,000, the LG has allocated about 57.2%

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## Executive Summary

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to cater for wage, followed by recurrent expenditure which is at tune of about 27.6% and Development at the tune of about 15.2%. Out of total envelope of UG.X. 17,928,846,000, Roads and Engineering has been allocated about 3% to focus on repair and maintenance of roads.

### *Medium Term Expenditure Plans*

Masaka District Local Government Council will remain spending highly on Wage for Staffs which stands at about 50.4% rather than recurrent which stands at about 26% and development costs (Domestic and Donor Development) which stands at about 17.2%. It is highly indebted that LG expects to spend an average of about 4.5 Billion each quarter basically on wage costs and sundry expenses. On development about 14.3% and 9.4% will be from Domestic sources and Donor sources respectively.

### **Challenges in Implementation**

Political intervention/conflict of interest leading to continued wrangles especially in Markets and Trading Licences which constitute the major sources of local revenue to council. Inadequate decentralisation of revenue collections mandates leading to central government collecting the greatest chunk of taxes/revenue from localities/Local Governments, this results into over dependence on Central Government transfers and reduced discretion in decision making for local development. This available source

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## A. Revenue Performance and Plans

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>273,107</b>	<b>920</b>	<b>201,813</b>
Business licences	15,293	0	15,293
Application Fees	15,000	0	15,000
Educational/Instruction related levies	2,083	0	2,083
Inspection Fees	5,000	0	5,000
Land Fees	74,294	850	3,000
Local Service Tax	67,694	0	67,694
Market/Gate Charges	42,243	0	42,243
Miscellaneous	5,000	0	5,000
Other Fees and Charges	10,000	70	10,000
Other licences	5,000	0	5,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	0	2,000
Rent & Rates from private entities	7,000	0	7,000
Sale of (Produced) Government Properties/assets	18,000	0	18,000
Animal & Crop Husbandry related levies	1,500	0	1,500
Rent & Rates from other Gov't Units	3,000	0	3,000
<b>2a. Discretionary Government Transfers</b>	<b>1,781,659</b>	<b>440,356</b>	<b>1,918,924</b>
District Unconditional Grant (Non-Wage)	577,847	144,462	743,185
District Discretionary Development Equalization Grant	101,170	20,234	81,194
District Unconditional Grant (Wage)	1,102,642	275,661	1,094,545
<b>2b. Conditional Government Transfers</b>	<b>14,447,789</b>	<b>3,713,357</b>	<b>13,508,126</b>
Transitional Development Grant	22,000	5,500	22,000
Support Services Conditional Grant (Non-Wage)	3,318,724	818,563	3,052,118
Sector Conditional Grant (Wage)	7,728,851	1,932,213	7,728,835
Development Grant	827,450	167,695	574,081
Sector Conditional Grant (Non-Wage)	2,550,764	789,387	2,131,093
<b>2c. Other Government Transfers</b>	<b>769,582</b>	<b>0</b>	<b>769,582</b>
Youth Livelihood from MOGLD	249,779	0	249,779
UNEB contribution to PLE	8,000	0	8,000
Road Maintenance-Uganda Road Fund	428,979	0	428,979
Community Access Road Fund	67,944	0	67,944
AVIATION HUMAN AND INFLUENZA PROJECT (AHIP)	14,880	0	14,880
<b>4. Donor Funding</b>	<b>1,387,420</b>	<b>311,902</b>	<b>1,530,400</b>
PREFA,GLOBAL FUND,NTD,MILDMAY	261,000	297,544	
Global Fund		0	191,751
CLEAN DEVELOPMENT MANAGEMENT	2	0	2
District Commercial Service Support	26,572	14,358	26,572
FORM X	3,825	0	3,825
LAKE ALBERT SAFARIES	2	0	2
LVEMP	1,062,819	0	1,000,000
Mildmay		0	100,000
MoH (Immunisation)		0	80,837
NARO SUPPORT RESEARCH	2,000	0	2,000
PREFA		0	34,416
PRIVATE CONTRIBUTION TOWARDS MOCK	2,400	0	2,400
PRIVATE REGISTRATION	28,800	0	28,800
Uganda Cares		0	35,846
NTD/Envision		0	23,950
<b>Total Revenues</b>	<b>18,659,557</b>	<b>4,466,535</b>	<b>17,928,846</b>

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## A. Revenue Performance and Plans

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### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

During the first quarter of the FY 2015/16, the District managed to collect UGX. 920,000. whereby; the collection were from Other fees and charges and Land fees which performed at UGX.7,000 and UG.X. 850,000 respectively.

#### (ii) Central Government Transfers

By end of October, 2015 for FY 2015/16, out of the approved budget of shs.14,138,030,000 (inclusive of Discretionary and Conditional Government Transfers); Receipts by End of October, 2015, shown that shs.4,153,713,000 was realised hence a percentage of about 25.6% as per its approved budget for FY 2015/16.

#### (iii) Donor Funding

Out of the approved second Quarterly budget for FY 2015/16 of UG.X.1,387,420,000 only UG.X. 311,902,000 was realised, hence a percentage of about 22.5%. This performance constituted of PREFA,GLOBAL FUND,NTD,MILDMA Y that contributed at tune of over 100% of the cumulative receipts.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

The budget for FY 2016/17 is proposed to be at UGX. 201,813,000. This decrease is estimated from new guidelines from Ministry of Lands; where by, the Lands section has been centralized.

#### (ii) Central Government Transfers

The budget for FY 2016/17 is proposed to be at UGX.16,196,632,000 which is likely to be less than that of current FY 2015/2016 due to IPFs for FY 2016/2017 that have been reduced; like that of DDEG, PMG, among others.

#### (iii) Donor Funding

The budget for the FY 16/17 is proposed to be at UGX 1,530,400,000; this proposed budget for FY 2016/17 of UGX.1,530,400,000 has changed due to the IPFs of some funders that have managed to declare the IPF; such as Uganda Cares, among others.

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## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	430,139	97,542	3,441,555
District Unconditional Grant (Non-Wage)	124,910	31,864	165,172
District Unconditional Grant (Wage)	178,066	44,517	178,066
Locally Raised Revenues	46,198	920	46,198
Support Services Conditional Grant (Non-Wage)	80,965	20,242	3,052,118
<i>Development Revenues</i>	6,374	1,275	3,028
District Discretionary Development Equalization Gran	6,374	1,275	3,028
<b>Total Revenues</b>	<b>436,512</b>	<b>98,816</b>	<b>3,444,582</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	430,139	97,542	3,441,555
Wage	178,066	44,517	178,066
Non Wage	252,073	53,025	3,263,489
<i>Development Expenditure</i>	6,374	0	3,028
Domestic Development	6,374	0	3,028
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>436,512</b>	<b>97,542</b>	<b>3,444,582</b>

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

The department received about 90% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue and LGMSD (Former LGDP) that performed at tune of 8% and 60% respectively, the rest of revenue sources performed at tune of about 100% and above simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

The department spent about 89% as per quarterly revenue received.

By

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

Revenue to this department is expected to increase from UG.X.436,512,000 to UG.X.3,444,582,000. There are no expected donor funds targeting administration department.

Of this revenue, UGX 3,444,582,000, will be spent on recurrent activities; of which, UG.X. 25,000,000, will be spent on IPPS recurrent costs, UG.X. 47,143,000 will be spent on IFMS recurrent costs and UGX. 6,374,000 to be spent on Capacity Building activities, among others.

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

##### Physical Performance in the first quarter of 2015/16

Staff salaries have been paid, Salaries for LLG staff are paid, Two District Councils guided, Sub county councils guided and Performance consultations have been made with various stake holders.

##### Plans for 2016/17 by Vote Function

Staff salaries have been paid, Salaries for LLG staff are paid, Two District Councils guided, Sub county councils guided and Performance consultations have been made with various stake holders.

##### Medium Term Plans and Links to the Development Plan

Payment of staff salaries and transport, monitoring and mentoring of staff and LLGs, effective handling of criminal

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## Workplan 1a: Administration

cases, recruitment of staff to fill vacant posts, procurement activities, Needs assessment exercise, Capacity building for all staff, workshops and seminars, payroll management, payment of pension, Client Charter under HR Unit, allowances(Lunch and overtime), curtains for PPO's office, records, office imprest, tea imprest, overtime and lunch allowances, and cleaning materials

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

Payment of staff salaries and transport, monitoring and mentoring of staff and LLGs, effective handling of criminal cases, recruitment of staff to fill vacant posts, procurement activities, Needs assessment exercise, Capacity building for all staff, workshops and seminars, payroll management, payment of pension, Client Charter under HR Unit, allowances(Lunch and overtime), curtains for PPO's office, records, office imprest, tea imprest, overtime and lunch allowances, and cleaning materials

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

#### 1. Obsolete plan & Low resource base

The structural and detailed plan is over 10 years old leading to uncontrolled development and low revenues which also lowers the department's allocation and in most cases the budget is not realised hence activities not accomplished in time.

#### 2. Inadequate facilities

Inadequate office space, tools and equipment for day-to-day operation

3.

## Workplan 2: Finance

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	361,699	71,490	377,963
District Unconditional Grant (Non-Wage)	40,913	10,228	40,913
District Unconditional Grant (Wage)	81,097	20,274	81,097
Locally Raised Revenues	30,013	0	30,013
Multi-Sectoral Transfers to LLGs	209,676	40,988	225,940
<b>Total Revenues</b>	<b>361,699</b>	<b>71,490</b>	<b>377,963</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	361,699	69,432	377,963
Wage	81,097	18,220	81,097
Non Wage	280,602	51,212	296,866
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>361,699</b>	<b>69,432</b>	<b>377,963</b>

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

The department received about 70% of the quarterly budget for F/Y 2015/16. Whereby, with the exceptional of Locally raised Revenue which has 0% multi-sectoral Transfers to LLGs and unconditional grants performed to the tune of 64% and 100% respectively. The under performance for Locally raised Revenue was due to changes brought about by the introduction of Single Treasury Account System, which resulted in delays in the transfer of funds from The District collection account to Treasury single



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## Workplan 2: Finance

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

1)The Department will remain spending highly on recurrent costs and no development expenditure  
 2)Finance department allocation is UG SHS 370,056,000/= of which about 44.7 % to be spent on recurrent expenditures ,wages inclusive and about 55.3% to be transferred to LLG'S

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

#### Physical Performance in the first quarter of 2015/16

The physical performance highlights in the quarter includes the following: Financial Statements for the Financial year 2014/2015 prepared and submitted to Auditor General and Accountant general by 28th of August 2015.Transfer of unconditional grant to LLG's uploading of Budget for F/Y 2015/2016 on the system .

#### Plans for 2016/17 by Vote Function

The physical performance highlights in the quarter includes the following: Financial Statements for the Financial year 2014/2015 prepared and submitted to Auditor General and Accountant general by 28th of August 2015.Transfer of unconditional grant to LLG's uploading of Budget for F/Y 2015/2016 on the system .

#### Medium Term Plans and Links to the Development Plan

- 1) Sensitisation of tax payers through radio programmes ,meetings and workshops and seminars.
- 2) IFMS old computers to be replaced with 4 new full set of computers
- 3) Rein forcing of Local revenue collection in co

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

NONE

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

#### 1. Understaffing

There are still several vacant posts which are affecting the performance of the Department.

2.

3.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	3,471,018	835,636	384,736
District Unconditional Grant (Non-Wage)	34,639	8,660	193,544
District Unconditional Grant (Wage)	141,337	35,334	141,337
Locally Raised Revenues	84,000	0	49,854
Support Services Conditional Grant (Non-Wage)	3,211,042	791,642	

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## Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>3,471,018</b>	<b>835,636</b>	<b>384,736</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	3,471,018	831,902	384,736
Wage	141,337	35,334	141,337
Non Wage	3,329,681	796,567	243,399
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,471,018</b>	<b>831,902</b>	<b>384,736</b>

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

The department received about 96% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue and Pension for Teachers that performed at tune of 0% and 5% respectively, the rest of revenue sources performed at 100% simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

The department spent about UG.X.3,734,000/= as per quarterly revenue received.

By the end of

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

1. Statutory bodies as a department is expected to receive shs.384,736,000.
2. Out of this locally raised revenue is shs.84,000,000, conditional transfers to salary and gratuity to LG elected leaders is shs.111,946,000,
3. Unconditional grant wage is shs.31,014,000, conditional transfers to contracts comities /DSC/PAC is shs.28,120,000.

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

#### Physical Performance in the first quarter of 2015/16

Two Ordinary Council meetings in July and September and one ordinary committee meeting coordinated.  
Two meetings scheduled and held for each of the three Council standing Committees in August and September 2015

#### Plans for 2016/17 by Vote Function

Two Ordinary Council meetings in July and September and one ordinary committee meeting coordinated.  
Two meetings scheduled and held for each of the three Council standing Committees in August and September 2015

#### 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

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

#### 1. Understaffing

Statutory bodies lack two key staff i.e The Clerk to Council/ Senior Assistant Secretary to manage the administration of the bodies and the Principle Personnel Officer to manage the District Service Commission. No Secretary for District Chairperson

#### 2. Lack of modern equipment to manage meetings

Council lacks modern equipment ie recorders, laptop computers hence employ traditional means of recording the minutes and extracts for Council and Commissions which is very hectic and slow

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## Workplan 3: Statutory Bodies

### 3. underfunding

Most of the funds allocated to the bodies goes to Council Dec Emolumments , other outputs are often left unfunded especially with locally raised revenues

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	453,458	108,522	483,857
District Unconditional Grant (Non-Wage)	4,360	1,090	4,360
District Unconditional Grant (Wage)	278,273	69,568	270,176
Locally Raised Revenues	4,489	0	4,489
Other Transfers from Central Government	14,880	0	14,880
Sector Conditional Grant (Non-Wage)	36,078	9,020	74,588
Sector Conditional Grant (Wage)	115,378	28,845	115,364
<i>Development Revenues</i>	72,667	25,382	28,572
Development Grant	44,096	11,024	0
Donor Funding	28,572	14,358	28,572
<b>Total Revenues</b>	<b>526,126</b>	<b>133,904</b>	<b>512,428</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	453,458	108,522	483,857
Wage	393,651	98,413	385,554
Non Wage	59,807	10,110	98,303
<i>Development Expenditure</i>	72,667	25,309	28,572
Domestic Development	44,096	11,024	0
Donor Development	28,572	14,286	28,572
<b>Total Expenditure</b>	<b>526,126</b>	<b>133,832</b>	<b>512,428</b>

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

Received Total revenue amounting to shs 133,904,000, allocated as follows;

- Staff salaries shs 98,413,000
- PMG funds shs 20,043,000 of which 45% (shs 9,019,350= ) is recurrent and 55% (11,023,650) is development.
- Unconditional grant shs 1,090,000
- The Trade sub-sector budget was doubled from shs 7,143,000 to 14,358,000 receiving 201% the planned amount under the- DICOSS project

Expenditure; Production Office (1,353,483), Agriculture (1,879,838), Livestock Health (1,725,691)

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

The overall budget dropped from shs 526,126,000 to 512,428,000 mainly due to the transfer of the NAADS budget to the center as well as the single spine policy forextension staff that removed contracted NAADS staff. Provision for wages to staff and extension staff will consume the largest share of sh 438,578,000. However there was an increase in PMG from 68,261,374 to shs 80,174,000 and a provisional of shs 115,378,000 for Agricultural extension staff.

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

#### Physical Performance in the first quarter of 2015/16

Production coordination office organized three monitoring activities with Operation Wealth Creation Officers, the DAO Distributed crop seeds to 7,682 House Holds in 9 sub-counties, The DVO distributed 2,833 Day Old Chicks and 192 bags of feed to 18 Hous Holds whereas the Dist Fisheries Officer distributed fingerlings; 12,120 (Tilapia) and 7,548 (cat fish) to 8 farmers with 17 fish ponds

Development investment undertaken include (i)Longe 10 hybrid maize demonstration with fertilizer applicati

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## Workplan 4: Production and Marketing

### Plans for 2016/17 by Vote Function

Production coordination office organized three monitoring activities with Operation Wealth Creation Officers, the DAO Distributed crop seeds to 7,682 House Holds in 9 sub-counties, The DVO distributed 2,833 Day Old Chicks and 192 bags of feed to 18 Hous Holds whereas the Dist Fisheries Officer distributed fingerlings; 12,120 (Tilapia) and 7,548 (cat fish) to 8 farmers with 17 fish ponds

Development investment undertaken include (i) Longe 10 hybrid maize demonstration with fertilizer applicati

### Medium Term Plans and Links to the Development Plan

Establishment of a fruit processing plant and central pig abattoir

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

The pig value chain activities by ILRI and cricket farming innovation project

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

#### 1. Increased pest and disease incidences

The banana bacterial wilt disease has spread to all sub-counties of the District. The Coffee twig borer is another constraint. The coffee wilt disease is decreasing. Swin fever is a constraint which is on and off.

#### 2. Inadequate funding

PMG is very small and 55% of the allocated revenue is for developemnt projects. This leaves the department incapacitated and un-able to implement a number of activities in the District.

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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,215,853	552,188	2,204,985
District Unconditional Grant (Non-Wage)	3,560	890	3,560
Locally Raised Revenues	7,100	0	7,100
Sector Conditional Grant (Non-Wage)	556,383	139,096	545,515
Sector Conditional Grant (Wage)	1,648,810	412,203	1,648,810
<i>Development Revenues</i>	290,366	303,417	510,754
Development Grant	29,366	5,873	43,954
Donor Funding	261,000	297,544	466,800
<b>Total Revenues</b>	<b>2,506,219</b>	<b>855,605</b>	<b>2,715,739</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,215,853	541,634	2,204,985
Wage	1,648,810	412,203	1,648,810
Non Wage	567,043	129,431	556,175
<i>Development Expenditure</i>	292,911	5,873	510,754
Domestic Development	31,910	5,873	43,954
Donor Development	261,000	0	466,800
<b>Total Expenditure</b>	<b>2,508,764</b>	<b>547,507</b>	<b>2,715,739</b>

# Vote: 533 Masaka District

## **Workplan 5: Health**

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

PHC wage; Planned revenue for the quarter was 412,203,000 received 100% of the expected. PHC Non wage; the planned revenue for the quarter was 39,680,000, Received 100% of the expected. PHC NGO hospitals; the planned for the quarter was 99,416,000, Received 100%. PHC Development; The planned

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

The department is expected to receive shs.2,715,739,000 for the financial year 2016/17 out of this about 83.3% is meant for the recurrent expenditures and about 16.3% is meant for development expenditures. Out of the expected revenue for FY 2015/16, Wage is expected to consume about 62% leaving only 21% for recurrent non wage and 17% development of which Donor component is expected to be about 10.2% and PHC and LDG Development component are expected to consume at about 6.67%.

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

#### *Physical Performance in the first quarter of 2015/16*

The achievements were as follows; For NGO units deliveries 386, Inpatients 2516, Outpatients 9833, immunisation, 635 compared to the targets; 450, 2500, 5000 and 750 respectively. For Governments units they were Filled posts 70% (target 75%), Deliveries 2976(target 2800), Inpatient 7312( target 8750), Outpatient 104,802 (target 74,162), and number of children immunised with DPT3 2625 (target 2500). Hence the total coverage of DPT3, 100.3%, Deliveries 103.4%, OPD 1.5 and inpatient 87.4%.

#### *Plans for 2016/17 by Vote Function*

The achievements were as follows; For NGO units deliveries 386, Inpatients 2516, Outpatients 9833, immunisation, 635 compared to the targets; 450, 2500, 5000 and 750 respectively. For Governments units they were Filled posts 70% (target 75%), Deliveries 2976(target 2800), Inpatient 7312( target 8750), Outpatient 104,802 (target 74,162), and number of children immunised with DPT3 2625 (target 2500). Hence the total coverage of DPT3, 100.3%, Deliveries 103.4%, OPD 1.5 and inpatient 87.4%.

#### *Medium Term Plans and Links to the Development Plan*

Receive and remit all funds to the beneficiaries,  
Hold two DHMT meetings, Carry out two support supervisions to lower units,  
Achieve 50% of the immunisation coverage

Renovation of Bukoto OPD,  
completion of staff

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

The activities that will be implemented by Regional performance monitoring teams(RPMTs) and other global fund activities are not included in the budget estimates.

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

#### *1. Poor health infrastructure*

This is due to limited capital development budget, we cannot be able to improve infrastructure and provide staff accommodation, transport welfare

#### *2. Underfunding*

The current funding is still limited despite the increasing cost of various items eg fuel.

#### *3. Understaffing*

The current staffing is at 70%, this has also contributed to the poor service delivery. There is need to increase on the PHC wage in order to recruit more staff. In the critical areas like ADHO, Dispenser, Anaesthetic officers Theatre assistants.

# Vote: 533 Masaka District

## Workplan 5: Health

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	7,932,120	2,129,635	7,455,312
District Unconditional Grant (Non-Wage)	1,360	340	1,360
District Unconditional Grant (Wage)	36,648	9,162	36,648
Locally Raised Revenues	12,934	0	12,934
Other Transfers from Central Government	8,000	0	8,000
Sector Conditional Grant (Non-Wage)	1,908,515	628,968	1,431,710
Sector Conditional Grant (Wage)	5,964,662	1,491,165	5,964,660
<i>Development Revenues</i>	424,329	77,861	275,729
Development Grant	389,304	77,861	221,025
District Discretionary Development Equalization Grant		0	19,679
Donor Funding	35,025	0	35,025
<b>Total Revenues</b>	<b>8,356,449</b>	<b>2,207,496</b>	<b>7,731,041</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	7,932,120	2,129,635	7,455,312
Wage	6,001,310	1,500,327	6,001,308
Non Wage	1,930,810	629,308	1,454,004
<i>Development Expenditure</i>	424,329	77,761	275,729
Domestic Development	389,304	77,761	240,704
Donor Development	35,025	0	35,025
<b>Total Expenditure</b>	<b>8,356,449</b>	<b>2,207,396</b>	<b>7,731,041</b>

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

The department received about 100% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue that performed at tune of 0%, the rest of revenue sources performed at tune of 60% and above simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

The department spent as per quarterly revenue received.

By the end of first quarter, the department had unspent balance

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

The department will receive sh.7,731,041,000 FY20 15/16. Whereby, the Primary Teachers Salaries will take sh. 4,438,674,000 which is 53.1%, Secondary School Salaries Sh. 1,226,077,000 which is 14.7%, Secondary Education ( USE ) Will take Sh.876,708,000 and Primary Education (UPE) 274,890,000. The Overall expenditure of the work plan is Recurrent expenditure ( Wage 6,001,310,000 which is 71.8% and Non Wage 1,930,810,000 which makes 23.1% ).

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

#### Physical Performance in the first quarter of 2015/16

All 78 UPE schools located in received UPE funds

All 15 USE schools located in received USE funds

All 784 primary school teachers in 78 UPE schools in the 6 Subcounties of Kyanamukaaka, Buwunga, Bukakkata, Mukungwe, Kabonera tand Kyesiiga paid salaries.

784 primary school teachers in 78 UPE schools in the 6 Subcounties of Kyanamukaaka, Buwunga, Bukakkata, Mukungwe, Kabonera tand Kyesiiga monitored.

# Vote: 533 Masaka District

## Workplan 6: Education

Plans for 2016/17 by Vote Function

All 78 UPE schools located in received UPE funds

All 15 USE schools located in received USE funds

All 784 primary school teachers in 78 UPE schools in the 6 Subcounties of Kyanamukaaka, Buwunga, Bukakkata, Mukungwe, Kabonera tand Kyesiiga paid salaries.

784 primary school teachers in 78 UPE schools in the 6 Subcounties of Kyanamukaaka, Buwunga, Bukakkata, Mukungwe, Kabonera tand Kyesiiga monitored.

Medium Term Plans and Links to the Development Plan

Construction of teachers houses , Purchasing trophies and sports uniform , delivery of furniture

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

Purchase of departmental vehicles, construction of classrooms and teacher's' houses, Provision of furniture, Latrine construction, Lithographer printer

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

#### 1. Dengerous Mechanical Condition Vehicles

Departmental Vehicles are very old .and are not enough

#### 2. Inadquate funding of Department activites

Much as we want very much to provide support supervision to our teachers in schools more frequently, the available funds are not permissive.

#### 3. Under staffing at the Headquarter and at school level

There are some vacant posts in the the department and in schools

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	544,075	11,041	544,075
District Unconditional Grant (Non-Wage)	1,800	450	1,800
District Unconditional Grant (Wage)	42,363	10,591	42,363
Locally Raised Revenues	2,990	0	2,990
Multi-Sectoral Transfers to LLGs	67,944	0	67,944
Other Transfers from Central Government	428,979	0	428,979
<b>Total Revenues</b>	<b>544,075</b>	<b>11,041</b>	<b>544,075</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	544,075	11,041	544,075
Wage	42,363	10,591	42,363
Non Wage	501,713	450	501,713
<i>Development Expenditure</i>	116,000	29,000	0
Domestic Development	116,000	29,000	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>660,075</b>	<b>40,041</b>	<b>544,075</b>

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

The department never received funding for the first quarter from the Uganda Road Fund.

# Vote: 533 Masaka District

## Workplan 7a: Roads and Engineering

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

The department expects to receive UG.X544,075,000/=; which stands at tune of 15% decreased, compared to that of last Financial year 2015/16. This increase is attributed from other transfers from Central Government. Out of this, UG.X. 428,979,000 is coming from Other transfers from Central Government for the Ugand Road fund. The funding for Community Access Roads to be received from the Uganda Road Fund will be 67,943,564/=.

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

#### Physical Performance in the first quarter of 2015/16

Salaries for staff under works department paid  
All necessary BOQs prepared and put in place.

#### Plans for 2016/17 by Vote Function

Salaries for staff under works department paid  
All necessary BOQs prepared and put in place.

#### Medium Term Plans and Links to the Development Plan

The above interventios in III above will help in improving the District Infrastructure and increasing the access to Safe Water and Sanitation as per the District Strategic Objectives provided in the 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. Absence of road gangs.

The District failed to attract personel to fill vacancies in the road gangs yet the Force Account methodology of road maintenance is used.

#### 2. Lack of Funding for Roads rehabilitation.

There is no funding for roads rehabilitation yet some roads need urgent repairs. Their maintenance has become very expensive.

#### 3. the road unit is not comprehensive.

Major components including a roller, dozer, water bowser and a chain/wheel loader are missing. The Regionally based equipment are so few to serve the big number of entities making access very difficult.

## Workplan 7b: Water

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	28,352	7,088	62,643
District Unconditional Grant (Non-Wage)	400	100	400
District Unconditional Grant (Wage)	27,952	6,988	27,952
Sector Conditional Grant (Non-Wage)	0	0	34,291
<i>Development Revenues</i>	386,685	78,437	331,102
Development Grant	364,685	72,937	309,102
Transitional Development Grant	22,000	5,500	22,000



# Vote: 533 Masaka District

## Workplan 7b: Water

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>415,036</b>	<b>85,525</b>	<b>393,745</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	50,352	12,588	62,643
Wage	27,952	6,988	27,952
Non Wage	22,400	5,600	34,691
<i>Development Expenditure</i>	364,685	11,588	331,102
Domestic Development	364,685	11,588	331,102
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>415,036</b>	<b>24,176</b>	<b>393,745</b>

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

The department received about 64% of the quarterly planned revenue. Whereby, all revenue sources performed as per quarterly budget.

The department spent about 23% of all quarterly revenue received; By the end of first quarter, the department had unspent balance of about ( UGX. 61,349,000) 15% as per annual budget; specifically for works to be implemented in the second quarter for FY 2015/2016.

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

Cummulatively, the department expected to receive a total revenue of about UG.X. 393,745,000, Out of this, recurrent revenues contribute about 50,352,000/= , about 16.4% meant for Toilet Construction at Namirembe Landing site and District Water development Conditional Grant contributes about 87.9% of the total revenues.

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

#### Physical Performance in the first quarter of 2015/16

Fourth quarterly report for FY 2014/15 and work plans/ budget requests for FY 2015/16 prepared and submitted to MOW.

Payment of staff salaries

Department Vehicle maintained.

Supervision visits during and after constructions made.

Water points tested for quality.

Home improvement with promotion of hand washing done

Household sanitation and hygiene analysis followed up.

Fifteen schools sanitation and hygiene improved.

Sanitation week coordinated.

The procurement of Water and Sanitation

#### Plans for 2016/17 by Vote Function

Fourth quarterly report for FY 2014/15 and work plans/ budget requests for FY 2015/16 prepared and submitted to MOW.

Payment of staff salaries

Department Vehicle maintained.

Supervision visits during and after constructions made.

Water points tested for quality.

Home improvement with promotion of hand washing done

Household sanitation and hygiene analysis followed up.

Fifteen schools sanitation and hygiene improved.

Sanitation week coordinated.

The procurement of Water and Sanitation

# Vote: 533 Masaka District

## Workplan 7b: Water

### Medium Term Plans and Links to the Development Plan

The planned interventions in III above are in line with the DDP Strategic Objectives of improvement of the District Infrastructure and the increase in access to Safe Water and sanitation.

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

No off budget activities are planned as no funding has been earmarked.

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

##### 1. Land acquisition is getting more complicated.

The land tenure system does not provide easy access to land for public facilities from private owners leading to delayed implementation of projects.

##### 2. Low funding in the sector.

In some instances, more expensive water and sanitation technologies are required yet the funding to the sector is insufficient leading to unfulfilled targets.

##### 3. Low levels of community participation.

The National Water Policy provides that the users of the water facilities are in charge of the maintenance of the facilities. This is rarely observed as community members are adamant during project implementation and maintenance.

## Workplan 8: Natural Resources

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	173,239	41,068	169,177
District Unconditional Grant (Non-Wage)	4,659	1,165	4,659
District Unconditional Grant (Wage)	147,666	36,916	147,666
Locally Raised Revenues	8,967	0	8,967
Sector Conditional Grant (Non-Wage)	11,947	2,987	7,885
<i>Development Revenues</i>	1,062,823	0	1,000,004
Donor Funding	1,062,823	0	1,000,004
<b>Total Revenues</b>	<b>1,236,062</b>	<b>41,068</b>	<b>1,169,181</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	173,239	41,068	169,177
Wage	147,666	36,916	147,666
Non Wage	25,573	4,152	21,511
<i>Development Expenditure</i>	1,062,823	0	1,000,004
Domestic Development	0	0	0
Donor Development	1,062,823	0	1,000,004
<b>Total Expenditure</b>	<b>1,236,062</b>	<b>41,068</b>	<b>1,169,181</b>

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

The department received about 13% increase against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue and Donor that performed at tune of 0% and 0% respectively, the rest of revenue sources performed above 99% simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

The department spent about 13% as per quarterly revenue received.

## **Vote: 533** Masaka District

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### ***Workplan 8: Natural Resources***

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

Cummulatively, the department' revenue is expected to be UG.X.1,169,181,000; which gives a decrease of about 5.4%, that is attributed from LVEMPPII. Out of this, LVEMPPII is expected to contribute about 89.57% of the total department revenue for FY 2014/15. Climate change awareness in schools and communities and briquetting demonstration, energy conservation practices, training of 4 wetland committees in monitoring tools at village level, by-law formulation, - wetlands & environment days commemorat

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

##### *Physical Performance in the first quarter of 2015/16*

6 NR staff appriased

ENR N/W workplan produced & submitted to MWE

Annual reports for LVEMPPII project produced & submitted to the secrteriate

LVEMPPII projects coordinated

climate change workplan for production & NR produced & submitted to Planning unit

Environmental mainstreaming reports produced

performance 2014/15 report produced

production & NR sector committee attended & report submitted

111 farmers trained in agro-forestry

4 Sites of Agro-forestry & fruit orchard

##### *Plans for 2016/17 by Vote Function*

6 NR staff appriased

ENR N/W workplan produced & submitted to MWE

Annual reports for LVEMPPII project produced & submitted to the secrteriate

LVEMPPII projects coordinated

climate change workplan for production & NR produced & submitted to Planning unit

Environmental mainstreaming reports produced

performance 2014/15 report produced

production & NR sector committee attended & report submitted

111 farmers trained in agro-forestry

4 Sites of Agro-forestry & fruit orchard

# Vote: 533 Masaka District

## Workplan 8: Natural Resources

### Medium Term Plans and Links to the Development Plan

- Mainstreaming climate change and environment into DDP and across sectors
- Environmental analysis and mainstreaming into the DDP,
- Environmental action plan for inclusion into investment profile, the BOQs,
- Inspection and monitoring to ensure compliance,
- Environmental public awareness;
- Production of DWAP for inclusion into DDP

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

- Ministry of water and environment funding for climate change adaptation and mitigation activities
- LVEMPII project funding activities to save Lake Victoria, funding strategic intervention & CDD sub projects for natural resources conservation and livelihood improvement,
- NEMA & wetland department in MWE will back stop the environment/ wetlands department to improve compliance,
- Ministry of lands, housing and urban development to streamline the operation of the land management,
- FIEFOC proj

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

#### 1. Lack knowledge on climate change, adaptation and coping strategies

- Lack of adaptation and mitigation plans,
- Lack of alternatives income generating activities,
- Lack of promotion of alternative cheap energy sources
- Wastage of the little available wood fuel,
- Increased negative climatic change effects and impacts

#### 2. Inadequate enforcement causing encroachment on Natural Resources

- Peoples perception that environmental protection is the work of NEMA. And Natural Resources Department
- Lack of appreciation and communities in the conservation and protection of the environment,
- Inadequate funding

#### 3. Inadequate environmental awareness & training

- Inadequate facilitation both at National and Local government on issues of environment and natural resources conservation
- Lack of NGO environmental forum to coordinate awareness campaign

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	415,471	39,585	414,734
District Unconditional Grant (Non-Wage)	13,460	3,365	13,460
District Unconditional Grant (Wage)	107,613	26,903	107,613
Locally Raised Revenues	6,778	0	6,778
Other Transfers from Central Government	249,779	0	249,779
Sector Conditional Grant (Non-Wage)	37,841	9,317	37,104
<i>Development Revenues</i>	19,728	3,946	15,275
District Discretionary Development Equalization Grant	19,728	3,946	15,275

# Vote: 533 Masaka District

## Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>435,199</b>	<b>43,531</b>	<b>430,010</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	415,471	39,162	414,734
Wage	107,613	26,903	107,613
Non Wage	307,858	12,259	307,122
Development Expenditure	19,728	0	15,275
Domestic Development	19,728	0	15,275
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>435,199</b>	<b>39,162</b>	<b>430,010</b>

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

The department received above 90% for all planned revenues except LGMSD (CDD) where only 60 % was received. The received were spent as per the planned activities except for development (CDD) which was not adequate for any of the approved community applications

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

The Department total budget for the year is 430,010,000- implying a percentage decrease of about 1.2% from the that of year 2015/ 2016. 24.7%% of the budget is wage, 61.9% is capital development (CDD and youth investments) and 13.4% recurrent. Unconditional grant non-wage of Shs 13,460,000 will cater for operations of the Probation and Welfare office (2,000,000) Labour office (2,000,000) , Masaka Vocational Rehabilitation centre (Kijjabwemi- 7,200,000) and gender Mainstreaming.

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

#### Physical Performance in the first quarter of 2015/16

7 MVRC, 5 District and 7 Sub county community developemnt staff were paid

94 Community developemnt groups registered and issued with certificates

District community development office was facilitated operated with funds for procuring stationery and other office utilities

2 monitoring visits were conducted to MVRC

4 CBOs were recommended to register with national NGO boardd

6 Sub county Community developemnt offices were supported with 50,000 operational fund

#### Plans for 2016/17 by Vote Function

7 MVRC, 5 District and 7 Sub county community developemnt staff were paid

94 Community developemnt groups registered and issued with certificates

District community development office was facilitated operated with funds for procuring stationery and other office utilities

2 monitoring visits were conducted to MVRC

4 CBOs were recommended to register with national NGO boardd

6 Sub county Community developemnt offices were supported with 50,000 operational fund

# Vote: 533 Masaka District

## Workplan 9: Community Based Services

### Medium Term Plans and Links to the Development Plan

Community empowerment, promoting youth participation, empowering special groups of women, youth, PWDS, promoting PWD inclusive programmes, gender responsive programming and budgeting, Revitalising the community development function, Improving conditions of employment.

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

Most of the activities related to gender mainstreaming will be financed by donors although we have not received any commitment yet. The quarterly district and sub county OVC coordination meetings will also be financed by donor

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

##### 1. Staffing gaps

The district has no labour officer, youth officer and culture officer

##### 2. Sustainability of community investments

Communities are not vigilant at protecting and maintaining investments done by government. They wait for the district to meet the operation and maintenance costs of the investments

##### 3. Voluntarism

The community is less willing to do voluntary work and this threatens the existence of some programmes such as FAL

## Workplan 10: Planning

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	101,115	21,542	112,138
District Unconditional Grant (Non-Wage)	42,003	10,501	79,744
District Unconditional Grant (Wage)	17,450	4,362	17,450
Locally Raised Revenues	14,945	0	14,945
Support Services Conditional Grant (Non-Wage)	26,717	6,679	
<i>Development Revenues</i>	75,068	15,014	43,212
District Discretionary Development Equalization Grant	29,036	5,807	7,569
Multi-Sectoral Transfers to LLGs	46,032	9,206	35,642
<b>Total Revenues</b>	<b>176,183</b>	<b>36,556</b>	<b>155,350</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	101,115	21,242	112,138
Wage	17,450	4,362	17,450
Non Wage	83,665	16,880	94,689
<i>Development Expenditure</i>	90,082	9,516	43,212
Domestic Development	90,082	9,516	43,212
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>191,197</b>	<b>30,759</b>	<b>155,350</b>

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

The department received about 75% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Local Revenue that performed at tune of 0%, the rest of revenue sources performed at tune of 60% and above. simply because of changes in Planning and Budgeting Cycles, such that some planned outputs had to be implemented in the quarter under review.

On average, the department spent about 57% as per quarterly planned revenue for FY 2015/16.

## **Vote: 533** Masaka District

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### ***Workplan 10: Planning***

By the end of first quarter, the depar

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

The department is expecting to receive total revenue equal to UG.X.155,350,000/=; showing decrease of about 18.8% compared to the FY 2015/2016. This fundamental decrease, is caused by the revenue received from LGMSD. The Financial year 2015/2016, the recurrent expenditures are estimated to consume about UG.X.101,115000, while the development expenditure is expected to be at UG.X.90,082,000; whereby, about 51.1% goes to LLGs.

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

##### *Physical Performance in the first quarter of 2015/16*

Fourth Quarter OBT Report for FY 2014/15 submitted  
OBT 2015/16 Submitted to OPM, MoLG and MOFPED  
LGMSDP work plan for FY 2015/2016 submitted to MOLG  
One LGMSD monitoring Coordinated  
One PAF meeting Coordinated  
District Internal Assessment Carried Out  
Three DTTPC Meetings Coordinated.  
One staff meeting coordinated.

##### *Plans for 2016/17 by Vote Function*

Fourth Quarter OBT Report for FY 2014/15 submitted  
OBT 2015/16 Submitted to OPM, MoLG and MOFPED  
LGMSDP work plan for FY 2015/2016 submitted to MOLG  
One LGMSD monitoring Coordinated  
One PAF meeting Coordinated  
District Internal Assessment Carried Out  
Three DTTPC Meetings Coordinated.  
One staff meeting coordinated.

##### *Medium Term Plans and Links to the Development Plan*

In FY 2016/17, emphasis will be put on capacity building for HODs and Section Heads in planning, budgeting and reporting based on properly collected and analysed data i.e. Evidence-based planning. In the the medium term (2015/16-2019/20), greater efforts towards developing a strong data bank will ensue. 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 ena

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

Nil

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

##### *1. Staff structure constraint*

This doesnot allow for secretary in Planning Unit.

This leads to work without rest since there is none to deligate to and often times leaving out some planning responsibilities due to overload.

##### *2. Inadequate Office facilities*

The Plannig Office lacks any means of transport, a telephone for global networking, the Planning Office also lacks intercom facilities for easier local communication.

3.

# Vote: 533 Masaka District

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	54,703	13,113	54,703
District Unconditional Grant (Non-Wage)	8,273	2,068	8,273
District Unconditional Grant (Wage)	44,179	11,045	44,179
Locally Raised Revenues	2,251	0	2,251
<i>Development Revenues</i>	6,716	0	15,293
Locally Raised Revenues	6,716	0	15,293
<b>Total Revenues</b>	<b>61,419</b>	<b>13,113</b>	<b>69,996</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	54,703	13,113	54,703
Wage	44,179	11,045	44,179
Non Wage	10,524	2,068	10,524
<i>Development Expenditure</i>	6,716	0	15,293
Domestic Development	6,716	0	15,293
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>61,419</b>	<b>13,113</b>	<b>69,996</b>

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

The department received about 25% as per Annual planned budget for FY 2015/16; which is the same as 85% against the quarterly budget for FY 2015/16. Whereby, with the exceptional of Locally raised revenue that performed at tune of 0%, the rest of revenue sources performed as expected simply because of changes in Planning and Budgeting Cycles. The department spent about all as per quarterly revenue received.

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

Audit department is expecting a total of UG.X. 61,419,000 of which Locally raised revenue is shs.8,967,000, Unconditional grant non-wage is shs.8,273,000 and Unconditional grant wage is shs. 44,179,000.

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

#### Physical Performance in the first quarter of 2015/16

Fourth quarter report produced for FY 2014/2015  
Report of Wealth Creation was produced  
Head office department audited and accountabilities verified

#### Plans for 2016/17 by Vote Function

Fourth quarter report produced for FY 2014/2015  
Report of Wealth Creation was produced  
Head office department audited and accountabilities verified

#### Medium Term Plans and Links to the Development Plan

- 1.Procurement of office furniture done
- 2.Procurement of filling cabinets to be done
- 3.Production of quartely audit reports and onward submission to relevant bodies to be made
- 4.Inspection of completed and ongoing projects to be done.

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

Nil

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



## **Vote: 533** Masaka District

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### ***Workplan 11: Internal Audit***

*1. Transport means*

The department has no means of transport; which makes the Audit work so complicated.

*2. Delays by the DPAC*

Distict Public Accounts Committee (DPAC) delays in discussing internal audit reports and dissemination of the reports by the District Executive Committee to the council.

*3.*