

**Vote : 759 Masaka Municipal Council**

**FY 2019/20**

Foreword

The Local Government Act 1997 S.36 mandates Local Governments to prepare comprehensive and integrated plans for submission to the National Planning Authority for incorporation in the National Plans. The fact is that the Planning function is being strengthened nationwide and has gone a long way to streamline, harmonize and guide operations within Local Governments and the Central Government. Annually , each HLG produces a Budget Frame Work paper giving the overview of its budgetary revenue sources and the anticipated expenditures. Herein, we give our major achievements and constraints encountered while implementing the Municipal programs. The Municipality has identified a number of strategies to address the constraints and hopefully they will be of great guidance to this Municipality. Result Oriented Management has proved to be a better management technique and key ROM areas have been highlighted in this document. This Local Government considers presentation of this BFP a great opportunity to bring our focused development and service delivery priorities to the attention of the Central Government and other Stakeholders. It has resulted from an in depth problem identification, analysis and strategy development that focuses on addressing the Local development concerns in our community aswell as the national development and MDG priorities. We do appreciate the technical guidance accorded by line Ministries to the Municipality in preparation of this document.



Kayemba Godfrey Afaayo: Mayor Masaka Municipality

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## Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	457,310	1,610,334	3,448,141
Discretionary Government Transfers	1,591,139	432,921	1,591,195
Conditional Government Transfers	8,022,742	1,961,525	6,717,248
Other Government Transfers	1,195,701	3,743,113	1,762,701
Donor Funding	0	0	0
<b>Grand Total</b>	<b>11,266,892</b>	<b>7,747,893</b>	<b>13,519,285</b>

## Revenue Performance in the First Quarter of 2018/19

The Municipality received a total of 7.75bn in Q1 which included a closing balance on USMID account of 3.45bn that appears under Other Government Transfers and thus raising the percentage of the budget received to over 300%. This high percentage is because the balance had not been included in the approved budget/ appropriated by Parliament but only later passed by the Accountant General. For Local Revenue , apart from the unspent balance (1.5bn) of last FY meant for the construction of the City Hall performed so poorly due to loss of revenue from taxi parks caused by national wide pronouncements from top offices. Management of Taxi parks has actually changed and is now to be controlled by URA according to the most recent communications. The receipted LRR amounts to 101,913,625 which is too low because the season for enforcing taxi payment is still ahead(3rd qtr). For Central Government Transfers, the performance was up to 24% of the annual budget for recurrent expenditure with only Salary arrears not released.

## Planned Revenues for FY 2019/20

The Municipality expects to raise an amount worth 13.5bn. This will be a composition of Local Revenue at 3.4 bn( with the biggest share coming from unspent balance of 1.3bn, 700m from Rent and Rates -Non Produced Assets from private entities and 500m from business licences). Discretionary Government Transfers will contribute 1.5bn( 420m-UUCG-NW, 749m-UUCG-W and UDDEG at 421m). Revenue expected from Conditional Government Transfers and Other Government Transfers is 6.7bn and 1.7bn respectively.

## SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	2,559,356	478,159	3,470,963
Finance	303,864	68,699	490,028
Statutory Bodies	251,121	64,657	241,628
Production and Marketing	175,658	43,472	224,836
Health	856,786	256,121	878,149
Education	5,510,218	1,487,295	5,522,030
Roads and Engineering	1,362,023	329,969	1,814,120

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Natural Resources	62,528	10,530	110,120
Community Based Services	70,232	15,966	617,482
Planning	50,169	10,741	92,331
Internal Audit	64,938	10,685	57,597
<b>Grand Total</b>	<b>11,266,892</b>	<b>2,776,294</b>	<b>13,519,285</b>
<i>o/w: Wage:</i>	<i>5,206,971</i>	<i>1,277,653</i>	<i>5,206,971</i>
<i>Non-Wage Reccurent:</i>	<i>4,828,920</i>	<i>1,088,307</i>	<i>5,499,574</i>
<i>Domestic Devt:</i>	<i>1,231,001</i>	<i>410,334</i>	<i>2,812,739</i>
<i>Donor Devt:</i>	<i>0</i>	<i>0</i>	<i>0</i>

### Expenditure Performance in the First Quarter FY 2018/19

Warrants were made and to a great extent , expenditures accordingly made by the different departments atleast for UUCG-NW and Local Revenue. Overall, 70% of the releases to the departments were spent on various planned activities within the departments. Expenditure performances for Production, Works & Transport, Education, Health& Environment were 29.9m, 47.2m, 1.16bn, 86.7m and 10.5m respectively

### Planned Expenditures for The FY 2019/20

The planned expenditures amount to 13.5bn of which 38.5%(5.2 bn) is wage 40.7% (5.5 bn) are operational funds (NW Rec) while 20.7%(2.8 bn) will cater for development. A total of 1.5 bn will be spent at the LLGs- 0.42 bn on DDEG and 1.19 bn on other Operational Costs. The HLG (MC) will use a total of 12 bn. Capital development at the HLG is expected to consume 2.94 bn of the 12 bn. However, this 12 bn does not include the Municipal Devt Grant of USMID because Parliament has not yet approved the fresh 5 yr Grant of over US \$150m for the benefiting 18 Municipalities. There will be investments in the Production sector, Health during upgrade of Health Units to level 3, in Education where 2 schools will rehabilitate classroom blocks and receive VIP latrines, in Finance and Planning where Furniture and computers will be procured, in Engineering where a car will be procured and in Community Devt where organised groups of youth and women will be supported on IGAs. 2019/20 expenditures increase from 11.3bn of 2018/19 to 13.5bn bse LR will increase from 457m to 3.448bn including unspent balance of 1.3bn already collected but cannot be used without Parliament approval.

### Medium Term Expenditure Plans

In the medium term , more emphasis will be put on roads infrastructure, garbage management and the construction of the City Hall( Office Block). Other areas to be focused on will include among others school structures, health unit improvement and the abattoirs. Specifically, the road infrastructure will include ;rehabilitation of roads that have outlived their design life among which are;Nyendo -Cathedral-Kitovu Hospital Rd about 3.5 km, Mukudde & Mkt Circular Rd about 2.8km, Villa Rd, Birch Avenue / Hill Rd, Barracks Rd, Kampala Rd/Elgin Street and the interconnections of drainage systems , resealing of Kabula St, Old Bukoba road , gravelling of Kabula St. In Public Health, there will be upgrading of Kitabaazi Health Centre to include a maternity ward and staff house, management of the dumping site, the cemetery and purchase of a vehicle.Under Production, there will be rehabilitation and upgrading of the cattle abattoir and construction of the pig abattoir in conjunction with the District ,to promote tourism, support cooperatives, to provide extension services in agriculture, animal husbandry and fisheries. Under Community Devt, emphasis will be put on supporting income generating activities in the communities(IGAs) with 200 million and 300 million to YLP and UWEP beneficiary groups each year respectively.

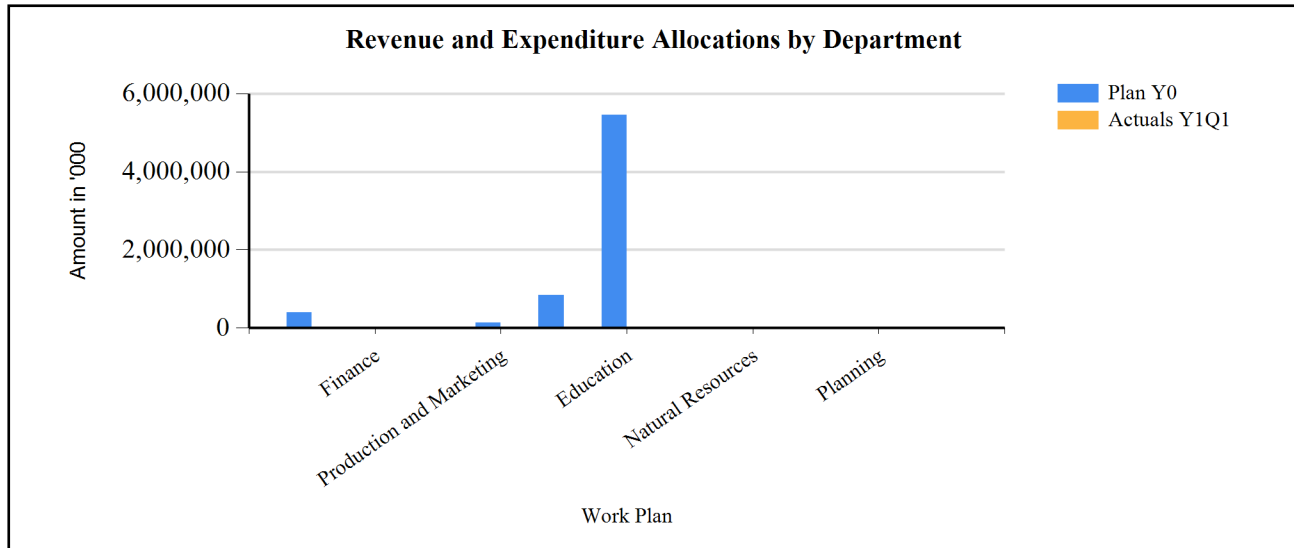
### Challenges in Implementation

Populace poor garbage management discipline, limited tax base, administrative costs of collecting difficult taxes like HT,LST and TLs, Court cases , inadequate infrastructure, compensation issues to lay the requisite structures for a well planned City, bad UNRA roads in the Municipality, lack of basic road equipment, separation of politics from development, exorbitant utility bills( street light and water bills), VAT, poor perception of YLP loans affecting recovery.

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**G1: Graph on the Revenue and Expenditure Allocations by Department**



## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>457,310</b>	<b>1,610,334</b>	<b>3,448,141</b>
Local Services Tax	35,000	26,914	180,000
Land Fees	20,000	0	20,000
Occupational Permits	500	0	5,000
Local Hotel Tax	30,040	2,032	30,040
Application Fees	24,599	1,221	34,599
Business licenses	86,885	13,585	500,000
Liquor licenses	500	0	0
Other licenses	4,400	0	4,400
Rent & Rates - Non-Produced Assets – from private entities	0	0	700,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	100,000
Rent & rates – produced assets – from private entities	46,000	35,145	0
Rent & rates – produced assets – from other govt. units	3,302	828	83,302
Park Fees	81,885	6,741	150,000
Refuse collection charges/Public convenience	3,000	0	2,000
Advertisements/Bill Boards	38,800	388	70,000

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Animal & Crop Husbandry related Levies	2,200	504	30,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	0	0
Registration of Businesses	10,084	0	0
Agency Fees	2,000	2,904	10,000
Inspection Fees	5,000	5,069	50,000
Market /Gate Charges	20,000	5,085	43,800
Court Filing Fees	1,000	0	1,000
Other Fees and Charges	2,000	1,272	28,000
Ground rent	0	0	26,000
Unspent balances – Locally Raised Revenues	33,115	1,508,421	1,300,000
Miscellaneous receipts/income	4,000	225	80,000
<b>2a. Discretionary Government Transfers</b>	<b>1,591,139</b>	<b>432,921</b>	<b>1,591,195</b>
Urban Unconditional Grant (Non-Wage)	420,356	105,089	420,412
Urban Unconditional Grant (Wage)	749,153	187,288	749,153
Urban Discretionary Development Equalization Grant	421,631	140,544	421,631
<b>2b. Conditional Government Transfer</b>	<b>8,022,742</b>	<b>1,961,525</b>	<b>6,717,248</b>
Sector Conditional Grant (Wage)	4,457,819	1,114,455	4,457,819
Sector Conditional Grant (Non-Wage)	1,189,211	385,579	1,188,176
Sector Development Grant	809,370	269,790	797,575
General Public Service Pension Arrears (Budgeting)	699,747	0	0
Salary arrears (Budgeting)	99,791	0	0
Pension for Local Governments	273,679	68,420	273,679
Gratuity for Local Governments	493,126	123,282	0
<b>2c. Other Government Transfer</b>	<b>1,195,701</b>	<b>3,743,113</b>	<b>1,762,701</b>
Support to PLE (UNEB)	0	0	17,000
Uganda Road Fund (URF)	1,195,701	291,948	1,195,701
Uganda Women Entrepreneurship Program(UWEP)	0	0	250,000
Youth Livelihood Programme (YLP)	0	0	300,000
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>11,266,892</b>	<b>7,747,893</b>	<b>13,519,285</b>

i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

The Municipality realised Shs 1,610,334,238 compared to the planned Shs 96,950,738 due to the unspent balance on LR of Shs 1,508,420,613 that is meant for the construction of the City hall. However, this development money was not appropriated by parliament and a supplementary budget is still being awaited to permit its utilisation. The unspent balance aside, LR receipted amounted to shs 101,913,625 which was also low because of the seasonal fluctuations where the pick for tax payment is still ahead. In the receipted, 'rent & rates produced assets from private entities' and LST respectively performed best pecuniary while percentage wise, 'agency fees' and 'inspection fees' took the lead.

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## Central Government Transfers

The Central Govt Transfers performed up to the expectation and even above the expectation save for General Public Service Arrears and Salary Arrears which were not released at all in the 1st Qtr. Other Govt Transfers reached 313% which was very high due to the unspent balance on USMID which had not been appropriated by Parliament by budgeting time. A grant of Credit on this sum (USMID=3.4 bn) was sought and acquired from the Accountant General. The other component of OGT was that of road fund (URF) that performed convincingly i.e. at 24% of the annual budget

### Donor Funding

N/A

ii) Planned Revenues for FY 2019/20

## Locally Raised Revenues

The Municipality expects a total of LR of 3.448bn of which 1.3bn are funds expected to remain unspent on the City Hall Project due to the late approval of a supplementary budget by Parliament for the current financial year. Specifically, the Municipal Council will collect 2.148bn during the FY 2019/20. The sources expected to perform highest are Rent and Rates produced assets from private entities, Business Licenses and Local Service Tax at 700m ,500m and 180m respectively. There is another range of LR sources but their performance needs to be uplifted in order to widen the Tax base. The current FY budget for LR is far lower than for next FY (2019/20) only because parliament never appropriated LR for current FY (2018/19) as we had expected. It appropriated only 457m instead of the expected close to 3bn and we are now pursuing approval of the supplementary budget by Parliament.

## Central Government Transfers

The Municipality expects a total of 6.72 bn in Conditional Transfers from Central Government and a total of 1.591 bn of Discretionary Transfers. Further expected are transfers categorized as Other Central Government which will total to about 1.763bn. The Conditional Transfers 66.4% of the Conditional Transfers will be Wage, 17% will be Non Wage recurrent while 11.9% will be Development Grant while 4% will be Pensions for LG. Discretionary Grants comprise of 47.1% as an Urban wage, 26.4% as a Non Wage Recurrent while 24.5% will be UDDEG. Inclusive among Other Transfers is 67.8% of Uganda Road Fund, 14.2% are funds for UWEP, 17% funds for YLP, 0.97% will be contribution to PLE implementation.

### Donor Funding

N/A

## Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	116,639	29,906	136,466
District Production Services	0	0	50,000
District Commercial Services	59,019	15,706	38,370
<b><i>Sub- Total of allocation Sector</i></b>	<b>175,658</b>	<b>45,611</b>	<b>224,836</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,195,701	228,924	1,195,701
District Engineering Services	10,500	2,625	20,000
Municipal Services	155,822	38,956	598,420
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,362,023</b>	<b>270,505</b>	<b>1,814,120</b>
<b>Sector :Education</b>			

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Pre-Primary and Primary Education	1,548,589	388,941	1,542,482
Secondary Education	3,090,050	781,045	3,088,371
Skills Development	799,768	202,266	799,768
Education & Sports Management and Inspection	71,811	18,145	91,409
<b><i>Sub- Total of allocation Sector</i></b>	<b>5,510,218</b>	<b>1,390,398</b>	<b>5,522,030</b>
<b>Sector :Health</b>			
Primary Healthcare	478,018	119,504	557,493
Health Management and Supervision	378,769	94,692	320,656
<b><i>Sub- Total of allocation Sector</i></b>	<b>856,786</b>	<b>214,196</b>	<b>878,149</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	62,528	15,632	110,120
<b><i>Sub- Total of allocation Sector</i></b>	<b>62,528</b>	<b>15,632</b>	<b>110,120</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	70,232	17,558	617,482
<b><i>Sub- Total of allocation Sector</i></b>	<b>70,232</b>	<b>17,558</b>	<b>617,482</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,559,356	676,883	3,470,963
Local Statutory Bodies	251,121	62,780	241,628
Local Government Planning Services	50,169	12,542	92,331
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,860,646</b>	<b>752,206</b>	<b>3,804,922</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	303,864	75,966	490,028
Internal Audit Services	64,938	16,234	57,597
<b><i>Sub- Total of allocation Sector</i></b>	<b>368,801</b>	<b>92,200</b>	<b>547,625</b>

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**SECTION B : Workplan Summary**



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## Administration

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,137,726</b>	<b>337,616</b>	<b>1,749,333</b>
Locally Raised Revenues	75,763	33,313	75,763
Multi-Sectoral Transfers to LLGs_NonWage	137,377	34,344	1,090,609
Urban Unconditional Grant (Non-Wage)	35,621	8,905	35,621
Urban Unconditional Grant (Wage)	322,622	69,352	273,661
General Public Service Pension Arrears (Budgeting)	699,747	0	0
Salary arrears (Budgeting)	99,791	0	0
Pension for Local Governments	273,679	68,420	273,679
Gratuity for Local Governments	493,126	123,282	0
<b>Development Revenues</b>	<b>421,631</b>	<b>140,544</b>	<b>1,721,631</b>
Locally Raised Revenues	0	0	1,300,000
Multi-Sectoral Transfers to LLGs_Gou	421,631	0	421,631
<b>Total Revenues shares</b>	<b>2,559,356</b>	<b>478,159</b>	<b>3,470,963</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	322,622	69,352	273,661
Non Wage	1,815,104	253,151	1,475,671
<b>Development Expenditure</b>			
Domestic Development	421,631	140,544	1,721,631
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,559,356</b>	<b>463,047</b>	<b>3,470,963</b>

## Narrative of Workplan Revenues and Expenditure

### Revenue

The department anticipates a total revenue of 3.47bn compared to 2.56bn for the fy 2018/19. The major cause of the increase is the anticipation to use reserved resources of 1.3bn in construction of the City Hall, otherwise the total revenue would have reduced to 2.17bn due to the non existence of a budget for Pension Arrears and Gratuity. Specifically, receipts will include recurrent revenue( NW and W) worth 1.7bn of which LR, UUCG-NW, UUCG-W, Pension and Multisectoral Transfers will constitute of shs 75.6m , shs 35.6m, shs 322.6m 273.6m ans shs 137.3m.

The expected development funds amount to shs 1.72bn out of which LR will be 1.3bn and DDEG will be shs 421.6m.

### Expenditure:

Expenditure will mainly be on payment of salaries, pension, gratuity, and their respective arrears, monitoring the implementation of the Municipal Plan. Development expenditure will involve City hall construction at 1.3bn and the Division component of DDEG where various projects will be implemented at that level.

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## Finance

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>303,864</b>	<b>68,699</b>	<b>465,028</b>
Locally Raised Revenues	135,280	28,846	305,614
Urban Unconditional Grant (Non-Wage)	57,786	14,447	57,786
Urban Unconditional Grant (Wage)	110,797	25,407	101,628
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
Locally Raised Revenues	0	0	25,000
<b>Total Revenues shares</b>	<b>303,864</b>	<b>68,699</b>	<b>490,028</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	110,797	25,407	101,628
Non Wage	193,066	29,205	363,400
<b>Development Expenditure</b>			
Domestic Development	0	0	25,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>303,864</b>	<b>54,612</b>	<b>490,028</b>

### Narrative of Workplan Revenues and Expenditure

#### Revenue:

The total revenues expected amount to shs 490,028,100. This will comprise of LR, UCCG-NW, UCCG-W and Devt(LR) of shs 305,614,100, shs 57,786,000, shs 101,628,000 and shs 25,000,000 respectively. The greatest increase will be on Local Revenue due to the expected high cost of equipping the department as well as to support activities of revenue enhancement thus an increase of 125%. All other sources will remain the same as 2018/19.

#### Expenditure:

The department plans to spend shs 25m on the purchase of furniture, a laptop and a printer under LR. Shs 101,628,000 will cater for salary payment for the staff. More funds will be spent in revenue enhancement in the Municipality.

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*Statutory Bodies*

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>251,121</b>	<b>64,657</b>	<b>241,628</b>
Locally Raised Revenues	89,901	26,725	89,901
Urban Unconditional Grant (Non-Wage)	121,495	30,374	121,495
Urban Unconditional Grant (Wage)	39,724	7,558	30,232
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>251,121</b>	<b>64,657</b>	<b>241,628</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,724	7,558	30,232
Non Wage	211,397	51,947	211,396
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>251,121</b>	<b>59,505</b>	<b>241,628</b>

**Narrative of Workplan Revenues and Expenditure**

Revenue

The department contemplates the possibility of receiving an amount worth Shs 241.6m of which LR, UUCG-NW and UUCG-W will constitute shs 89.9m ,shs 121m & shs 30m respectively. All sources of revenue have remained the same save for Urban Unconditional Grant Wage which has a slight decrease of around 9.4M thus causing an overall decrease of 3.78% in the budget for fy 2019/20.The sole decrease is on Wage which has reduced by 24% compared to the current FY budget because support staff have been attached to the Admin Dept since they are transferable to other Depts

Expenditure:

Expenditure will exclusively be recurrent catering for payment of Staff salaries, Councillors' sitting allowances for Councils and the various Committees, political monitoring of projects and activities &Ex Gratia , Contracts committee will also be facilitated. The department plans to spend 100% of its budget.

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## Production and Marketing

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>156,322</b>	<b>37,027</b>	<b>155,551</b>
Locally Raised Revenues	24,079	4,020	24,079
Urban Unconditional Grant (Non-Wage)	5,557	1,389	5,557
Urban Unconditional Grant (Wage)	12,557	3,085	12,341
Sector Conditional Grant (Wage)	55,189	13,797	55,189
Sector Conditional Grant (Non-Wage)	58,940	14,735	58,384
<b>Development Revenues</b>	<b>19,336</b>	<b>6,445</b>	<b>69,285</b>
Locally Raised Revenues	0	0	50,000
Sector Development Grant	19,336	0	19,285
<b>Total Revenues shares</b>	<b>175,658</b>	<b>43,472</b>	<b>224,836</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	67,746	12,841	67,531
Non Wage	88,576	17,127	88,020
<b>Development Expenditure</b>			
Domestic Development	19,336	0	69,285
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>175,658</b>	<b>29,968</b>	<b>224,836</b>

### Narrative of Workplan Revenues and Expenditure

The department expects Shs 224,836,217 . This will come from mainly Central Govt Grants which will almost be the same as the current FY. The slight decrease is on Sector Conditional Grant-NW from 58.94m to 58.384m( <1%). On dev't , there has been a provision of 50m to develop the abattoir. Therefore, the overall increase from 175.7m to 224.8m(28% increase) has been mainly caused by the increase in LR allocation to target the Dev't component.

Expenditure;

The main emphasis will be put on development of the pig abattoir, Agricultural extension service delivery, trade development and promotional services, co-operatives mobilization and outreach services and tourism promotional services in the Municipality

# Vote : 759 Masaka Municipal Council

# FY 2019/20

## Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>356,694</b>	<b>89,424</b>	<b>383,695</b>
Locally Raised Revenues	3,000	1,000	30,000
Urban Unconditional Grant (Non-Wage)	6,947	1,737	6,947
Sector Conditional Grant (Wage)	296,633	74,158	296,633
Sector Conditional Grant (Non-Wage)	50,115	12,529	50,115
<b>Development Revenues</b>	<b>500,092</b>	<b>166,697</b>	<b>494,454</b>
Sector Development Grant	500,092	0	494,454
<b>Total Revenues shares</b>	<b>856,786</b>	<b>256,121</b>	<b>878,149</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	296,633	72,516	296,633
Non Wage	60,061	14,265	87,062
<b>Development Expenditure</b>			
Domestic Development	500,092	0	494,454
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>856,786</b>	<b>86,780</b>	<b>878,149</b>

### Narrative of Workplan Revenues and Expenditure

The Department's expected Total Revenues during the FY 2019/20 is Shs 878,148,564. Of this, shs 494,454,000 will be for dev't while Recurrent Revenue is Shs 383,694,660. The reduction of the dev't budget from the current FY figure of 500m to 494m is not yet explained and LR will not contribute to dev't. Never-the-less, LR allocation to recurrent expenditures was increased from 3m to 30m (900% increase) to consolidate the different stakeholders in health promotion via monitoring and outreaches. All other sources remain as in the FY2018/19 at Shs 296,633,087 for Sector Conditional Grant wage, Sector Conditional Non Wage Shs 50,114,576 and Urban Un Conditional Grant None Wage is Shs 6,947,000

#### Expenditure

All sector Conditional Grant Non wage(i.e. 50.1m) will be used for supporting activities of five health units including conducting outreaches. 30m of LR and the UUCG-NW will facilitate the Headquarter staff in operation and maintenance ,in monitoring & supervising of Lower Units in inspection of health standards of service providers and institutions as well as training and liaison with the central MDAs.

# Vote : 759 Masaka Municipal Council

# FY 2019/20

## Education

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,220,276</b>	<b>1,390,648</b>	<b>5,238,194</b>
Locally Raised Revenues	3,195	799	15,000
Other Transfers from Central Government	0	0	17,000
Urban Unconditional Grant (Non-Wage)	15,282	3,821	15,282
Urban Unconditional Grant (Wage)	36,485	6,423	25,692
Sector Conditional Grant (Wage)	4,105,996	1,026,499	4,105,996
Sector Conditional Grant (Non-Wage)	1,059,317	353,106	1,059,224
<b>Development Revenues</b>	<b>289,942</b>	<b>96,647</b>	<b>283,835</b>
Sector Development Grant	289,942	0	283,835
<b>Total Revenues shares</b>	<b>5,510,218</b>	<b>1,487,295</b>	<b>5,522,030</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,142,481	941,188	4,131,688
Non Wage	1,077,795	218,947	1,106,506
<b>Development Expenditure</b>			
Domestic Development	289,942	0	283,835
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,510,218</b>	<b>1,160,135</b>	<b>5,522,030</b>

## Narrative of Workplan Revenues and Expenditure

### Revenue

The total budget for FY 2019/20 is Shs 5,522,029,729 reflecting an increase of 0.2% on FY 2018/19 due to increase in LR (from 3.195m to 15m) and the IPF for PLE of 17m not provided in 2018/19. However, there is a decrease in UUCG-W from 36.5m to 25.7m (29.6% decrease) due to the vacant post at the headquarter and the transfer of support staff to Administration Dep't b'se they are transferable. On the whole, shs 4,131,688,382 is wage, Shs 1,390,341,347 is non wage composed of local revenue , UPE , USE tertiary institution grant and Shs 283.8m as capital Development grant ( SFG).

### Expenditure:

Expenditure under SFG will be on renovation of 3 classroom blocks at Nyendo Public PS, completion of teachers' house at Kitovu PS, completion of 2 classrooms, main hall and multi purpose library at Kitovu PS, maintenance and emptying latrines in Primary Schools, payment of retention, opening of Nyendo P/S boundaries. For LR, renovation of the education dept offices, purchase of office furniture and computer sets will be earmarked. All teachers' and other staff salaries will be paid and monitoring, inspection and supervision done in all institutions under the jurisdiction of Masaka Municipal Council. Sports will also be attended to.

# Vote : 759 Masaka Municipal Council

# FY 2019/20

## Roads and Engineering

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,362,023</b>	<b>329,969</b>	<b>1,661,586</b>
Locally Raised Revenues	49,744	8,900	265,000
Other Transfers from Central Government	1,195,701	291,948	1,195,701
Urban Unconditional Grant (Non-Wage)	16,672	4,168	16,672
Urban Unconditional Grant (Wage)	99,907	24,953	184,214
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>152,534</b>
Locally Raised Revenues	0	0	152,534
<b>Total Revenues shares</b>	<b>1,362,023</b>	<b>329,969</b>	<b>1,814,120</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	99,907	24,953	184,214
Non Wage	1,262,116	22,340	1,477,373
<b>Development Expenditure</b>			
Domestic Development	0	0	152,534
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,362,023</b>	<b>47,293</b>	<b>1,814,120</b>

### Narrative of Workplan Revenues and Expenditure

#### Revenues:-

The Department expects to receive a total of 1,814,120,460 of which Local revenue is 265,000,000, Wage is 184,213,824 , Non wage is 16,672,000, Other transfers from Central government is 1,195,700,536 and Development is 152,534,100. There is an increase in total expected revenue of 33.2% to FY 2019/20 compared to FY 2018/19 budget. This is mainly due to LR from 49.7m to 265m to cater for the operation & maintenance of many security lights installed on the Municipal streets and markets. The other cause of the increase is payment of many staff in scales of Science thus the increase in wage from 99.9m to 184.2m even when some of the transferable support staff have been considered under Administration Dep't. More still, the increase has been a result of allocation of LR to dev't for the purchase of a vehicle worth 152.5m. Despite the increase in the budget, there is no provision made for USMID project b'se Parliament of Uganda has not yet approved the already communicated IPFs of about 9bn by World Bank.

#### Expenditure:-

Under Local Revenue- 240m for street lights bills & maintenance, 20m for renovation of municipal yard. 152m for purchase of departmental vehicle, 1,195bn for URF, Payment of staff salaries UUCG-W -184m

# Vote : 759 Masaka Municipal Council

# FY 2019/20

## Natural Resources

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>62,528</b>	<b>10,530</b>	<b>60,120</b>
Locally Raised Revenues	30,115	3,029	30,115
Urban Unconditional Grant (Non-Wage)	5,557	1,389	5,557
Urban Unconditional Grant (Wage)	26,855	6,112	24,448
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
Locally Raised Revenues	0	0	50,000
<b>Total Revenues shares</b>	<b>62,528</b>	<b>10,530</b>	<b>110,120</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,855	6,112	24,448
Non Wage	35,673	4,418	35,672
<b>Development Expenditure</b>			
Domestic Development	0	0	50,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>62,528</b>	<b>10,530</b>	<b>110,120</b>

### Narrative of Workplan Revenues and Expenditure

The section will receive a total of shs110,120,00 comprising of 24,448,000 shs as wage, shs 35,672,000 as non wage and 50m on local revenue for dumping site. The change has been on wage which reduced from 26.9m to 24.4m and the introduction of 50m from LR for capital dev't. The reduction in wage was b'se both the Environment Officer and the Physical Planner were in 2018/19 considered in this dep't not as Science Cadres but in 2019/20 only the Environment Officer is catered for under the department and to be paid as a Science Cadre.

#### Expenditure

The salary of the Environment Officer will be paid, unplanned areas will be planned, tree planting and beautification will be emphasised as well as demarcation of road reserves, general monitoring and inspection of dev'ts will be ensured for environmental mitigation, the dumping site will be improved and operationalised.



# Vote : 759 Masaka Municipal Council

# FY 2019/20

## Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>70,232</b>	<b>15,966</b>	<b>617,482</b>
Locally Raised Revenues	7,100	775	7,100
Other Transfers from Central Government	0	0	550,000
Urban Unconditional Grant (Non-Wage)	5,557	1,389	5,557
Urban Unconditional Grant (Wage)	36,736	8,593	34,372
Sector Conditional Grant (Non-Wage)	20,839	5,210	20,453
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>70,232</b>	<b>15,966</b>	<b>617,482</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,736	8,593	34,372
Non Wage	33,496	7,064	583,110
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>70,232</b>	<b>15,657</b>	<b>617,482</b>

### Narrative of Workplan Revenues and Expenditure

#### Revenue

The department expects to get shs 617,482,373. There is a big increase due to the inclusion of YLP of 300m & UWEP of 250m excluded in FY 2018/19. All other Grants remained the same save for wage which decreased from 36.7m to 34.4m due to the consideration of support staff under Administration Dep't since they have non similar salaries but are transferable. Specifically, Sector Conditional Grant Non wage will be 20m, LR-7m, UUCG-NW-5.6m, UUCG-W-34.4m and support to organised groups (UWEP & YLP) shs 550m.

#### Expenditure:

Staff salaries will be paid, OVCs monitoring, FAL coordination, disabled supported and community organisations monitoring YLP and UWEP groups financed, library activities facilitated, Youths, women and PWD councils supported, gender mainstreamed.

# Vote : 759 Masaka Municipal Council

# FY 2019/20

## Planning

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>50,169</b>	<b>10,741</b>	<b>84,331</b>
Locally Raised Revenues	19,330	3,333	39,000
Urban Unconditional Grant (Non-Wage)	6,947	1,737	6,947
Urban Unconditional Grant (Wage)	23,892	5,671	38,384
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
Locally Raised Revenues	0	0	8,000
<b>Total Revenues shares</b>	<b>50,169</b>	<b>10,741</b>	<b>92,331</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	23,892	5,529	38,384
Non Wage	26,277	4,529	45,947
<b>Development Expenditure</b>			
Domestic Development	0	0	8,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>50,169</b>	<b>10,058</b>	<b>92,331</b>

### Narrative of Workplan Revenues and Expenditure

#### Revenue:

Amount expected totals to Shs 92m out of which recurrent and development funds are Shs 84.3m and Shs 8m respectively. There is an increase of about 84% in resource allocation to Planning due to the mandatory activity ahead for rolling over the Municipal 5Yr dev't Plan to the 3rd 5 yr plan 2020/21 to 2024/25 and also to re-tool the planning unit. For the above reasons, LR has increased from 19.3m to 47m. The other increase is on Salary in anticipation that the Senior Planner will be considered under the Science Cadre-ship.

#### Expenditure:

Expenditure will mainly focus on renewing the Dev't Plan to a future period of 5 years, the purchase of a laptop and office furniture at Shs 8m, payment of salaries, coordination of monitoring activities, data collection and production of quarterly performance reports for the whole institution.

**Vote : 759 Masaka Municipal Council**

**FY 2019/20**

**Internal Audit**

**B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>64,938</b>	<b>10,685</b>	<b>49,597</b>
Locally Raised Revenues	19,803	3,251	19,803
Urban Unconditional Grant (Non-Wage)	5,557	1,389	5,614
Urban Unconditional Grant (Wage)	39,577	6,045	24,180
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
Locally Raised Revenues	0	0	8,000
<b>Total Revenues shares</b>	<b>64,938</b>	<b>10,685</b>	<b>57,597</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	39,577	6,045	24,180
Non Wage	25,360	4,640	25,417
<b>Development Expenditure</b>			
Domestic Development	0	0	8,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>64,938</b>	<b>10,685</b>	<b>57,597</b>

**Narrative of Workplan Revenues and Expenditure**

**Revenue:**

The department anticipates to get shs 57.6m. This depicts a reduction of 11.3% from FY 2018/19 to 2019/20. The cause of the reduction is mainly due to wage which reduces from 39.6m to 24.2m due to reduction of the main staff ( Auditors) from 3 to 2 and due to the consideration of support staff under Administration since they are transferable. Never-the-less, there has been an increase of 8m in LR allocation to cater for the purchase of a computer set in the department. Thus the total revenue will comprise of LR, UUCG-NW, UUCG-W & Devt(LR) of shs 19.8m, shs 5.6m, shs 24.18m & shs 8m respectively.

**Expenditure:**

Expenditure will mainly be on facilitation of CPD workshops, production of quarterly Audit reports, purchase of a computer set worth 8m.