

Vote: 533 Masaka District

FY 2018/19

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



Lukwago Anthony Martin

(Accounting Officer)

Signed on Date: _____



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote: 533 Masaka District

FY 2018/19

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

Vote: 533 Masaka District**FY 2018/19**

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote: 533 Masaka District

FY 2018/19

SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	261,954	191,533	261,954
Discretionary Government Transfers	1,956,670	1,565,068	2,335,561
Conditional Government Transfers	16,368,588	11,798,621	18,388,101
Other Government Transfers	581,270	527,071	1,599,343
Donor Funding	2,599,434	418,849	1,287,908
Grand Total	21,767,917	14,501,141	23,872,868

Revenue Performance by end of March of the Running FY

A total of UG.X. 14,501,141,000 has been collected representing 66.6% which is below the District target of the planned annual budget of UG.X. 21,767,917,000 for the FY 2017/18; of which Locally raised revenue performed at tune of 62.6% followed by Discretionary Government Transfers at tune of 52.2%, Conditional Government Transfers at tune 48.1%, Other Government Transfers performed at tune 42.1% whereas Donor Funding performed poorly at tune of 1.6%.

Planned Revenues for next FY

In the FY 2018/19, Masaka District will receive a total of UG.X. 23,930,675,000 representing an increment of about 13.3%. The above increment is due to the enhancement of staff salaries hence increasing the wage provisions in the budget, increased provision of funding for pension, gratuity and arrears due to policy of clearing backlogs and increase in transitional development grant for public sector management, PHC development, Uganda Road Fund, PMG transitional Development grant, Water development Grant and Education sector development grant.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	4,140,317	3,367,496	4,722,737
Finance	308,423	174,596	396,033
Statutory Bodies	437,024	307,597	390,885
Production and Marketing	764,076	607,071	1,443,895
Health	3,438,515	1,860,213	3,786,011
Education	9,104,841	6,544,839	10,147,853
Roads and Engineering	528,224	398,611	840,253
Water	475,722	460,559	503,302
Natural Resources	957,093	141,138	329,036
Community Based Services	579,474	272,724	637,169
Planning	966,416	321,533	610,931
Internal Audit	67,790	44,763	64,761
Grand Total	21,767,917	14,501,141	23,872,868

Vote: 533 Masaka District**FY 2018/19**

<i>o/w: Wage:</i>	9,502,877	7,261,971	11,970,365
<i>Non-Wage Recurrent:</i>	8,116,326	5,645,728	8,780,419
<i>Domestic Devt:</i>	1,549,279	1,174,592	1,834,175
<i>Donor Devt:</i>	2,599,434	418,849	1,287,908

Expenditure Performance by end of March FY 2017/18

A total of UG.X.14,501,141,000/= representing about 44.3% which was below the District target of about 75% was realized and spent; of which about 50.2% (7,261,971,000/=) was spent on staff salaries, about 38.8% (5,645,728,000/=) was spent on non-wage recurrent activities and a total of UG.X.1,593,441/= representing about 11% of the realized revenue was spent on Domestic and Donor Development.

Planned Expenditures for the FY 2018/19

Masaka District in the year 2018/2019 is intended to spend a total of UG.X.23,930,675,000/= representing a total increase of about 13.3% compared to that of FY 2017/2018; of which about 47.7% representing a total of UG.X.11,970,365,000/= will be spent on staff salaries, followed by non-wage recurrent expenditures of about 35.5% representing a total of UG.X.8,915,363,000/= and a total of UG.X.4,212,137,000/= will be spend on Domestic and Donor development representing about 16.8% of the planned expenditure for FY 2018/2019. With the exceptional of Donor development that has reduced from UG.X.2,599,434,000/= to UG.X.2,390,315,000/= representing about 0.87% due to reduction of LVEMPII funds and UNICEF, the rest of revenue sources have increased by 20.6%, 0.9% and 15% for total amount intended to be spent on Staff salaries, Non-wage recurrent activities and Domestic development expenditures.

Medium Term Expenditure Plans

Construction of 5 stance latrines at Schools and Health Centers, Construction of staff houses for teachers and Health workers, Fencing of Kamulegu HCIII, Routine Road Maintenance of about 225km, Routine Mechanized Maintenance of about 155km, Periodic Maintenance of about 95km, Promotion of Gender equity, Environment Mitigation Measures under taken, HIV/AIDS activities under taken, District Road equipment repaired, Supply and Installation of 10cc Rain Water harvesting tanks in all sub counties, Rehabilitation of 25 Bore holes, Extension of Piped Water at Kamuzinda to Kyanamukaaka Trading Center, Construction of a water born toilet at Kisuku Landing Site in Bukakata Sub county, Sitting and Drilling of Four different locations, Community LED Total sanitation implemented, Second phase construction of Pig Abattoir in Kimaanya/Kyabakuza Division, Procurement of Office Furniture for the Office of Greater Masaka Consortium, Procurement of 10 Laptop Computers for the heads of Department, Procurement of One District Projector and its accessories, Procurement of Office table and Television Set for CAO's Officer, Procurement of Four Vacuum Cleaners and accessories, Supply of Internet Bundles to the Planning Unit, 25 women groups supported, 20 Youth Groups also supported, Renovation of Kijjabwemi Rehabilitation Recreation Center and Installation of Generator connections to the Lukiiko Hall

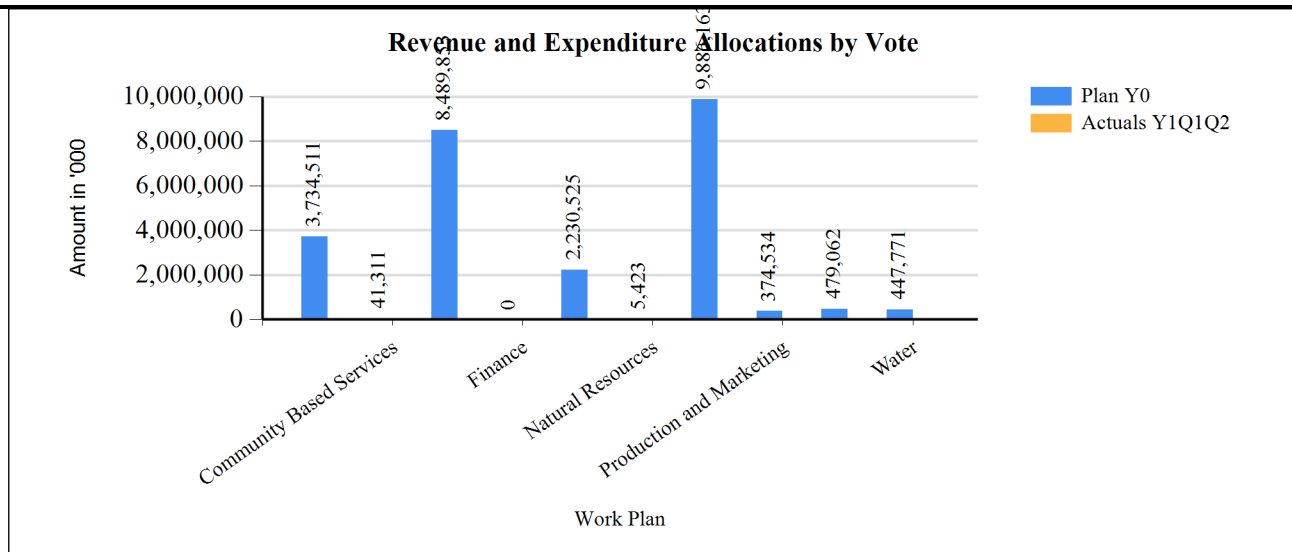
Challenges in Implementation

Unpredictable weather patterns due to climate changes affect planning at farm level which negatively affects efforts to enhance income at household level, Negative mindset in the population leading to low levels of adoption to new technologies and initiatives means that despite efforts significant sections of the population still lag behind, Inadequate transport means by the Extension staff, teachers, health workers and community development workers leading to delays in service delivery. In addition many youths today prefer quick fix ventures such as Boda-Boda at the expense of productive initiatives like Agriculture leading to low levels of productivity. Low staffing levels: The staffing level at the LLGs is below 50% hence affecting service delivery. Petty theft and hooliganism at household level; for example, many poultry and goat farmers suffer petty home invasions which affects the morale to invest and produce. Inadequate Wage bill to fill the critical positions and this makes many officers to work in acting capacity and this affects programme implementation because key decisions may not be concluded in time. Lack of adequate transport for staff: There is need to secure a new Vehicle for the Planning Unit, Office of the CAO, Health workers to conduct Immunization and Community. Lack of Vital Office equipment: Most of the departments lack vital equipment like digital camera, scanner, photocopiers to mention but a few.

G1: Graph on the revenue and expenditure allocations by Department

Vote: 533 Masaka District

FY 2018/19



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	261,954	191,533	261,954
Animal & Crop Husbandry related Levies	245	42	6,440
Application Fees	7,335	4,112	7,335
Business licenses	15,233	17,490	31,675
Educational/Instruction related levies	1,716	187	5,110
Inspection Fees	3,672	1,796	3,880
Land Fees	16,511	2,524	17,311
Local Services Tax	67,694	60,097	67,694
Market /Gate Charges	49,335	21,360	10,820
Miscellaneous receipts/income	5,000	3,118	5,458
Other Fees and Charges	50,726	14,824	0
Other Goods - Local	0	0	7,000
Other licenses	0	779	28,357
Other taxes on specific services	0	12,136	37,000
Park Fees	0	46,050	0
Property related Duties/Fees	8,000	617	12,875
Rates – Produced assets – from other govt. units	0	0	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	100	2,000
Rent & Rates - Non-Produced Assets – from private entities	0	0	9,000
Rent & rates – produced assets – from private entities	6,000	3,300	0
Sale of (Produced) Government Properties/Assets	18,000	3,000	0

Vote: 533 Masaka District**FY 2018/19**

Stamp duty	10,489	0	0
2a. Discretionary Government Transfers	1,956,670	1,565,068	2,335,561
District Discretionary Development Equalization Grant	272,948	272,948	243,393
District Unconditional Grant (Non-Wage)	578,859	463,472	640,786
District Unconditional Grant (Wage)	1,104,863	828,647	1,451,382
2b. Conditional Government Transfer	16,368,588	11,798,621	18,388,101
General Public Service Pension Arrears (Budgeting)	511,566	511,566	255,537
Gratuity for Local Governments	276,105	276,105	721,753
Pension for Local Governments	2,946,839	2,210,129	3,000,901
Salary arrears (Budgeting)	0	0	19,694
Sector Conditional Grant (Non-Wage)	3,016,935	1,524,967	2,540,451
Sector Conditional Grant (Wage)	8,398,014	6,433,324	10,518,983
Sector Development Grant	632,892	621,891	1,309,729
Transitional Development Grant	586,236	220,638	21,053
2c. Other Government Transfer	581,270	527,071	1,599,343
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	0
Lake Victoria Environmental Management Project (LVEMP)	0	0	200,000
Other	156,653	366,039	0
Regional Pastoral Livelihoods Resilience Project	0	0	60,000
Support to PLE (UNEB)	8,266	0	80,069
Uganda Road Fund (URF)	0	0	809,788
Uganda Women Entrepreneurship Program(UWEP)	156,350	0	189,486
Youth Livelihood Programme (YLP)	260,000	161,031	260,000
3. Donor	2,599,434	418,849	1,287,908
Rakai Health Sciences Programme (RHSP)	0	0	210,000
United Nations Children Fund (UNICEF)	1,315,496	104,016	883,908
Global Fund for HIV, TB & Malaria	278,788	148,710	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	194,000
Lake Victoria Environmental Management Project (LVEMP)	800,000	26,321	0
Others	205,150	139,803	0
Total Revenues shares	21,767,917	14,501,141	23,872,868

i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

Vote: 533 Masaka District

FY 2018/19

By end of quarter three for FY 2017/18, the District had received shillings 191,533,000 against UG.X.261,954,000 which is about 73.1% of the annual target. This shows that the performance was above the target attributed by park fees that was not captured during the budgeting process. On the other hand, the District did not receive any single coin on some of sources of revenue like landing sites which were closed by UPDF during their operations.

Central Government Transfers

By end of March, 2018, the District had received a tune of UG.X13,363,689,000 against approved budget of UG.X.16,368,588,000/= which is about 69% realization of the annual target. This shows under performance below the target due to none receipt of General Public Service Pension Arrears. Also the District did not receive any grant under Youth live hood and UWEP.

Donor Funding

Cumulatively, the District received a tune of UG.X.418,849,000 against its approved budget of UG.X.2,599,434,000/=. This under performance was result of not realizing any funding from LVEMPII and other Donors.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

The Local revenue expected for FY 2018/19 is at tune of UG.X.319,762,000/=. The estimate has changed compared to that of FY 2017/18 by 18.1% . The increase is due to anticipated rise in revenues from Animal & Crop Husbandry, Business Licenses, Educational levies, Inspection fees, Market Charges, Other licenses and Miscellaneous receipts among others due to massive mobilization by all stake holders within the District.

Central Government Transfers

The expected Central Government Transfers are slightly higher compared to that of the FY 2017/18 which is attributed to Pension and Gratuity Arrears, salary enhancement which are now part of the 2018/19 planning figures. However, other government transfers have increased from UG.X.581,270,000 to tune of UG.X.1,599,343,000/= due to allocation by UNRA and MAAIF.

Donor Funding

The District expect to receive UG.X1,287,908,000 which is lower than that of the FY 2017/18 by 49.6%. This under expectation is mainly due to reduction of Grants from LVEMPII and Global Fund. However, the District also expects off budget from UNICEF to cater for the continuity of birth registration of children aged below 5 years old.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	300,387	221,420	848,059
District Production Services	452,213	269,486	583,707
District Commercial Services	11,475	8,590	12,129
<i>Sub- Total of allocation Sector</i>	764,076	499,496	1,443,895
Sector: Works and Transport			
District, Urban and Community Access Roads	523,424	243,338	840,253
District Engineering Services	4,800	0	0
<i>Sub- Total of allocation Sector</i>	528,224	243,338	840,253
Sector: Education			
Pre-Primary and Primary Education	5,526,288	436,514	6,043,814

Vote: 533 Masaka District**FY 2018/19**

Secondary Education	2,102,785	591,729	2,982,434
Skills Development	1,428,530	5,337,612	919,701
Education & Sports Management and Inspection	47,237	25,671	201,904
<i>Sub- Total of allocation Sector</i>	<i>9,104,841</i>	<i>6,391,526</i>	<i>10,147,853</i>
Sector: Health			
Primary Healthcare	160,346	121,183	216,201
District Hospital Services	348,204	132,209	174,102
Health Management and Supervision	2,929,965	1,604,689	3,395,708
<i>Sub- Total of allocation Sector</i>	<i>3,438,515</i>	<i>1,858,081</i>	<i>3,786,011</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	475,722	184,982	503,302
Natural Resources Management	957,093	141,138	329,036
<i>Sub- Total of allocation Sector</i>	<i>1,432,816</i>	<i>326,120</i>	<i>832,338</i>
Sector: Social Development			
Community Mobilisation and Empowerment	579,474	111,671	637,169
<i>Sub- Total of allocation Sector</i>	<i>579,474</i>	<i>111,671</i>	<i>637,169</i>
Sector: Public Sector Management			
District and Urban Administration	4,140,317	3,367,180	4,722,737
Local Statutory Bodies	437,024	307,597	390,885
Local Government Planning Services	966,416	321,533	610,931
<i>Sub- Total of allocation Sector</i>	<i>5,543,757</i>	<i>3,996,311</i>	<i>5,724,553</i>
Sector: Accountability			
Financial Management and Accountability(LG)	308,423	174,596	396,033
Internal Audit Services	67,790	44,763	64,761
<i>Sub- Total of allocation Sector</i>	<i>376,214</i>	<i>219,358</i>	<i>460,794</i>

Vote: 533 Masaka District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,083,233	3,330,615	4,712,636
District Unconditional Grant (Non-Wage)	160,972	169,670	181,002
District Unconditional Grant (Wage)	159,750	119,813	496,749
General Public Service Pension Arrears (Budgeting)	511,566	511,566	255,537
Gratuity for Local Governments	276,105	276,105	721,753
Locally Raised Revenues	28,000	43,331	37,000
Pension for Local Governments	2,946,839	2,210,129	3,000,901
Salary arrears (Budgeting)	0	0	19,694
Development Revenues	57,084	36,881	10,101
District Discretionary Development Equalization Grant	11,881	11,881	10,101
Locally Raised Revenues	45,203	25,000	0
Total Revenue Shares	4,140,317	3,367,496	4,722,737
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	159,750	119,813	496,749
Non Wage	3,923,482	3,210,802	4,215,887
Development Expenditure			
Domestic Development	57,084	36,565	10,101
Donor Development	0	0	0
Total Expenditure	4,140,317	3,367,180	4,722,737

Narrative of Workplan Revenues and Expenditure

Revenue to this department is expected to increase from UG.X. 4,140,317,000 to UG.X. 4,722,737,000 representing a tune of about 12.4%. This increment is mainly due to increment of revenue of District Unconditional Grant Non-Wage, District Unconditional Grant Wage, Gratuity for Local Governments, Locally Raised Revenues, Salary Arrears-Budgeting and Pension for Local Governments at tune of 18.5%, 66.9%, 61.8%, 24.3%, 1.8% and 100% respectively. Major expenditures in administration go to court cases, settlement of debts, Staff salaries, Procurement of goods and services, recruitment of staff, transport and allowances, Criminal cases, staff payroll cleaning and management, Law and order maintenance, records properly kept and submitted to relevant offices and ministries, Capacity building for all staff including teachers, staff performance appraisal, Workshops and seminars, stationery, design of operational documents and manuals; maintenance of Council assets, formulation and design of a client Charter by HR Unit, overhauling furniture for administration, procurement and Records office.

Workplan Title : Finance

Vote: 533 Masaka District

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	308,423	174,596	396,033
District Unconditional Grant (Non-Wage)	25,938	8,422	86,767
District Unconditional Grant (Wage)	81,097	60,823	92,598
Locally Raised Revenues	55,828	6,600	40,831
Multi-Sectoral Transfers to LLGs_NonWage	129,560	98,752	175,836
Other Transfers from Central Government	16,000	0	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	308,423	174,596	396,033
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,097	60,823	92,598
Non Wage	227,327	113,773	303,435
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	308,423	174,596	396,033

Narrative of Workplan Revenues and Expenditure

Finance department budget has a department total of 396,033,000/= showing an increase of about 19.6% compared to the previous FY 2017/18. Of which UG.X. 303,435,000/= is meant for wage conditional funds transfers to LLG of which 41,239,603 is honoraria to C/persons LCIII, 130,111,31 SUPPORT TO LLG and 45,4726,000 is LST support to from Local Revenue. Financial management sector has 123,692,123 of which 92,598,384 is for staff salaries. Revenue Management has 39,097,000 most of its funding source is local revenue other than shs 4,300,000 which is non-wage. Budgeting and planning is funded using non-wage funds and has a total of 7,089,840. Accounting services has a total of 5,758,603 and is also funded by Non-wage conditional funds

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	437,024	307,597	390,885
District Unconditional Grant (Non-Wage)	194,348	149,684	173,617
District Unconditional Grant (Wage)	141,337	106,003	141,337
Locally Raised Revenues	97,338	51,910	75,930
Other Transfers from Central Government	4,000	0	0
Development Revenues	0	0	0
N/A			

Vote: 533 Masaka District**FY 2018/19**

Total Revenue Shares	437,024	307,597	390,885
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	141,337	106,003	141,337
Non Wage	295,687	201,594	249,548
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	437,024	307,597	390,885

Narrative of Workplan Revenues and Expenditure

1. Statutory bodies as a department is expected to receive shs.448,693,000 showing an increase of about 2.6% compared to the FY 2017/18.
2. Out of this locally raised revenue is shs. 133,738,000, Unconditional grant wage is shs.141,337,000,conditional transfers to contracts committees /DSC/PAC is shs.28,120,000. All of this UGX.448,693,000 will be spent on recurrent expenditures.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	637,244	474,933	1,248,481
District Unconditional Grant (Wage)	298,809	224,107	298,809
Locally Raised Revenues	4,000	0	7,000
Sector Conditional Grant (Non-Wage)	39,207	29,405	365,498
Sector Conditional Grant (Wage)	295,227	221,420	577,174
<i>Development Revenues</i>	126,832	132,139	195,414
District Discretionary Development Equalization Grant	86,733	92,039	62,000
Other Transfers from Central Government	0	0	60,000
Sector Development Grant	40,099	40,099	73,414
Total Revenue Shares	764,076	607,071	1,443,895
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	594,036	445,527	875,983
Non Wage	43,207	29,405	372,498
<i>Development Expenditure</i>			
Domestic Development	126,832	24,563	195,414

Vote: 533 Masaka District**FY 2018/19**

Donor Development	0	0	0
Total Expenditure	764,076	499,496	1,443,895

Narrative of Workplan Revenues and Expenditure

The Department will receive about UG.X. 1,443,895,00/= making an increase of about 47.1% of its revenue. The increase resulted from an increase of wage enhancement. 10.5% of the budget is wage and about 86.5% of the entire budget is recurrent expenditure and only 13.5% is left for capital expenditure.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,234,525	1,526,001	2,816,653
Locally Raised Revenues	4,000	0	5,963
Sector Conditional Grant (Non-Wage)	581,715	289,393	385,857
Sector Conditional Grant (Wage)	1,648,810	1,236,608	2,424,832
Development Revenues	1,203,990	334,212	969,359
Donor Funding	1,203,990	334,212	921,255
Sector Development Grant	0	0	48,103
Total Revenue Shares	3,438,515	1,860,213	3,786,011
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,648,810	1,236,608	2,424,832
Non Wage	585,715	287,262	391,820
Development Expenditure			
Domestic Development	0	0	48,103
Donor Development	1,203,990	334,212	921,255
Total Expenditure	3,438,515	1,858,081	3,786,011

Narrative of Workplan Revenues and Expenditure

The department is expected to receive shs 3,786,011,484/= for the financial year 2018/19. There is an increment compared to FY 2017/2018 and this is mainly due to Expected revenue for Sector Grant for wage Increase as result of Wage enhancement of Health workers at a tune of 32% and a reduction of 19% under development grant. Out of the projected revenues for FY 2018/19, 74.4% is meant for the recurrent expenditure and about 25.6% is meant for development expenditure. Out of the expected revenue for FY 2018/19, Wage is expected to consume 64% leaving only 36% for recurrent non-wage and development of which Donor component is expected to be 95% and Domestic Development component is 15%.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
-----------------------	---	--	---

Vote: 533 Masaka District**FY 2018/19**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,340,882	6,157,479	9,373,735
District Unconditional Grant (Non-Wage)	891	0	0
District Unconditional Grant (Wage)	36,648	27,486	54,542
Locally Raised Revenues	3,585	8,105	9,467
Other Transfers from Central Government	8,266	0	80,069
Sector Conditional Grant (Non-Wage)	1,837,515	1,146,592	1,712,680
Sector Conditional Grant (Wage)	6,453,977	4,975,296	7,516,977
Development Revenues	763,959	387,359	774,118
Sector Development Grant	198,360	187,359	774,118
Transitional Development Grant	565,598	200,000	0
Total Revenue Shares	9,104,841	6,544,839	10,147,853
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,490,625	5,002,782	7,571,519
Non Wage	1,850,257	1,154,697	1,802,216
Development Expenditure			
Domestic Development	763,959	234,047	774,118
Donor Development	0	0	0
Total Expenditure	9,104,841	6,391,526	10,147,853

Narrative of Workplan Revenues and Expenditure

The total expected revenue is sh. 10,147,853,000/= in the FY 2018/19/= showing an increase of about 10.3%. The above increment is due to the enhancement of staff salaries and Development funds among the others. Out of sh. 10,147,853,000/=, about 74.6%, 17.8% and 7.6% is meant for Wage, non-wage and Development expenditures.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	528,224	398,611	840,253
District Unconditional Grant (Non-Wage)	4,800	800	4,800
District Unconditional Grant (Wage)	42,363	31,772	25,665
Locally Raised Revenues	2,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	67,944	171,595
Other Transfers from Central Government	0	298,096	638,193
Sector Conditional Grant (Non-Wage)	479,062	0	0
Development Revenues	0	0	0

Vote: 533 Masaka District**FY 2018/19**

N/A			
Total Revenue Shares	528,224	398,611	840,253
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	42,363	31,772	25,665
Non Wage	485,862	211,566	814,588
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	528,224	243,338	840,253

Narrative of Workplan Revenues and Expenditure

In the FY 2018/19, Roads department will receive a total of UG.X. 840,253,000/= representing an increment of about 37.1%. The above increment is due to the enhancement of staff salaries hence increasing the wage provisions in the budget, increased provision of funding for pension, gratuity and arrears due to policy of clearing backlogs and increase in transitional. Out of Works's revenue, of which UG.X.171,595,000/= will be transferred to LLGs and only 638,193,000/= shall remain at the District to cater for District roads.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	60,652	45,489	68,155
District Unconditional Grant (Wage)	27,952	20,964	34,985
Sector Conditional Grant (Non-Wage)	32,701	24,525	33,169
<i>Development Revenues</i>	415,070	415,070	435,147
Sector Development Grant	394,432	394,432	414,094
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	475,722	460,559	503,302
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	27,952	20,964	34,985
Non Wage	32,701	24,525	33,169
<i>Development Expenditure</i>			
Domestic Development	415,070	139,493	435,147
Donor Development	0	0	0
Total Expenditure	475,722	184,982	503,302

Vote: 533 Masaka District

FY 2018/19

Narrative of Workplan Revenues and Expenditure

The total expected revenue is 503,302,000/= showing an increase of about 5.5%. The above increment is due to the enhancement of staff salaries and Development funds. Out of the total revenue, about 7%, 6.6% and 86.5% is meant for Wage, non-wage and Development expenditures.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	157,089	114,817	129,036
District Unconditional Grant (Non-Wage)	1,000	0	2,000
District Unconditional Grant (Wage)	147,666	110,749	109,875
Locally Raised Revenues	3,000	0	12,000
Sector Conditional Grant (Non-Wage)	5,423	4,068	5,161
Development Revenues	800,004	26,321	200,000
Donor Funding	800,004	26,321	0
Other Transfers from Central Government	0	0	200,000
Total Revenue Shares	957,093	141,138	329,036
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	147,666	110,749	109,875
Non Wage	9,423	4,068	19,161
Development Expenditure			
Domestic Development	0	0	200,000
Donor Development	800,004	26,321	0
Total Expenditure	957,093	141,138	329,036

Narrative of Workplan Revenues and Expenditure

The total Natural resources sector 2018/2019 budget reduced by 65.6% in comparison to 2017/ 2018 budget attributable to reduction in donor funding to natural resources management. Apart from the wage grant, the sector will this time get funding from conditional grants of (Natural resources-non wage wetlands and locally raised revenue sources. Out of total revenue, 33.4%, 5.8% and 60.8% will cater for wage, Non-wage and Development respectively.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	579,474	272,724	627,169
District Unconditional Grant (Non-Wage)	1,000	0	8,000
District Unconditional Grant (Wage)	107,613	80,710	119,599

Vote: 533 Masaka District**FY 2018/19**

Locally Raised Revenues	4,000	0	12,000
Other Transfers from Central Government	425,550	161,031	449,486
Sector Conditional Grant (Non-Wage)	41,311	30,983	38,084
Development Revenues	0	0	10,000
Donor Funding	0	0	10,000
Total Revenue Shares	579,474	272,724	637,169
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	107,613	80,710	119,599
Non Wage	471,862	30,962	507,570
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	10,000
Total Expenditure	579,474	111,671	637,169

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, the Department expects about UG.X.637,169,000/= which is 95% of its revenue from the Central Government and the rest of the revenue envelope will be serviced by Donor funding. About 16.8% of the budget is wage and over 80% will be spent on Youth live hoop and Women Empowerment activities. Over 90% of the entire budget is recurrent expenditure while below 10% is for donor expenditure.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	184,642	60,075	82,985
District Unconditional Grant (Non-Wage)	35,390	23,676	41,528
District Unconditional Grant (Wage)	17,798	13,349	36,420
Locally Raised Revenues	4,000	23,050	5,038
Other Transfers from Central Government	127,453	0	0
Development Revenues	781,775	261,458	527,945
District Discretionary Development Equalization Grant	20,198	14,891	28,907
District Unconditional Grant (Non-Wage)	12,000	6,578	0
Donor Funding	595,440	58,316	356,653
Locally Raised Revenues	0	27,536	0
Multi-Sectoral Transfers to LLGs_Gou	154,136	154,136	142,385
Total Revenue Shares	966,416	321,533	610,931

Vote: 533 Masaka District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	17,798	13,349	36,420
Non Wage	166,843	46,726	46,566
<i>Development Expenditure</i>			
Domestic Development	186,334	203,142	171,292
Donor Development	595,440	58,316	356,653
Total Expenditure	966,416	321,533	610,931

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive total revenue equal to G.X.610,931,000/=; showing decrease of about 44.5% compared to the FY 2017/2018. This fundamental decrease, is caused by the revenue received from other transfers from Central Government to cater for Data collection. The Financial year 2018/2019, the recurrent expenditures are estimated to consume about UG.X.52,288,000/=; of which 0.8% will cater for Wage and about 45.9% will cater for Non-Wage activities while about 48.8% will be for the development expenditures.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	67,790	44,763	64,761
District Unconditional Grant (Non-Wage)	12,960	5,890	12,960
District Unconditional Grant (Wage)	43,830	32,873	40,801
Locally Raised Revenues	11,000	6,000	11,000
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	67,790	44,763	64,761
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	43,830	32,873	40,801
Non Wage	23,960	11,890	23,960
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	67,790	44,763	64,761

Narrative of Workplan Revenues and Expenditure

Vote: 533 Masaka District**FY 2018/19**

Audit department is expecting a total of UG.X. 64,761,000 of which Locally raised revenue is shs11,000,000, District Unconditional Grant (Wage) is UG.X.40,801,000/= and Unconditional grant non-wage is shs. 12,960,000. The expected revenue shows a decrease compared to the previous FY 2017/18 of about 4.5%. This decrease resulted from reduction of Staff wage from UG.X.43,830,000/= to UG.X.40,801,000/=. Out of the total department revenue of UG.X.40,801,000/= 63% is meant for Wage and only 37% is meant of the Non Wage