

Vote: 534 Masindi 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 :



Nyakahuma John - Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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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.

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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: 534 Masindi District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	999,543	579,225	99,955
Discretionary Government Transfers	3,335,676	2,828,457	3,401,502
Conditional Government Transfers	14,514,842	10,992,225	15,848,502
Other Government Transfers	3,356,247	2,538,023	8,148,792
Donor Funding	208,119	94,423	94,000
Grand Total	22,414,427	17,032,353	27,592,751

Revenue Performance by end of March of the Running FY

By the end of third quarter, out of the annual Budget of Shs. 22,414,427,000 a total sum of Shs. 17,032,353,000 (76%) had been received. Broadly by source, out of the annual Budget of Shs. 21,206,765,000 anticipated to be received as Central Government transfers (Discretionary transfers, Conditional transfers and other transfers), by the close of third Quarter a total sum of Shs. 16,358,705,000 (77%) had been received. The over performance in central Government transfers was attributed to a one off release made to Pension arrears, 100% release of Development Grants by close of quarter 3 and increased funding for the approved sub projects under NUSAF III. Local Revenue performance stood at 58% due to continued closure of livestock markets as a result of outbreak of Foot and Mouth disease. Poor performance under Donor funding continued to be registered as the performance stood at 45%. This was as a result of failure of some Donors to honor their commitments.

Planned Revenues for next FY

The District's resource envelope for FY 2018/2019 has greatly increased by 23.10% as compared to the current FY 2017/2018. The increase in the resource envelope is mainly attributed to the general increase in Central Government transfers by 29.20% overall. Discretionary Government Transfers has increased by 1.97%, Conditional Government Transfers by 9.19% due to; increased provision for salary enhancement for some specific cadres (Health workers, Political Leaders and Science Teachers) and increased development funding to Education Sector by 323.41%. On the other hand, Other Government transfers have increased by 142.79%, where NUSAF III has increased by 191.34%. On the contrary, Locally raised revenue has significantly decreased by 90.00%, due to the under stated appropriation made by Parliament on Local revenue of Shs. 99,954,937 (A figure far below the appropriation of the FY 2017/2018 Shs. 999,543,000) instead of Shs. 1,222,287,463 appropriated by the District Council, thus resulting into under estimation of Shs. 1,122,332,256. Similarly, Donor funding has decreased by 54.83% as a result of transfer of Infectious Diseases Institute and Neglected Tropical Diseases to Other Government Transfers.

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	5,573,275	4,495,898	8,618,212
Finance	403,785	324,876	223,859
Statutory Bodies	564,880	443,345	488,877
Production and Marketing	972,329	681,304	1,078,278
Health	4,188,909	3,344,148	5,259,294
Education	7,137,230	5,346,939	8,193,520

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Roads and Engineering	917,390	798,581	1,266,260
Water	474,231	454,415	451,269
Natural Resources	323,780	155,338	402,056
Community Based Services	1,483,947	418,113	1,387,809
Planning	308,482	186,859	174,385
Internal Audit	66,189	45,493	48,933
Grand Total	22,414,427	16,695,309	27,592,751
<i>o/w: Wage:</i>	10,793,067	7,929,224	12,971,837
<i>Non-Wage Recurrent:</i>	7,237,668	5,023,553	8,493,932
<i>Domestic Devt:</i>	4,175,573	3,648,109	6,032,982
<i>Donor Devt:</i>	208,119	94,423	94,000

Expenditure Performance by end of March FY 2017/18

Cumulatively by the close of third quarter, releases to departments stood at 74% of the Annual Budget and 98% of the total receipts. The under release was due to the fact shs. 165,576,307 under District Unconditional Grant Wage was not transferred to the Departments as recruitment had not taken place and also LLGs did not transfer 100% of the DDEG as implementation of activities was still ongoing.

By the end of third quarter expenditure performance stood at 65% of the Annual Budget and 88% of the total releases; of which 70% was incurred on Wage, 66% on Non Wage recurrent, 53% on Domestic Development and 43% on Donor Development.

Under expenditure was mainly attributed to low absorption in wages as recruitment had not yet taken place especially under Health and Production Departments. Low capacity of contractors to execute their contractual obligations, has also led into low development funds absorption.

Planned Expenditures for the FY 2018/19

In the FY 2018/2019, the Districts' expenditure will be centered on: Salaries, Pension and Gratuity, Production of mandatory documents, procurement of; Office consumables, Agricultural inputs, Human drugs and Medical supplies.

Construction/Rehabilitation/Completion of; Administration blocks, Classrooms, Staff Houses, Latrines, Roads, Health facility infrastructure, Markets and Water facilities will also be areas of focus. Others are; Maintenance of Vehicle and Plants, demonstration sites establishment, property valuation, Support to Youth (DYLSP), Women (UWEP), NUSAF III Sub Projects payment of emoluments for Council and Exgratia and Honoraria to Lower Local Government Councillors.

Medium Term Expenditure Plans

In the medium term, expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the Communities. Priority interventions shall include but not limited to; Increased Public funds accountability, increased Local revenue share to the Budget, Pests and diseases control, Provision of quality Public facilities, building capacity of Communities in different fields, Provision of improved Agricultural Technologies and ensuring good governance practices.

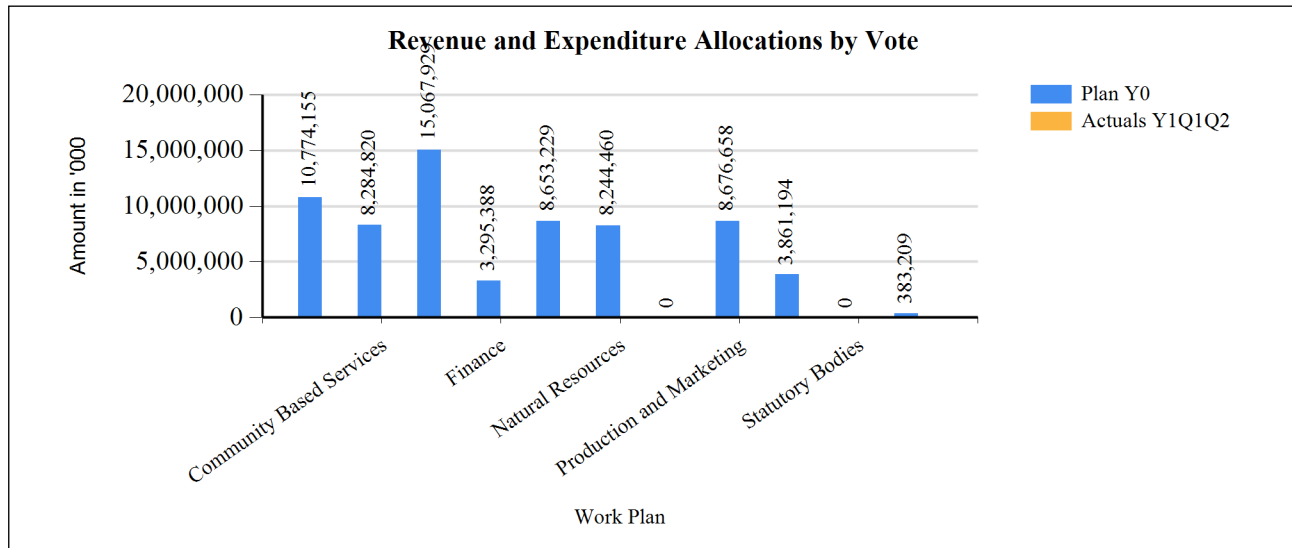
Challenges in Implementation

In the course of implementation, a number of challenges continue to be encountered. Among many notable ones include Low staffing levels across the departments, Limited Community participation and uncooperative and destructive Communities. Other implementation challenges are; Climate Change, Pests (Army Worm), Negative attitude of Tax payers towards payment of taxes, Delayed repair of Road Equipment at Bugembe Central Workshop and high contractual sums. In general there is inadequate infrastructure in most of the government facilities.

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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 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	999,543	579,225	99,955
Advance Recoveries	0	0	0
Advertisements/Bill Boards	2,730	2,640	1,000
Agency Fees	22,300	2,500	1,000
Animal & Crop Husbandry related Levies	185,086	99,543	1,000
Application Fees	3,100	1,322	1,000
Beer	0	0	0
Business licenses	62,612	42,980	1,000
Court Filing Fees	101	0	1,000
Educational/Instruction related levies	2,000	2,715	1,000
Inspection Fees	2,200	0	1,000
Land Fees	52,219	46,035	1,000
Liquor licenses	11,598	616	1,000
Local Hotel Tax	7,600	170	1,000
Local Services Tax	179,219	158,024	69,955
Market /Gate Charges	194,167	132,943	1,000
Miscellaneous and unidentified taxes	0	0	1,000
Miscellaneous receipts/income	8,100	2,024	1,000
Other Court Fees	0	220	0
Other Fees and Charges	54,078	25,471	1,000

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Other licenses	0	9,273	1,000
Park Fees	14,250	2,781	1,000
Property related Duties/Fees	3,000	0	1,000
Rates – Produced assets – from other govt. units	0	0	1,000
Refuse collection charges/Public convenience	1	0	1,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	13,600	5,721	1,000
Registration of Businesses	7,250	6,190	1,000
Reimbursements by other bodies	0	0	1,000
Rent & Rates - Non-Produced Assets – from private entities	48,220	10,802	1,000
Rent & rates – produced assets – from private entities	0	0	1,000
Royalties	0	0	1,000
Sale of (Produced) Government Properties/Assets	70,000	3,257	1,000
Sale of non-produced Government Properties/assets	3,500	383	0
Sale of publications	0	0	1,000
Sale of publications – from other govt. units	0	0	1,000
Stamp duty	48,941	7,688	0
Tax Tribunal – Court Charges and Fees	1	0	0
Unspent balances – Locally Raised Revenues	3,670	3,670	1,000
Windfall Gains	0	12,261	0
2a. Discretionary Government Transfers	3,335,676	2,828,457	3,401,502
District Discretionary Development Equalization Grant	1,306,799	1,306,799	1,099,312
District Unconditional Grant (Non-Wage)	569,883	427,413	592,596
District Unconditional Grant (Wage)	1,458,993	1,094,245	1,709,594
2b. Conditional Government Transfer	14,514,842	10,992,225	15,848,502
General Public Service Pension Arrears (Budgeting)	850,359	850,359	44,345
Gratuity for Local Governments	344,629	258,472	428,692
Pension for Local Governments	1,340,697	1,005,523	1,357,559
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	1,859,080	1,091,314	1,582,047
Sector Conditional Grant (Wage)	9,334,074	7,000,555	11,262,243
Sector Development Grant	565,364	565,364	1,152,563
Transitional Development Grant	220,638	220,638	21,053
2c. Other Government Transfer	3,356,247	2,538,023	8,148,792
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Infectious Diseases Institute (IDI)	0	0	68,000
Micro Projects under Luwero Rwenzori Development Programme	0	0	22,000

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Neglected Tropical Diseases (NTDs)	0	0	82,000
Northern Uganda Social Action Fund (NUSAF)	2,079,772	1,730,466	6,059,154
Support to PLE (UNEB)	10,600	8,480	10,600
Uganda Road Fund (URF)	0	510,635	809,463
Uganda Wildlife Authority (UWA)	137,000	0	145,000
Uganda Women Entrepreneurship Program(UWEP)	239,330	45,322	239,330
Vegetable Oil Development Project	0	0	60,000
Youth Livelihood Programme (YLP)	849,546	243,121	613,246
3. Donor	208,119	94,423	94,000
United Nations Children Fund (UNICEF)	52,000	3,260	44,000
Global Fund for HIV, TB & Malaria	0	0	25,000
World Health Organisation (WHO)	20,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	16,000	47,102	25,000
Infectious Diseases Institute (IDI)	25,000	42,416	0
Neglected Tropical Diseases (NTDs)	35,000	0	0
Uganda Reproductive Health Voucher Project	0	1,645	0
Food and Agricultural Organisation (FAO)	5,657	0	0
Others	54,462	0	0
Total Revenues shares	22,414,427	17,032,353	27,592,751

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

Cumulatively local revenue performance was not realised as planned. By the end of third quarter the performance under Local Revenue stood at 58%. The continued under performance is mainly attributed to lack of means of transport for effective revenue mobilization, supervision and collection, unconcluded process for sale of Old Stores, Livestock Market Quarantine and reduced loading fees from Kinyara as a result of Sugar cane being transported to Hoima Sugar Factory and by traders from Eastern region (Busoga) – currently not being taxed.

Central Government Transfers

Out of the annual Budget of Shs. 21,206,765,000 anticipated to be received as Central Government transfers (Discretionary transfers, Conditional transfers and Other transfers), by the end of Quarter three a total sum of Shs. 16,358,705,000 (77%) had been received. Out of Central Government transfers receipts, Discretionary Government Transfers performance stood at 85%, Conditional Government Transfers at 76% and Other Government Transfers at 76%. The over performance in central Government transfers is attributed to a one off release made to Pension arrears, 100% release of development Grants by close of quarter three and funding of sub projects under NUSAF III.

Donor Funding

Broadly poor performance continued to be noted under Donor funding. By the end of the third quarter receipts from donors stood at 45%. The poor performance under donors is attributed to the fact that the Local Donors operating in the District also their funding depend on internal Donors.

ii) Planned Revenues for FY 2018/19**Locally Raised Revenues**

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In Comparison to FY 2017/2018, Local Revenue anticipated to be raised in FY 2018/2019, has drastically decreased by 90.00%. The drastic decrease in Local Revenue is due to the under stated appropriation made by Parliament on Local revenue of Shs. 99,954,937 (A figure far below the appropriation of the FY 2017/2018 Shs. 999,543,000) instead of Shs. 1,222,287,463 appropriated by the District Council, thus resulting into an under estimation of Shs. 1,122,332,256.

Central Government Transfers

Basing on the IPFs received from the MoFPED, transfers from Central Government are anticipated to increase by 29.20%. The increase is mainly due to increased funding for salary enhancement, Infrastructure Development under Education Sector and NUSAF III activities.

Donor Funding

In comparison to FY 2017/2018 and basing on commitments so far received from Donors, a decrease of 54.83% is anticipated in the FY 2018/2019. The decrease in funding is as a result of transferring some Donors to Other Government Transfers.

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	0	0	188,393
District Production Services	950,237	509,669	846,722
District Commercial Services	22,092	13,986	43,164
<i>Sub- Total of allocation Sector</i>	972,329	523,655	1,078,278
Sector: Works and Transport			
District, Urban and Community Access Roads	893,390	721,409	1,255,272
District Engineering Services	24,000	9,375	10,989
<i>Sub- Total of allocation Sector</i>	917,390	730,784	1,266,260
Sector: Education			
Pre-Primary and Primary Education	5,759,289	4,285,575	6,341,822
Secondary Education	1,020,177	732,552	1,360,583
Skills Development	192,046	99,653	251,829
Education & Sports Management and Inspection	165,717	112,772	213,699
Special Needs Education	0	0	25,586
<i>Sub- Total of allocation Sector</i>	7,137,230	5,230,552	8,193,520
Sector: Health			
Primary Healthcare	2,134,798	1,383,982	2,297,160
District Hospital Services	1,611,687	1,229,061	2,375,833
Health Management and Supervision	442,424	215,498	586,301
<i>Sub- Total of allocation Sector</i>	4,188,909	2,828,541	5,259,294
Sector: Water and Environment			
Rural Water Supply and Sanitation	474,231	265,487	451,269
Natural Resources Management	323,780	148,672	402,056

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<i>Sub- Total of allocation Sector</i>	<i>798,011</i>	<i>414,158</i>	<i>853,324</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,483,947	418,113	1,387,809
<i>Sub- Total of allocation Sector</i>	<i>1,483,947</i>	<i>418,113</i>	<i>1,387,809</i>
Sector: Public Sector Management			
District and Urban Administration	5,573,275	3,492,329	8,618,212
Local Statutory Bodies	564,880	436,845	488,877
Local Government Planning Services	308,482	181,359	174,385
<i>Sub- Total of allocation Sector</i>	<i>6,446,638</i>	<i>4,110,533</i>	<i>9,281,474</i>
Sector: Accountability			
Financial Management and Accountability(LG)	403,785	324,876	223,859
Internal Audit Services	66,189	44,871	48,933
<i>Sub- Total of allocation Sector</i>	<i>469,974</i>	<i>369,747</i>	<i>272,792</i>

Vote: 534 Masindi 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	3,313,074	2,638,295	4,741,956
District Unconditional Grant (Non-Wage)	79,284	59,463	90,442
District Unconditional Grant (Wage)	415,434	276,666	437,489
General Public Service Pension Arrears (Budgeting)	850,359	850,359	44,345
Gratuity for Local Governments	344,629	258,472	428,692
Locally Raised Revenues	139,034	60,476	32,000
Multi-Sectoral Transfers to LLGs_NonWage	143,637	109,158	52,329
Other Transfers from Central Government	0	18,178	2,299,100
Pension for Local Governments	1,340,697	1,005,523	1,357,559
Development Revenues	2,260,201	1,857,602	3,876,255
District Discretionary Development Equalization Grant	114,430	114,430	95,000
Multi-Sectoral Transfers to LLGs_Gou	65,999	30,885	21,201
Other Transfers from Central Government	2,079,772	1,712,288	3,760,054
Total Revenue Shares	5,573,275	4,495,898	8,618,212
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	415,434	276,666	437,489
Non Wage	2,897,640	2,189,721	4,304,467
Development Expenditure			
Domestic Development	2,260,201	1,025,943	3,876,255
Donor Development	0	0	0
Total Expenditure	5,573,275	3,492,329	8,618,212

Narrative of Workplan Revenues and Expenditure

A significant increase in the resource envelope of 54.63% is anticipated in the FY 2018/2019. This is as a result of increased funding under NUSAF III, Gratuity for Local Governments and locally raised revenue. However, though a 54.63% increase is anticipated, the provision for Gratuity arrears has drastically decreased by 94.79%. The department expects to spend 55.02% on recurrent expenditure. Out of the recurrent expenditure, 9.23% will be spent on wage and 90.77% on Non-wage. Non-wage will be spent mainly on Payment of Pension and Gratuity, operation and maintenance of buildings, support to NUSAF sub projects and Monitoring of Government programs. 44.98% of the expenditure constitutes domestic development for the sector. Expenditure on Development will mainly be incurred on capacity building of staff, rehabilitation of Administration blocks, retooling and infrastructure development to be funded under NUSAF.

Workplan Title : Finance

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<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	397,454	245,464	222,554
District Unconditional Grant (Non-Wage)	55,941	41,955	41,941
District Unconditional Grant (Wage)	134,057	91,852	150,685
Locally Raised Revenues	55,864	32,320	8,000
Multi-Sectoral Transfers to LLGs_NonWage	151,592	79,337	21,928
Development Revenues	6,332	79,412	1,305
Multi-Sectoral Transfers to LLGs_Gou	6,332	79,412	1,305
Total Revenue Shares	403,785	324,876	223,859
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	134,057	91,852	150,685
Non Wage	263,396	153,612	71,869
Development Expenditure			
Domestic Development	6,332	79,412	1,305
Donor Development	0	0	0
Total Expenditure	403,785	324,876	223,859

Narrative of Workplan Revenues and Expenditure

The resource envelope for FY 2018/2019 is anticipated to decrease by 44.56% as compared to 2017/2018. This is as a result of decreased appropriation of local revenue to the Department by 85.68, Multisectoral Transfers to LLGs by 85.29 and District Unconditional non wage by 25.03% as a result of change in management of IFMs funds, where it is to be managed under Administration. The department expects to spend 99.42 of its revenue on recurrent expenditure, out of which wage will constitute 67.71% and recurrent non wage will be 32.29%. Expenditure will mainly be incurred on salaries, purchase of accountable stationery, enumeration and assessment of tax payers and revenue collection mobilization.

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	555,380	436,845	478,877
District Unconditional Grant (Non-Wage)	175,867	131,900	188,246
District Unconditional Grant (Wage)	171,297	118,295	246,452
Locally Raised Revenues	130,183	118,041	24,000
Multi-Sectoral Transfers to LLGs_NonWage	78,034	68,609	20,180
Development Revenues	9,500	6,500	10,000
District Discretionary Development Equalization Grant	6,500	6,500	10,000

Vote: 534 Masindi District**FY 2018/19**

Locally Raised Revenues	3,000	0	0
Total Revenue Shares	564,880	443,345	488,877
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	171,297	118,295	246,452
Non Wage	384,084	318,550	232,425
<i>Development Expenditure</i>			
Domestic Development	9,500	0	10,000
Donor Development	0	0	0
Total Expenditure	564,880	436,845	488,877

Narrative of Workplan Revenues and Expenditure

The sector budget for FY 2018/2019 has decreased by 13.45% as compared to the previous FY 2017/2018; this has mainly been as a result of decreased funding at LLGs under Multisectoral transfers, and locally raised revenue as a result of under appropriation by Parliament. The sector expects to spend 50.41% of its revenue on wages 47.54% on none wage and 2.05% on Capital development. Expenditure will mainly be incurred on Commissions, Boards, Committees and Council meetings. Other expenditures will be incurred on advertisement, monitoring of Government programmes and procurement of a public address system.

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>	611,343	417,423	846,440
District Unconditional Grant (Wage)	202,438	117,440	72,468
Locally Raised Revenues	19,717	2,800	9,000
Multi-Sectoral Transfers to LLGs_NonWage	6,031	9,816	8,777
Other Transfers from Central Government	0	0	60,000
Sector Conditional Grant (Non-Wage)	53,310	39,983	199,693
Sector Conditional Grant (Wage)	329,846	247,385	496,503
<i>Development Revenues</i>	360,986	263,881	231,838
Donor Funding	5,657	0	0
Multi-Sectoral Transfers to LLGs_Gou	300,296	208,848	154,178
Sector Development Grant	55,033	55,033	77,660
Total Revenue Shares	972,329	681,304	1,078,278
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	532,284	230,860	568,970
Non Wage	79,059	52,599	277,470
<i>Development Expenditure</i>			

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Domestic Development	355,328	240,196	231,838
Donor Development	5,657	0	0
Total Expenditure	972,329	523,655	1,078,278

Narrative of Workplan Revenues and Expenditure

The overall Production and Marketing Sector budget for the F/Y 2018/19 was increased by 10.90%. This was as a result of increase in funding from Agriculture Extension Services which has recently been introduced and Sector Conditional Grant to cater for enhanced salaries for scientists. 52.77% will be spent on wage, 25.73 on non wage and 21.50% on development. Expenditure will mainly be incurred on provision of Agriculture Extension Services, procurement of Agricultural Technologies, infrastructure development and Salaries.

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	3,547,329	2,840,296	5,000,231
District Unconditional Grant (Non-Wage)	2,342	1,756	2,342
Locally Raised Revenues	15,703	7,240	0
Multi-Sectoral Transfers to LLGs_NonWage	19,136	7,948	4,051
Other Transfers from Central Government	0	0	150,000
Sector Conditional Grant (Non-Wage)	316,651	428,228	316,651
Sector Conditional Grant (Wage)	3,193,498	2,395,123	4,527,188
Development Revenues	641,580	503,853	259,063
District Discretionary Development Equalization Grant	110,000	110,000	0
Donor Funding	202,462	94,423	94,000
Multi-Sectoral Transfers to LLGs_Gou	129,118	99,430	110,947
Sector Development Grant	0	0	54,116
Transitional Development Grant	200,000	200,000	0
Total Revenue Shares	4,188,909	3,344,148	5,259,294
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,193,498	2,160,822	4,527,188
Non Wage	353,831	421,021	473,043
Development Expenditure			
Domestic Development	439,118	157,536	165,063
Donor Development	202,462	89,163	94,000
Total Expenditure	4,188,909	2,828,541	5,259,294

Narrative of Workplan Revenues and Expenditure

Vote: 534 Masindi District**FY 2018/19**

The overall resource envelope for the FY 2018/2019 has drastically increased by 25.55% as compared to the current FY 2017/18. The increase in the resource envelope is due to increased funding for enhancement of salary for the Health workers by 41.76%. Out of the estimated sector budget, 95.07% will be spent as recurrent and 4.93% as development. Out of the recurrent budget, 90.54% is wage and 9.46% Non-wage. Under development, 63.72% is domestic development and 36.28% donor development. Expenditure will mainly be incurred on Salaries, immunization, support supervision, Data collection, Surveillance and infrastructure development.

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,756,719	4,987,882	7,323,092
District Unconditional Grant (Non-Wage)	14,594	10,946	12,594
District Unconditional Grant (Wage)	59,668	45,498	77,041
Locally Raised Revenues	20,350	8,860	2,955
Multi-Sectoral Transfers to LLGs_NonWage	8,199	1,000	4,000
Other Transfers from Central Government	10,600	8,480	10,600
Sector Conditional Grant (Non-Wage)	832,577	555,051	977,349
Sector Conditional Grant (Wage)	5,810,730	4,358,048	6,238,553
Development Revenues	380,511	359,056	870,428
District Discretionary Development Equalization Grant	60,440	60,440	3,500
Multi-Sectoral Transfers to LLGs_Gou	133,918	112,463	78,729
Sector Development Grant	186,153	186,153	788,199
Total Revenue Shares	7,137,230	5,346,939	8,193,520
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,870,398	4,403,545	6,315,593
Non Wage	886,320	584,337	1,007,498
Development Expenditure			
Domestic Development	380,511	242,669	870,428
Donor Development	0	0	0
Total Expenditure	7,137,230	5,230,552	8,193,520

Narrative of Workplan Revenues and Expenditure

The overall Education Sector budget for the F/Y 2018/2019 was increased by 14.80%. This is as result of increased Sector Conditional Grant wage (7.36%), Non wage (17.39%) and Sector Development Grant by 323.41%. The department expects to spend 89.38% of its resource envelope on recurrent activities and 10.62 on Development. Out of the recurrent expenditure, 86.24% will be wage and 13.76% on Non wage. Expenditure on Non wage will be spent mainly on UPE and USE capitation grant. Expenditure on development will mainly be incurred on infrastructure development, especially construction of Secondary Seed Schools, thus classroom construction, staff houses and latrine stances will be under taken.

Workplan Title : Roads and Engineering

Vote: 534 Masindi 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	716,318	597,509	1,005,859
District Unconditional Grant (Non-Wage)	16,009	12,007	15,009
District Unconditional Grant (Wage)	111,040	59,868	181,388
Locally Raised Revenues	23,463	15,000	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	154,396
Other Transfers from Central Government	0	510,635	655,066
Sector Conditional Grant (Non-Wage)	565,807	0	0
Development Revenues	201,072	201,072	260,401
District Discretionary Development Equalization Grant	201,072	201,072	230,401
Multi-Sectoral Transfers to LLGs_Gou	0	0	30,000
Total Revenue Shares	917,390	798,581	1,266,260
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	111,040	59,868	181,388
Non Wage	605,278	469,844	824,471
Development Expenditure			
Domestic Development	201,072	201,072	260,401
Donor Development	0	0	0
Total Expenditure	917,390	730,784	1,266,260

Narrative of Workplan Revenues and Expenditure

The resource envelope for the FY 2018/19 as compared to FY 2017/2018 has increased by 38.03%. The increment is due to the increased funding under DDEG by 14.58%, other Government Transfers URF by 15.78% and wage by 63.35% as a result of Salary enhancement. Out of the estimated resource envelope 79.44% will be spent on recurrent items. Under recurrent expenditure, Wage constitutes 18.03% and non wage. 81.97%. The share of Capital development expenditure stands at 20.56%. Expenditure in the department will mainly be incurred on; Routine maintenance of the District roads (Road Gangs), Spot improvement, Periodic maintenance, rehabilitation of roads, staff salaries and repair of Road Plants.

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			
Recurrent Revenues	69,415	49,600	111,057
District Unconditional Grant (Wage)	30,905	20,805	72,000
Multi-Sectoral Transfers to LLGs_NonWage	117	0	0
Sector Conditional Grant (Non-Wage)	38,393	28,795	39,057

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Development Revenues	404,816	404,816	340,212
District Discretionary Development Equalization Grant	60,000	60,000	86,571
Sector Development Grant	324,178	324,178	232,588
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	474,231	454,415	451,269
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,905	20,805	72,000
Non Wage	38,510	20,057	39,057
Development Expenditure			
Domestic Development	404,816	224,625	340,212
Donor Development	0	0	0
Total Expenditure	474,231	265,487	451,269

Narrative of Workplan Revenues and Expenditure

In the FY 2018/2019, the resource envelope is anticipated to slightly decrease by 4.84%. The decrease in funding is generally as a result of the drastic cut of 15.96% on sector Development Grant. Recurrent expenditure will constitute 24.61%, of which 64.83% will be incurred on Wage and 35.17% on non wage. Capital expenditure share will be 75.39%. Expenditure will mainly be incurred on Water infrastructure development, development of Water designs, Salaries, training of User Committees and Supervision.

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	265,460	111,738	340,015
District Unconditional Grant (Non-Wage)	28,807	21,605	25,807
District Unconditional Grant (Wage)	137,620	85,140	263,538
Locally Raised Revenues	34,352	500	4,000
Multi-Sectoral Transfers to LLGs_NonWage	18,690	0	1,000
Other Transfers from Central Government	40,000	0	40,000
Sector Conditional Grant (Non-Wage)	5,992	4,494	5,671
Development Revenues	58,320	43,600	62,040
District Discretionary Development Equalization Grant	10,000	10,000	10,000
Multi-Sectoral Transfers to LLGs_Gou	48,320	33,600	52,040
Total Revenue Shares	323,780	155,338	402,056
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	137,620	85,140	263,538

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Non Wage	127,840	26,599	76,478
Development Expenditure			
Domestic Development	58,320	36,933	62,040
Donor Development	0	0	0
Total Expenditure	323,780	148,672	402,056

Narrative of Workplan Revenues and Expenditure

A drastic increase of 24.18% in the resource envelope is anticipated in the FY 2018/2019. The increase is attributed to increase in allocation of Wage (91.50%) for salary enhancement for scientist. Out of the resource envelope, 84.57% constitute recurrent and 15.43% development. The department's priority expenditure areas, will be on Staff salaries, tree planting , training of communities in forestry management, wetlands management, Environmental inspection, compliance surveys, settlement of Land disputes and securing land tiles for Government pieces of land especially the District Headquarters.

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	1,441,862	412,463	1,193,112
District Unconditional Grant (Non-Wage)	13,918	10,438	13,918
District Unconditional Grant (Wage)	105,495	61,128	105,495
Locally Raised Revenues	34,809	11,420	12,000
Multi-Sectoral Transfers to LLGs_NonWage	152,414	6,271	143,496
Other Transfers from Central Government	1,088,876	288,443	874,576
Sector Conditional Grant (Non-Wage)	46,351	34,763	43,626
Development Revenues	42,084	5,650	194,697
Multi-Sectoral Transfers to LLGs_Gou	42,084	5,650	194,697
Total Revenue Shares	1,483,947	418,113	1,387,809
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,495	61,128	105,495
Non Wage	1,336,367	351,335	1,087,616
Development Expenditure			
Domestic Development	42,085	5,650	194,697
Donor Development	0	0	0
Total Expenditure	1,483,947	418,113	1,387,809

Narrative of Workplan Revenues and Expenditure

Vote: 534 Masindi District**FY 2018/19**

In comparison to the FY 2017/2018 budget, the overall sector projected budget for the FY 2018/2019, has decreased by 6.48%. The decrease is due to decreased funding under other transfers from Central Government (YLP and UWEP) where in the current FY unspent funds (Shs. 236,300,000) was appropriated which is not the case for FY 2018/2019. The department expects to spend 85.97% of its resource envelope on recurrent of which 7.60% shall be on wage and 92.40% on non wage. Capital Development Expenditure will constitute 14.03%. Expenditure will mainly be incurred on support of Youth, PWDs and Women groups, up keep of Juveniles at Ihunngu Remand Home, Salaries and Observing National Days.

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	290,192	169,768	153,642
District Unconditional Grant (Non-Wage)	38,078	28,559	55,078
District Unconditional Grant (Wage)	64,380	34,181	76,380
Locally Raised Revenues	43,839	20,070	4,000
Multi-Sectoral Transfers to LLGs_NonWage	143,895	86,958	18,184
Development Revenues	18,291	17,091	20,743
District Discretionary Development Equalization Grant	17,091	17,091	20,743
Multi-Sectoral Transfers to LLGs_Gou	1,200	0	0
Total Revenue Shares	308,482	186,859	174,385
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	64,380	34,181	76,380
Non Wage	225,812	135,587	77,262
Development Expenditure			
Domestic Development	18,291	11,591	20,743
Donor Development	0	0	0
Total Expenditure	308,482	181,359	174,385

Narrative of Workplan Revenues and Expenditure

The proposed budget for FY 2018/2019 reflects a drastic decrease of 43.47% as compared to FY 2017/2018. The decrease in the resource envelope is as a result decreased funding by 87.47% under Multisectoral funding. 88.11% of the resource envelope will be used on recurrent expenses while 11.89% on development. Expenditure will be incurred on; Salaries, staff allowances, Production of Mandatory documents, Multi -sectoral Monitoring of Government programs, backstopping of staff, purchase of ICT Equipment and Office consumables.

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			
Recurrent Revenues	66,189	45,493	48,933

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District Unconditional Grant (Non-Wage)	15,274	11,456	18,274
District Unconditional Grant (Wage)	26,659	17,797	26,659
Locally Raised Revenues	24,256	16,240	4,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	66,189	45,493	48,933
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,659	17,797	26,659
Non Wage	39,530	27,074	22,274
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	66,189	44,871	48,933

Narrative of Workplan Revenues and Expenditure

The department's budget for FY 2018/2019 has decreased by 26.07% as compared to FY 2017/2018. The decrease in resource envelop is due to decreased allocation under local revenue as a result of the under appropriate local revenue by Parliament. Expenditure for FY 2018/2019 will mainly be incurred on Production of quarterly and special audit reports, VFM reviews, Monitoring of government programs, Salaries, enforcement compliance to existing laws, regulations and guidelines.