
Vote : 533 Masaka District

FY 2018/19

Foreword

I take this opportunity to present LGBFP for FY 2018/19 which is critical benchmark in the planning and Budgeting process for the medium term of FY 2018/19. The development of LGBFP has been inclusive and consultative with all stakeholders at all levels. The District Budget Conference that was conducted on 7th November, 2017 from District Council Hall provided an important input to various stakeholders at all levels. The key issues identified during the District Budget Conference which have negatively affected service delivery in the District include among the others inadequate funding, low staffing levels, inadequate collaboration with other stakeholders including donors, CBOs, FBOs and Private partners. Am positive that the current reforms as observed in the first Budget Call Circular for FY 2018/19 issued by MOFPED will improve service delivery at the grass root given most of grants have been directed to the service provision to the last end user. I wish to register my sincere appreciation and gratitude to all stakeholders who have directly and indirectly participated in the process of generating of this LGBFP for FY 2018/19. Masaka is the District with peculiar Special thanks goes to the Government of Uganda, Development partners for all efforts made and grant remitted. In particular challenges among which include Domestic arrears at tune of UGX.30m, additional budget to complete the District Administration Block at tune of at least 800m and Arrears of Pension and gratuity at tune of 1,099,719,151/= among others. We appreciate UNICEF to provide us funds for Birth registration of children below five years; which has helped us in Planning and Budgeting process. I wish to remind all stakeholders of Masaka District that as the struggle for the development of Masaka District continues, much need to be done and thus your unreserved efforts are called upon. I appeal the district Councillors to take and accord this LGBFP for FY 2018/19 what it deserves so as to make the dream of increasing access to quality social services and promoting equity to our people a reality. FOR GOD AND MY COUNTRY.



Mr. Mbabali Jude, District Chairperson

Vote : 533 Masaka District**FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	261,954	116,317	261,954
Discretionary Government Transfers	1,956,670	521,689	1,958,407
Conditional Government Transfers	16,368,588	3,930,441	14,344,273
Other Government Transfers	581,270	0	1,459,368
Donor Funding	2,599,434	160,275	1,834,162
Grand Total	21,767,917	4,728,723	19,858,164

Revenue Performance in the First Quarter of 2017/18

Cumulatively, the District received shillings 4,278,723,000 out of 21,186,647,000 which is represented by 20.2% of the annual total budget. This shows that the District under performed by about 4.8% below the district target of 25% mainly attributed by low receipt from Donor development that was planned to support implementation of LVEMPII activities, However, other sources like Local revenue and Discretionary Government transfers performed above the District target.

Planned Revenues for FY 2018/19

The District expects to receive a resource envelope for FY 2018/19 at tune of UG.X.19,858,164,000 as compared to UG.X.21,186,723,000 of FY 2017/18 and this indicates a reduction which is mainly attributed to Conditional Government transfers and Donor funding.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	4,140,317	933,783	3,352,645
Finance	308,423	65,613	268,582
Statutory Bodies	437,024	120,921	433,024
Production and Marketing	764,076	200,588	1,184,445
Health	3,438,515	610,626	3,172,108
Education	9,104,841	2,370,010	8,630,350
Roads and Engineering	528,224	10,591	456,904
Water	475,722	153,520	458,374
Natural Resources	957,093	38,272	388,559
Community Based Services	579,474	37,231	635,982
Planning	966,416	171,370	809,400

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Internal Audit	67,790	16,198	67,790
Grand Total	21,767,917	4,728,723	19,858,164
<i>o/w: Wage:</i>	<i>9,502,877</i>	<i>2,420,657</i>	<i>9,682,628</i>
<i>Non-Wage Recurrent:</i>	<i>8,116,326</i>	<i>1,716,850</i>	<i>7,328,563</i>
<i>Domestic Devt:</i>	<i>1,549,279</i>	<i>430,941</i>	<i>1,012,810</i>
<i>Donor Devt:</i>	<i>2,599,434</i>	<i>160,275</i>	<i>1,834,162</i>

Expenditure Performance in the First Quarter FY 2017/18

Out of UG.X.4,278,723,000 that was distributed among the Departments, only UG.X.4,430,107,000 was spent; hence indicating that only 22% annual budget was released, 20% was only budget spent and only 94% release was spent through the district departments. The performance below the average is due to low receipt from donor funding among others by the end of September 2017.

Planned Expenditures for The FY 2018/19

The district through its departments, plans to spend a tune of UG.X.19,858,164,000 and the budget strategy for FY 2018/19 has been developed in the context NDPII and DDPII. The District will focus on increasing on access to quality social services, improving on infrastructure for development, increasing House hold income and promoting sustainable utilization of natural resources.

Medium Term Expenditure Plans

The District intend to have implemented Phase II construction of Pig Abattoir at Kimaanya/Kyabakuza Division, Construction of 5 stance lined latrines in 5 primary schools, 215kms of roads routinely maintained, support women enterprise and youth live hood groups for wealth creation, Plant trees and manage other ecosystems in the district, construction of 20 HPDE water tanks, Senior citizen activities supported and mainstream gender and equity issues in all sector plans in the district.

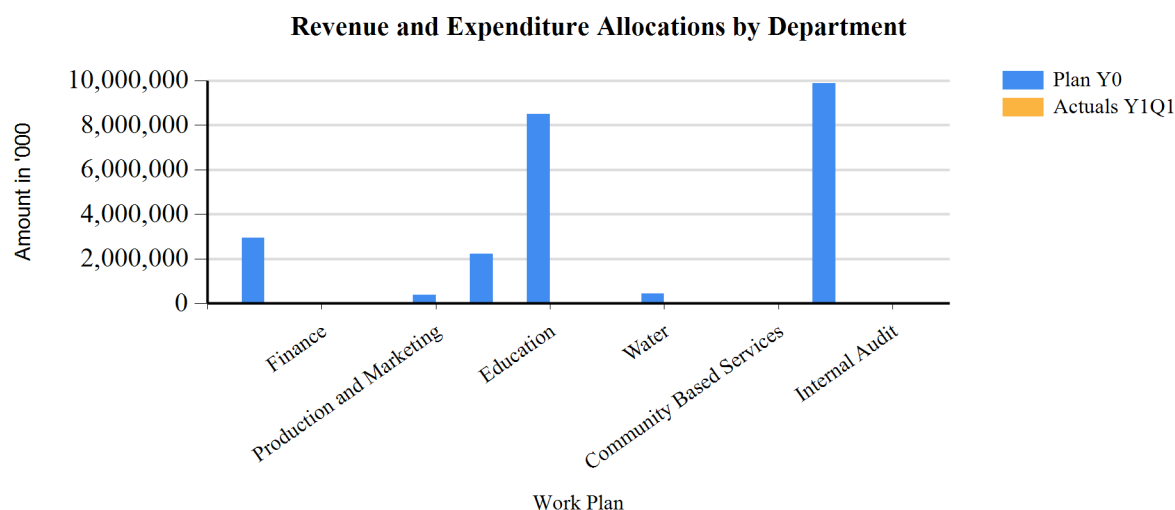
Challenges in Implementation

The District still grapples with low staffing levels which stand at about 50% as per new district structure due the limited wage bill, attracting and retaining of critical carders. Also the district is incapacitated to have the completion of district headquarters and domestic arrears due to the limited resource envelope.

G1: Graph on the Revenue and Expenditure Allocations by Department

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Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	261,954	116,317	261,954
Local Services Tax	67,694	44,221	67,694
Land Fees	16,511	1,779	16,511
Other taxes on specific services	0	5,050	0
Application Fees	7,335	0	7,335
Business licenses	15,233	2,237	15,233
Other licenses	0	0	10,489
Stamp duty	10,489	0	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	6,000
Sale of (Produced) Government Properties/Assets	18,000	0	18,000
Rent & rates – produced assets – from private entities	6,000	0	0
Park Fees	0	46,050	0
Property related Duties/Fees	8,000	113	8,000
Animal & Crop Husbandry related Levies	245	21	245
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	0	2,000
Educational/Instruction related levies	1,716	18	1,716
Inspection Fees	3,672	986	3,672
Market /Gate Charges	49,335	8,760	49,335
Other Fees and Charges	50,726	4,022	50,726
Miscellaneous receipts/income	5,000	3,060	5,000
2a. Discretionary Government Transfers	1,956,670	521,689	1,958,407

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District Unconditional Grant (Non-Wage)	578,859	154,491	610,151
District Discretionary Development Equalization Grant	272,948	90,983	243,393
District Unconditional Grant (Wage)	1,104,863	276,216	1,104,863
2b. Conditional Government Transfer	16,368,588	3,930,441	14,344,273
Sector Conditional Grant (Wage)	8,398,014	2,144,441	8,577,765
Sector Conditional Grant (Non-Wage)	3,016,935	699,421	2,218,915
Sector Development Grant	632,892	207,297	580,135
Transitional Development Grant	586,236	73,546	20,619
General Public Service Pension Arrears (Budgeting)	511,566	0	0
Pension for Local Governments	2,946,839	736,710	2,946,839
Gratuity for Local Governments	276,105	69,026	0
2c. Other Government Transfer	581,270	0	1,459,368
Community Agricultural Infrastructure Improvement Programme (CAIIP)	0	0	407,741
Support to PLE (UNEB)	8,266	0	8,266
Uganda Women Entrepreneurship Program(UWEP)	156,350	0	189,486
Youth Livelihood Programme (YLP)	260,000	0	260,000
Other	156,653	0	593,875
3. Donor	2,599,434	160,275	1,834,162
Avian Influenza Project	0	0	100,000
Gender Based Violence (GBV)	0	0	33,720
Global Alliance for Vaccines and Immunization (GAVI)	0	0	197,946
Lake Victoria Environmental Management Project (LVEMP)	800,000	0	200,000
Support to Decentralisation for Sustainability (SDS)	0	0	10,000
The AIDS Support Organisation (TASO)	0	0	60,000
United Nations Children Fund (UNICEF)	1,315,496	58,316	0
Global Fund	278,788	101,959	0
Others	205,150	0	1,232,496
Total Revenues shares	21,767,917	4,728,723	19,858,164

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

By end of quarter one for FY 2017/18, the District had received shillings 116,317,000 against UG.X.261,954,000 which is 44.4% 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

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By end of quarter one, the District had received a tune of UG.X.4,452,130,000 against approved budget of UG.X.18,325,258,000/= which is 24.3% 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.160,275,000 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.261,954,000/=. The estimate has not been changed and all revenue from all sources have been maintained. However, the projection does not include un spent balance for FY 2017/18.

Central Government Transfers

The expected Central Government Transfers are slightly lower compared to that of the FY 2017/18 which is attributed to Pension and Gratuity Arrears which are not part of the 2018/19 planning figures. However, other government transfers have increased from zero to tune of 1,459,368,000/= due to allocation by UNRA.

Donor Funding

The District expect to receive UG.X.1,858,162,000 which is lower than that of the FY 2017/18 by 41.7%. 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 Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
Agricultural Extension Services	300,387	75,097	300,387
District Production Services	452,213	120,281	700,976
District Commercial Services	11,475	2,869	10,127
<i>Sub- Total of allocation Sector</i>	764,076	198,247	1,011,490
Sector :Works and Transport			
District, Urban and Community Access Roads	523,424	130,856	456,904
District Engineering Services	4,800	1,200	0
<i>Sub- Total of allocation Sector</i>	528,224	132,056	456,904
Sector :Education			
Pre-Primary and Primary Education	5,526,288	1,381,572	5,602,438
Secondary Education	2,102,785	525,696	2,095,761
Skills Development	1,428,530	357,132	793,685
Education & Sports Management and Inspection	47,237	9,597	138,465
<i>Sub- Total of allocation Sector</i>	9,104,841	2,273,997	8,630,350
Sector :Health			
Primary Healthcare	160,346	40,086	168,098

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District Hospital Services	348,204	87,051	174,102
Health Management and Supervision	2,929,965	732,491	2,829,908
<i>Sub- Total of allocation Sector</i>	3,438,515	859,629	3,172,108
Sector :Water and Environment			
Rural Water Supply and Sanitation	475,722	118,931	458,374
Natural Resources Management	957,093	239,273	388,559
<i>Sub- Total of allocation Sector</i>	1,432,816	358,204	846,933
Sector :Social Development			
Community Mobilisation and Empowerment	579,474	144,869	635,982
<i>Sub- Total of allocation Sector</i>	579,474	144,869	635,982
Sector :Public Sector Management			
District and Urban Administration	4,140,317	999,016	3,352,645
Local Statutory Bodies	437,024	109,256	433,024
Local Government Planning Services	966,416	256,132	809,400
<i>Sub- Total of allocation Sector</i>	5,543,757	1,364,404	4,595,070
Sector :Accountability			
Financial Management and Accountability(LG)	308,423	66,202	268,582
Internal Audit Services	67,790	16,948	67,790
<i>Sub- Total of allocation Sector</i>	376,213	83,149	336,373

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,083,233	904,823	3,295,561
Locally Raised Revenues	28,000	14,331	28,000
District Unconditional Grant (Non-Wage)	160,972	44,818	160,971
District Unconditional Grant (Wage)	159,750	39,938	159,750
General Public Service Pension Arrears (Budgeting)	511,566	0	0
Pension for Local Governments	2,946,839	736,710	2,946,839
Gratuity for Local Governments	276,105	69,026	0
Development Revenues	57,084	28,960	57,084
Locally Raised Revenues	45,203	0	0
Other Transfers from Central Government	0	0	45,203
District Discretionary Development Equalization Grant	11,881	0	11,881
Total Revenues shares	4,140,317	933,783	3,352,645
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	159,750	39,938	159,750
Non Wage	3,923,482	864,885	3,135,811
Development Expenditure			
Domestic Development	57,084	28,960	57,084
Donor Development	0	0	0
Total Expenditure	4,140,317	933,783	3,352,645

Narrative of Workplan Revenues and Expenditure

The department is expected to carry out 25 capacity building sessions within the financial year 2017/2018. It is also expected to fill 93 established posts, Workshops and Seminars for staff and political leaders, procurement activities, all pensioners to access the payroll, staff performance appraisal, Law Enforcement activities, records kept and maintained, staff training in professional courses and other post graduate courses, Influencing HIV/AIDS activities and registration of marriage activities.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	308,423	65,613	268,582
Locally Raised Revenues	55,828	4,000	29,879
Other Transfers from Central Government	16,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	129,560	32,917	131,669
District Unconditional Grant (Non-Wage)	25,938	8,422	25,938
District Unconditional Grant (Wage)	81,097	20,274	81,097
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	308,423	65,613	268,582
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,097	20,274	81,097
Non Wage	227,326	45,339	187,486
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	308,423	65,613	268,582

Narrative of Workplan Revenues and Expenditure

The Department will remain spending highly on recurrent costs and no development expenditure. Finance department allocation for FY 2018/19 is estimated at tune of UG.X.268,582,000/= which shows under performance compared to that of FY 2017/18 by 14.8%, wages inclusive and about 55.3% to be transferred to LLGs. This under performance is attributed by low allocation of Locally raised revenue as compared to the previous financial year 2017/18. However, Unconditional grant non-wage and District Conditional Grant Wage share remained unchanged as were set by TPC members and resolved by District Executive Committee members.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	437,024	120,921	433,024
Locally Raised Revenues	97,338	37,000	97,338
Other Transfers from Central Government	4,000	0	0
District Unconditional Grant (Non-Wage)	194,348	48,587	194,348
District Unconditional Grant (Wage)	141,337	35,334	141,337
Development Revenues	0	0	0
Locally Raised Revenues	0	0	0
Total Revenues shares	437,024	120,921	433,024
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	141,337	35,334	141,337
Non Wage	295,687	85,587	291,687
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	437,024	120,921	433,024

Narrative of Workplan Revenues and Expenditure

In the year 2018/2019 we shall continue to administer, guide and facilitate Council to perform its duties as the highest district authority, facilitate the District Public Accounts Committee to review both internal and external audits to promote financial accountability. The District Service Commission shall be facilitated to recruit, confirm, discipline and grant study leave to staff. The Contracts Committee shall continue to enhance the PDU and The land Board shall be facilitated to handle land issues.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	637,244	158,311	977,703
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	345,910
District Unconditional Grant (Wage)	298,809	74,702	298,809
Sector Conditional Grant (Wage)	295,227	73,807	295,227
Sector Conditional Grant (Non-Wage)	39,207	9,802	33,757
<i>Development Revenues</i>	126,832	42,277	206,742
Donor Funding	0	0	110,000
District Discretionary Development Equalization Grant	86,733	0	62,000
Sector Development Grant	40,099	0	34,742
Total Revenues shares	764,076	200,588	1,184,445
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	594,036	148,509	594,036
Non Wage	43,207	9,802	383,667
<i>Development Expenditure</i>			
Domestic Development	126,832	24,563	96,742
Donor Development	0	0	110,000
Total Expenditure	764,076	182,874	1,184,445

Narrative of Workplan Revenues and Expenditure

a) Production Management services key outputs is to; Plan and coordinate the 6 sub-sector activities, Operation Wealth Creation activities, monitoring and reporting done to CAO, MAAIF and the respective Departments and Agencies of Government.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,234,525	508,667	2,041,666
Locally Raised Revenues	4,000	0	4,000
Sector Conditional Grant (Wage)	1,648,810	412,203	1,648,810
Sector Conditional Grant (Non-Wage)	581,715	96,464	388,856
Development Revenues	1,203,990	101,959	1,130,442
Donor Funding	1,203,990	0	1,130,442
District Discretionary Development Equalization Grant	0	0	0
Sector Development Grant	0	0	0
Total Revenues shares	3,438,515	610,626	3,172,108
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,648,810	412,203	1,648,810
Non Wage	585,715	93,639	392,856
Development Expenditure			
Domestic Development	0	0	0
Donor Development	1,203,990	101,959	1,130,442
Total Expenditure	3,438,515	607,800	3,172,108

Narrative of Workplan Revenues and Expenditure

The department is expected to receive shs 3,172,108,035/= for the financial year 2018/19 out of this about 64.4% is meant for the recurrent expenditure and about 35.6% is meant for development expenditure. Out of the expected revenue for FY 2018/19, Wage is expected to consume about 51.9% leaving only 12.4% for recurrent none wage and 35.7% development of which Donor component is expected to be 100% and Domestic Development component is 0%

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,340,882	2,240,890	8,401,592
Locally Raised Revenues	3,585	0	3,062
Other Transfers from Central Government	8,266	0	8,266
District Unconditional Grant (Non-Wage)	891	0	0
District Unconditional Grant (Wage)	36,648	9,162	36,648
Sector Conditional Grant (Wage)	6,453,977	1,658,432	6,633,728
Sector Conditional Grant (Non-Wage)	1,837,515	573,296	1,719,888
Development Revenues	763,959	129,120	228,758
Donor Funding	0	0	60,000
Sector Development Grant	198,360	0	168,758
Transitional Development Grant	565,598	0	0
Total Revenues shares	9,104,841	2,370,010	8,630,350
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,490,625	1,667,594	6,670,376
Non Wage	1,850,257	573,296	1,731,215
Development Expenditure			
Domestic Development	763,959	0	168,758
Donor Development	0	0	60,000
Total Expenditure	9,104,841	2,240,890	8,630,350

Narrative of Workplan Revenues and Expenditure

The Out puts will include : School inspection and monitoring of education institutions done, construction of class rooms and delivery o furniture done, Conduct of Exams (PLE and Mock exams ,) monitored, Attending meetings (Social Services, council meeting TPC, Head teachers etc) Human Resource Managed , Utilization of USE and UPE Funds monitored ,Participating in co curricular activities.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	528,224	10,591	456,904
Locally Raised Revenues	2,000	0	2,000
Other Transfers from Central Government	0	0	339,797
Multi-Sectoral Transfers to LLGs_NonWage	0	0	67,944
District Unconditional Grant (Non-Wage)	4,800	0	4,800
District Unconditional Grant (Wage)	42,363	10,591	42,363
Sector Conditional Grant (Non-Wage)	479,062	0	0
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	528,224	10,591	456,904
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	42,363	10,591	42,363
Non Wage	485,862	0	414,541
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	528,224	10,591	456,904

Narrative of Workplan Revenues and Expenditure

The District Works Department will receive a total of 456,903,542/= ; 42,362,556/= as wage, 4,800,000/= Sectoral Conditional Non Wage recurrent Budget for Roads Maintenance and 2,000,000/= non wage recurrent from Local Revenue and the Non-Conditional Grant. Sectoral Transfers 67,943,563.

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	60,652	15,163	61,121
District Unconditional Grant (Wage)	27,952	6,988	27,952
Sector Conditional Grant (Non-Wage)	32,701	8,175	33,169
Development Revenues	415,070	138,357	397,253
Sector Development Grant	394,432	0	376,634
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	475,722	153,520	458,374
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,952	6,988	27,952
Non Wage	32,701	8,175	33,169
Development Expenditure			
Domestic Development	415,070	12,500	397,253
Donor Development	0	0	0
Total Expenditure	475,722	27,663	458,374

Narrative of Workplan Revenues and Expenditure

The total planned revenue is 458,373,606 /=. Of this 33,169,432 /= will be recurrent and 397,252,610/= is earmarked for development expenditures.

Vote : 533 Masaka District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	157,089	38,272	163,827
Locally Raised Revenues	3,000	0	10,000
District Unconditional Grant (Non-Wage)	1,000	0	1,000
District Unconditional Grant (Wage)	147,666	36,916	147,666
Sector Conditional Grant (Non-Wage)	5,423	1,356	5,161
Development Revenues	800,004	0	224,733
Donor Funding	800,004	0	200,000
District Discretionary Development Equalization Grant	0	0	24,733
Total Revenues shares	957,093	38,272	388,559
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	147,666	36,916	147,666
Non Wage	9,423	1,356	16,161
Development Expenditure			
Domestic Development	0	0	24,733
Donor Development	800,004	0	200,000
Total Expenditure	957,093	38,272	388,559

Narrative of Workplan Revenues and Expenditure

The total Natural Resources Sector 2018/2019 budget reduced by 80% 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 DDEG) and locally raised revenue sources. The departmental expenditure has been limited by the available budget to Wetlands management, tree planting and afforestation and Environment and Natural Resources Office administrative costs.

Vote : 533 Masaka District

FY 2018/19

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	579,474	37,231	602,262
Locally Raised Revenues	4,000	0	4,000
Other Transfers from Central Government	425,550	0	449,486
District Unconditional Grant (Non-Wage)	1,000	0	3,079
District Unconditional Grant (Wage)	107,613	26,903	107,613
Sector Conditional Grant (Non-Wage)	41,311	10,328	38,084
Development Revenues	0	0	33,720
Donor Funding	0	0	33,720
Total Revenues shares	579,474	37,231	635,982
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	107,613	26,903	107,613
Non Wage	471,862	10,328	494,649
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	33,720
Total Expenditure	579,474	37,231	635,982

Narrative of Workplan Revenues and Expenditure

During the FY 2018/19, the Department expects about 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.

Vote : 533 Masaka District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	184,642	20,828	241,160
Locally Raised Revenues	4,000	6,450	45,726
Other Transfers from Central Government	127,453	0	102,250
District Unconditional Grant (Non-Wage)	35,390	9,928	75,385
District Unconditional Grant (Wage)	17,798	4,450	17,798
Development Revenues	781,775	150,542	568,240
Locally Raised Revenues	0	0	12,000
Other Transfers from Central Government	0	0	111,461
Multi-Sectoral Transfers to LLGs_Gou	154,136	0	124,581
Donor Funding	595,440	0	300,000
District Unconditional Grant (Non-Wage)	12,000	0	0
District Discretionary Development Equalization Grant	20,198	0	20,198
Total Revenues shares	966,416	171,370	809,400
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,798	4,450	17,798
Non Wage	166,843	16,378	223,362
Development Expenditure			
Domestic Development	186,334	70,626	268,240
Donor Development	595,440	58,316	300,000
Total Expenditure	966,416	149,770	809,400

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive total revenue equal to UG.X.809,400,000/=; showing decrease of about 16.3% 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.185,532,000/= while the development expenditure is expected to be at UG.X.691,575,000; whereby, about 78% goes to Lower Local Government to cater for DDEG implementation.

Vote : 533 Masaka District

FY 2018/19

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	67,790	16,198	67,790
Locally Raised Revenues	11,000	2,000	11,000
District Unconditional Grant (Non-Wage)	12,960	3,240	12,960
District Unconditional Grant (Wage)	43,830	10,958	43,830
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	67,790	16,198	67,790
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	43,830	10,958	43,830
Non Wage	23,960	5,240	23,960
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	67,790	16,198	67,790

Narrative of Workplan Revenues and Expenditure

Audit of: 1. six LLGs 2. District departments 3. Schools and health centres 4. Value for money assessment of projects 5. Evaluation of the effectiveness of the internal controls 6. Audit of accounts records for government schools 7. Field visits for LC1s & 11s. 8. Renovation of Audit Building.