

Vote :533 Masaka District**FY 2019/20****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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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.

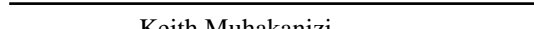
Signature :



Lujumwa Nathan.

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :533 Masaka District**FY 2019/20****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 2019/20**

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 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	261,954	135,103	400,000
Discretionary Government Transfers	2,335,561	1,818,679	2,343,232
Conditional Government Transfers	18,388,101	14,076,055	20,399,458
Other Government Transfers	1,599,343	517,877	2,330,666
External Financing	1,287,908	163,384	1,574,368
Grand Total	23,872,868	16,711,097	27,047,725

Revenue Performance by end of March of the Running FY

The Cumulative actual receipt up to end (March 2019) Quarter three for FY 2018/2019 from various revenue sources was UG.X.16,711,097,000 representing 70% budget performance of the approved budget for FY 2018/19. Whereas Conditional Government Transfers had the highest (77.9%) out-turn, followed by Conditional Government Transfers (76.6%), Donor funding had the lowest out-turn (0.6%). The under performance of about 5% is attributed to low-release of funds from Donor Development and Other Government transfers from Central Government as expected. The low Budget out-turn from OGT is attributed to none release of UNICEF funding.

Planned Revenues for next FY

The revenue forecast for FY 2019/2020 is UG.X.27,047,725,000, representing about 10% Increase from FY 2018/19 Budget. The increase is attributed to the reforms of inter government transfers using Online transfer Information Management System (OTIMS). In addition, other Development Partners such as UNICEF and GIZ revised their indicative Planning Figures for FY 2019/2020. Central Government Transfers accounts for 96% of the revenue forecast while local revenue and donor account for about 1.7% and 2.4% respectively. Of the CGT, Conditional Government Transfers will account for 76.7% whilst Discretionary Government Transfers and Other Government Transfers will account for 10.3% and 13% of the District projected revenue for FY 2019/2020 respectively. Overall, the District revenue forecast will have 42% spent on wage recurrent, 47% spent on non-wage recurrent and 6.2% will be spent on Development (domestic) while about 4.8% will be spent on Development supported by partners.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	4,722,737	3,634,511	5,451,242
Finance	396,033	237,130	193,705
Statutory Bodies	390,885	300,041	436,507
Production and Marketing	1,443,895	1,046,795	2,818,299
Health	3,786,011	2,297,317	3,859,625
Education	10,147,853	7,633,962	11,575,185
Roads and Engineering	840,253	441,999	554,671
Water	503,302	486,263	487,755

Vote :533 Masaka District**FY 2019/20**

Natural Resources	329,036	109,777	488,559
Community Based Services	637,169	209,242	256,395
Planning	610,931	268,988	785,627
Internal Audit	64,761	45,071	65,618
Trade, Industry and Local Development	0	0	74,536
Grand Total	23,872,868	16,711,097	27,047,725
<i>o/w: Wage:</i>	<i>11,970,365</i>	<i>9,009,789</i>	<i>12,920,952</i>
<i>Non-Wage Recurrent:</i>	<i>8,780,419</i>	<i>5,963,807</i>	<i>10,547,207</i>
<i>Domestic Devt:</i>	<i>1,834,175</i>	<i>1,574,118</i>	<i>2,005,197</i>
<i>External Financing:</i>	<i>1,287,908</i>	<i>163,384</i>	<i>1,574,368</i>

Expenditure Performance by end of March FY 2018/19

The overall expenditure performance of all the departments in the first three quarters for FY 2018/2019 was about UG.X.16,711,097,000, out of the total disbursements (UG.X.16,711,097,000) during the quarter representing 100% releases spent. Of the cumulative expenditure by the end of quarter three, 95% (UG.X.9,009,789,000) was actual expenditure on staff salaries (wages), 100% (UG.X.5,963,807,000) was actual total expenditure on non-wage recurrent, 38% (UG.X.1,574,118,000) was actual expenditure on development expenditures and 1% (UG.X.163,384,000) was actual expenditure on partner activities. However, with the exceptional of Water, Education, Health and Production & Marketing that had their expenditure performance below 100% at the department level, the rest of departments, their expenditure performance was 100%.

Planned Expenditures for the FY 2019/20

The Local Government intends to spend the revenue via departments as follows, Administration sector will spend 20.4% of the 2019/2020 District revenue forecast. Other sectors will spend as follows: Finance 0.9%, Statutory Bodies 2.1%, Production and Marketing 12.8%, Health 13.8%, Education 43%, Roads and Engineering 2.8%, Water 2.1%, Natural Resources 1.2%, Community Based Services 2.7%, Planning 1.4%, Internal Audit about 0.3% and Trade, Industry and Local Development at 0.3%. This allocation is attributed to inter-governmental transfer reforms using the Online Transfer Information Management System (OTIMS) and Discretionary powers given to LGs especially on Discretionary Development Equalization Grant (DDEG). Overall, Education Department has the highest (43%) allocation followed by Administration (20.4%). This is attributed to high salaries for teaching staff, Construction of Seed School at Bukakata Sub-County and Payment of Pension. Overall the revenue forecast will have 48.3% (12,920,952,000) spent on wage recurrent, 40.3% (10,763,851,000) spent on non-wage recurrent activities and 7.6% (2,039,335,000) will be spent on Development (domestic) while 3.8% (1,004,000,000) will be spent on Development supported by partners.

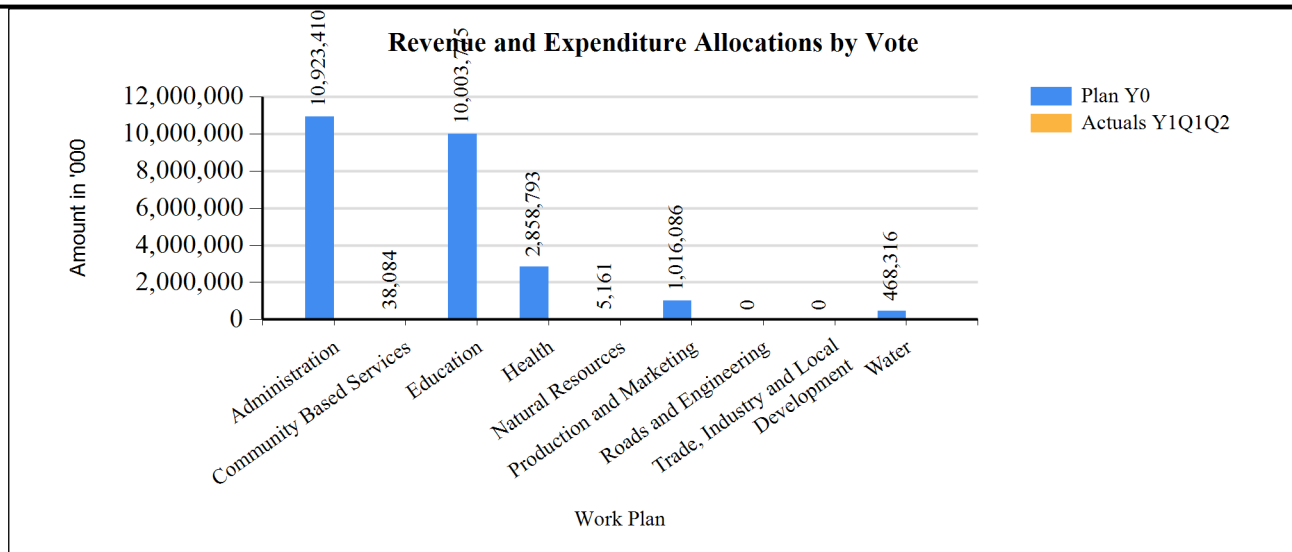
Medium Term Expenditure Plans

Medium term plans include Put in Place Third DDPIII (2020/21-2024/25), Education (Infrastructure-development and functionality, supply of furniture and school inspection), Health (Infrastructure-development and functionality and health services Delivery), Road Rehabilitation and maintenance, Water sources rehabilitation and development including piped water scheme, Livelihood support in Agriculture (Extension Services, crop production and commercial services), fiscal management and accountability and Construction of Lined toilet at Kyesiiga Sub-county headquarters.

Challenges in Implementation

Increasing operational cost, Non-remittance of some funds especially donor funds and LST, poor estimation of contract value due to increasing input costs, inadequate monitoring, Supervision and untimely public accountability at all levels, low staff commitment (Absenteeism and late coming). Low staffing levels, delay in the start of procurement process and realities of climate change are some of the major constraints in implementing future Plans.

G1: Graph on the revenue and expenditure allocations by Department

Vote :533 Masaka District**FY 2019/20****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	261,954	135,103	400,000
Animal & Crop Husbandry related Levies	6,440	929	6,440
Application Fees	7,335	3,214	7,335
Business licenses	31,675	6,015	31,675
Educational/Instruction related levies	5,110	70	5,110
Inspection Fees	3,880	2,939	3,880
Land Fees	17,311	666	17,311
Local Services Tax	67,694	79,018	67,694
Market /Gate Charges	10,820	4,334	10,820
Miscellaneous receipts/income	5,458	2,174	5,458
Other Fees and Charges	0	0	0
Other Goods - Local	7,000	0	7,000
Other licenses	28,357	16,771	28,357
Other taxes on specific services	37,000	16,520	37,000
Property related Duties/Fees	12,875	1,856	12,875
Rates – Produced assets – from other govt. units	10,000	0	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	580	2,000
Rent & Rates - Non-Produced Assets – from private entities	9,000	18	9,000
2a. Discretionary Government Transfers	2,335,561	1,818,679	2,343,232
District Discretionary Development Equalization Grant	243,393	243,336	248,231

Vote :533 Masaka District**FY 2019/20**

District Unconditional Grant (Non-Wage)	640,786	480,589	629,979
District Unconditional Grant (Wage)	1,451,382	1,094,753	1,465,022
2b. Conditional Government Transfer	18,388,101	14,076,055	20,399,458
Sector Conditional Grant (Wage)	10,518,983	7,915,035	11,455,930
Sector Conditional Grant (Non-Wage)	2,540,451	1,763,016	2,577,255
Sector Development Grant	1,309,729	1,309,729	1,727,164
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	255,537	255,537	374,041
Salary arrears (Budgeting)	19,694	19,694	22,188
Pension for Local Governments	3,000,901	2,250,676	3,391,325
Gratuity for Local Governments	721,753	541,315	821,753
2c. Other Government Transfer	1,599,343	517,877	2,330,666
Support to PLE (UNEB)	80,069	13,247	79,500
Uganda Road Fund (URF)	809,788	419,151	529,006
Uganda Women Entrepreneurship Program(UWEP)	189,486	17,655	0
Youth Livelihood Programme (YLP)	260,000	67,825	70,000
Regional Pastoral Livelihoods Resilience Project	60,000	0	0
Lake Victoria Environmental Management Project (LVEMP)	200,000	0	200,000
Agriculture Cluster Development Project (ACDP)	0	0	1,452,160
3. External Financing	1,287,908	163,384	1,574,368
Rakai Health Sciences Programme (RHSP)	210,000	111,994	160,000
United Nations Children Fund (UNICEF)	883,908	24,839	150,000
World Health Organisation (WHO)	0	0	570,368
Global Alliance for Vaccines and Immunization (GAVI)	194,000	26,551	194,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	0	500,000
Total Revenues shares	23,872,868	16,711,097	27,047,725

Vote :533 Masaka District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of the third Quarter, the District had realized Locally Raised Revenue of shs 135,103,000, which is about 51.6% of the Annual Budget of 261,954,000 implying a shortfall of about 23.4% against the planned target of 75%. This poor performance was due to 0% in other goods, Rent and Rates, Sale of Government Properties and Rates from other government units and non-remittances because of poor economic situation of the community.

Central Government Transfers

By the end of the third quarter, the District had realized shs 22,742,690,000, which is about 9% increase of the Annual budget of 20,723,662,000, which is almost 109% as per the targeted of 75%. This over performance was attributed by the wage enhancement for science public staffs, Additional funds for Pension and Gratuity.

External Financing

By the end of 3rd Quarter, the District had realized shs 163,384,000, which is 12.7% of the annual Budget of 1,287,908,000 implying a shortfall of about 62.3% of the targeted of 75%. This was due non-realization of funds from GAVI and much as there was 3% from UNICEF and 8.7% from RHSP.

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

The Local Revenue forecast for FY 2019/2020 is UG.X.400,000,000 representing about 34.5% increase from the FY 2018/2019 budget. This increase is attributed to assessment done on potential local revenue sources. Massive revenue mobilization, regular supervision and increased local service tax remittance is expected to improve local revenue collection. The Local Revenue estimate is about 1.7% of the overall District Budget estimate for FY 2019/2020.

Central Government Transfers

Overall the Central Government Transfers will be the major source (96%) of the proposed revenue for the District in FY 2019/2020. Of the CGT, Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers will account for 9.9%, 74% and 12.5% of the District projected revenue for FY 2019/2020 respectively. The forecast for Central government transfers show 1.4% increase from FY 2018/2019 budget. This increase is attributed to the current reforms of inter-government transfers in respect of Seed School Constructions and Up-grading all HCIIIs to HCIIIs and salary enhancement to science public Officer to LGs using OTIMS.

External Financing

Donor support revenue forecast for FY 2019/2020 is about UG.X.1,574,368,000 representing about 22.1% increase from FY 2018/2019. The increase in the donor funding is attributed to change in budget support mechanism from direct budget support supporting other agencies and some funds for ABRF. The donor budget support accounts for 4.9% of the District annual budget forecast for FY 2019/2020. The donor budget will mainly support activities in Health and Planning sectors.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	848,059	630,865	793,131
District Production Services	583,707	328,048	2,025,168
District Commercial Services	12,129	9,145	0
Sub- Total of allocation Sector	1,443,895	968,058	2,818,299

Vote :533 Masaka District**FY 2019/20**

Sector :Works and Transport			
District, Urban and Community Access Roads	840,253	441,999	554,671
<i>Sub- Total of allocation Sector</i>	840,253	441,999	554,671
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	74,536
<i>Sub- Total of allocation Sector</i>	0	0	74,536
Sector :Education			
Pre-Primary and Primary Education	6,043,814	5,731,662	5,761,729
Secondary Education	2,982,434	989,967	4,061,227
Skills Development	919,701	425,056	1,555,057
Education & Sports Management and Inspection	201,904	111,682	195,706
Special Needs Education	0	0	1,467
<i>Sub- Total of allocation Sector</i>	10,147,853	7,258,367	11,575,185
Sector :Health			
Primary Healthcare	216,201	126,374	776,629
District Hospital Services	174,102	126,092	167,572
Health Management and Supervision	3,395,708	1,994,498	2,915,425
<i>Sub- Total of allocation Sector</i>	3,786,011	2,246,964	3,859,625
Sector :Water and Environment			
Rural Water Supply and Sanitation	503,302	306,263	487,755
Natural Resources Management	329,036	109,777	488,559
<i>Sub- Total of allocation Sector</i>	832,338	416,040	976,314
Sector :Social Development			
Community Mobilisation and Empowerment	637,169	209,242	256,395
<i>Sub- Total of allocation Sector</i>	637,169	209,242	256,395
Sector :Public Sector Management			
District and Urban Administration	4,722,737	3,634,511	5,451,242
Local Statutory Bodies	390,885	300,041	436,507
Local Government Planning Services	610,931	268,988	785,627
<i>Sub- Total of allocation Sector</i>	5,724,553	4,203,540	6,673,376
Sector :Accountability			
Financial Management and Accountability(LG)	396,033	237,130	193,705
Internal Audit Services	64,761	45,071	65,618
<i>Sub- Total of allocation Sector</i>	460,794	282,201	259,323

SECTION B : Workplan Summary**Workplan Title : Administration**

Vote :533 Masaka District**FY 2019/20**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	4,712,636	3,627,777	5,289,446
District Unconditional Grant (Non-Wage)	181,002	146,453	136,501
District Unconditional Grant (Wage)	496,749	380,511	296,820
General Public Service Pension Arrears (Budgeting)	255,537	255,537	374,041
Gratuity for Local Governments	721,753	541,315	821,753
Locally Raised Revenues	37,000	33,591	70,931
Multi-Sectoral Transfers to LLGs_NonWage	0	0	175,887
Pension for Local Governments	3,000,901	2,250,676	3,391,325
Salary arrears (Budgeting)	19,694	19,694	22,188
<i>Development Revenues</i>	10,101	6,734	161,795
District Discretionary Development Equalization Grant	10,101	6,734	10,715
Multi-Sectoral Transfers to LLGs_Gou	0	0	141,080
Transitional Development Grant	0	0	10,000
Total Revenues shares	4,722,737	3,634,511	5,451,242
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	496,749	380,511	296,820
Non Wage	4,215,887	3,247,266	4,992,626
<i>Development Expenditure</i>			
Domestic Development	10,101	6,734	161,795
External Financing	0	0	0
Total Expenditure	4,722,737	3,634,511	5,451,242

Narrative of Workplan Revenues and Expenditure

Vote :533 Masaka District**FY 2019/20**

Revenue to this department is expected to increase from UG.X. 4,722,737,000 to UG.X. 5,451,242,000. There are no expected donor funds targeting administration department. Of this revenue, UG.X.4,992,626,000, will be spent on recurrent activities including: UG.X. 25,000,000, will be spent on IPPS recurrent costs, UG.X. 44,238,000 will be spent on Procurement of Saloon Car and Motorcycle for CAO's and Health Inspector respectively costs and UG.X. 10,715,878 to be spent on Capacity Building activities. Locally raised revenue and unconditional grant Non-wage is at tune of about UG.X. 36,793,000 and UG.X.73,821,000 respectively due to reviewed percentage shares which were discussed by technical planning committee and then resolved by council. 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.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	396,033	237,130	193,705
District Unconditional Grant (Non-Wage)	86,767	44,569	77,143
District Unconditional Grant (Wage)	92,598	67,717	78,731
Locally Raised Revenues	40,831	27,261	37,831
Multi-Sectoral Transfers to LLGs_NonWage	175,836	97,583	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	396,033	237,130	193,705
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	92,598	67,717	78,731
Non Wage	303,435	169,413	114,974
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	396,033	237,130	193,705

Narrative of Workplan Revenues and Expenditure

1) The Department will remain spending highly on recurrent costs and no development expenditure. 2) Finance department allocation is UG SHS. 193,705,000/=, wages inclusive of which about 40.7% to cater for wage of the staff. 3) Local revenue and Un conditional non-wage allocation reduced from UG.X. 40,831,000 to UG.X. 37,831,000/= and from UG.X. 86,767,000 to UG.X. 77,143,000 as previously approved by the council as a percentage share, which were set by TPC members and resolved, by council.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	390,885	300,041	436,507
District Unconditional Grant (Non-Wage)	173,617	150,838	173,792
District Unconditional Grant (Wage)	141,337	106,003	157,715
Locally Raised Revenues	75,930	43,200	105,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	390,885	300,041	436,507
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	141,337	106,003	157,715
Non Wage	249,548	194,038	278,792
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	390,885	300,041	436,507

Narrative of Workplan Revenues and Expenditure

Statutory bodies as a department is expected to receive shs.436,507,000 representing 20.4% increase compared to that of FY 2018/19 (390,885,000). This increase is attributed by locally raised revenues allocation due to the two new Workers' Councillors being included on the board. Out of the total revenues expected in the FY 2019/20, about 28.85% will be spent on wages while the rest of the revenues (71.2%) will be spent on recurrent expenditures.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,248,481	940,487	2,747,064
District Unconditional Grant (Wage)	298,809	224,107	392,703
Locally Raised Revenues	7,000	4,000	7,000
Other Transfers from Central Government	0	0	1,452,160
Sector Conditional Grant (Non-Wage)	365,498	274,124	318,028
Sector Conditional Grant (Wage)	577,174	438,256	577,174
Development Revenues	195,414	106,308	71,235
District Discretionary Development Equalization Grant	62,000	32,894	0
Other Transfers from Central Government	60,000	0	0
Sector Development Grant	73,414	73,414	71,235
Total Revenues shares	1,443,895	1,046,795	2,818,299
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	875,983	662,363	969,877
Non Wage	372,498	278,124	1,777,188
Development Expenditure			
Domestic Development	195,414	27,571	71,235
External Financing	0	0	0
Total Expenditure	1,443,895	968,058	2,818,299

Narrative of Workplan Revenues and Expenditure

The production and marketing budget allocation for the financial year 2019/20 (2,818,299,000) is much higher than for the year 2018/19 (1,443,895,000) by almost 48.8%. This increase has been due to 61.1% increase in with most of revenue sources; though there was, slight decreases in both sector conditional grant non-wage and development. Out of the total revenues expected in the department, allocation of about (34.8%) will be used for salary payment, 62.7% for recurrent non-wage and only about 2.6% for development projects.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,816,653	2,110,669	2,852,653
Locally Raised Revenues	5,963	0	8,963
Sector Conditional Grant (Non-Wage)	385,857	289,495	385,857
Sector Conditional Grant (Wage)	2,424,832	1,821,174	2,457,832
Development Revenues	969,359	186,648	1,006,973
External Financing	921,255	138,545	974,368
Sector Development Grant	48,103	48,103	32,604
Total Revenues shares	3,786,011	2,297,317	3,859,625
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,424,832	1,818,624	2,457,832
Non Wage	391,820	289,495	394,820
Development Expenditure			
Domestic Development	48,103	300	32,604
External Financing	921,255	138,545	974,368
Total Expenditure	3,786,011	2,246,964	3,859,625

Narrative of Workplan Revenues and Expenditure

The department is expected to receive shs 3,859,625,000/= for the financial year 2019/20 which is about 13.8% drop from last year's Budget of G.X.3,876,011,000. This reduction is attributed by drop in Sector Development Grant by about 33.3%, though there were some increase in other revenue sources. Out of the total anticipated revenue, about 74.3%, 12.2% and 13.6% is meant for the wage, non-wage and development expenditures respectively.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,373,735	6,859,845	10,353,159
District Unconditional Grant (Wage)	54,542	40,907	54,542
Locally Raised Revenues	9,467	8,000	11,467
Other Transfers from Central Government	80,069	13,247	79,500
Sector Conditional Grant (Non-Wage)	1,712,680	1,142,086	1,786,726
Sector Conditional Grant (Wage)	7,516,977	5,655,605	8,420,924
Development Revenues	774,118	774,118	1,222,026
Sector Development Grant	774,118	774,118	1,222,026
Total Revenues shares	10,147,853	7,633,962	11,575,185
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,571,519	5,696,512	8,475,466
Non Wage	1,802,216	1,163,333	1,877,693
Development Expenditure			
Domestic Development	774,118	398,523	1,222,026
External Financing	0	0	0
Total Expenditure	10,147,853	7,258,367	11,575,185

Narrative of Workplan Revenues and Expenditure

The department will receive sh. 11,575,185,000/= FY 2019/20. Whereby , the Primary Teachers' Salaries will take over 5bn which is about 47%, Secondary School Salaries Sh. 2,267,878,000 which is about 19%, Secondary Education (USE) Will take Sh.1,067,365bn (11.1%) Primary Education (UPE) 438,484,000 (3.3 %). The Overall expenditure of the work plan is recurrent expenditure (Wage 8,475,466,000 which is about 73% and Non-Wage. Development expenditure include Domestic and Donor Development s. Domestic Development source of funding include SFG. Under SFG Two Classrooms will be constructed at Kiwanyi PS in Kabonera, Construction of Five Stances lined latrine at Kisenyi P/s, Kitanga P/S, Butaaya P/S and Gayaza Muliira P/S. Supply of three seater desks to Kyasuma Primary School. Also, there will be continuous construction of Seed Secondary School in Bukakata Sub-county.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	840,253	441,999	554,671
District Unconditional Grant (Non-Wage)	4,800	3,600	0
District Unconditional Grant (Wage)	25,665	19,249	25,665
Multi-Sectoral Transfers to LLGs_NonWage	171,595	152,998	112,097
Other Transfers from Central Government	638,193	266,152	416,909
Development Revenues	0	0	0
N/A			
Total Revenues shares	840,253	441,999	554,671
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,665	19,249	25,665
Non Wage	814,588	422,751	529,006
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	840,253	441,999	554,671

Narrative of Workplan Revenues and Expenditure

The District expect to receive UG.X. 554,671,000 in the FY 2019/20 representing a shortfall of about 34% compared to that of the FY 2018/19 (840,253,000). This reduction is attributed by reduction of funds from Uganda Road Fund and Unconditional Grant non-wage at tune of about 31.2% and 100%. Out of the total revenue for FY 2019/20, UG.X. 25,665,000 will be spent on wage and the rest UG.X. 529,006,000 will be spent on non-wage expenditures.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	68,155	51,116	66,655
District Unconditional Grant (Wage)	34,985	26,239	34,985
Sector Conditional Grant (Non-Wage)	33,169	24,877	31,669
Development Revenues	435,147	435,147	421,101
Sector Development Grant	414,094	414,094	401,299
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	503,302	486,263	487,755
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,985	26,239	34,985
Non Wage	33,169	24,877	31,669
Development Expenditure			
Domestic Development	435,147	255,147	421,101
External Financing	0	0	0
Total Expenditure	503,302	306,263	487,755

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20, the department is expecting to receive shs 487,755,000 representing a drop of about 3% against the budget for FY 2018/19 (503,302,000). This decrease is attributed by less funds from Sector Conditional Grant (Non-wage), Sector development Grant and Transitional Development Grant at tune of 4.5%, 6.3% and 1.7% respectively. Of the total revenues expected in the department, about 7.2%, 6.5 and 86.3% will cater for wage, non-wage recurrent expenditures and development expenditures respectively.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	129,036	89,777	458,559
District Unconditional Grant (Non-Wage)	2,000	3,000	17,500
District Unconditional Grant (Wage)	109,875	82,407	191,757
Locally Raised Revenues	12,000	500	44,084
Other Transfers from Central Government	0	0	200,000
Sector Conditional Grant (Non-Wage)	5,161	3,871	5,218
Development Revenues	200,000	20,000	30,000
District Discretionary Development Equalization Grant	0	0	30,000
Other Transfers from Central Government	200,000	0	0
Total Revenues shares	329,036	109,777	488,559
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	109,875	82,407	191,757
Non Wage	19,161	7,371	266,802
Development Expenditure			
Domestic Development	200,000	20,000	30,000
External Financing	0	0	0
Total Expenditure	329,036	109,777	488,559

Narrative of Workplan Revenues and Expenditure

In financial year 2019/2020, the department expects to receive a total of about UGX 488,559,000 and this indicates an increase of 32.7% in comparison to funds approved in FY 2018/2019 i.e. about UGX 329,036,000. This increase is due to receipt of funds from other transfers from central government, increase in local revenue, DDEG and the wage grant. Out of the total revenue received, 39.5%, 54.6%, 5.9% will be spent on wage, non-wage and development respectively.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	627,169	209,242	256,395
District Unconditional Grant (Non-Wage)	8,000	5,500	10,000
District Unconditional Grant (Wage)	119,599	89,699	125,924
Locally Raised Revenues	12,000	0	12,000
Other Transfers from Central Government	449,486	85,480	70,000
Sector Conditional Grant (Non-Wage)	38,084	28,563	38,471
Development Revenues	10,000	0	0
External Financing	10,000	0	0
Total Revenues shares	637,169	209,242	256,395
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	119,599	89,699	125,924
Non Wage	507,570	119,543	130,471
Development Expenditure			
Domestic Development	0	0	0
External Financing	10,000	0	0
Total Expenditure	637,169	209,242	256,395

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, the Department is expecting to receive shs. 256,395,000, which is about 59.8% less than the 2018/19 budget of shs.637,169,000. This low status is attributed to a decrease in Other Government Transfers by 84.4% (removal of YLP and UWEP funds that has remained at the Center). The expenditure will be geared mainly to support women, youths and PWD projects. Out of the total anticipated revenues, about 49.1% will be used to cater for wages while the rest of the anticipated revenues at tune of 50.9% will be used for non-wage recurrent expenditures.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	82,985	60,441	119,191
District Unconditional Grant (Non-Wage)	41,528	19,326	46,880
District Unconditional Grant (Wage)	36,420	27,315	37,311
Locally Raised Revenues	5,038	13,800	35,000
Development Revenues	527,945	208,547	666,436
District Discretionary Development Equalization Grant	28,907	41,323	66,436
External Financing	356,653	24,839	600,000
Multi-Sectoral Transfers to LLGs_Gou	142,385	142,385	0
Total Revenues shares	610,931	268,988	785,627
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,420	27,315	37,311
Non Wage	46,566	33,126	81,880
Development Expenditure			
Domestic Development	171,292	183,708	66,436
External Financing	356,653	24,839	600,000
Total Expenditure	610,931	268,988	785,627

Narrative of Workplan Revenues and Expenditure

The department is expecting to receive total revenue equal to UG.X.785,627,000/=; showing an increase of about 40.4% compared to the FY 2018/2019. The revenue expected from UNICEF and GIZ to cater for Data collection attributes this fundamental increase. The Financial year 2019/2020, the recurrent expenditures are estimated to consume about UG.X.119,191,000/= making about 15.2% of the total budget; of which 4.8% will cater for Wage and about 10.4% will cater for Non-Wage activities while the remaining revenues will be for the development expenditures.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	64,761	45,071	65,618
District Unconditional Grant (Non-Wage)	12,960	9,720	16,000
District Unconditional Grant (Wage)	40,801	30,601	38,618
Locally Raised Revenues	11,000	4,750	11,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	64,761	45,071	65,618
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,801	30,601	38,618
Non Wage	23,960	14,470	27,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	64,761	45,071	65,618

Narrative of Workplan Revenues and Expenditure

The department is expected to receive shs 65,618,000/= for the financial year 2019/20 which is about 1.3% increase from last year's Budget of UG.X.64,761,000. This increase is attributed by increase in District Unconditional Grant (Non- Wage) by about 19%, though there were some decrease in other revenue sources. Out of the total anticipated revenue, about 58.9% and 41.1% is meant for the wage and non-wage expenditures respectively.

Vote :533 Masaka District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	74,536
District Unconditional Grant (Non-Wage)	0	0	22,000
District Unconditional Grant (Wage)	0	0	30,251
Locally Raised Revenues	0	0	11,000
Sector Conditional Grant (Non-Wage)	0	0	11,285
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	74,536
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	30,251
Non Wage	0	0	44,285
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	74,536

Narrative of Workplan Revenues and Expenditure

The department expects to receive shs 74,536,000 for the financial year 2019/20 representing 100% increase since was not there in FY 2018/19. This is as attributed by allocation of revenue by the district budget desk and some funding from the central government of about 15.1%. Out of total revenue for FY 2019/20, about 59.4% is for the non-wage recurrent expenditure and only 40.6% is for Wage of staff at post in the department.

Vote :533 Masaka District

FY 2019/20
