

Vote :534 Masindi 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 :

Signature :



John Nyakahuma - Chief Administrative Officer
Masindi

(Accounting Officer)

Signed on Date: _____



Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote :534 Masindi 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.

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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 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	99,955	639,671	1,277,085
Discretionary Government Transfers	3,401,502	2,833,277	3,587,170
Conditional Government Transfers	15,848,502	12,190,125	18,515,493
Other Government Transfers	8,148,792	6,195,155	7,811,717
External Financing	94,000	29,117	194,711
Grand Total	27,592,751	21,887,345	31,386,176

Revenue Performance by end of March of the Running FY

By the end of March 2019, out of the overall annual Budget of Shs. 27,592,751,000 a total sum of Shs. 21,887,345,000 (79%) had been received. Broadly by source, out of the annual Budget of Shs. 27,398,796,000 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. 21,218,557,000 (77.44%) had been received. The major cause of the over performance in Central Government transfers was due to 100% release of Capital Development funds, 87% release of NUSAF III funds, a one off release under Uganda Wild Life Authority and 110% release on Support to PLE.

Local revenue performance stood at 640%. The over performance was as a result of a mismatch between numbers appropriated by Parliament and the District Council, US\$ 99,995,000 against US\$ 1,222,287,000. Poor performance (31%) was noted under External financing as this is discretionary to various funders, as some do receive funding from international donors. Further, poor performance under External financing was due to the fact that much of the External funds is for Immunization, which did not take place by end of March 2019.

Planned Revenues for next FY

The District's resource envelope for FY 2019/2020 has significantly increased by 13.75% as compared to the current FY. The increase in the resource envelope is due to the increase in central Government transfers overall by 9.18% {(Discretionary Government Transfers (5.43%) and Conditional Government Transfers(16.83%)} and Local revenue by 1177.66%. However, to the contrary as much as Agriculture Cluster Development Project (ACDP) has come on board with a funding of Ushs. 1,372,160,000, Other Government transfers have decreased by 4.14% due to removal of UWEP funds, decrease of URF funding by 26.73% and NUSAF III funding by 20.40%. Conditional Government Transfers has increased by 16.83% due to increased IPF on Gratuity arrears by 2169.30%. Locally raised revenue has significantly increased by 1177.66%, due to the correction of the under stated appropriation made by Parliament on Local revenue of Shs. 99,954,937 (A figure even far below the appropriation of the FY 2017/2018 Shs. 999,543,000). The provision for External Financing has significantly increased by 107.14% as compared to FY 2018/2019. The increase in the resource envelope under External Financing is as a result of increased funding under Global Alliance for Vaccines and Immunization (GAVI) by 388.74%.

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	8,618,212	7,514,049	9,014,687
Finance	223,859	237,986	394,306

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Statutory Bodies	488,877	458,474	778,446
Production and Marketing	1,078,278	789,268	2,608,345
Health	5,259,294	3,812,009	5,540,421
Education	8,193,520	6,306,615	9,741,686
Roads and Engineering	1,266,260	1,012,779	843,981
Water	451,269	368,248	324,011
Natural Resources	402,056	238,284	388,922
Community Based Services	1,387,809	532,286	1,194,625
Planning	174,385	187,363	381,048
Internal Audit	48,933	28,402	72,492
Trade, Industry and Local Development	0	0	103,206
Grand Total	27,592,751	21,485,763	31,386,176
<i>o/w: Wage:</i>	<i>12,971,837</i>	<i>9,554,132</i>	<i>13,276,482</i>
<i>Non-Wage Recurrent:</i>	<i>8,493,932</i>	<i>6,633,795</i>	<i>10,764,343</i>
<i>Domestic Devt:</i>	<i>6,032,982</i>	<i>5,268,718</i>	<i>7,150,640</i>
<i>External Financing:</i>	<i>94,000</i>	<i>29,117</i>	<i>194,711</i>

Expenditure Performance by end of March FY 2018/19

Out of the funds received by close of the March 2019, US\$ 21,485,763,000 (98% against actual receipts and 78% against the annual Budget) was released to various Departments. The short fall in releases against receipts is due to limited expenditure by LLGs. By the end of March 2019, cumulatively the Departments' actual expenditure stood at Shs. 14,134,976,000 (65.79% against releases and 51.23% against the annual Budget).

The low expenditure was mainly due to limited expenditure that was incurred on Capital investments (21.57% against releases and 18.84% against the Budget), where implementation had just started due to the fact that procurement of private service providers was concluded late and some contractors also delayed to start work. Further, funds for most of the NUSAF III groups was not transferred to group accounts due to lack of supplier numbers.

Planned Expenditures for the FY 2019/20

In the FY 2019/2020, 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; a Seed Secondary School (Administration block, Classrooms, Latrines, Library), Roads, Health facility infrastructure, Markets and Water facilities will also be areas of focus. Others areas of expenditure shall be; Maintenance of Vehicle and Plants, demonstration sites establishment, property valuation, Support to Youth (DYLSP), NUSAF III Sub Projects payment of emoluments for Councilors and Exgratia and Honoraria to Lower Local Government Councilors.

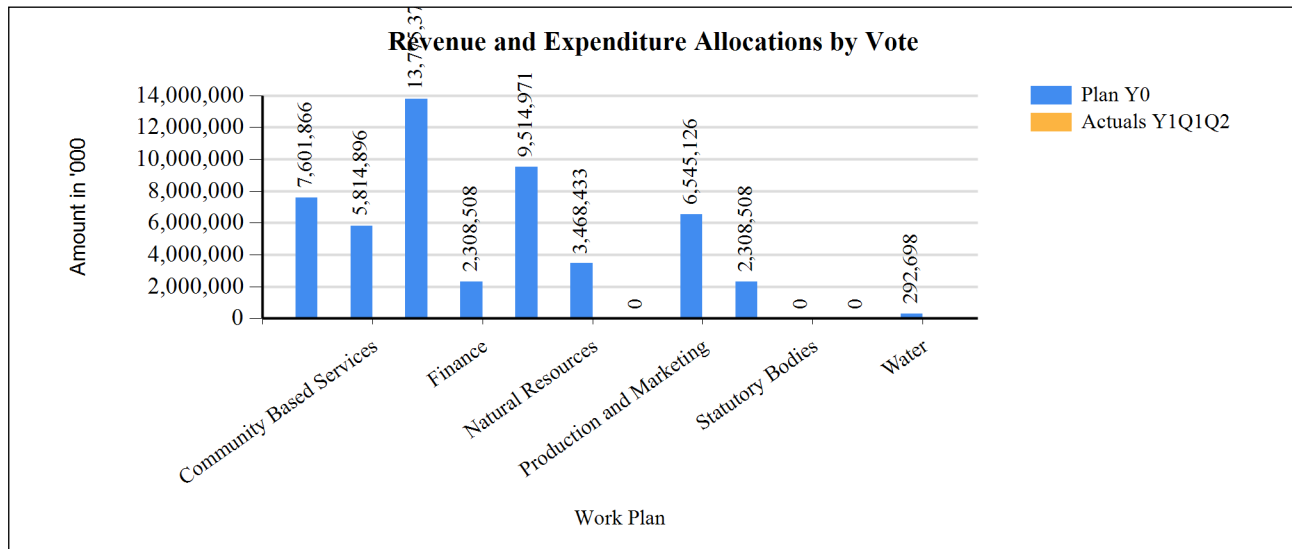
Medium Term Expenditure Plans

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

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In the course of implementation, a number of challenges continue to be encountered. Among many notable ones include; numerous litigation issues, in adequate provision for Gratuity and Pension arrears, Low staffing levels across the departments, Limited Community participation and uncooperative and destructive Communities. Other implementation challenges are; Climate Change, Pests, 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.

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	99,955	581,863	1,277,085
Advertisements/Bill Boards	1,000	1,000	4,494
Agency Fees	1,000	500	0
Animal & Crop Husbandry related Levies	1,000	70,235	170,329
Application Fees	1,000	180	27,025
Business licenses	1,000	55,201	64,913
Court Filing Fees	1,000	140	630
Educational/Instruction related levies	1,000	0	1,575
Inspection Fees	1,000	1,225	2,200
Land Fees	1,000	66,297	121,850
Liquor licenses	1,000	550	10,952
Local Hotel Tax	1,000	348	4,258
Local Services Tax	69,955	140,222	195,154
Market /Gate Charges	1,000	103,176	186,249
Miscellaneous and unidentified taxes	1,000	0	0

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Miscellaneous receipts/income	1,000	1,914	63,834
Other Fees and Charges	1,000	40,603	32,700
Other licenses	1,000	21,871	55,919
Park Fees	1,000	0	9,760
Property related Duties/Fees	1,000	741	4,576
Quarry Charges	0	0	65,000
Rates – Produced assets – from other govt. units	1,000	0	0
Refuse collection charges/Public convenience	1,000	0	105
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,000	2,975	6,750
Registration of Businesses	1,000	17,667	9,180
Reimbursements by other bodies	1,000	300	0
Rent & Rates - Non-Produced Assets – from private entities	1,000	7,852	0
Rent & rates – produced assets – from private entities	1,000	12,798	73,239
Royalties	1,000	0	0
Sale of (Produced) Government Properties/Assets	1,000	35,793	111,019
Sale of publications	1,000	275	0
Sale of publications – from other govt. units	1,000	0	0
Tax Tribunal – Court Charges and Fees	0	0	1
Unspent balances – Locally Raised Revenues	1,000	0	55,375
2a. Discretionary Government Transfers	3,401,502	2,833,277	3,587,170
District Discretionary Development Equalization Grant	1,099,312	1,099,312	1,281,123
District Unconditional Grant (Non-Wage)	592,596	444,447	582,813
District Unconditional Grant (Wage)	1,709,594	1,289,518	1,723,234
2b. Conditional Government Transfer	15,848,502	12,190,125	18,515,493
Sector Conditional Grant (Wage)	11,262,243	8,470,900	11,553,248
Sector Conditional Grant (Non-Wage)	1,582,047	1,106,203	2,241,906
Sector Development Grant	1,152,563	1,152,563	1,513,911
Transitional Development Grant	21,053	21,053	19,802
General Public Service Pension Arrears (Budgeting)	44,345	44,345	1,006,322
Pension for Local Governments	1,357,559	1,073,542	1,651,611
Gratuity for Local Governments	428,692	321,519	528,692
2c. Other Government Transfer	8,148,792	6,195,155	7,811,717
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	6,059,154	5,286,570	4,822,938
Support to PLE (UNEB)	10,600	11,700	15,304
Uganda Road Fund (URF)	809,463	629,119	593,068
Uganda Wildlife Authority (UWA)	145,000	141,200	145,000
Uganda Women Entrepreneurship Program(UWEP)	239,330	66,681	0

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Vegetable Oil Development Project	60,000	0	60,000
Youth Livelihood Programme (YLP)	613,246	16,034	613,246
Micro Projects under Luwero Rwenzori Development Programme	22,000	22,000	0
Infectious Diseases Institute (IDI)	68,000	21,851	68,000
Neglected Tropical Diseases (NTDs)	82,000	0	82,000
Agriculture Cluster Development Project (ACDP)	0	0	1,372,160
3. External Financing	94,000	4,700	194,711
United Nations Children Fund (UNICEF)	44,000	0	44,000
Global Fund for HIV, TB & Malaria	25,000	0	25,000
Global Alliance for Vaccines and Immunization (GAVI)	25,000	4,700	122,186
Aids Health Care Foundation (AHF)	0	0	3,525
Total Revenues shares	27,592,751	21,805,121	31,386,176

Vote :534 Masindi District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By the end of March 2019, an over performance of Local Revenue was realized. In comparison to the annual budget, local revenue performance stood at 640%. This over performance was as a result of under estimation of the locally raised revenue that was appropriated by Parliament, where by instead of appropriating US\$ 1,222,287,000, only US\$ 99,995,000 was appropriated. As much as a Supplementary Budget was passed onto IFMS, the same was not translated into the PBS preparation and reporting module.

Central Government Transfers

An over performance was registered under transfers from central Government. Out of the annual budget, by the end of March 2019, 77.44% had been received. The main cause of over performance was due to 100% release of all Capital fund and General Public Service Pension Arrears (Budgeting), 87% release under NUSAF III, 97% release of UWA funding and 110% release in respect of support to PLE.

External Financing

A poor performance was registered under Donor funding. Out of Shs. 94,000,000 planned to be received by the end of December 30.98% had been received. Low performance under External financing was due to the fact that much of the Donor funds is for Immunization, which had not taken place by the end of March 2019.

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

In Comparison to FY 2018/2019, Local Revenue anticipated to be raised in FY 2019/2020, has drastically increased by 1177.66%. The drastic increase in Local Revenue is due to the correction of 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). Further, the district anticipates to raise a substantial amount of local revenue from the sale of Sugar cane.

Central Government Transfers

Basing on the IPFs received from the MoFPED, overall, transfers from Central Government are anticipated to increase by 9.18%. In particular, the increase is mainly as a result of Conditional Government Transfers that has increased by 16.83% due to increased IPF on Gratuity arrears by 2169.30% and Discretionary Government Transfers that has increased by 5.43%. Though an overall increment is anticipated, Other Government transfers have decreased by 4.14% due to removal of UWEP funds, decrease of URF funding by 26.73% and NUSAF III funding by 20.40%

External Financing

In comparison to FY 2018/2019 and basing on commitments so far received from Donors, the provision for External Financing has significantly increased by 107.14%. The increase in the resource envelope under External Financing is as a result of increased funding under Global Alliance for Vaccines and Immunization (GAVI) by 388.74%.

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	188,393	113,062	602,440
District Production Services	846,722	555,086	2,005,906
District Commercial Services	43,164	34,960	0
Sub- Total of allocation Sector	1,078,278	703,108	2,608,345

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,255,272	792,675	818,699
District Engineering Services	10,989	5,354	25,282
<i>Sub- Total of allocation Sector</i>	1,266,260	798,028	843,981
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	103,206
<i>Sub- Total of allocation Sector</i>	0	0	103,206
Sector :Education			
Pre-Primary and Primary Education	6,341,822	4,341,053	6,097,963
Secondary Education	1,360,583	1,001,385	3,062,817
Skills Development	251,829	114,729	218,024
Education & Sports Management and Inspection	213,699	131,952	337,818
Special Needs Education	25,586	13,628	25,064
<i>Sub- Total of allocation Sector</i>	8,193,520	5,602,746	9,741,686
Sector :Health			
Primary Healthcare	2,297,160	1,617,607	2,410,293
District Hospital Services	2,375,833	1,358,541	2,369,717
Health Management and Supervision	586,301	171,602	760,412
<i>Sub- Total of allocation Sector</i>	5,259,294	3,147,750	5,540,421
Sector :Water and Environment			
Rural Water Supply and Sanitation	451,269	238,212	324,011
Natural Resources Management	402,056	210,511	388,922
<i>Sub- Total of allocation Sector</i>	853,324	448,723	712,933
Sector :Social Development			
Community Mobilisation and Empowerment	1,387,809	516,937	1,194,625
<i>Sub- Total of allocation Sector</i>	1,387,809	516,937	1,194,625
Sector :Public Sector Management			
District and Urban Administration	8,618,212	2,116,919	9,014,687
Local Statutory Bodies	488,877	382,233	778,446
Local Government Planning Services	174,385	155,790	381,048
<i>Sub- Total of allocation Sector</i>	9,281,474	2,654,942	10,174,181
Sector :Accountability			
Financial Management and Accountability(LG)	223,859	235,313	394,306
Internal Audit Services	48,933	27,428	72,492
<i>Sub- Total of allocation Sector</i>	272,792	262,741	466,798

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

Vote :534 Masindi 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			
Recurrent Revenues	4,741,956	4,252,660	5,916,220
District Unconditional Grant (Non-Wage)	90,442	67,832	72,438
District Unconditional Grant (Wage)	437,489	327,802	485,526
General Public Service Pension Arrears (Budgeting)	44,345	44,345	1,006,322
Gratuity for Local Governments	428,692	321,519	528,692
Locally Raised Revenues	32,000	145,025	180,239
Multi-Sectoral Transfers to LLGs_NonWage	52,329	138,441	176,497
Other Transfers from Central Government	2,299,100	2,134,154	1,814,895
Pension for Local Governments	1,357,559	1,073,542	1,651,611
Development Revenues	3,876,255	3,261,388	3,098,466
District Discretionary Development Equalization Grant	95,000	95,000	69,727
Multi-Sectoral Transfers to LLGs_Gou	21,201	11,485	20,696
Other Transfers from Central Government	3,760,054	3,154,903	3,008,043
Total Revenues shares	8,618,212	7,514,049	9,014,687
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	437,489	322,918	485,526
Non Wage	4,304,467	1,722,951	5,430,694
Development Expenditure			
Domestic Development	3,876,255	71,051	3,098,466
External Financing	0	0	0
Total Expenditure	8,618,212	2,116,919	9,014,687

Narrative of Workplan Revenues and Expenditure

Vote :534 Masindi District**FY 2019/20**

An increase in the resource envelope of 4.60% is anticipated in the FY 2019/2020. However, though a 4.60% increase in funding is anticipated, funding from Other Government Transfers, District Unconditional Grant Non-Wage and DDEG have been reduced by 20.40%, 19.91% and 26.60%, respectively. Drastically; General Public Pension Arrears has increased by 2169.30%, Local revenue by 452.31%, and Multisectoral Transfers recurrent by 237.28%. The department expects to spend 65.62% on recurrent expenditure. Out of the recurrent expenditure, 8.21% will be spent on wage and 91.79% on Non-wage. Non-wage will be spent mainly on Payment of Pension, operation and maintenance of buildings, support to NUSAF sub projects and Monitoring of Government programs. 34.38% 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, infrastructure development and Construction of Community Access Roads under Labor Intensive Public Works (LIPW).

Vote :534 Masindi 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	222,554	237,763	393,001
District Unconditional Grant (Non-Wage)	41,941	31,456	51,941
District Unconditional Grant (Wage)	150,685	100,584	150,685
Locally Raised Revenues	8,000	26,048	87,416
Multi-Sectoral Transfers to LLGs_NonWage	21,928	79,674	102,959
Development Revenues	1,305	223	1,305
Multi-Sectoral Transfers to LLGs_Gou	1,305	223	1,305
Total Revenues shares	223,859	237,986	394,306
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,685	98,912	150,685
Non Wage	71,869	136,178	242,316
Development Expenditure			
Domestic Development	1,305	223	1,305
External Financing	0	0	0
Total Expenditure	223,859	235,313	394,306

Narrative of Workplan Revenues and Expenditure

The resource envelope for FY 2019/2020 is anticipated drastically to increase by 76.14% as compared to 2018/2019. This is as a result of Increased allocation under Multisectoral Transfers to LLGs (369.53%), locally raised revenue by 992.70% and District Unconditional Grant non-wage by 23.84%. The department expects to spend 99.67% of its revenue on recurrent expenditure, out of which wage will constitute 38.34% and recurrent non-wage will be 61.66%. Expenditure will mainly be incurred on salaries, purchase of accountable stationery, enumeration and assessment of tax payers, preparation of financial statements, maintenance and repair of the Departmental Vehicle and revenue collection mobilization.

Vote :534 Masindi 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	478,877	448,474	778,446
District Unconditional Grant (Non-Wage)	188,246	141,183	188,246
District Unconditional Grant (Wage)	246,452	147,929	266,452
Locally Raised Revenues	24,000	82,265	227,473
Multi-Sectoral Transfers to LLGs_NonWage	20,180	77,097	96,275
Development Revenues	10,000	10,000	0
District Discretionary Development Equalization Grant	10,000	10,000	0
Total Revenues shares	488,877	458,474	778,446
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	246,452	133,481	266,452
Non Wage	232,425	248,751	511,994
Development Expenditure			
Domestic Development	10,000	0	0
External Financing	0	0	0
Total Expenditure	488,877	382,233	778,446

Narrative of Workplan Revenues and Expenditure

The sector budget for FY 2019/2020 has significantly increased by 59.23% as compared to the current FY 2018/2019; this has mainly been as a result of increased funding at LLGs under Multisectoral transfers by 377.08% and increased funding under local revenue by 847.80% as a result of restoration of local revenue that had been grossly misstated in the current FY. The sector expects to spend 34.23% of its revenue on wages and 65.77% on none wage. Expenditure will mainly be incurred on Commissions, Boards and Committees, Council meetings in respect of payment of allowances and payment of arrears for the Area Land Committees. Other expenditures will be incurred on payment of District Councilors, LCIII Councilors monthly allowance, Ex-gratia for LCI and LCII Chairpersons, advertisement and monitoring of Government programmes.

Vote :534 Masindi 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	846,440	592,750	1,064,335
District Unconditional Grant (Wage)	72,468	47,309	28,130
Locally Raised Revenues	9,000	12,082	60,864
Multi-Sectoral Transfers to LLGs_NonWage	8,777	6,587	17,580
Other Transfers from Central Government	60,000	0	130,000
Sector Conditional Grant (Non-Wage)	199,693	149,770	331,259
Sector Conditional Grant (Wage)	496,503	377,002	496,503
Development Revenues	231,838	196,518	1,544,010
Locally Raised Revenues	0	0	3,000
Multi-Sectoral Transfers to LLGs_Gou	154,178	118,858	164,753
Other Transfers from Central Government	0	0	1,302,160
Sector Development Grant	77,660	77,660	74,097
Total Revenues shares	1,078,278	789,268	2,608,345
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	568,970	424,311	524,633
Non Wage	277,470	152,439	539,702
Development Expenditure			
Domestic Development	231,838	126,358	1,544,010
External Financing	0	0	0
Total Expenditure	1,078,278	703,108	2,608,345

Narrative of Workplan Revenues and Expenditure

The overall Production and Marketing Sector budget for the F/Y 2019/2020 is anticipated to increase by 141.90%. The increase in funding is as a result of increased funding under locally raised revenue by 576.27%, specifically for maintenance of the District Tractor and Sugar Cane plantation at Kihonda Demonstration Farm, Sector Conditional Grant Non-Wage by 65.88% and the introduction of the Agriculture Cluster Development Project where a total sum of Ushs. 1,372,160,000 is anticipated to be raised. Out of the anticipated resource envelope, 20.11% will be spent on wage, 20.69% on non-wage and 59.20% on development. Expenditure will mainly be incurred on provision of Agriculture Extension Services, procurement of Agricultural Technologies, infrastructure development especially Roads under Agriculture Cluster Development Project and Salaries.

Vote :534 Masindi 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	5,000,231	3,666,630	5,136,995
District Unconditional Grant (Non-Wage)	2,342	1,757	2,342
Locally Raised Revenues	0	0	15,703
Multi-Sectoral Transfers to LLGs_NonWage	4,051	1,255	9,410
Other Transfers from Central Government	150,000	21,851	150,000
Sector Conditional Grant (Non-Wage)	316,651	236,616	399,352
Sector Conditional Grant (Wage)	4,527,188	3,400,151	4,560,188
Development Revenues	259,063	145,379	403,426
District Discretionary Development Equalization Grant	0	0	59,400
External Financing	94,000	29,117	194,711
Multi-Sectoral Transfers to LLGs_Gou	110,947	62,147	127,450
Sector Development Grant	54,116	54,116	21,865
Total Revenues shares	5,259,294	3,812,009	5,540,421
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,527,188	2,807,462	4,560,188
Non Wage	473,043	249,877	576,807
Development Expenditure			
Domestic Development	165,063	62,147	208,715
External Financing	94,000	28,264	194,711
Total Expenditure	5,259,294	3,147,750	5,540,421

Narrative of Workplan Revenues and Expenditure

The overall resource envelope for the FY 2019/2020 has slightly increased by 5.35% as compared to the current FY 2018/19. The increase in the resource envelope is mainly due to the District Discretionary Development Equalization provision for completion of a Maternity Ward at Kijenga HC II, increased funding from External Financing by 107.14% and restoration of the locally raised revenue. Out of the estimated sector budget, 92.72% will be spent as recurrent and 7.28% as development. Out of the recurrent budget, 88.77% is wage and 11.23% Non-wage. Under development, 94.58% is domestic development and 5.42% External Financing. Expenditure will mainly be incurred on Salaries, operation and maintenance of Vehicles and Health facilities, immunization, support supervision, Data collection, Surveillance and infrastructure development/completion.

Vote :534 Masindi 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	7,323,092	5,427,373	8,038,814
District Unconditional Grant (Non-Wage)	12,594	9,446	12,594
District Unconditional Grant (Wage)	77,041	49,109	77,041
Locally Raised Revenues	2,955	6,450	20,350
Multi-Sectoral Transfers to LLGs_NonWage	4,000	3,370	8,498
Other Transfers from Central Government	10,600	11,700	15,304
Sector Conditional Grant (Non-Wage)	977,349	653,551	1,408,469
Sector Conditional Grant (Wage)	6,238,553	4,693,747	6,496,557
Development Revenues	870,428	879,242	1,702,873
District Discretionary Development Equalization Grant	3,500	3,500	338,775
Multi-Sectoral Transfers to LLGs_Gou	78,729	87,543	147,752
Sector Development Grant	788,199	788,199	1,216,346
Total Revenues shares	8,193,520	6,306,615	9,741,686
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,315,593	4,705,351	6,573,598
Non Wage	1,007,498	666,677	1,465,215
Development Expenditure			
Domestic Development	870,428	230,718	1,702,873
External Financing	0	0	0
Total Expenditure	8,193,520	5,602,746	9,741,686

Narrative of Workplan Revenues and Expenditure

Vote :534 Masindi District**FY 2019/20**

The overall Education Sector budget for the F/Y 2019/2020 is anticipated to increase by 18.90%. This is as result of increased local revenue allocation by 588.66%, District Discretionary Development Equalization Grant (DDEG) by 9579.29% (partly to cater for a refund of Inter-Government Fiscal Tranfer that was used for infrastructure development at Primary Schools instead of a Seed School), Sector Development Grant by 54.32% and Sector Conditional Grant non-wage by 44.11%. The department expects to spend 82.52% of its resource envelope on recurrent activities and 17.48% on Development. Out of the recurrent expenditure, 80.81% will be wage and 19.19% 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 a seed Secondary Seed School (Budongo SS), thus classroom construction, staff houses and latrine stances will be under taken. Capacity building of Staff and School Management Committee members will also be under taken.

Vote :534 Masindi 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	1,005,859	751,779	795,429
District Unconditional Grant (Non-Wage)	15,009	11,257	12,647
District Unconditional Grant (Wage)	181,388	103,642	156,388
Locally Raised Revenues	0	0	28,463
Multi-Sectoral Transfers to LLGs_NonWage	154,396	154,396	4,863
Other Transfers from Central Government	655,066	474,723	593,068
Development Revenues	260,401	261,001	48,552
District Discretionary Development Equalization Grant	230,401	230,401	0
Multi-Sectoral Transfers to LLGs_Gou	30,000	30,600	48,552
Total Revenues shares	1,266,260	1,012,779	843,981
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	181,388	87,443	156,388
Non Wage	824,471	459,643	639,040
Development Expenditure			
Domestic Development	260,401	250,943	48,552
External Financing	0	0	0
Total Expenditure	1,266,260	798,028	843,981

Narrative of Workplan Revenues and Expenditure

The resource envelope for the FY 2019/2020 as compared to FY 2018/2019 has decreased by 33.35%. The decrease is due to non-allocation under DDEG, decrease in the allocation of URF by 9.46 and decrease in allocation of District Unconditional Grant Wage by 13.78%. Out of the estimated resource envelope 94.25% will be spent on recurrent items. Under recurrent expenditure, Wage constitutes 19.66% and non wage. 80.34%. The share of Capital development expenditure stands at 5.75%. Expenditure in the department will mainly be incurred on; Routine maintenance of the District roads (Road Gangs), Spot improvement (Bottle necks), Periodic maintenance, rehabilitation of roads, staff salaries and repair of Road Plants.

Vote :534 Masindi 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	111,057	56,893	102,605
District Unconditional Grant (Wage)	72,000	27,600	65,000
Sector Conditional Grant (Non-Wage)	39,057	29,293	37,605
Development Revenues	340,212	311,355	221,405
District Discretionary Development Equalization Grant	86,571	57,714	0
Sector Development Grant	232,588	232,588	201,604
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	451,269	368,248	324,011
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	72,000	27,600	65,000
Non Wage	39,057	26,674	37,605
Development Expenditure			
Domestic Development	340,212	183,938	221,405
External Financing	0	0	0
Total Expenditure	451,269	238,212	324,011

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, the resource envelope drastically decreased by 28.20%. The decrease in funding is generally as a result of the general cut of the sector funding sources and non allocation from DDEG. Recurrent expenditure will constitute 31.67%, of which 63.35% will be incurred on Wage and 36.65% on non wage. Capital expenditure share will be 68.33%. Expenditure will mainly be incurred on Water infrastructure development (Borehole drilling and Installation, Shallow well construction, springs protection and Borehole rehabilitation), development of Water designs, Salaries, training of User Committees and Supervision.

Vote :534 Masindi 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	340,015	184,258	327,548
District Unconditional Grant (Non-Wage)	25,807	19,355	25,807
District Unconditional Grant (Wage)	263,538	155,800	223,538
Locally Raised Revenues	4,000	4,850	34,352
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	1,665
Other Transfers from Central Government	40,000	0	36,400
Sector Conditional Grant (Non-Wage)	5,671	4,253	5,785
Development Revenues	62,040	54,026	61,374
District Discretionary Development Equalization Grant	10,000	10,000	10,000
Multi-Sectoral Transfers to LLGs_Gou	52,040	44,026	47,774
Other Transfers from Central Government	0	0	3,600
Total Revenues shares	402,056	238,284	388,922
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	263,538	134,873	223,538
Non Wage	76,478	28,451	104,010
Development Expenditure			
Domestic Development	62,040	47,187	61,374
External Financing	0	0	0
Total Expenditure	402,056	210,511	388,922

Narrative of Workplan Revenues and Expenditure

A slight decrease of 3.27% in the resource envelope is anticipated in the FY 2019/2020. The decrease is attributed a decrease in allocation of the District Unconditional Grant Wage by 15.18%. Out of the resource envelope, 84.22% constitute recurrent and 15.78% development. The department's priority expenditure areas, will be on Staff salaries, tree planting, training of communities in forestry management, maintenance of Kirebe Local Forest Reserve, revenue mobilization from forestry produce, approval of building Plans, wetlands management. Other priorities shall be, Environmental inspection, compliance surveys, settlement of Land disputes and securing land tiles for Government pieces of land especially the District Headquarters.

Vote :534 Masindi 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	1,193,112	374,326	988,686
District Unconditional Grant (Non-Wage)	13,918	10,439	13,918
District Unconditional Grant (Wage)	105,495	67,791	105,495
Locally Raised Revenues	12,000	13,000	45,209
Multi-Sectoral Transfers to LLGs_NonWage	143,496	145,662	165,950
Other Transfers from Central Government	874,576	104,715	613,246
Sector Conditional Grant (Non-Wage)	43,626	32,720	44,868
Development Revenues	194,697	157,960	205,939
Multi-Sectoral Transfers to LLGs_Gou	194,697	157,960	205,939
Total Revenues shares	1,387,809	532,286	1,194,625
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,495	63,659	105,495
Non Wage	1,087,616	295,319	883,191
Development Expenditure			
Domestic Development	194,697	157,960	205,939
External Financing	0	0	0
Total Expenditure	1,387,809	516,937	1,194,625

Narrative of Workplan Revenues and Expenditure

In comparison to the FY 2018/2019 budget, the overall sector projected budget for the FY 2019/2020, has decreased by 13.92%. The decrease is due to decreased in funding under Other Government Transfers 29.88% as a result of non allocation of UWEP funds. The department expects to spend 82.76% of its resource envelope on recurrent of which 10.67% shall be on wage and 89.33% on non-wage. Capital Development Expenditure will constitute 17.24%. Expenditure will mainly be incurred on support of Youth groups, PWDs groups, up keep of Juveniles at Ihunngu Remand Home, payment of Salaries, support to groups under Community Demand Driven (CDD) methodology and Observing National Days.

Vote :534 Masindi 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	153,642	166,620	357,048
District Unconditional Grant (Non-Wage)	55,078	41,309	55,071
District Unconditional Grant (Wage)	76,380	45,768	93,982
Locally Raised Revenues	4,000	12,700	58,172
Multi-Sectoral Transfers to LLGs_NonWage	18,184	66,843	149,823
Development Revenues	20,743	20,743	24,000
District Discretionary Development Equalization Grant	20,743	20,743	24,000
Total Revenues shares	174,385	187,363	381,048
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,380	40,010	93,982
Non Wage	77,262	109,719	263,066
Development Expenditure			
Domestic Development	20,743	6,060	24,000
External Financing	0	0	0
Total Expenditure	174,385	155,790	381,048

Narrative of Workplan Revenues and Expenditure

The proposed budget for FY 2019/2020 reflects a drastic increase of 118.51% compared to FY 2018/2019. The increase in the resource envelope is as a result of increased allocation under the Multi sectoral transfers by 723.89%, Wage by 23.05% and locally raised revenue by 1354.30. 93.70% of the resource envelope will be used on recurrent expenses while 6.30% on development. Expenditure will be incurred on; Salaries, staff allowances, Production of Mandatory documents (BFP, Budget Estimates, Performance Contract, Quarterly annual workplan among others. Preparation of the 3rd District Development Plan, Multi -sectoral Monitoring of Government programs, backstopping of staff, purchase of ICT Equipment and Office consumables shall also constitute expenditure priorities of the Department.

Vote :534 Masindi 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	48,933	28,402	72,492
District Unconditional Grant (Non-Wage)	18,274	13,706	18,274
District Unconditional Grant (Wage)	26,659	9,897	26,659
Locally Raised Revenues	4,000	4,800	27,559
Development Revenues	0	0	0
N/A			
Total Revenues shares	48,933	28,402	72,492
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,659	9,897	26,659
Non Wage	22,274	17,531	45,833
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	48,933	27,428	72,492

Narrative of Workplan Revenues and Expenditure

The department's budget for FY 2019/2020 has significantly increased by 48.15% as compared to FY 2018/2019. The increase in resource envelope is due to increased allocation under local revenue (588.98%) to cater for the increased work load. Out of the resource envelope, 36.78% will be utilized on wage and 63.22% on non wage recurrent. Expenditure for FY 2019/2020 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 and training of staff in specialized programs.

Vote :534 Masindi 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	69,206
District Unconditional Grant (Wage)	0	0	44,338
Locally Raised Revenues	0	0	10,300
Sector Conditional Grant (Non-Wage)	0	0	14,569
Development Revenues	0	0	34,000
District Discretionary Development Equalization Grant	0	0	15,000
Locally Raised Revenues	0	0	19,000
Total Revenues shares	0	0	103,206
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	44,338
Non Wage	0	0	24,869
Development Expenditure			
Domestic Development	0	0	34,000
External Financing	0	0	0
Total Expenditure	0	0	103,206

Narrative of Workplan Revenues and Expenditure

This is a newly created Department. In the FY 2019/2020 the department anticipates to receive shillings 103,206,196 of which shillings 44,337,576 will be District Unconditional Grant Wage, shillings 14,568,620 will be conditional sector grant none wage, shillings 10,300,000 will be locally raised revenue (recurrent), shillings 19,000,000 will be local revenue development while shillings 15,000,000 will be District Development Equalization Grant(DDEG).

Out of the total planned revenue, Shillings 45,020,942 will be spent under Trade Development and Promotion Services, Shillings 7,662,834 under Cooperative mobilization and outreach services, Shillings 16,522,420 under Tourism Promotion Services and Shillings 34,000,000 under Administrative capital investments.

Expenditure will mainly be incurred on; Salaries, staff allowances, infrastructure development at Kafu Market, mobilization of groups to form SACCOs and Cooperatives and on Tourism Development activities.

Vote :534 Masindi District

FY 2019/20
