

Vote :533 Masaka District**FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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, Chief Administrative Officer.

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :533 Masaka District**FY 2020/21****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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	400,000	254,119	804,261
Discretionary Government Transfers	2,343,232	1,819,482	2,390,492
Conditional Government Transfers	20,399,458	15,769,361	21,852,008
Other Government Transfers	2,330,666	485,751	9,267,206
External Financing	1,574,368	337,838	547,098
Grand Total	27,047,725	18,666,550	34,861,065

Revenue Performance by end of March of the Running FY

The Cumulative actual receipt up to end (March 2020) Quarter three for FY 2019/2020 from various revenue sources was UG.X. 18,666,550,000 representing 69% budget performance of the approved budget for FY 2019/20. Whereas Conditional Government Transfers had the highest (83.9%) out turn, followed by Discretionary Government Transfers performed at about 8.9%, Other Government Transfers had the lowest out turn (2.6%). The low Budget out turn from OGT is attributed to none release of Agriculture Cluster Development Project (ACDP), YLP and UWEP funding.

Planned Revenues for next FY

The revenue forecast for FY 2020/2021 is expected to be UG.X. 34,861,065,000, representing about 22.4% increase from FY 2019/20 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 RBF revised their indicative Planning Figures for FY 2021/2021 upwards. Central Government Transfers accounts for 96% of the revenue forecast while local revenue and external financing 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 2020/2021 respectively. Overall, the District revenue forecast will have 33.9% spent on wage recurrent, 38.4% spent on non-wage recurrent and 7.7% will be spent on Development (domestic) while 3.1% 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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	5,451,242	4,248,744	6,217,458
Finance	193,705	136,991	216,561
Statutory Bodies	436,507	295,724	438,868
Production and Marketing	2,818,299	1,037,663	8,981,437
Health	3,859,625	2,453,200	3,436,325
Education	11,575,185	8,850,148	12,752,292
Roads and Engineering	554,671	434,999	498,210
Water	487,755	471,092	727,287

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Natural Resources	488,559	193,161	255,470
Community Based Services	256,395	242,648	1,004,540
Planning	785,627	189,838	187,860
Internal Audit	65,618	64,705	81,916
Trade, Industry and Local Development	74,536	47,637	62,840
Grand Total	27,047,725	18,666,550	34,861,065
<i>o/w: Wage:</i>	<i>12,920,952</i>	<i>9,771,085</i>	<i>13,808,771</i>
<i>Non-Wage Recurrent:</i>	<i>10,547,207</i>	<i>6,552,429</i>	<i>11,114,017</i>
<i>Domestic Devt:</i>	<i>2,005,197</i>	<i>2,005,197</i>	<i>9,391,179</i>
<i>External Financing:</i>	<i>1,574,368</i>	<i>337,838</i>	<i>547,098</i>

Expenditure Performance by end of March FY 2019/20

The overall expenditure performance of all the departments in third quarter for FY 2019/2020 was about UG.X. 18,666,550,000 during the quarter representing 100% releases spent. Of the cumulative expenditure in quarter three, 52.4% (UG.X. 9,771,085,000) was actual expenditure on staff salaries (wages), about 35.1% (UG. 6,552,429,000) was actual total expenditure on non-wage recurrent, 10.7% (UG.X. 2,005,197,000) was actual expenditure on development expenditures and about 1.8% (UG.X. 337,838,000) 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 2020/21

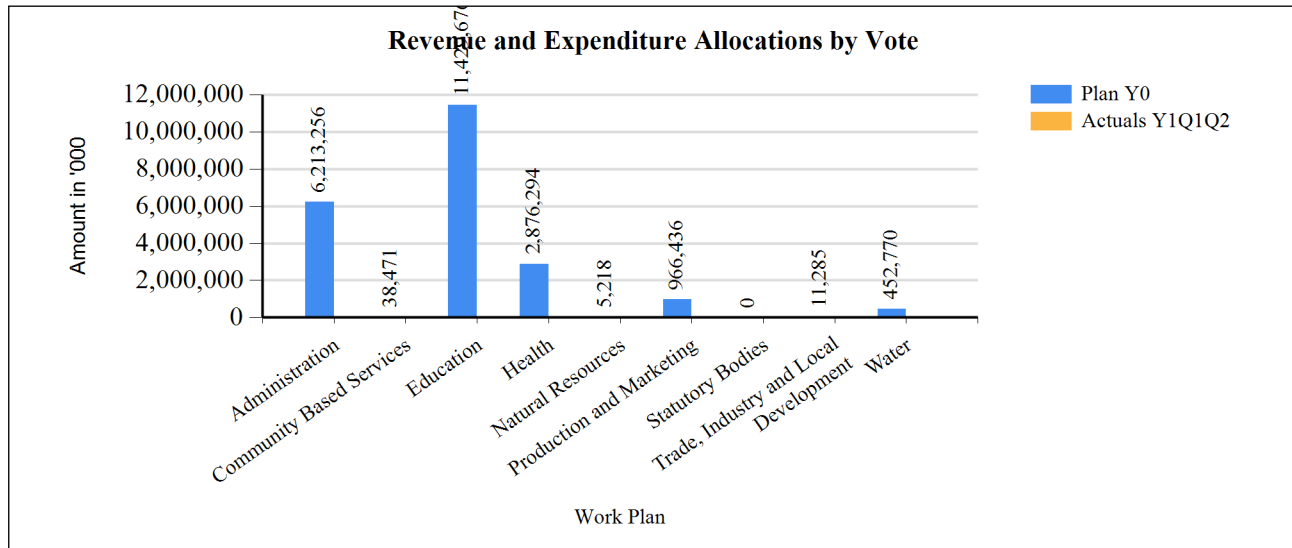
The Local Government intends to spend the revenue via departments as follows, Administration sector will spend 17% of the 2020/2021 District revenue forecast. Other sectors will spend as follows: Finance 0.9%, Statutory Bodies 2.1%, Production and Marketing 12.8%, Health 13.8%, Education 43%, Roads and Engineering 2.8%, Water 2.1%, Natural Resources 1.2%, Community Based Services 2.7%, Planning 1.4% and Internal Audit 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 (17%). This is attributed to high salaries for teaching staff and Payment of Pension. Overall the revenue forecast will have 39.6% (13,808,771,000) spent on wage recurrent, 29.8% (10,370,267,000) spent on non-wage recurrent activities, 26.5% (9,252,911,000) will be spent on Development (domestic) while 1.6% (547,098,000) will be spent on Development supported by partners and only 2.5% (882,018,000) to be spent by the Lower Local Governments.

Medium Term Expenditure Plans

Medium term plans include Education (Infrastructure-development and functionality, Construction of Bukeeri HCIII, Construction of Classroom Blocks at COPE Zzimwe and Gayaza-Muliira Primary Schools, Completion the Construction of Seed School at Bunaddu Bukakata Sub-County, 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), Construction of Lined toilets at Lwaggulwe, Butaaya, Nyendo-Misaali and Butende Primary Schools, fiscal management and accountability.

Challenges in Implementation

Lack of Administrative Offices, Persistent of accruing of Domestic arrears, Increasing operational cost, Non-remittance of some funds especially external financing 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.

Vote :533 Masaka District**FY 2020/21****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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	400,000	254,119	804,261
Animal & Crop Husbandry related Levies	10,000	2,717	3,116
Application Fees	10,000	5,224	11,000
Business licenses	40,000	26,627	486,678
Educational/Instruction related levies	8,000	2,153	8,000
Inspection Fees	5,000	1,936	6,896
Land Fees	30,000	9,444	30,000
Local Hotel Tax	0	0	5,000
Local Services Tax	92,000	132,799	77,482
Market /Gate Charges	20,000	16,715	27,748
Miscellaneous receipts/income	8,000	2,851	22,025
Other Fees and Charges	10,000	2,500	5,000
Other Goods - Local	10,000	2,500	0
Other licenses	45,000	11,250	45,000
Other taxes on specific services	50,000	21,811	35,948
Property related Duties/Fees	20,000	5,091	20,000
Rates – Produced assets – from other govt. units	20,000	5,000	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	500	1,370
Rent & Rates - Non-Produced Assets – from private entities	20,000	5,000	9,000

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2a. Discretionary Government Transfers	2,343,232	1,819,482	2,390,492
District Discretionary Development Equalization Grant	248,231	248,231	234,735
District Unconditional Grant (Non-Wage)	629,979	472,484	656,435
District Unconditional Grant (Wage)	1,465,022	1,098,767	1,499,321
2b. Conditional Government Transfer	20,399,458	15,769,361	21,852,008
Sector Conditional Grant (Wage)	11,455,930	8,672,319	12,309,450
Sector Conditional Grant (Non-Wage)	2,577,255	1,784,038	2,909,261
Sector Development Grant	1,727,164	1,727,164	2,189,859
Transitional Development Grant	29,802	29,802	19,802
General Public Service Pension Arrears (Budgeting)	374,041	374,041	322,575
Salary arrears (Budgeting)	22,188	22,188	0
Pension for Local Governments	3,391,325	2,543,494	3,391,325
Gratuity for Local Governments	821,753	616,315	709,736
2c. Other Government Transfer	2,330,666	485,751	9,267,206
Social Assistance Grant for Empowerment (SAGE)	0	0	200,000
Support to PLE (UNEB)	79,500	0	89,817
Uganda Road Fund (URF)	529,006	415,751	594,347
Uganda Women Entrepreneurship Program(UWEP)	0	0	11,408
Youth Livelihood Programme (YLP)	70,000	70,000	200,000
Micro Projects under Luwero Rwenzori Development Programme	0	0	300,000
Lake Victoria Environmental Management Project (LVEMP)	200,000	0	0
Neglected Tropical Diseases (NTDs)	0	0	19,163
Agriculture Cluster Development Project (ACDP)	1,452,160	0	7,639,081
Results Based Financing (RBF)	0	0	97,890
Parish Community Associations (PCAs)	0	0	115,500
3. External Financing	1,574,368	337,838	547,098
The AIDS Support Organisation (TASO)	0	0	6,430
Rakai Health Sciences Programme (RHSP)	160,000	158,000	172,496
African Development Bank (ADB)	0	0	0
United Nations Children Fund (UNICEF)	150,000	42,777	50,000
World Health Organisation (WHO)	570,368	16,938	10,000
Global Alliance for Vaccines and Immunization (GAVI)	194,000	70,123	8,172
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	500,000	50,000	0
United Nations Expanded Programme on Immunisation (UNEPI)	0	0	0
United States Agency for International Development (USAID)	0	0	0
Research Triangle Institute (RTI)	0	0	300,000

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Programme for Accessible Health Communication and Education (PACE)	0	0	0
Total Revenues shares	27,047,725	18,666,550	34,861,065

Vote :533 Masaka District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Masaka District planned to collect a total of UGX 400,000,000 from all Local Revenue sources, but by the end of the third quarter, the district was able cumulatively to collect a total of UGX 284,838,000 representing 63% of the annual budget. This performance is below the 75% target in three quarters. With the exceptional of Local Services Tax that performed at tune of 144% above the target of 75%, all revenue resources for Central Government Transfers attributed this over performance.

Central Government Transfers

Masaka District planned to receive a total of UGX 22,742,690,000 in form of Conditional Government transfers and discretionary government transfers from central government in the FY 2019/20. The district was able to receive a total of UGX 17,588,843,000 in the third quarter of the year representing 77% of the annual budget. This performance is above 75% target due to over performances realized under Pensions and Gratuity arrears, sector development grant and DDEG, which all performed at 100%, while Sector Conditional Grant (Non-Wage) performed at tune of about 69%.

External Financing

Cumulatively, the District estimated to receive a total of UGX 1,574,368,000 from donors in the FY 2019/20. In the third quarter the district received Ushs. 337,838,000 representing 21% of the annual budget. With the exceptional of Rakai Health Sciences Programme (RHSP) that performed a tune of 99%, all revenue resources for External Financing attributed this under performance.

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The Local Revenue forecast for FY 2020/2021 is at tune of about UG.X. 804,261,000/= representing about 50.3% increase from the FY 2019/2020; which contributes about 2.3% of the overall District Budget estimate for FY 2020/2021. The issue of Budgeting Locally raised revenues attributes this increase for LLGs that has not been the case. However, out of the total expected Locally Raised Revenue, Higher Local Government attains tune of about 317,583,927,000 and LLGs consumes a tune of about 486,677,514/=.

Central Government Transfers

Overall, the Central Government Transfers will be the major source (68%) of the proposed revenue for the District in FY 2020/2021. Of the CGT, Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers will account for 9.1%, 75.1% and 15.7% of the District projected revenue for FY 2020/2021 respectively. The forecast for Central government transfers show about 6.2% increase from FY 2019/2020 budget. This increase is attributed to the current reforms of intergovernmental transfers to LGs using OTIMS; like Increase of USE and UPE conditional grants, among others.

External Financing

External Financing revenue forecast for FY 2020/2021 is about UG.X. 547,098,000 representing about 61.5% decrease from FY 2019/2020. The reduction in the external financing is attributed to change in budget support mechanism from direct budget supporting other agencies. The external financing budget support accounts for 1.6% of the District annual budget forecast for FY 2020/2021. The external financing budget will mainly support activities in Health, Natural Resources and Planning sectors.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	793,131	601,805	787,477
District Production Services	2,025,168	397,530	8,193,960
Sub- Total of allocation Sector	2,818,299	999,335	8,981,437

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Sector :Works and Transport			
District, Urban and Community Access Roads	554,671	434,999	498,210
<i>Sub- Total of allocation Sector</i>	554,671	434,999	498,210
Sector :Trade and Industry			
Commercial Services	74,536	47,551	62,840
<i>Sub- Total of allocation Sector</i>	74,536	47,551	62,840
Sector :Education			
Pre-Primary and Primary Education	5,761,729	4,320,577	6,445,504
Secondary Education	4,061,227	3,008,691	4,629,676
Skills Development	1,555,057	779,598	1,446,120
Education & Sports Management and Inspection	195,706	75,011	230,992
Special Needs Education	1,467	0	0
<i>Sub- Total of allocation Sector</i>	11,575,185	8,183,877	12,752,292
Sector :Health			
Primary Healthcare	776,629	229,427	268,541
District Hospital Services	167,572	125,675	232,243
Health Management and Supervision	2,915,425	3,546,601	2,935,540
<i>Sub- Total of allocation Sector</i>	3,859,625	3,901,703	3,436,325
Sector :Water and Environment			
Rural Water Supply and Sanitation	487,755	290,406	727,287
Natural Resources Management	488,559	191,840	255,470
<i>Sub- Total of allocation Sector</i>	976,314	482,246	982,758
Sector :Social Development			
Community Mobilisation and Empowerment	256,395	108,969	1,004,540
<i>Sub- Total of allocation Sector</i>	256,395	108,969	1,004,540
Sector :Public Sector Management			
District and Urban Administration	5,451,242	6,522,149	6,217,458
Local Statutory Bodies	436,507	258,146	438,868
Local Government Planning Services	785,627	160,638	187,860
<i>Sub- Total of allocation Sector</i>	6,673,376	6,940,933	6,844,186
Sector :Accountability			
Financial Management and Accountability(LG)	193,705	128,117	216,561
Internal Audit Services	65,618	40,963	81,916
<i>Sub- Total of allocation Sector</i>	259,323	169,080	298,477

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

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<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,289,446	4,086,949	5,764,190
District Unconditional Grant (Non-Wage)	136,501	134,916	117,109
District Unconditional Grant (Wage)	296,820	244,442	326,906
General Public Service Pension Arrears (Budgeting)	374,041	374,041	322,575
Gratuity for Local Governments	821,753	616,315	709,736
Locally Raised Revenues	70,931	54,022	152,788
Multi-Sectoral Transfers to LLGs_NonWage	175,887	97,531	743,750
Pension for Local Governments	3,391,325	2,543,494	3,391,325
Salary arrears (Budgeting)	22,188	22,188	0
Development Revenues	161,795	161,795	453,268
District Discretionary Development Equalization Grant	10,715	10,715	0
External Financing	0	0	300,000
Locally Raised Revenues	0	0	15,000
Multi-Sectoral Transfers to LLGs_Gou	141,080	141,080	138,268
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	5,451,242	4,248,744	6,217,458
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	296,820	414,677	326,906
Non Wage	4,992,626	5,940,408	5,437,284
Development Expenditure			
Domestic Development	161,795	167,064	153,268
External Financing	0	0	300,000
Total Expenditure	5,451,242	6,522,149	6,217,458

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 6,217,458,000 for the financial year 2020/21 representing an increase of about 12.3% compared the current FY 2019/20. This increase is attributed by some funds excepted from Netherlands (External Financing), Multi-Sectoral Transfers to LLGs_NonWage and of Gratuity for Local Governments, Pension arrears and Salary arrears and even an increase in District Unconditional Grant wage and Locally Raised Revenues; though there were a decrease in some revenue sources. However, out of the expected revenue for FY 2020/21, Wage is expected to consume about 6.2%, Non-Wage at tune of 75.1%, LLGs at tune of about 14.2% and Development at tune of 6.1%

Vote :533 Masaka District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	193,705	136,991	216,561
District Unconditional Grant (Non-Wage)	77,143	57,857	107,143
District Unconditional Grant (Wage)	78,731	59,048	83,868
Locally Raised Revenues	37,831	20,085	25,550
Development Revenues	0	0	0
N/A			
Total Revenues shares	193,705	136,991	216,561
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,731	59,048	83,868
Non Wage	114,974	69,068	132,693
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	193,705	128,117	216,561

Narrative of Workplan Revenues and Expenditure

The Department will remain spending highly on recurrent costs and no development expenditure, Finance department allocation is expected to receive Shs.216,561,000/=, wages inclusive showing an increase of about 10.6% compared to the FY 2019/20. This increase is attributed by increase in District Unconditional Grant non-wage and Wage for staff. Out of the expected revenues, about 38.7% will be spent on payment of staff salaries and the rest (61.3) be spent on non-wage activities.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	436,507	295,724	438,868
District Unconditional Grant (Non-Wage)	173,792	86,986	205,272
District Unconditional Grant (Wage)	157,715	118,286	152,350
Locally Raised Revenues	105,000	90,452	81,246
Development Revenues	0	0	0
N/A			
Total Revenues shares	436,507	295,724	438,868
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,715	117,746	152,350
Non Wage	278,792	140,400	286,518
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	436,507	258,146	438,868

Narrative of Workplan Revenues and Expenditure

Statutory bodies as a department is expected to receive Shs.438,868,000 representing about 2% increase compared to that of FY 2019/20 (436,507,000). This increase is attributed by District Unconditional Grant (Non-Wage; though most of the revenue sources had slightly decrease like District Unconditional Grant (Wage) allocation. Out of the total revenues expected in the FY 2020/21, about 37.7% will be spent on wages, while the rest of the revenues (56.6%) will be spent on recurrent expenditures.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,747,064	966,428	1,979,062
District Unconditional Grant (Wage)	392,703	294,527	367,420
Locally Raised Revenues	7,000	500	0
Other Transfers from Central Government	1,452,160	0	707,298
Sector Conditional Grant (Non-Wage)	318,028	238,521	327,170
Sector Conditional Grant (Wage)	577,174	432,880	577,174
Development Revenues	71,235	71,235	7,002,375
Other Transfers from Central Government	0	0	6,931,783
Sector Development Grant	71,235	71,235	70,592
Total Revenues shares	2,818,299	1,037,663	8,981,437
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	969,877	727,407	944,594
Non Wage	1,777,188	236,042	1,034,468
Development Expenditure			
Domestic Development	71,235	35,886	7,002,375
External Financing	0	0	0
Total Expenditure	2,818,299	999,335	8,981,437

Narrative of Workplan Revenues and Expenditure

Production sector budget will receive Shs 8,981,437,000/= for FY 2020/21. The budget tripled that of 2019/20. This steady increase has been attributed to increase on funds from Sector conditional grant non-wage (promotion of small-scale irrigation, increase on ACDP funds), wage reduced due to transfer of staff from Production to Commercial service department. Out of this 10.3% is meant for wage, 11.2% is meant for non-wage. About 78.5% is for development and priority will be on agricultural infrastructure development to improve service delivery. Here; (a) 77,616,881/= for completion of remodelling of veterinary laboratory, 5,000,000/= for honey processing kit and 35,000,000/= for empowering 4-acre model farms, 49,420,000/= for small-scale irrigation. Development and 20,000,000/= for Green House shades for Coffee Wilt Resistant Multiplication Centers. Shs 3,249,045/= for staff capacity building.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,852,653	2,132,758	3,169,818
Locally Raised Revenues	8,963	0	0
Other Transfers from Central Government	0	0	117,053
Sector Conditional Grant (Non-Wage)	385,857	289,384	478,281
Sector Conditional Grant (Wage)	2,457,832	1,843,374	2,574,484
Development Revenues	1,006,973	320,442	266,506
External Financing	974,368	287,838	207,098
Sector Development Grant	32,604	32,604	59,409
Total Revenues shares	3,859,625	2,453,200	3,436,325
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,457,832	3,063,261	2,574,484
Non Wage	394,820	310,648	595,334
Development Expenditure			
Domestic Development	32,604	32,604	59,409
External Financing	974,368	495,190	207,098
Total Expenditure	3,859,625	3,901,703	3,436,325

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 3,436,325,000/= for the FY 2020/21 showing an increase of about 3.4% compared to the current FY 2019/20. This increase has been attributed to an increase on funds from Sector conditional grant non-wage, District Unconditional Grant (Non-Wage), Other Transfers from Central Government, Sector Conditional Grant (Wage) and Sector Development Grant. Out of this 10.3% is meant for wage, 11.2% is meant for non-wage. Out of this about, 92% is meant for the recurrent expenditure and about 8 % is meant for development expenditure. Out of the expected revenue for FY 2020/21, Wage is expected to consume about 70% leaving only 30% for recurrent non wage and 17% development of which Donor component is expected to be 82% and Government Development component is 18%

Vote :533 Masaka District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,353,159	7,628,121	11,278,971
District Unconditional Grant (Wage)	54,542	40,907	59,453
Locally Raised Revenues	11,467	0	4,000
Other Transfers from Central Government	79,500	0	89,817
Sector Conditional Grant (Non-Wage)	1,786,726	1,191,151	1,967,909
Sector Conditional Grant (Wage)	8,420,924	6,396,064	9,157,793
Development Revenues	1,222,026	1,222,026	1,473,321
Sector Development Grant	1,222,026	1,222,026	1,473,321
Total Revenues shares	11,575,185	8,850,148	12,752,292
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,475,466	6,077,682	9,217,245
Non Wage	1,877,693	1,154,629	2,061,726
Development Expenditure			
Domestic Development	1,222,026	951,566	1,473,321
External Financing	0	0	0
Total Expenditure	11,575,185	8,183,877	12,752,292

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 12,752,292,000/= for the FY 2020/21 showing an increase of about 6.8% compared to the current FY 2019/20 (11,575,185,000). With the exception of Locally Raised Revenues, that shows a decrease of about 65.1%, the rest of Department revenue sources show an increase. Out of the expected revenue, Wage will consume the biggest share of about 73% followed by Non-Wage at a rate of 16.8 while 10.3% will be spent on Development projects; such as the completion of Seed Secondary School Construction, Rehabilitation of School facilities and Installation of Materials in the Laboratory.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	554,671	434,999	498,210
District Unconditional Grant (Wage)	25,665	19,249	30,865
Multi-Sectoral Transfers to LLGs_NonWage	112,097	112,097	0
Other Transfers from Central Government	416,909	303,654	467,345
Development Revenues	0	0	0
N/A			
Total Revenues shares	554,671	434,999	498,210
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,665	19,249	30,865
Non Wage	529,006	415,750	467,345
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	554,671	434,999	498,210

Narrative of Workplan Revenues and Expenditure

The department expects to receive UG.X. 498,210,000 in the FY 2020/21 representing a decrease of about 19.6% compared to that of the FY 2019/20 (554,671,000). Transfer of Multi-Sectoral Transfers to LLGs_NonWage from Roads and Engineering Department to Administration Department attributes this decrease; though the department registered an increase in District Unconditional Grant (Wage) and Other Transfers from Central Government by 16.9% and 19.7% respectively. Out of the total revenue for FY 2020/21, UG.X. 30,865,000 will be spent on wage and the rest UG.X. 467,345,000 will be spent on non-wage expenditures.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,655	49,991	120,948
District Unconditional Grant (Wage)	34,985	26,239	53,360
Sector Conditional Grant (Non-Wage)	31,669	23,752	67,588
Development Revenues	421,101	421,101	606,340
Sector Development Grant	401,299	401,299	586,538
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	487,755	471,092	727,287
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,985	26,239	53,360
Non Wage	31,669	18,309	67,588
Development Expenditure			
Domestic Development	421,101	245,858	606,340
External Financing	0	0	0
Total Expenditure	487,755	290,406	727,287

Narrative of Workplan Revenues and Expenditure

During the FY 2020/21, the department is expected to receive Shs 727,287,000 representing an increase of about 32.9% against the budget for FY 2019/20 (487,755,000). This increase is attributed by increase of expected funds from Sector Conditional Grant (Non-wage), Sector development Grant and District Unconditional Grant (Wage). Of the total revenues expected in the department, about 6.4%, 8.5%, 85.1% will cater for wage, non-wage and development expenditures respectively.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	458,559	163,161	215,470
District Unconditional Grant (Non-Wage)	17,500	14,430	0
District Unconditional Grant (Wage)	191,757	143,818	192,957
Locally Raised Revenues	44,084	1,000	3,000
Other Transfers from Central Government	200,000	0	0
Sector Conditional Grant (Non-Wage)	5,218	3,914	19,514
Development Revenues	30,000	30,000	40,000
District Discretionary Development Equalization Grant	30,000	30,000	40,000
Total Revenues shares	488,559	193,161	255,470
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	191,757	143,818	192,957
Non Wage	266,802	18,023	22,514
Development Expenditure			
Domestic Development	30,000	29,999	40,000
External Financing	0	0	0
Total Expenditure	488,559	191,840	255,470

Narrative of Workplan Revenues and Expenditure

In 2020-2021 FY Natural resources department will receive total revenue of 255,470,000 and this shows a 47.8% decline in comparison to the budget of 2019-2020 FY. This decline is attributed to non-receipt of funds from other transfers from central government and decline in funding from locally raised revenue by 93.2% and district unconditional grant non-wage by 100%. However, the department is expected to receive an increase from Sector Conditional Grant (Non-Wage) and District Discretionary Development Equalization Grant. Out of the total revenue expected, 75.6% will be spent on wage, 8.7% non-wage and 15.7% on development respectively.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	256,395	242,648	1,004,540
District Unconditional Grant (Non-Wage)	10,000	17,118	1,000
District Unconditional Grant (Wage)	125,924	72,617	137,087
Locally Raised Revenues	12,000	54,060	2,000
Other Transfers from Central Government	70,000	70,000	826,908
Sector Conditional Grant (Non-Wage)	38,471	28,853	37,545
Development Revenues	0	0	0
N/A			
Total Revenues shares	256,395	242,648	1,004,540
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	125,924	72,617	137,087
Non Wage	130,471	36,352	867,453
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	256,395	108,969	1,004,540

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 1,004,540,000/= for the FY 2020/21 showing an increase of about 6.8% compared to the current FY 2019/20 (256,395,000). This status is attributed to an increase in Other Transfers from Central Government at tune of 90.4 and Wage for Staff at tune of 8.1%. The expenditure will be geared mainly to support women, youths, UWEP, Senior Citizens, Funds for PCA and PWD projects. Out of the total anticipated revenues, about 12.4% will be used to cater for wages while about 87.6% to cater for Non-wage expenditures.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	119,191	73,402	101,393
District Unconditional Grant (Non-Wage)	46,880	35,160	57,840
District Unconditional Grant (Wage)	37,311	27,983	31,553
Locally Raised Revenues	35,000	10,259	12,000
Development Revenues	666,436	116,436	86,467
District Discretionary Development Equalization Grant	66,436	66,436	46,467
External Financing	600,000	50,000	40,000
Total Revenues shares	785,627	189,838	187,860
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,311	46,638	31,553
Non Wage	81,880	38,669	69,840
Development Expenditure			
Domestic Development	66,436	25,331	46,467
External Financing	600,000	50,000	40,000
Total Expenditure	785,627	160,638	187,860

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the department has been allocated UG.X. 187,856,000 compared to UG.X.785,627,000 in FY 2019/20 indicating a 77.3% drop. This decrease has been attributed by the reduction in external financing, Locally Raised Revenues, District Unconditional Grant (Wage) and District Discretionary Development Equalization Grant (DDEG at tune of 93.3%, 65.7%, 15.4% and 44.6% respectively; though, the District Unconditional Grant (Non-Wage) shares increased at tune of about 19%. The funds will be spent on the provision of planning services in the district; of which about 31,553,000/= will be spent on staff salaries making it 17.7%, leaving only about 39.2% and 43.1 for Non-wage and Development Expenditure activity implementations respectively.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	65,618	64,705	81,916
District Unconditional Grant (Non-Wage)	16,000	12,000	30,000
District Unconditional Grant (Wage)	38,618	28,964	40,916
Locally Raised Revenues	11,000	23,741	11,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	65,618	64,705	81,916
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,618	28,964	40,916
Non Wage	27,000	12,000	41,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	65,618	40,963	81,916

Narrative of Workplan Revenues and Expenditure

Audit department is expecting a total revenue of about UG.X. 81,916,000 indicating an increase compared to that of the FY 2019/20 of about 27%. Of which locally for raised revenue is anticipated at tune of Shs 11,000,000, Unconditional grant non-wage is Shs.30,000,000 and Unconditional grant wage is Shs. 40,916,000. Out of the total revenue, about 45.5% goes to wage while the rest (54.5%) will be spent on non-wage activities.

Vote :533 Masaka District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	74,536	47,637	52,840
District Unconditional Grant (Non-Wage)	22,000	16,485	8,000
District Unconditional Grant (Wage)	30,251	22,688	22,586
Locally Raised Revenues	11,000	0	11,000
Sector Conditional Grant (Non-Wage)	11,285	8,464	11,254
Development Revenues	0	0	10,000
District Discretionary Development Equalization Grant	0	0	10,000
Total Revenues shares	74,536	47,637	62,840
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,251	22,688	22,586
Non Wage	44,285	24,863	30,254
Development Expenditure			
Domestic Development	0	0	10,000
External Financing	0	0	0
Total Expenditure	74,536	47,551	62,840

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the department has been allocated UG.X. 62,840,000 compared to UG.X.74,536,000 in FY 2019/20 indicating a 10.3% drop. This reduction is attributed by reduction in revenue some of the shares like District Unconditional Grant (Non-Wage), District Unconditional Grant (Wage) and Sector Conditional Grant (Non-Wage). The expected funds will be spent on the provision of Trade, Industry and Local Development services in the district; of which 22,586,000/= will be spent on staff salaries making it 33.8%, leaving only about 51.3% and 15% for Non-wage and Development activity implementations.

Vote :533 Masaka District

FY 2020/21
