

Vote :534 Masindi 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 :



Danson Yiga Mukasa - Chief Administrative Officer
- Masindi

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :534 Masindi District**FY 2020/21****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 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	1,277,085	943,237	1,183,517
Discretionary Government Transfers	3,587,170	3,010,658	3,559,203
Conditional Government Transfers	18,515,493	14,461,908	19,146,682
Other Government Transfers	7,811,717	2,486,190	11,199,364
External Financing	194,711	167,920	60,000
Grand Total	31,386,176	21,069,913	35,148,766

Revenue Performance by end of March of the Running FY

A fair performance by close of third quarter was registered. Out of the annual Budget of Shs. 31,386,176,000 a total sum of Shs. 21,069,913,000 (67%) had been received. Broadly by source, out of the annual Budget of Shs. 3,587,170,000 anticipated to be received as Discretionary Government Transfers, by the end of Quarter three a total sum of Shs. 3,010,658,000 (84%) had been realized. The over performance under Discretionary Government Transfers is as a result of release of DDEG up to 100% by close of quarter three. Conditional Government Transfers performance was above average, out of the planned annual Budget of US\$ 18,515,493,000, US\$ 14,461,908,000 (78%) was realized. Unlike Discretionary Government Transfers and Conditional Government Transfers whose performance was above the planned receipts in the period under review, Other Government Transfers registered a poor performance, whose performance by the end of quarter stood only at 32%.

A good performance under Local revenue which stood at 74% against the annual Budget was registered. An over performance under external financing was registered by the end of the Quarter three. External Financing Performance stood at 86%. This was as a result of over release from GAVI for immunization activities that accrued from Quarter one.

Planned Revenues for next FY

The District's resource envelope for FY 2020/2021 has significantly increased from US\$ 31,386,176,000 to 35,148,766,000, which translates into 11.99% increment, as compared to the current FY. The increase in the resource envelope is due to the increase in Central Government transfers overall by 13.34% {Conditional Government Transfers by 3.41% and Other Government Transfers by 43.37%}. Generally most transfers from Government, have registered a positive trend save for; District Discretionary Development Equalization Grant, General Public Service Pension Arrears (Budgeting), Pension for Local Governments and Northern Uganda Social Action Fund (NUSAF), which have registered a decrease of 0.77%, 81.16%, 7.56% and 98.42%, respectively.

Locally raised revenue has significantly decreased by 7.34%, due to the removal of quarry charges as the same provision is captured under Royalties and non-provision of Unspent balances (Locally Raised Revenues) as it cannot be predicted at the moment.

A sharp decrease of 69.19% has been registered under External Financing. IPFs from most External Financiers at the time of approval of the Performance Contract had not yet been received as no MoU had been signed with any Partner in Development, thus no provision has been made for the other External Financiers.

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

Vote :534 Masindi District**FY 2020/21**

<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	9,014,687	4,799,990	3,785,235
Finance	394,306	323,473	388,910
Statutory Bodies	778,446	612,982	772,097
Production and Marketing	2,608,345	980,364	10,192,754
Health	5,540,421	4,045,717	5,535,995
Education	9,741,686	7,654,391	10,219,261
Roads and Engineering	843,981	644,498	1,017,597
Water	324,011	298,360	697,215
Natural Resources	388,922	253,258	401,521
Community Based Services	1,194,625	626,820	1,578,501
Planning	381,048	272,830	371,465
Internal Audit	72,492	54,398	72,492
Trade, Industry and Local Development	103,206	78,503	115,724
Grand Total	31,386,176	20,645,582	35,148,766
<i>o/w: Wage:</i>	<i>13,276,482</i>	<i>10,015,022</i>	<i>13,614,762</i>
<i>Non-Wage Recurrent:</i>	<i>10,764,343</i>	<i>7,235,274</i>	<i>9,732,101</i>
<i>Domestic Devt:</i>	<i>7,150,640</i>	<i>3,227,366</i>	<i>11,741,902</i>
<i>External Financing:</i>	<i>194,711</i>	<i>167,920</i>	<i>60,000</i>

Expenditure Performance by end of March FY 2019/20

Out of the funds received by close of third quarter, UShs. 20,645,582,000 (98% against actual receipts and 66% against the annual Budget) was released to various Departments. The short fall in releases to Departments against receipts was due to, some funds under LLGs (District Un Conditional Grant Shs. 10,044,920, Discretionary Development Equalization Grant Shs. 278,955,803 and Other Government Transfers Shs. 135,330,279) was not expensed to the Departments for capture, thus it remained on their respective General Fund Accounts.

Cumulatively the Departments' expenditure stood at Shs. 17,849,159,000 (86% against releases, and 57% against the annual Budget). The under absorption was mainly as a result of slow-absorption of non-wage recurrent and Domestic Development, whose performance stood at 89% and 49%, respectively against releases, while 60% and 22% against the annual Budget. The low absorption was due to slow implementation of planned activities as a result of Covid – 19 Pandemic.

Planned Expenditures for the FY 2020/21

Vote :534 Masindi District

FY 2020/21

In the FY 2020/2021, the Districts' expenditure will be centered on: Salaries, Pension and Gratuity, Production of mandatory documents, Facilitations of Statutory bodies, settlement of contractual obligations under frameworks and settlement of litigation issues. Close supervision and monitoring of Government programs implementation, Capacity Building of Staff, Retooling, procurement of; Office consumables, Agricultural inputs, Human drugs and Medical supplies, shall form other expenditure priorities of the entity.

Construction/Rehabilitation/Completion of; a Seed Secondary School at Budongo and Kijunjubwa, Roads, Health facility infrastructure, Markets and Water facilities will also be areas of focus. Further, other areas of expenditure shall be; Operation and Maintenance of Vehicles and Plants, Buildings, Plantations, demonstration sites establishment, property valuation, Support to organized groups (DYLS and UWEP Sub Projects), payment of emoluments for Councilors, Exgratia and Honoraria to Lower Local Government Councilors.

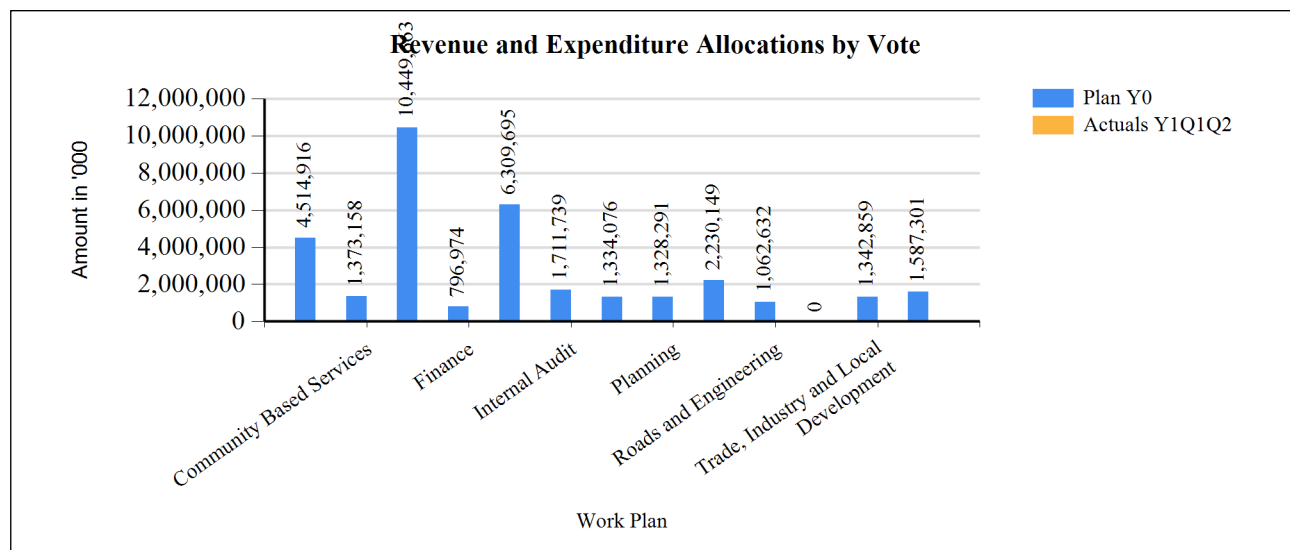
Medium Term Expenditure Plans

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

In the course of implementation, a number of challenges continue to be encountered. Among many notable ones include; numerous litigation issues, inadequate provision for Gratuity and Pension arrears, Low staffing levels in some 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. The Worldwide Pandemic of Covid - 19 has greatly and negatively impacted on the implementation of the planned interventions in the current FY

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Vote :534 Masindi District**FY 2020/21**

<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	1,277,085	943,237	1,183,517
Advertisements/Bill Boards	4,494	896	4,494
Animal & Crop Husbandry related Levies	170,329	69,217	170,329
Application Fees	27,025	12,093	24,851
Business licenses	64,913	61,893	82,148
Court Filing Fees	630	40	740
Educational/Instruction related levies	1,575	0	1,620
Inspection Fees	2,200	2,445	3,090
Land Fees	121,850	74,061	121,850
Liquor licenses	10,952	2,025	6,220
Local Hotel Tax	4,258	1,012	6,159
Local Services Tax	195,154	195,785	206,400
Market /Gate Charges	186,249	104,646	186,257
Miscellaneous receipts/income	63,834	1,594	0
Other Fees and Charges	32,700	80,146	53,431
Other licenses	55,919	6,915	55,919
Park Fees	9,760	0	0
Property related Duties/Fees	4,576	0	3,379
Quarry Charges	65,000	0	0
Refuse collection charges/Public convenience	105	450	302
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,750	4,700	4,160
Registration of Businesses	9,180	9,074	9,180
Reimbursements by other bodies	0	53,000	0
Rent & Rates - Non-Produced Assets – from other Govt units	0	77,026	0
Rent & rates – produced assets – from private entities	73,239	10,684	69,025
Royalties	0	0	65,000
Sale of (Produced) Government Properties/Assets	111,019	19,455	107,964
Sale of non-produced Government Properties/assets	0	0	1,000
Tax Tribunal – Court Charges and Fees	1	26	1
Unspent balances – Locally Raised Revenues	55,375	55,375	0
Windfall Gains	0	100,681	0
2a. Discretionary Government Transfers	3,587,170	3,010,658	3,559,203
District Discretionary Development Equalization Grant	1,281,123	1,281,123	1,232,707
District Unconditional Grant (Non-Wage)	582,813	437,110	603,261
District Unconditional Grant (Wage)	1,723,234	1,292,426	1,723,234
2b. Conditional Government Transfer	18,515,493	14,461,908	19,146,682

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Sector Conditional Grant (Wage)	11,553,248	8,722,597	11,891,528
Sector Conditional Grant (Non-Wage)	2,241,906	1,564,048	2,518,734
Sector Development Grant	1,513,911	1,513,911	2,037,570
Transitional Development Grant	19,802	19,802	19,802
General Public Service Pension Arrears (Budgeting)	1,006,322	1,006,322	189,565
Salary arrears (Budgeting)	0	0	140,774
Pension for Local Governments	1,651,611	1,238,709	1,526,722
Gratuity for Local Governments	528,692	396,519	821,988
2c. Other Government Transfer	7,811,717	2,486,190	11,199,364
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	4,822,938	1,375,601	76,040
Support to PLE (UNEB)	15,304	11,830	11,830
Uganda Road Fund (URF)	593,068	462,688	665,120
Uganda Wildlife Authority (UWA)	145,000	407,758	413,618
Uganda Women Entrepreneurship Program(UWEP)	0	55,301	15,905
Vegetable Oil Development Project	60,000	67,517	60,000
Youth Livelihood Programme (YLP)	613,246	58,198	613,246
Albertine Regional Sustainable Development Programme (ARSDP)	0	0	194,000
Infectious Diseases Institute (IDI)	68,000	12,307	0
Neglected Tropical Diseases (NTDs)	82,000	0	0
Agriculture Cluster Development Project (ACDP)	1,372,160	34,990	9,109,605
3. External Financing	194,711	167,920	60,000
United Nations Children Fund (UNICEF)	44,000	0	0
Global Fund for HIV, TB & Malaria	25,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	122,186	164,395	0
InterGovernmental Authority for Development (IGAD)	0	0	60,000
Aids Health Care Foundation (AHF)	3,525	3,525	0
Total Revenues shares	31,386,176	21,069,913	35,148,766

Vote :534 Masindi District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

A good performance under Local revenue which stood at 74% against the annual Budget was registered. Over performance was registered from; Local Service Tax (100%), Business licenses (95%), Refuse collection Charges (429%), Registration of Business (99%), Inspection fees (111%), Tax tribunal – Court Charges and Fees (2600%), Other fees and Charges (245%) and un spent balance (100%). A fair performance of between 55% - 70% was realized from the listed local revenue sources; Land fees (61%), Registration (e.g. Births, Deaths, Marriages, etc.) fees (70%) and Market/gate charges (56%). On the contrary, the following sources registered a poor performance of 0% - 10%; Park Fees, Property related duties, Educational/Instruction related levies, Court Filing Fees, Miscellaneous income and Quarry charges.

However, it should be noted as much as a good performance is being reported, cumulatively Shs. 100,681,000 captured under Windfall is part of the advance received from MoFPED of which Shs. 35,615,000 by the end of Quarter 3 had not yet been recovered.

Central Government Transfers

Cumulatively the performance of Central Government Transfers was over and above the planned period under review performance. Overall by the end of quarter three, Conditional and Discretionary Government Transfers stood at 79% of which Discretionary Government Transfers stood at 84% and Conditional Government Transfers stood at 78%. District Discretionary Development Equalization Grant and Sector Development Grant stood 100%, Save for Sector Conditional Grants (Non-Wage) whose performance stood at 70%, as a result of Sector Conditional Grant Education performance that stood at 67% by the end of quarter three, the rest of central Government transfers performance stood at 75% and above.

In spite of a good performance, a poor performance of 32% was registered under Other Government Transfers. Save for Uganda Roads Fund whose performance stood at 78%, Support to PLE (77%), Uganda Wildlife Authority (281%) and Vegetable Oil Development at 113%, the rest of the Other Government Transfers by the end of Quarter three, performed at less than 30%. The poor performance is mainly due to non-remittance of funds from; Farm Income Enhancement and Forest Conservation (FIEFOC) Project and Neglected Tropical Diseases (NTDs). Further, the poor performance is compounded by merger releases from Agriculture Cluster Development Project (ACDP), whereby out of Shs. 1,372,160,000, by the end of quarter three only Shs. 34,990,000 (3%) had been received. Funding under NUSAAF 3 has also not been received as anticipated. Out of Shs. 4,822,938,000 anticipated to be received only Shs. 1,375,601,000 (29%) had been received by the end of quarter 3. In spite of a number of requests concerned MDAs by end of quarter three had not released the funds in question.

External Financing

By close of quarter three, cumulatively an over performance of 86% was recorded under External Financing. The over performance was as a result of a one-off funds received for immunization from Global Alliance for Vaccines and Immunization (GAVI) whose performance stood at 135% and Aids Health Care Foundation at 100%. In spite of the over performance, a poor performance still in respect to the rest of the external funders whose performance stood at 0% was registered.

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

Vote :534 Masindi District**FY 2020/21**

In Comparison to FY 2019/2020, Local Revenue anticipated to be raised in FY 2020/2021, has slightly decreased by 7.34%. The decrease in Local Revenue is due to removal of duplication budgeting under Quarry Charges and Royalties. Further, at the moment no provision for unspent balances on local revenue has been made, revenues from Taxi Parks have also not planned for due to change in policy and the provision for sale of produced assets has been revised down words as few items have been recommended for Board off in the Board of Survey Report.

Significant sources that are anticipated to contribute to the Locally Raised Revenue include; Animal & Crop Husbandry related Levies (14.39%), Land Fees (10.30%), Local Services Tax (17.44%), Market /Gate Charges (15.74%) and Sale of (Produced) Government Properties/Assets (9.12%). Combined the stated five Revenue sources are anticipated to contribute 66.99% to the anticipated revenue to be raised locally.

Central Government Transfers

Basing on the IPFs received from the MoFPED, the resource envelope from Central Government Transfers, overall in the FY 2020/2021 has increased by 13.34%. Of which, Conditional Government Transfers by 3.41% and Other Government Transfers by 43.37%. Generally most transfers from Government, have registered a positive trend save for; District Discretionary Development Equalization Grant, General Public Service Pension Arrears (Budgeting), Pension for Local Governments and Northern Uganda Social Action Fund (NUSAF), which have registered a decrease of 0.77%, 81.16%, 7.56% and 98.42%, respectively.

A sharp decrease under General Public Service Pension Arrears (Budgeting) and Northern Uganda Social Action Fund (NUSAF) is anticipated as a result of the big numbers (Pensioners) that have been paid in the current FY and the closure of NUSAT III. On the centrally a sharp increase of 563.89% under Agriculture Cluster Development Project (ACDP) is anticipated. This is as a result of carrying forward the implementation of the planned activities under the current Financial Year to the coming Financial Year 2020/2021.

External Financing

A sharp decrease of 69.19% has been registered under External Financing. IPFs from most External Financiers at the time of approval of the Performance Contract had not yet been received as no MoU had been signed with any Partner in Development, thus no provision has been made for the other External Financiers.

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	602,440	398,851	482,931
District Production Services	2,005,906	423,770	9,709,823
Sub- Total of allocation Sector	2,608,345	822,622	10,192,754
Sector :Works and Transport			
District, Urban and Community Access Roads	818,699	490,483	992,366
District Engineering Services	25,282	8,034	25,231
Sub- Total of allocation Sector	843,981	498,517	1,017,597
Sector :Trade and Industry			
Commercial Services	103,206	62,527	115,724
Sub- Total of allocation Sector	103,206	62,527	115,724
Sector :Education			
Pre-Primary and Primary Education	6,097,963	4,555,616	6,741,375

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Secondary Education	3,062,817	2,090,700	3,030,816
Skills Development	218,024	99,653	68,545
Education & Sports Management and Inspection	337,818	204,798	355,499
Special Needs Education	25,064	8,203	23,026
Sub- Total of allocation Sector	9,741,686	6,958,970	10,219,261
Sector :Health			
Primary Healthcare	2,410,293	1,640,234	2,536,260
District Hospital Services	2,369,717	1,753,591	2,453,016
Health Management and Supervision	760,412	430,146	546,718
Sub- Total of allocation Sector	5,540,421	3,823,971	5,535,995
Sector :Water and Environment			
Rural Water Supply and Sanitation	324,011	143,557	697,215
Natural Resources Management	388,922	215,022	401,521
Sub- Total of allocation Sector	712,933	358,579	1,098,736
Sector :Social Development			
Community Mobilisation and Empowerment	1,194,625	576,259	1,578,501
Sub- Total of allocation Sector	1,194,625	576,259	1,578,501
Sector :Public Sector Management			
District and Urban Administration	9,014,687	3,718,771	3,785,235
Local Statutory Bodies	778,446	474,589	772,097
Local Government Planning Services	381,048	223,015	371,465
Sub- Total of allocation Sector	10,174,181	4,416,376	4,928,797
Sector :Accountability			
Financial Management and Accountability(LG)	394,306	290,130	388,910
Internal Audit Services	72,492	44,908	72,492
Sub- Total of allocation Sector	466,798	335,038	461,402

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

<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	5,916,220	4,076,993	3,690,870
District Unconditional Grant (Non-Wage)	72,438	54,329	72,438
District Unconditional Grant (Wage)	485,526	364,145	495,526
General Public Service Pension Arrears (Budgeting)	1,006,322	1,006,322	189,565

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Gratuity for Local Governments	528,692	396,519	821,988
Locally Raised Revenues	180,239	141,080	198,154
Multi-Sectoral Transfers to LLGs_NonWage	176,497	130,153	156,412
Other Transfers from Central Government	1,814,895	745,737	89,292
Pension for Local Governments	1,651,611	1,238,709	1,526,722
Salary arrears (Budgeting)	0	0	140,774
Development Revenues	3,098,466	722,997	94,364
District Discretionary Development Equalization Grant	69,727	69,727	78,235
Multi-Sectoral Transfers to LLGs_Gou	20,696	16,270	16,130
Other Transfers from Central Government	3,008,043	637,000	0
Total Revenues shares	9,014,687	4,799,990	3,785,235

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	485,526	329,912	495,526
Non Wage	5,430,694	3,365,689	3,195,344

Development Expenditure

Domestic Development	3,098,466	23,170	94,364
External Financing	0	0	0
Total Expenditure	9,014,687	3,718,771	3,785,235

Narrative of Workplan Revenues and Expenditure

A drastic decrease in the resource envelope of 58.01% has been realized in the FY 2020/2021. The decrease in the resource envelope is mainly due to closure of NUSAF III under other government transfers, whose percentage contribution to last year's (2019/2020) budget was up to 33.37%. The other notable decrease in the resource envelope is due to decreased IPFs in the General Public Service Pension Arrears (budgeting) by UGX 816,757,000 which translates into 81.16% decrease. Pension for Local Governments salary arrears also decreased by 7.56%. However, on the contrary, Gratuity for Local Governments registered an increase by 55.48%.

The department intends to spend 97.51% on recurrent expenditure. Of which 13.43% will be spent on wages and 86.57% on Non-wage activities. Expenditure under Non-wage will mainly be on payment of pension, operation and maintenance of buildings, support to NUSAF III community based facilitators and monitoring of government activities, projects and programs. 13.43% of the expenditure constitutes domestic development for the sector. Expenditures on development, mainly on capacity building of staff, retooling and renovation of government offices.

Vote :534 Masindi 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	393,001	323,250	379,208
District Unconditional Grant (Non-Wage)	51,941	38,956	51,941
District Unconditional Grant (Wage)	150,685	113,014	165,685
Locally Raised Revenues	87,416	68,752	72,107
Multi-Sectoral Transfers to LLGs_NonWage	102,959	102,529	89,474
Development Revenues	1,305	223	9,703
District Discretionary Development Equalization Grant	0	0	8,500
Multi-Sectoral Transfers to LLGs_Gou	1,305	223	1,203
Total Revenues shares	394,306	323,473	388,910
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,685	103,898	165,685
Non Wage	242,316	186,146	213,523
Development Expenditure			
Domestic Development	1,305	86	9,703
External Financing	0	0	0
Total Expenditure	394,306	290,130	388,910

Narrative of Workplan Revenues and Expenditure

The resource envelope for FY 2020/2021 is anticipated slightly to decrease by 1.37% as compared to 2019/2020. This is as a result of decreased allocation under Multispectral Transfers to LLGs by 7.8%. The department expects to spend 97.51% of its revenue on recurrent expenditure, out of which wage will constitute 43.69% and recurrent non-wage will be 56.31%. Development expenditure will constitute 2.49%. 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. Under Capital expenditure, the department will procure office furniture

Vote :534 Masindi 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	778,446	612,982	772,096
District Unconditional Grant (Non-Wage)	188,246	141,185	188,246
District Unconditional Grant (Wage)	266,452	199,839	266,452
Locally Raised Revenues	227,473	201,895	230,473
Multi-Sectoral Transfers to LLGs_NonWage	96,275	70,064	86,925
Development Revenues	0	0	1
Locally Raised Revenues	0	0	1
Total Revenues shares	778,446	612,982	772,097
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	266,452	135,792	266,452
Non Wage	511,994	338,797	505,644
Development Expenditure			
Domestic Development	0	0	1
External Financing	0	0	0
Total Expenditure	778,446	474,589	772,097

Narrative of Workplan Revenues and Expenditure

The sector budget for FY 2020/2021 has slightly decreased of 0.82% as compared to the current FY 2019/2020; this is mainly caused by decreased in funding to LLGs under Multisectoral transfers. The sector expects to spend 34.51% of its revenue on wages and 65.49% on none wage recurrent activities.

Expenditure will mainly be incurred on facilitation of commissions, boards and committees members, council meetings in respect of payment of allowances and payment of arrears for the Area land Committee members. 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 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	1,064,335	782,348	1,642,852
District Unconditional Grant (Wage)	28,130	21,098	38,130
Locally Raised Revenues	60,864	33,664	53,864
Multi-Sectoral Transfers to LLGs_NonWage	17,580	4,258	19,302
Other Transfers from Central Government	130,000	102,507	822,782
Sector Conditional Grant (Non-Wage)	331,259	248,444	212,271
Sector Conditional Grant (Wage)	496,503	372,377	496,503
Development Revenues	1,544,010	198,016	8,549,902
Locally Raised Revenues	3,000	2,248	0
Multi-Sectoral Transfers to LLGs_Gou	164,753	121,671	129,625
Other Transfers from Central Government	1,302,160	0	8,346,823
Sector Development Grant	74,097	74,097	73,454
Total Revenues shares	2,608,345	980,364	10,192,754
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	524,633	391,269	534,633
Non Wage	539,702	287,713	1,108,219
Development Expenditure			
Domestic Development	1,544,010	143,639	8,549,902
External Financing	0	0	0
Total Expenditure	2,608,345	822,622	10,192,754

Narrative of Workplan Revenues and Expenditure

Vote :534 Masindi District**FY 2020/21**

The overall Production and Marketing Sector budget for the F/Y 2020/2021 is anticipated to drastically increase by 290.77%. The increase in funding is as a result of the increased funding under Agriculture Cluster Development Project (Other transfers from central government), whose performance is anticipated to increase by 540.26%. Out of the anticipated resource envelope, 16.12% will be spent on recurrent activities, of which 32.54% will be spent on wage and 67.46% on non-wage. Development expenditure is anticipated to constitute 83.88%.

Expenditure will mainly be incurred on provision of Agriculture Extension Services, procurement of Agricultural Technologies (250 Tsetse fly traps, 5 fish harvesting gears, 6 cold chain and milk testing equipment), Procurement of 87 KTB Beehives, payment of staff salaries, and maintenance of 18 hectares of sugar plantation and support to farmer groups under Agriculture Cluster Development Project (ACDP), among others. On the other hand a total of 252.2 Kms of District and Urban roads will be worked on under Agriculture Cluster Development Project (ACDP).

Vote :534 Masindi 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	5,136,995	3,745,217	5,191,856
District Unconditional Grant (Non-Wage)	2,342	1,757	0
Locally Raised Revenues	15,703	7,737	13,703
Multi-Sectoral Transfers to LLGs_NonWage	9,410	3,770	9,150
Other Transfers from Central Government	150,000	12,307	0
Sector Conditional Grant (Non-Wage)	399,352	299,505	608,815
Sector Conditional Grant (Wage)	4,560,188	3,420,141	4,560,188
Development Revenues	403,426	300,500	344,139
District Discretionary Development Equalization Grant	59,400	59,400	60,000
External Financing	194,711	167,920	60,000
Multi-Sectoral Transfers to LLGs_Gou	127,450	51,316	169,091
Sector Development Grant	21,865	21,865	55,048
Total Revenues shares	5,540,421	4,045,717	5,535,995
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,560,188	3,232,743	4,560,188
Non Wage	576,807	313,779	631,668
Development Expenditure			
Domestic Development	208,715	112,618	284,139
External Financing	194,711	164,831	60,000
Total Expenditure	5,540,421	3,823,971	5,535,995

Narrative of Workplan Revenues and Expenditure

Vote :534 Masindi District**FY 2020/21**

The overall resource envelope for the FY 2020/2021 has slightly decreased by 0.08% as compared to the current FY 2019/2020. The decrease in the resource envelope is due to non-allocation of District un-conditional Grant Non-wage to the department and other transfers from central government. In spite of this decrease in the resource envelope, the rest of the sources are anticipated to register an increase. Notably, Sector conditional grant non-wage and Development grant are anticipated to be increased by 52.45% and 251.76%, respectively which is very good for the department as it will help in bridging gaps in capital projects. Out of the estimated sector budget, 93.78% will be spent as recurrent and 6.22% as development. Out of the recurrent budget, 87.83% will be spent on wage and 12.17% on Non-wage. Under development, 49.13% is Multi-sectorial transfers to LLGs, 17.43% from External financing and District Discretionary Development Equalization Grant respectively and 16% from sector conditional grant. Expenditure will mainly be incurred on among others; - salaries, utilities, operation and maintenance of; vehicles, health facilities and offices, immunization, support supervision, data collection, surveillance and infrastructure development/completion at lower health facilities.

Vote :534 Masindi 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	8,038,814	5,959,431	8,486,265
District Unconditional Grant (Non-Wage)	12,594	9,446	12,594
District Unconditional Grant (Wage)	77,041	57,781	77,041
Locally Raised Revenues	20,350	11,316	14,350
Multi-Sectoral Transfers to LLGs_NonWage	8,498	0	3,448
Other Transfers from Central Government	15,304	11,830	11,830
Sector Conditional Grant (Non-Wage)	1,408,469	938,980	1,532,165
Sector Conditional Grant (Wage)	6,496,557	4,930,079	6,834,837
Development Revenues	1,702,873	1,694,960	1,732,997
District Discretionary Development Equalization Grant	338,775	338,775	50,000
Multi-Sectoral Transfers to LLGs_Gou	147,752	139,840	196,489
Sector Development Grant	1,216,346	1,216,346	1,486,508
Total Revenues shares	9,741,686	7,654,391	10,219,261
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,573,598	4,983,120	6,911,878
Non Wage	1,465,215	963,927	1,574,387
Development Expenditure			
Domestic Development	1,702,873	1,011,922	1,732,997
External Financing	0	0	0
Total Expenditure	9,741,686	6,958,970	10,219,261

Narrative of Workplan Revenues and Expenditure

The overall Education Sector budget for the F/Y 2020/2021 is anticipated to slightly increase by 4.90%. This is as result of increased allocation under; Sector Conditional Grant non-Wage by 8.78% and Wage by 5.21% respectively. However, a decrease of 85.24% is anticipated under DDEG. The department expects to spend 83.04% of its resource envelope on recurrent activities and 16.96% on Development. Out of the recurrent expenditure, 81.45% will be spent on wage and 18.55% on Non-wage. Expenditure on Non-wage will mainly be spent on UPE and USE capitation grant, whereas expenditure on development will mainly be incurred on infrastructure development; especially construction/completion of a Seed Secondary School at (Budongo and Kijunjubwa), 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. Further, rehabilitation of Schools and provision of furniture shall be under taken.

Vote :534 Masindi 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	795,429	604,298	867,196
District Unconditional Grant (Non-Wage)	12,647	9,485	12,647
District Unconditional Grant (Wage)	156,388	117,291	156,388
Locally Raised Revenues	28,463	14,834	28,463
Multi-Sectoral Transfers to LLGs_NonWage	4,863	0	4,578
Other Transfers from Central Government	593,068	462,688	665,120
Development Revenues	48,552	40,200	150,401
District Discretionary Development Equalization Grant	0	0	150,401
Multi-Sectoral Transfers to LLGs_Gou	48,552	40,200	0
Total Revenues shares	843,981	644,498	1,017,597
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	156,388	96,945	156,388
Non Wage	639,040	361,372	710,808
Development Expenditure			
Domestic Development	48,552	40,200	150,401
External Financing	0	0	0
Total Expenditure	843,981	498,517	1,017,597

Narrative of Workplan Revenues and Expenditure

The resource envelope for the FY 2020/2021 as compared to FY 2019/2020 has increased by 20.57%. The increase is due to additional funds from other transfer from the center government of 12.15% and the restoration of the DDEG funding to the department which contributed up to 14.78% of the departmental budget for the year 2020/2021. Out of the estimated resource envelope, recurrent expenditure is 85.2%, Capital development expenditure at 14.78%. Under recurrent expenditure, Wage constitutes 18.03% and non-wage 81.97%. Expenditure in the department will mainly be incurred on; Routine maintenance of the District roads (Road Gangs), Spot improvement (Bottle and necks), repair of Masindi hospital road, rehabilitation of roads, Payment of staff salaries, repair of road plants, Security services and cleaning of the internal and external office premises, Inspection and supervision of building construction sites and Budongo sub county to open the Nyabeya trading center streets.

Vote :534 Masindi 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	102,605	76,954	142,037
District Unconditional Grant (Wage)	65,000	48,750	60,000
Sector Conditional Grant (Non-Wage)	37,605	28,204	82,037
Development Revenues	221,405	221,405	555,178
District Discretionary Development Equalization Grant	0	0	112,816
Sector Development Grant	201,604	201,604	422,560
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	324,011	298,360	697,215
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	65,000	48,416	60,000
Non Wage	37,605	28,181	82,037
Development Expenditure			
Domestic Development	221,405	66,961	555,178
External Financing	0	0	0
Total Expenditure	324,011	143,557	697,215

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the resource envelope is anticipated to drastically increase by 115.18%. The increase in funding is generally as a result of the restoration DDEG grants which contribute up to 16.18% to the current year's departmental budget. General increase in sector development grants and sector conditional grant non-wage by 209.60%, and 218.16% respectively. Recurrent expenditure will constitute 20.37%, of which 42.24% will be incurred on Wage and 57.76% on non-wage. Capital expenditure share shall be 79.63%.

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, payment of salaries, training of water source user committees and supervision which will constitute other expenditure priorities.

Vote :534 Masindi 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	327,548	212,131	329,283
District Unconditional Grant (Non-Wage)	25,807	19,355	25,807
District Unconditional Grant (Wage)	223,538	167,654	208,538
Locally Raised Revenues	34,352	20,783	24,352
Multi-Sectoral Transfers to LLGs_NonWage	1,665	0	4,032
Other Transfers from Central Government	36,400	0	40,000
Sector Conditional Grant (Non-Wage)	5,785	4,339	26,554
Development Revenues	61,374	41,127	72,238
District Discretionary Development Equalization Grant	10,000	10,000	10,000
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	47,774	31,127	52,238
Other Transfers from Central Government	3,600	0	0
Total Revenues shares	388,922	253,258	401,521
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	223,538	155,788	208,538
Non Wage	104,010	22,284	120,745
Development Expenditure			
Domestic Development	61,374	36,950	72,238
External Financing	0	0	0
Total Expenditure	388,922	215,022	401,521

Narrative of Workplan Revenues and Expenditure

Vote :534 Masindi District**FY 2020/21**

A slight overall increase of 3.24% in the resource envelope is anticipated in the FY 2020/2021. The increase is attributed to an increase in allocation of the sector conditional grant by 459.04%, other transfers from central government also to increase by 9.89%, Multisectoral transfers to LLGs by 242.16% and allocation of Locally Raised Revenue with contributes to the departmental budget to the tune of 2.49%. However, a decrease of 6.71% is anticipated under District Unconditional grant wage. Of the resource envelope anticipated, 82.01% constitute recurrent and 17.99% development capital. Out of the recurrent expenditure, wages share stand at 63.33% and non-wage at 36.67%. The department's priority expenditure areas includes among others;- Staff salaries, tree planting, training of communities in forestry management, maintenance of Kirebe Local Forest Reserve, revenue mobilization from forestry produces, approval of building Plans and wetlands management. Environmental inspection, compliance surveys, settlement of land disputes and securing land tiles for government pieces of land in Sub-counties and Masindi municipality. Capital expenditure shall mainly be incurred on procurement of office furniture.

Vote :534 Masindi 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	988,686	504,200	1,355,520
District Unconditional Grant (Non-Wage)	13,918	10,439	13,918
District Unconditional Grant (Wage)	105,495	79,121	90,495
Locally Raised Revenues	45,209	31,622	45,209
Multi-Sectoral Transfers to LLGs_NonWage	165,950	291,170	340,393
Other Transfers from Central Government	613,246	58,198	823,151
Sector Conditional Grant (Non-Wage)	44,868	33,651	42,354
Development Revenues	205,939	122,619	222,981
District Discretionary Development Equalization Grant	0	0	7,000
Multi-Sectoral Transfers to LLGs_Gou	205,939	122,619	215,981
Total Revenues shares	1,194,625	626,820	1,578,501
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,495	77,145	90,495
Non Wage	883,191	376,494	1,265,025
Development Expenditure			
Domestic Development	205,939	122,619	222,981
External Financing	0	0	0
Total Expenditure	1,194,625	576,259	1,578,501

Narrative of Workplan Revenues and Expenditure

In comparison to the FY 2019/2020 budget, the overall sector projected budget for the FY 2020/2021, has increased by 32.13%. The increase is due to increased funding under other government transfers by OPM for micro projects at Ugx 194,000,000 which translates to 34.23% increase to the departmental budget. The department expects to spend 85.87 % of its resource envelope on recurrent activities, of which 6.68% shall be spent on wage and 93.32% on non-wage. Capital development expenditure will constitute 14.13%. Expenditure will mainly be incurred on support of youth groups, PWDs groups, up keep of juveniles at Ihungu Remand home, payment of salaries, support to groups under community demand driven (CDD) methodology and observing national days. Further, expenditure will be incurred on support to beneficiary groups under UWA funding. Procurement of furniture and one motorcycle.

Vote :534 Masindi 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	357,048	248,830	341,465
District Unconditional Grant (Non-Wage)	55,071	41,304	74,995
District Unconditional Grant (Wage)	93,982	70,486	93,982
Locally Raised Revenues	58,172	47,429	38,701
Multi-Sectoral Transfers to LLGs_NonWage	149,823	89,611	133,787
Development Revenues	24,000	24,000	30,000
District Discretionary Development Equalization Grant	24,000	24,000	30,000
Total Revenues shares	381,048	272,830	371,465
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	93,982	44,279	93,982
Non Wage	263,066	171,897	247,483
Development Expenditure			
Domestic Development	24,000	6,839	30,000
External Financing	0	0	0
Total Expenditure	381,048	223,015	371,465

Narrative of Workplan Revenues and Expenditure

The proposed budget for FY 2020/2021 reflects a slight decrease of 2.51% compared to FY 2019/2020. The decrease in the resource envelope is attributed to decrease in Locally Raised Revenue (LRR) and Multisectoral transfer to LLGs-NW. However, much as the two sources registered decrease, there are increased allocation under District un-conditional grant (N/wage) by 36.18% meant for facilitation of PBS recurrent activities and DDEG funding by 25%. In terms of expenditure, 91.92% of the resource envelope will be used on recurrent expenses while 8.08% on development projects. Expenditure will be incurred on:- Salaries, staff allowances, production of mandatory documents (BFP, Budget estimates, Performance contract, quarterly and annual work plan) among others. Preparation and fine tuning of the 3rd District Development Plan (DDPIII), Multi –sectorial monitoring of Government activities, projects and programs, backstopping of staff, purchase of ICT equipment and Office consumables shall also constitute expenditure priorities of the department.

Vote :534 Masindi 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	72,492	54,398	72,492
District Unconditional Grant (Non-Wage)	18,274	13,706	18,274
District Unconditional Grant (Wage)	26,659	19,994	26,659
Locally Raised Revenues	27,559	20,698	27,559
Development Revenues	0	0	0
N/A			
Total Revenues shares	72,492	54,398	72,492
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,659	11,258	26,659
Non Wage	45,833	33,650	45,833
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	72,492	44,908	72,492

Narrative of Workplan Revenues and Expenditure

The department`s budget for FY 2020/2021 is anticipated to be maintained to that of FY 2019/2020. Out of the resource envelope allocated, 36.78% will be utilized on wage and 63.22% on non-wage recurrent. Expenditure for FY 2020/2021 will mainly be incurred in carrying out quarterly and special audits and production of their reports respectively, VFM reviews, monitoring of government activities, projects and programs, salaries payments, enforcement of compliance to existing laws, policies, regulations and guidelines and training of staff in specialized programs.

Vote :534 Masindi 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	69,206	49,265	75,725
District Unconditional Grant (Non-Wage)	0	0	2,548
District Unconditional Grant (Wage)	44,338	33,253	44,338
Locally Raised Revenues	10,300	5,085	14,300
Sector Conditional Grant (Non-Wage)	14,569	10,926	14,539
Development Revenues	34,000	29,238	39,999
District Discretionary Development Equalization Grant	15,000	15,000	25,000
Locally Raised Revenues	19,000	14,238	14,999
Total Revenues shares	103,206	78,503	115,724
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,338	20,865	44,338
Non Wage	24,869	15,423	31,387
Development Expenditure			
Domestic Development	34,000	26,240	39,999
External Financing	0	0	0
Total Expenditure	103,206	62,527	115,724

Narrative of Workplan Revenues and Expenditure

The departments' resource envelope is anticipated to increase by 12.13% in the FY 2020/2021. This is as a result of an increased allocation of District Discretionary Equalization Grant by 66.67 of the last year's budget%. Out of the total planned revenue, 65.44% will be recurrent expenses, out of which 58.55% shall be expenses on wage and 41.45% on non-wage while 34.56% will be Development expenditure

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

Vote :534 Masindi District

FY 2020/21
