

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	400,000	160,678	804,261
Discretionary Government Transfers	2,343,232	1,212,988	2,390,492
Conditional Government Transfers	20,399,458	10,392,883	21,864,216
Other Government Transfers	2,330,666	370,276	9,911,540
External Financing	1,574,368	257,353	606,926
Grand Total	27,047,725	12,394,177	35,577,435

Revenue Performance by end of December of the Running FY

The Cumulative actual receipt up to end (December 2019) Quarter two for FY 2019/2020 from various revenue sources was UG.X. 12,394,177,000 representing 45.8% budget performance of the approved budget for FY 2019/20. Whereas Conditional Government Transfers had the highest (83.9%) outturn, followed by Discretionary Government Transfers performed at about 8.9%, Other Government Transfers had the lowest outturn (2.6%). The low Budget outturn 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. 35,577,435,000, representing about 24% 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 by second 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	5,451,242	2,977,657	6,217,755
Finance	193,705	86,413	216,561
Statutory Bodies	436,507	169,288	445,608
Production and Marketing	2,818,299	691,942	9,210,913
Health	3,859,625	1,650,933	3,996,842
Education	11,575,185	5,647,993	12,412,584
Roads and Engineering	554,671	313,108	550,164
Water	487,755	314,061	828,547

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Natural Resources	488,559	118,542	255,254
Community Based Services	256,395	199,049	1,108,238
Planning	785,627	146,386	178,213
Internal Audit	65,618	47,051	89,916
Trade, Industry and Local Development	74,536	31,753	66,840
Grand Total	27,047,725	12,394,177	35,577,435
<i>o/w: Wage:</i>	<i>12,920,952</i>	<i>6,460,476</i>	<i>13,646,793</i>
<i>Non-Wage Recurrent:</i>	<i>10,547,207</i>	<i>4,339,550</i>	<i>11,799,185</i>
<i>Domestic Devt:</i>	<i>2,005,197</i>	<i>1,336,798</i>	<i>9,524,532</i>
<i>External Financing:</i>	<i>1,574,368</i>	<i>257,353</i>	<i>606,926</i>

Expenditure Performance by end of December FY 2019/20

The overall expenditure performance of all the departments in the second quarter for FY 2019/2020 was about UG.X. 12,394,177,000 during the quarter representing 100% releases spent. Of the cumulative expenditure in quarter two, 47.6% (UG.X. 6,460,476,000) was actual expenditure on staff salaries (wages), about 39.5% (UG. 4,339,550,000) was actual total expenditure on non-wage recurrent, 9.9% (UG.X. 1,336,798,000) was actual expenditure on development expenditures and about 3.1% (UG.X. 257,353,000) 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 2019/2020 District revenue forecast. Other sectors will spend as follows: Finance 0.9%, Statutory Bodies 2.1%, Production and Marketing 12.8%, Health 13.8%, Education 43%, Roads and Engineering 2.8%, Water 2.1%, Natural Resources 1.2%, Community Based Services 2.7%, Planning 1.4% 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 50.7% (12,920,952,000) spent on wage recurrent, 38.4% (9,794,851,000) spent on non-wage recurrent activities and 7.7% (1,968,678,000) will be spent on Development (domestic) while 3.1% (794,000,000) will be spent on Development supported by partners.

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.

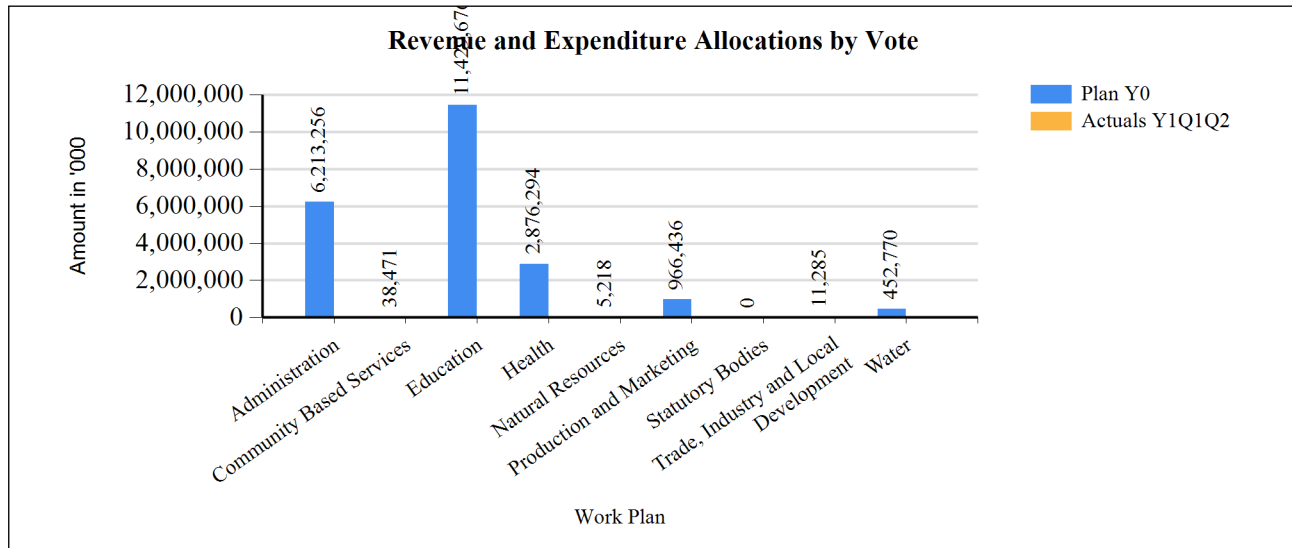
Challenges in Implementation

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.

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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 Dec for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	400,000	160,678	804,261
Animal & Crop Husbandry related Levies	10,000	217	3,116
Application Fees	10,000	2,724	11,000
Business licenses	40,000	185	480,953
Educational/Instruction related levies	8,000	153	8,000
Inspection Fees	5,000	686	6,896
Land Fees	30,000	1,944	30,000
Local Hotel Tax	0	0	5,000
Local Services Tax	92,000	130,799	77,482
Market /Gate Charges	20,000	11,715	27,748
Miscellaneous receipts/income	8,000	2,851	27,750
Other Fees and Charges	10,000	0	5,000
Other Goods - Local	10,000	0	0
Other licenses	45,000	0	45,000
Other taxes on specific services	50,000	9,311	35,948
Property related Duties/Fees	20,000	91	20,000
Rates – Produced assets – from other govt. units	20,000	0	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	0	1,370
Rent & Rates - Non-Produced Assets – from private entities	20,000	0	9,000

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2a. Discretionary Government Transfers	2,343,232	1,212,988	2,390,492
District Discretionary Development Equalization Grant	248,231	165,487	234,735
District Unconditional Grant (Non-Wage)	629,979	314,989	656,435
District Unconditional Grant (Wage)	1,465,022	732,511	1,499,321
2b. Conditional Government Transfer	20,399,458	10,392,883	21,864,216
Sector Conditional Grant (Wage)	11,455,930	5,727,965	12,147,472
Sector Conditional Grant (Non-Wage)	2,577,255	990,839	2,950,095
Sector Development Grant	1,727,164	1,151,443	2,323,211
Transitional Development Grant	29,802	19,868	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	1,695,663	3,391,325
Gratuity for Local Governments	821,753	410,877	709,736
2c. Other Government Transfer	2,330,666	370,276	9,911,540
Social Assistance Grant for Empowerment (SAGE)	0	0	200,000
Support to PLE (UNEB)	79,500	0	95,000
Uganda Road Fund (URF)	529,006	300,276	661,691
Uganda Women Entrepreneurship Program(UWEP)	0	0	326,605
Youth Livelihood Programme (YLP)	70,000	70,000	200,000
Micro Projects under Luwero Rwenzori Development Programme	0	0	200,000
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	570,000
3. External Financing	1,574,368	257,353	606,926
The AIDS Support Organisation (TASO)	0	0	6,430
Rakai Health Sciences Programme (RHSP)	160,000	158,000	172,496
United Nations Children Fund (UNICEF)	150,000	0	50,000
World Health Organisation (WHO)	570,368	0	10,000
Global Alliance for Vaccines and Immunization (GAVI)	194,000	49,353	68,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	500,000	50,000	0
Research Triangle Institute (RTI)	0	0	300,000
Total Revenues shares	27,047,725	12,394,177	35,577,435

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i) Revenue Performance by December FY 2019/20

Locally Raised Revenues

By the end of the Second Quarter, the District had realized Locally Raised Revenue of Shs. 160,678,000, which is 40% of the Annual Budget of 400,000,000 implying a shortfall of about 20% against the planned target of 50%. This poor performance was due to 0% in other goods, Rent and Rates, Sale of Government Properties and Rates from other government units and non-remittances because of poor economic situation of the community.

Central Government Transfers

By the end of the December, 2019, the District had realized Shs.11,605,871,000, which is 51% of the Annual budget of 22,742,690,000. This normal performance was due to fair remittance of funds from most of the sources.

External Financing

By the end of Second Quarter for FY 2019/20, the District had realized Shs 257,353,000, which is 16.4% of the annual Budget of 1,574,725,000 implying a shortfall of about 33.6% of the targeted 50%. This was due non-realization of funds from UNICEF and much as there was some realization from GIZ, RHSP and UNICEF.

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. This increase is attributed by the issue of Budgeting Locally raised revenues for LLGs which has not been the case. However, out of the total expected Locally Raised Revenue, Higher Local Government attains tune of about 353,583,000 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. 606,926,000 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 1.7% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	793,131	392,756	935,244
District Production Services	2,025,168	265,724	8,275,669
Sub- Total of allocation Sector	2,818,299	658,479	9,210,913
Sector :Works and Transport			
District, Urban and Community Access Roads	554,671	124,929	550,164

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<i>Sub- Total of allocation Sector</i>	554,671	124,929	550,164
Sector :Tourism, Trade and Industry			
Commercial Services	74,536	31,667	66,840
<i>Sub- Total of allocation Sector</i>	74,536	31,667	66,840
Sector :Education			
Pre-Primary and Primary Education	5,761,729	2,710,425	6,536,142
Secondary Education	4,061,227	1,746,950	4,006,087
Skills Development	1,555,057	480,742	1,446,120
Education & Sports Management and Inspection	195,706	44,283	424,235
Special Needs Education	1,467	0	0
<i>Sub- Total of allocation Sector</i>	11,575,185	4,982,399	12,412,584
Sector :Health			
Primary Healthcare	776,629	132,738	281,733
District Hospital Services	167,572	83,786	243,302
Health Management and Supervision	2,915,425	1,403,108	3,471,807
<i>Sub- Total of allocation Sector</i>	3,859,625	1,619,632	3,996,842
Sector :Water and Environment			
Rural Water Supply and Sanitation	487,755	134,599	828,547
Natural Resources Management	488,559	117,222	255,254
<i>Sub- Total of allocation Sector</i>	976,314	251,821	1,083,801
Sector :Social Development			
Community Mobilisation and Empowerment	256,395	65,371	1,108,238
<i>Sub- Total of allocation Sector</i>	256,395	65,371	1,108,238
Sector :Public Sector Management			
District and Urban Administration	5,451,242	2,460,911	6,217,755
Local Statutory Bodies	436,507	146,803	445,608
Local Government Planning Services	785,627	98,531	178,213
<i>Sub- Total of allocation Sector</i>	6,673,376	2,706,245	6,841,577
Sector :Accountability			
Financial Management and Accountability(LG)	193,705	77,936	216,561
Internal Audit Services	65,618	27,309	89,916
<i>Sub- Total of allocation Sector</i>	259,323	105,245	306,477

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			

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Recurrent Revenues	5,289,446	2,869,794	5,754,840
District Unconditional Grant (Non-Wage)	136,501	100,791	92,369
District Unconditional Grant (Wage)	296,820	170,236	326,906
General Public Service Pension Arrears (Budgeting)	374,041	374,041	322,575
Gratuity for Local Governments	821,753	410,877	709,736
Locally Raised Revenues	70,931	30,917	152,788
Multi-Sectoral Transfers to LLGs_NonWage	175,887	65,081	759,140
Pension for Local Governments	3,391,325	1,695,663	3,391,325
Salary arrears (Budgeting)	22,188	22,188	0
Development Revenues	161,795	107,864	462,915
District Discretionary Development Equalization Grant	10,715	7,143	9,647
External Financing	0	0	300,000
Locally Raised Revenues	0	0	15,000
Multi-Sectoral Transfers to LLGs_Gou	141,080	94,053	138,268
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	5,451,242	2,977,657	6,217,755
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	296,820	170,236	326,906
Non Wage	4,992,626	2,186,900	5,427,934
Development Expenditure			
Domestic Development	161,795	103,775	162,915
External Financing	0	0	300,000
Total Expenditure	5,451,242	2,460,911	6,217,755

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 6,217,755,000 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 14.4% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	193,705	86,413	216,561
District Unconditional Grant (Non-Wage)	77,143	38,572	107,143
District Unconditional Grant (Wage)	78,731	39,366	83,868
Locally Raised Revenues	37,831	8,476	25,550
Development Revenues	0	0	0
N/A			
Total Revenues shares	193,705	86,413	216,561
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,731	39,366	83,868
Non Wage	114,974	38,571	132,693
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	193,705	77,936	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 be UG 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	436,507	169,288	445,608
District Unconditional Grant (Non-Wage)	173,792	43,448	212,012
District Unconditional Grant (Wage)	157,715	78,858	152,350
Locally Raised Revenues	105,000	46,983	81,246
Development Revenues	0	0	0
N/A			
Total Revenues shares	436,507	169,288	445,608
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,715	78,858	152,350
Non Wage	278,792	67,945	293,258
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	436,507	146,803	445,608

Narrative of Workplan Revenues and Expenditure

Statutory bodies as a department is expected to receive shs. 445,608,000 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,747,064	644,452	1,979,062
District Unconditional Grant (Wage)	392,703	196,351	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	159,014	327,170
Sector Conditional Grant (Wage)	577,174	288,587	577,174
Development Revenues	71,235	47,490	7,231,851
Other Transfers from Central Government	0	0	6,931,783
Sector Development Grant	71,235	47,490	300,068
Total Revenues shares	2,818,299	691,942	9,210,913
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	969,877	484,938	944,594
Non Wage	1,777,188	156,535	1,034,468
Development Expenditure			
Domestic Development	71,235	17,006	7,231,851
External Financing	0	0	0
Total Expenditure	2,818,299	658,479	9,210,913

Narrative of Workplan Revenues and Expenditure

Production sector budget will receive Shs 9,210,913,000/= for FY 2020/21. The budget tripled that of 2019/20. This 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 Centres. 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,852,653	1,421,844	3,670,507
District Unconditional Grant (Non-Wage)	0	0	2,000
Locally Raised Revenues	8,963	0	0
Other Transfers from Central Government	0	0	589,163
Sector Conditional Grant (Non-Wage)	385,857	192,928	504,861
Sector Conditional Grant (Wage)	2,457,832	1,228,916	2,574,484
Development Revenues	1,006,973	229,089	326,335
External Financing	974,368	207,353	266,926
Sector Development Grant	32,604	21,736	59,409
Total Revenues shares	3,859,625	1,650,933	3,996,842
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,457,832	1,219,887	2,574,484
Non Wage	394,820	192,393	1,096,024
Development Expenditure			
Domestic Development	32,604	0	59,409
External Financing	974,368	207,353	266,926
Total Expenditure	3,859,625	1,619,632	3,996,842

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 3,996,842,000/= 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 in 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,353,159	4,833,308	11,133,906
District Unconditional Grant (Wage)	54,542	27,271	59,453
Locally Raised Revenues	11,467	0	4,000
Other Transfers from Central Government	79,500	0	95,000
Sector Conditional Grant (Non-Wage)	1,786,726	595,575	1,979,640
Sector Conditional Grant (Wage)	8,420,924	4,210,462	8,995,814
Development Revenues	1,222,026	814,684	1,278,677
Sector Development Grant	1,222,026	814,684	1,278,677
Total Revenues shares	11,575,185	5,647,993	12,412,584
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,475,466	3,971,122	9,055,267
Non Wage	1,877,693	559,054	2,078,640
Development Expenditure			
Domestic Development	1,222,026	452,224	1,278,677
External Financing	0	0	0
Total Expenditure	11,575,185	4,982,399	12,412,584

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 12,412,584,000/= 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.

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	554,671	313,108	550,164
District Unconditional Grant (Wage)	25,665	12,832	30,865
Multi-Sectoral Transfers to LLGs_NonWage	112,097	112,097	0
Other Transfers from Central Government	416,909	188,179	519,299
Development Revenues	0	0	0
N/A			
Total Revenues shares	554,671	313,108	550,164
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,665	12,832	30,865
Non Wage	529,006	112,097	519,299
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	554,671	124,929	550,164

Narrative of Workplan Revenues and Expenditure

The department expects to receive UG.X. 550,164,000 in the FY 2020/21 representing a decrease of about 0.8% compared to that of the FY 2019/20 (554,671,000). This decrease is attributed by transfer of Multi-Sectoral Transfers to LLGs_NonWage from Roads and Engineering Department to Administration Department; 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.519,299,000 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,655	33,327	123,688
District Unconditional Grant (Wage)	34,985	17,493	53,360
Sector Conditional Grant (Non-Wage)	31,669	15,835	70,328
Development Revenues	421,101	280,734	704,860
Sector Development Grant	401,299	267,532	685,058
Transitional Development Grant	19,802	13,201	19,802
Total Revenues shares	487,755	314,061	828,547
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,985	17,493	53,360
Non Wage	31,669	11,615	70,328
Development Expenditure			
Domestic Development	421,101	105,491	704,860
External Financing	0	0	0
Total Expenditure	487,755	134,599	828,547

Narrative of Workplan Revenues and Expenditure

During the FY 2020/21, the department is expected to receive Shs 828,547,000 representing an increase of about 41.1% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	458,559	108,542	215,254
District Unconditional Grant (Non-Wage)	17,500	10,055	0
District Unconditional Grant (Wage)	191,757	95,878	192,957
Locally Raised Revenues	44,084	0	3,000
Other Transfers from Central Government	200,000	0	0
Sector Conditional Grant (Non-Wage)	5,218	2,609	19,297
Development Revenues	30,000	10,000	40,000
District Discretionary Development Equalization Grant	30,000	10,000	40,000
Total Revenues shares	488,559	118,542	255,254
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	191,757	95,878	192,957
Non Wage	266,802	11,345	22,297
Development Expenditure			
Domestic Development	30,000	9,999	40,000
External Financing	0	0	0
Total Expenditure	488,559	117,222	255,254

Narrative of Workplan Revenues and Expenditure

In 2020-2021 FY Natural resources department will receive total total revenue of 255,254,000 million UGX. 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	256,395	199,049	1,108,238
District Unconditional Grant (Non-Wage)	10,000	14,618	5,000
District Unconditional Grant (Wage)	125,924	41,136	137,087
Locally Raised Revenues	12,000	54,060	2,000
Other Transfers from Central Government	70,000	70,000	926,605
Sector Conditional Grant (Non-Wage)	38,471	19,236	37,545
Development Revenues	0	0	0
N/A			
Total Revenues shares	256,395	199,049	1,108,238
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	125,924	41,136	137,087
Non Wage	130,471	24,236	971,150
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	256,395	65,371	1,108,238

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 1,108,238,000/= 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 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	119,191	42,096	101,393
District Unconditional Grant (Non-Wage)	46,880	23,440	57,840
District Unconditional Grant (Wage)	37,311	18,655	31,553
Locally Raised Revenues	35,000	0	12,000
Development Revenues	666,436	104,291	76,820
District Discretionary Development Equalization Grant	66,436	54,291	36,820
External Financing	600,000	50,000	40,000
Total Revenues shares	785,627	146,386	178,213
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,311	18,655	31,553
Non Wage	81,880	16,690	69,840
Development Expenditure			
Domestic Development	66,436	13,185	36,820
External Financing	600,000	50,000	40,000
Total Expenditure	785,627	98,531	178,213

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the department has been allocated UG.X. 178,213,000 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	65,618	47,051	89,916
District Unconditional Grant (Non-Wage)	16,000	8,000	38,000
District Unconditional Grant (Wage)	38,618	19,309	40,916
Locally Raised Revenues	11,000	19,741	11,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	65,618	47,051	89,916
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,618	19,309	40,916
Non Wage	27,000	8,000	49,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	65,618	27,309	89,916

Narrative of Workplan Revenues and Expenditure

Audit department is expecting a total revenue of about UG.X. 89,916,000 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.38,000,000 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	74,536	31,753	56,840
District Unconditional Grant (Non-Wage)	22,000	10,985	12,000
District Unconditional Grant (Wage)	30,251	15,125	22,586
Locally Raised Revenues	11,000	0	11,000
Sector Conditional Grant (Non-Wage)	11,285	5,643	11,254
Development Revenues	0	0	10,000
District Discretionary Development Equalization Grant	0	0	10,000
Total Revenues shares	74,536	31,753	66,840
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,251	15,125	22,586
Non Wage	44,285	16,542	34,254
Development Expenditure			
Domestic Development	0	0	10,000
External Financing	0	0	0
Total Expenditure	74,536	31,667	66,840

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the department has been allocated UG.X. 66,840,000 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
