

**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](http://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](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

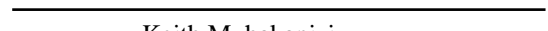
Signature :

Signature :



Danson Yiga Mukasa - Chief Administrative Officer  
- Masindi

(Accounting Officer)



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

Signed on Date: \_\_\_\_\_

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 Dec for FY 2019/20	Draft Budget for FY 2020/21
<b>Locally Raised Revenues</b>	1,277,085	711,853	1,183,517
<b>Discretionary Government Transfers</b>	3,587,170	2,007,105	3,559,203
<b>Conditional Government Transfers</b>	18,515,493	9,781,781	18,836,188
<b>Other Government Transfers</b>	7,811,717	462,226	11,074,702
<b>External Financing</b>	194,711	167,920	0
<b>Grand Total</b>	<b>31,386,176</b>	<b>13,130,886</b>	<b>34,653,610</b>

**Revenue Performance by end of December of the Running FY**

By the end of December 2019, out of the annual Budget of Shs. 31,386,176,000 a total sum of Shs. 13,130,886,000 (42%) 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 two a total sum of Shs. 2,007,105,000 (56%) had been realized. Conditional Government Transfers performance was above average, out of the planned annual Budget of UShs. 18,515,493,000, UShs. 9,781,781,000 (53%) was realized. Unlike Discretionary Government Transfers and Conditional Government Transfers whose performance was above the planned quarter receipts, Other Government Transfers registered a poor performance, whose performance by the end of quarter two stood only at 6%.

A good performance under Local revenue which stood at 56% against the annual Budget was registered. An over performance under external financing was registered by the end of the Quarter two. 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 is anticipated to significantly increase from UShs. 31,386,176,000 to 34,653,610,000, which translates into a 10.41% increment, as compared to the current FY. The increase in the resource envelope is due to the increase in Central Government transfers overall by 11.89% {Conditional Government Transfers by 1.73% and Other Government Transfers by 41.77%}. 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 3.78%, 81.16%, 7.56% and 98.42%, respectively.

Locally raised revenue has significantly decreased by 7.33%, 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.

IPFs from External Financing have not yet been received as no MoU has been signed with any Partner in Development, thus no provision has been made under External Financing.

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

Administration	9,014,687	2,648,912	3,760,235
Finance	394,306	215,060	388,910
Statutory Bodies	778,446	369,130	769,096
Production and Marketing	2,608,345	597,215	10,315,661
Health	5,540,421	2,744,339	5,516,100
Education	9,741,686	4,870,526	9,832,546
Roads and Engineering	843,981	421,033	955,545
Water	324,011	198,906	635,882
Natural Resources	388,922	159,794	397,537
Community Based Services	1,194,625	158,190	1,522,417
Planning	381,048	187,481	381,465
Internal Audit	72,492	33,857	72,492
Trade, Industry and Local Development	103,206	47,842	105,725
<b>Grand Total</b>	<b>31,386,176</b>	<b>12,652,284</b>	<b>34,653,610</b>
<i>o/w: Wage:</i>	<i>13,276,482</i>	<i>6,638,241</i>	<i>13,452,783</i>
<i>Non-Wage Recurrent:</i>	<i>10,764,343</i>	<i>4,270,593</i>	<i>9,610,959</i>
<i>Domestic Devt:</i>	<i>7,150,640</i>	<i>1,575,530</i>	<i>11,589,868</i>
<i>External Financing:</i>	<i>194,711</i>	<i>167,920</i>	<i>0</i>

**Expenditure Performance by end of December FY 2019/20**

Out of the funds received by close of second quarter, US\$ 12,652,284,000 (96% against actual receipts and 40% 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. 6,195,010, Local Revenue Shs. 164,045,928 and Discretionary Development Equalization Grant Shs. 308,360,394) was not expensed to the Departments for capture, thus it remained on their respective General Fund Accounts.

Cumulatively the Departments' expenditure stood at Shs. 11,087,457,000 (88% against releases and 35% against the annual Budget). The under absorption was mainly as a result of non-absorption of wage, whose performance stood at 48% against annual budget, due to failure in recruitment of staff especially under Health and Traditional Staff (District Unconditional Grant - Wage), Capital development, whose performance stood at 10% against annual budget and 44% against releases and non-wage recurrent, whose performance stood at 40% against annual budget and 91% against releases.

**Planned Expenditures for the 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 (DYLSP and UWEP Sub Projects), payment of emoluments for Councilors, Exgratia and Honoraria to Lower Local Government Councilors.

**Medium Term Expenditure Plans**

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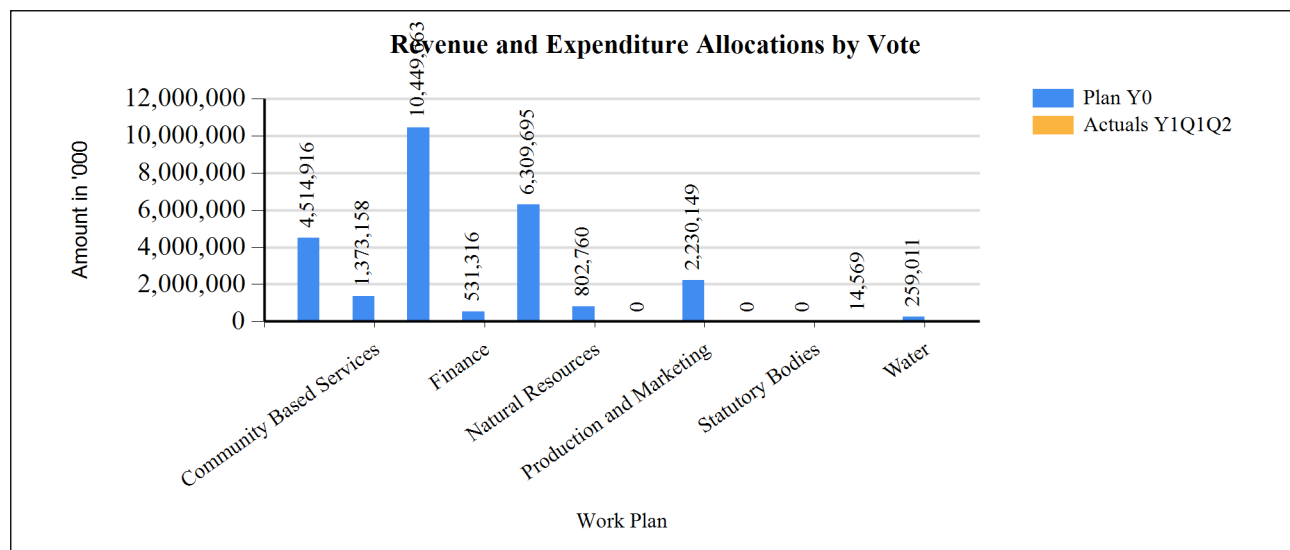
## FY 2020/21

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, in adequate 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

<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
<b>1. Locally Raised Revenues</b>	<b>1,277,085</b>	<b>711,853</b>	<b>1,183,517</b>
Advertisements/Bill Boards	4,494	258	4,494
Animal & Crop Husbandry related Levies	170,329	50,244	170,329
Application Fees	27,025	8,753	24,851
Business licenses	64,913	48,462	82,148
Court Filing Fees	630	40	740
Educational/Instruction related levies	1,575	0	1,620
Inspection Fees	2,200	1,450	3,090
Land Fees	121,850	46,283	121,850

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Liquor licenses	10,952	760	6,220
Local Hotel Tax	4,258	401	6,159
Local Services Tax	195,154	158,472	206,400
Market /Gate Charges	186,249	92,291	186,257
Miscellaneous receipts/income	63,834	1,057	0
Other Fees and Charges	32,700	67,567	53,431
Other licenses	55,919	6,587	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	2,090	4,160
Registration of Businesses	9,180	6,072	9,180
Rent & rates – produced assets – from private entities	73,239	9,834	69,025
Royalties	0	0	65,000
Sale of (Produced) Government Properties/Assets	111,019	13,290	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
<b>2a. Discretionary Government Transfers</b>	<b>3,587,170</b>	<b>2,007,105</b>	<b>3,559,203</b>
District Discretionary Development Equalization Grant	1,281,123	854,082	1,232,707
District Unconditional Grant (Non-Wage)	582,813	291,407	603,261
District Unconditional Grant (Wage)	1,723,234	861,617	1,723,234
<b>2b. Conditional Government Transfer</b>	<b>18,515,493</b>	<b>9,781,781</b>	<b>18,836,188</b>
Sector Conditional Grant (Wage)	11,553,248	5,776,624	11,729,549
Sector Conditional Grant (Non-Wage)	2,241,906	886,208	2,522,253
Sector Development Grant	1,513,911	1,009,274	1,885,536
Transitional Development Grant	19,802	13,201	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	825,806	1,526,722
Gratuity for Local Governments	528,692	264,346	821,988
<b>2c. Other Government Transfer</b>	<b>7,811,717</b>	<b>462,226</b>	<b>11,074,702</b>
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	4,822,938	76,336	76,040
Support to PLE (UNEB)	15,304	11,830	15,304
Uganda Road Fund (URF)	593,068	329,753	593,068
Uganda Wildlife Authority (UWA)	145,000	0	413,618
Uganda Women Entrepreneurship Program(UWEP)	0	0	153,821

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Vegetable Oil Development Project	60,000	32,000	60,000
Youth Livelihood Programme (YLP)	613,246	0	613,246
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	0	9,109,605
<b>3. External Financing</b>	<b>194,711</b>	<b>167,920</b>	<b>0</b>
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
Aids Health Care Foundation (AHF)	3,525	3,525	0
<b>Total Revenues shares</b>	<b>31,386,176</b>	<b>13,130,886</b>	<b>34,653,610</b>



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

A good performance under Local revenue which stood at 56% against the annual Budget was registered. Over performance was registered from; Local Service Tax (81%), Business licenses (75%), Refuse collection Charges (429%), Registration of Business (66%), Inspection fees (66%), Tax tribunal – Court Charges and Fees (2600%), Other fees and Charges (207%) and un spent balance (100%). A fair performance of between 30% - 50% was realized from the listed local revenue sources; Land fees, Animal and Crop Husbandry related levies and Market/gate charges. On the contrary, the following sources registered a poor performance of 0% - 10%; Liquor license, Park Fees, Property related duties, Educational/Instruction related levies, Tax tribunal, Court Filing fees, Miscellaneous income and Quarry charges.

**Central Government Transfers**

Cumulatively the performance of Central Government Transfers was over and above the planned quarter performance. District Discretionary Development Equalization Grant stood at 67%, Sector Development Grant (67%) Transitional Development Grant (67%) and General Public Service Pension Arrears (Budgeting) 100%. Save for Sector Conditional Grant (Non-Wage) whose performance stood at 40% as a result of only one (Quarter One) remittance for Primary and USE Capitation grants, the rest of central Government transfers stood at 50%.

In spite of the above good performance, a poor performance of 6% was registered under Other Government Transfers. Save for Uganda Roads Fund whose performance stood at 56%, Support to PLE (77%) and Vegetable Oil Development at 53%, the rest of the Other Government Transfers by the end of Quarter two, performed at less than 20%. The poor performance was mainly due to delayed finalization of the pre-requisite for release of the funds, say signing of MoUs, approval of groups for funding under NUSAF modality and change of funding methodology under Youth Livelihood Program.

**External Financing**

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, there was a poor performance in respect to the rest of the external funders whose performance stood at 0%

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

In Comparison to FY 2019/2020, Local Revenue anticipated to be raised in FY 2020/2021, has slightly decreased by 7.33%. 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**

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

Basing on the IPFs received from the MoFPED, the resource envelope from Central Government Transfers, overall in the FY 2020/2021 is anticipated to increase by 11.89%. Of which, Conditional Government Transfers by 1.73% and Other Government Transfers by 41.77%. Generally, most Central Government Transfers, have registered a positive increase 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 3.78%, 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**

IPFs from External Financing have not yet been received as no MoU has been signed with any Partner in Development, thus no provision has been made under External Financing.

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	602,440	259,681	595,838
District Production Services	2,005,906	244,294	9,719,823
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,608,345</b>	<b>503,976</b>	<b>10,315,661</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	818,699	322,353	930,314
District Engineering Services	25,282	4,697	25,231
<b><i>Sub- Total of allocation Sector</i></b>	<b>843,981</b>	<b>327,050</b>	<b>955,545</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	103,206	20,246	105,725
<b><i>Sub- Total of allocation Sector</i></b>	<b>103,206</b>	<b>20,246</b>	<b>105,725</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,097,963	2,848,700	6,522,060
Secondary Education	3,062,817	1,202,059	2,637,618
Skills Development	218,024	49,826	68,545
Education & Sports Management and Inspection	337,818	110,974	527,296
Special Needs Education	25,064	4,024	77,026
<b><i>Sub- Total of allocation Sector</i></b>	<b>9,741,686</b>	<b>4,215,584</b>	<b>9,832,546</b>
<b>Sector :Health</b>			
Primary Healthcare	2,410,293	1,170,457	2,555,101
District Hospital Services	2,369,717	1,065,880	2,468,957
Health Management and Supervision	760,412	366,734	492,043
<b><i>Sub- Total of allocation Sector</i></b>	<b>5,540,421</b>	<b>2,603,071</b>	<b>5,516,100</b>

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<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	324,011	66,670	635,882
Natural Resources Management	388,922	135,322	397,537
<b>Sub- Total of allocation Sector</b>	<b>712,933</b>	<b>201,992</b>	<b>1,033,418</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,194,625	146,851	1,522,417
<b>Sub- Total of allocation Sector</b>	<b>1,194,625</b>	<b>146,851</b>	<b>1,522,417</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	9,014,687	2,423,147	3,760,235
Local Statutory Bodies	778,446	276,817	769,096
Local Government Planning Services	381,048	141,417	381,465
<b>Sub- Total of allocation Sector</b>	<b>10,174,181</b>	<b>2,841,382</b>	<b>4,910,796</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	394,306	204,731	388,910
Internal Audit Services	72,492	26,274	72,492
<b>Sub- Total of allocation Sector</b>	<b>466,798</b>	<b>231,005</b>	<b>461,402</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,916,220</b>	<b>2,593,737</b>	<b>3,665,870</b>
District Unconditional Grant (Non-Wage)	72,438	36,219	72,438
District Unconditional Grant (Wage)	485,526	242,763	495,526
General Public Service Pension Arrears (Budgeting)	1,006,322	1,006,322	189,565
Gratuity for Local Governments	528,692	264,346	821,988
Locally Raised Revenues	180,239	65,879	173,154
Multi-Sectoral Transfers to LLGs_NonWage	176,497	76,067	169,664
Other Transfers from Central Government	1,814,895	76,336	76,040
Pension for Local Governments	1,651,611	825,806	1,526,722
Salary arrears (Budgeting)	0	0	140,774
<b>Development Revenues</b>	<b>3,098,466</b>	<b>55,175</b>	<b>94,364</b>
District Discretionary Development Equalization Grant	69,727	46,485	78,235

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

Multi-Sectoral Transfers to LLGs_Gou	20,696	8,690	16,130
Other Transfers from Central Government	3,008,043	0	0
<b>Total Revenues shares</b>	<b>9,014,687</b>	<b>2,648,912</b>	<b>3,760,235</b>

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

Wage	485,526	222,240	495,526
Non Wage	5,430,694	2,192,217	3,170,344

***Development Expenditure***

Domestic Development	3,098,466	8,690	94,364
External Financing	0	0	0
<b>Total Expenditure</b>	<b>9,014,687</b>	<b>2,423,147</b>	<b>3,760,235</b>

**Narrative of Workplan Revenues and Expenditure**

A drastic decrease in the resource envelope of 58.29% is anticipated in the FY 2020/2021. The decrease in the resource envelope is mainly due to closure of NUSAF III, whose performance has declined by 98.42%, from Shs. 4,822,938,000 to Shs. 76,040,000. The other notable decrease causes in the resource envelope is due to decreased IPFs in respect of; General Public Service Pension Arrears (Budgeting) from Shs. 1,006,322,000 to Shs. 189,565, which translates into 81.16% decrease. Pension for Local Governments is also anticipated to decrease by 7.56%. However, on the contrally Gratuity for Local Governments is anticipated to increase by 55.48%.

The department expects to spend 97.49% on recurrent expenditure. Out of the recurrent expenditure, 13.51% will be spent on wage and 86.49% on Non-wage. 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 programs. 2.51% of the expenditure constitutes domestic development for the sector. Expenditure on Development will mainly be incurred on capacity building of staff rehabilitation of Administration blocks and retooling.

**Vote :534 Masindi District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>393,001</b>	<b>214,974</b>	<b>379,208</b>
District Unconditional Grant (Non-Wage)	51,941	25,971	51,941
District Unconditional Grant (Wage)	150,685	75,343	165,685
Locally Raised Revenues	87,416	33,073	72,107
Multi-Sectoral Transfers to LLGs_NonWage	102,959	80,588	89,474
<b>Development Revenues</b>	<b>1,305</b>	<b>86</b>	<b>9,703</b>
District Discretionary Development Equalization Grant	0	0	8,500
Multi-Sectoral Transfers to LLGs_Gou	1,305	86	1,203
<b>Total Revenues shares</b>	<b>394,306</b>	<b>215,060</b>	<b>388,910</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	150,685	70,745	165,685
Non Wage	242,316	133,900	213,523
<b>Development Expenditure</b>			
Domestic Development	1,305	86	9,703
External Financing	0	0	0
<b>Total Expenditure</b>	<b>394,306</b>	<b>204,731</b>	<b>388,910</b>

**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 Multisectoral Transfers to LLGs. 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, of office in respect of office furniture shall be under taken.

**Vote :534 Masindi District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>778,446</b>	<b>369,130</b>	<b>769,096</b>
District Unconditional Grant (Non-Wage)	188,246	94,123	188,246
District Unconditional Grant (Wage)	266,452	133,226	266,452
Locally Raised Revenues	227,473	98,839	227,473
Multi-Sectoral Transfers to LLGs_NonWage	96,275	42,942	86,925
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>778,446</b>	<b>369,130</b>	<b>769,096</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	266,452	89,374	266,452
Non Wage	511,994	187,443	502,644
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>778,446</b>	<b>276,817</b>	<b>769,096</b>

**Narrative of Workplan Revenues and Expenditure**

The sector budget for FY 2020/2021 has slightly decreased by 1.20% as compared to the current FY 2019/2020; this has mainly been as a result of decreased funding at LLGs under Multisectoral transfers. The sector expects to spend 34.64% of its revenue on wages and 65.36% on none wage.

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 Committees. Other expenditures will be incurred on payment of District Councillors, LCIII Councillors 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>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,064,335</b>	<b>484,178</b>	<b>1,652,852</b>
District Unconditional Grant (Wage)	28,130	14,065	38,130
Locally Raised Revenues	60,864	21,932	63,864
Multi-Sectoral Transfers to LLGs_NonWage	17,580	2,300	19,302
Other Transfers from Central Government	130,000	32,000	822,782
Sector Conditional Grant (Non-Wage)	331,259	165,629	212,271
Sector Conditional Grant (Wage)	496,503	248,251	496,503
<b>Development Revenues</b>	<b>1,544,010</b>	<b>113,037</b>	<b>8,662,809</b>
Locally Raised Revenues	3,000	1,000	0
Multi-Sectoral Transfers to LLGs_Gou	164,753	62,639	129,625
Other Transfers from Central Government	1,302,160	0	8,346,823
Sector Development Grant	74,097	49,398	186,362
<b>Total Revenues shares</b>	<b>2,608,345</b>	<b>597,215</b>	<b>10,315,661</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	524,633	261,968	534,633
Non Wage	539,702	179,369	1,118,219
<b>Development Expenditure</b>			
Domestic Development	1,544,010	62,639	8,662,809
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,608,345</b>	<b>503,976</b>	<b>10,315,661</b>

**Narrative of Workplan Revenues and Expenditure**

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

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The overall Production and Marketing Sector budget for the F/Y 2020/2021 is anticipated to drastically increase by 295.49%. The increase in funding is as a result of the increased funding under Agriculture Cluster Development Project, whose performance is anticipated to increase by 563.89%. Out of the anticipated resource envelope, 16.02% will be spent on recurrent activities, of which 5.18% will be spent on wage and 10.84% on non-wage. Development expenditure is anticipated to constitute 83.98%.

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 2 motorcycles, 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>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,136,995</b>	<b>2,499,792</b>	<b>5,231,962</b>
District Unconditional Grant (Non-Wage)	2,342	1,171	0
Locally Raised Revenues	15,703	3,525	15,703
Multi-Sectoral Transfers to LLGs_NonWage	9,410	3,020	9,150
Other Transfers from Central Government	150,000	12,307	0
Sector Conditional Grant (Non-Wage)	399,352	199,676	646,920
Sector Conditional Grant (Wage)	4,560,188	2,280,094	4,560,188
<b>Development Revenues</b>	<b>403,426</b>	<b>244,547</b>	<b>284,139</b>
District Discretionary Development Equalization Grant	59,400	39,600	60,000
External Financing	194,711	167,920	0
Multi-Sectoral Transfers to LLGs_Gou	127,450	22,450	169,091
Sector Development Grant	21,865	14,577	55,048
<b>Total Revenues shares</b>	<b>5,540,421</b>	<b>2,744,339</b>	<b>5,516,100</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,560,188	2,157,940	4,560,188
Non Wage	576,807	210,613	671,774
<b>Development Expenditure</b>			
Domestic Development	208,715	69,687	284,139
External Financing	194,711	164,831	0
<b>Total Expenditure</b>	<b>5,540,421</b>	<b>2,603,071</b>	<b>5,516,100</b>

**Narrative of Workplan Revenues and Expenditure**

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

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The overall resource envelope for the FY 2020/2021 has slightly decreased by 0.44% as compared to the current FY 2019/2020. The decrease in the resource envelope is due to non-funding District Unconditional Grant Non-wage, Other transfers from central government and external financing. In spite of the overall general decrease in the resource envelope, the rest of the surces are anticipated to register an upward trend. Notably, Sector conditional grant non-wage and Development are anticipated to be increased by 61.99% and 151.76%, respectively.

Out of the estimated sector budget, 94.85% will be spent as recurrent and 5.15% as development. Out of the recurrent budget, 87.16% will be spend on wage and 12.84% on Non-wage. Under development, 100% is domestic development and 0% External Financing. Expenditure will mainly be incurred on 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>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>8,038,814</b>	<b>3,783,556</b>	<b>8,301,729</b>
District Unconditional Grant (Non-Wage)	12,594	6,297	12,594
District Unconditional Grant (Wage)	77,041	38,521	77,041
Locally Raised Revenues	20,350	9,140	20,350
Multi-Sectoral Transfers to LLGs_NonWage	8,498	0	3,448
Other Transfers from Central Government	15,304	11,830	15,304
Sector Conditional Grant (Non-Wage)	1,408,469	469,490	1,500,134
Sector Conditional Grant (Wage)	6,496,557	3,248,279	6,672,858
<b>Development Revenues</b>	<b>1,702,873</b>	<b>1,086,970</b>	<b>1,530,817</b>
District Discretionary Development Equalization Grant	338,775	225,850	50,000
Multi-Sectoral Transfers to LLGs_Gou	147,752	50,223	196,489
Sector Development Grant	1,216,346	810,897	1,284,328
<b>Total Revenues shares</b>	<b>9,741,686</b>	<b>4,870,526</b>	<b>9,832,546</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,573,598	3,246,585	6,749,899
Non Wage	1,465,215	491,991	1,551,830
<b>Development Expenditure</b>			
Domestic Development	1,702,873	477,009	1,530,817
External Financing	0	0	0
<b>Total Expenditure</b>	<b>9,741,686</b>	<b>4,215,584</b>	<b>9,832,546</b>

**Narrative of Workplan Revenues and Expenditure**

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

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The overall Education Sector budget for the F/Y 2020/2021 is anticipated to slightly increase by 0.93%. This is as result of increased allocation under; Sector Conditional Grant non-Wage, Wage and Development by 6.51%, 2.71% and 5059%, respectively. However, a decrease of 50.86% is anticipated under DDEG. The department expects to spend 84.43% of its resource envelope on recurrent activities and 15.56% on Development. Out of the recurrent expenditure, 81.31% will be spent on wage and 18.69% 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/compention of a seed Secondary Seed School (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>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>795,429</b>	<b>421,033</b>	<b>795,144</b>
District Unconditional Grant (Non-Wage)	12,647	6,323	12,647
District Unconditional Grant (Wage)	156,388	78,194	156,388
Locally Raised Revenues	28,463	6,763	28,463
Multi-Sectoral Transfers to LLGs_NonWage	4,863	0	4,578
Other Transfers from Central Government	593,068	329,753	593,068
<b>Development Revenues</b>	<b>48,552</b>	<b>0</b>	<b>160,401</b>
District Discretionary Development Equalization Grant	0	0	160,401
Multi-Sectoral Transfers to LLGs_Gou	48,552	0	0
<b>Total Revenues shares</b>	<b>843,981</b>	<b>421,033</b>	<b>955,545</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	156,388	64,808	156,388
Non Wage	639,040	262,242	638,756
<b>Development Expenditure</b>			
Domestic Development	48,552	0	160,401
External Financing	0	0	0
<b>Total Expenditure</b>	<b>843,981</b>	<b>327,050</b>	<b>955,545</b>

**Narrative of Workplan Revenues and Expenditure**

The resource envelope for the FY 2020/2021 as compared to FY 2019/2020 has increased by 13.22%. The increase is due to the restoration of funding under DDEG that had been removed in favor of construction of a Seed Secondary School. Out of the estimated resource envelope 83.21% will be spent on recurrent items. Under recurrent expenditure, Wage constitutes 19.67% and non-wage 80.33%. The share of Capital development expenditure stands at 16.79%. Expenditure in the department will mainly be incurred on; Routine maintenance of the District roads (Road Gangs), Spot improvement (Bottle necks), Periodic maintenance, rehabilitation of roads, staff salaries and repair of Road Plants.

**Vote :534 Masindi District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>102,605</b>	<b>51,303</b>	<b>143,465</b>
District Unconditional Grant (Wage)	65,000	32,500	60,000
Sector Conditional Grant (Non-Wage)	37,605	18,803	83,465
<b>Development Revenues</b>	<b>221,405</b>	<b>147,604</b>	<b>492,416</b>
District Discretionary Development Equalization Grant	0	0	112,816
Sector Development Grant	201,604	134,402	359,799
Transitional Development Grant	19,802	13,201	19,802
<b>Total Revenues shares</b>	<b>324,011</b>	<b>198,906</b>	<b>635,882</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	65,000	28,444	60,000
Non Wage	37,605	19,536	83,465
<b>Development Expenditure</b>			
Domestic Development	221,405	18,690	492,416
External Financing	0	0	0
<b>Total Expenditure</b>	<b>324,011</b>	<b>66,670</b>	<b>635,882</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2020/2021, the resource envelope is anticipated to drastically increase by 96.25%. The increase in funding is generally as a result of the restoration of funding under DDEG that had been removed in favor of construction of a Seed Secondary School and the general increase under sector conditional grants, non-wage and development by 121.95% and 78.47%, respectively. Recurrent expenditure will constitute 22.56%, of which 41.82% will be incurred on Wage and 58.18% on non-wage. Capital expenditure share shall be 77.44%.

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 will constitute other expenditure priorities.

**Vote :534 Masindi District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>327,548</b>	<b>137,990</b>	<b>325,298</b>
District Unconditional Grant (Non-Wage)	25,807	12,904	25,807
District Unconditional Grant (Wage)	223,538	111,769	208,538
Locally Raised Revenues	34,352	10,425	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	2,893	22,569
<b>Development Revenues</b>	<b>61,374</b>	<b>21,804</b>	<b>72,238</b>
District Discretionary Development Equalization Grant	10,000	6,667	10,000
Locally Raised Revenues	0	0	10,000
Multi-Sectoral Transfers to LLGs_Gou	47,774	15,137	52,238
Other Transfers from Central Government	3,600	0	0
<b>Total Revenues shares</b>	<b>388,922</b>	<b>159,794</b>	<b>397,537</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	223,538	101,857	208,538
Non Wage	104,010	18,328	116,760
<b>Development Expenditure</b>			
Domestic Development	61,374	15,137	72,238
External Financing	0	0	0
<b>Total Expenditure</b>	<b>388,922</b>	<b>135,322</b>	<b>397,537</b>

**Narrative of Workplan Revenues and Expenditure**

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

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A slight overall increase of 2.22% 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 290.13%, however, a decrease of 6.71% is anticipated under District Unconditional grant wage. Out of the resource envelope, 81.83% constitute recurrent and 17.17% development. Out of the recurrent expenditure, wages share stand at 64.11% and non-wage at 35.89%. The department's priority expenditure areas shall be on Staff salaries, tree planting, training of communities in forestry management, maintenance of Kirebe Local Forest Reserve, revenue mobilization from forestry produce, approval of building Plans and wetlands management. Other priorities shall be Environmental inspection, compliance surveys, settlement of Land disputes and securing land tiles for Government pieces of land especially the District Headquarters. 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>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>988,686</b>	<b>116,295</b>	<b>1,299,436</b>
District Unconditional Grant (Non-Wage)	13,918	6,959	13,918
District Unconditional Grant (Wage)	105,495	52,748	90,495
Locally Raised Revenues	45,209	20,202	45,209
Multi-Sectoral Transfers to LLGs_NonWage	165,950	13,952	340,393
Other Transfers from Central Government	613,246	0	767,067
Sector Conditional Grant (Non-Wage)	44,868	22,434	42,354
<b>Development Revenues</b>	<b>205,939</b>	<b>41,895</b>	<b>222,981</b>
District Discretionary Development Equalization Grant	0	0	7,000
Multi-Sectoral Transfers to LLGs_Gou	205,939	41,895	215,981
<b>Total Revenues shares</b>	<b>1,194,625</b>	<b>158,190</b>	<b>1,522,417</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	105,495	49,108	90,495
Non Wage	883,191	55,848	1,208,941
<b>Development Expenditure</b>			
Domestic Development	205,939	41,895	222,981
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,194,625</b>	<b>146,851</b>	<b>1,522,417</b>

**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 27.44%. The increase is due to increased funding under Other Government Transfers 25.08% as a result of increased funding from UWA by 185.25% from Shs. 145,000,000 to Shs. 413,618,000. The department expects to spend 85.35% of its resource envelope on recurrent, of which 6.96% shall be spent on wage and 93.04% on non-wage. Capital Development Expenditure will constitute 14.65%. 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.

**Vote :534 Masindi District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>357,048</b>	<b>171,481</b>	<b>351,465</b>
District Unconditional Grant (Non-Wage)	55,071	27,536	74,995
District Unconditional Grant (Wage)	93,982	46,991	93,982
Locally Raised Revenues	58,172	30,549	48,701
Multi-Sectoral Transfers to LLGs_NonWage	149,823	66,406	133,787
<b>Development Revenues</b>	<b>24,000</b>	<b>16,000</b>	<b>30,000</b>
District Discretionary Development Equalization Grant	24,000	16,000	30,000
<b>Total Revenues shares</b>	<b>381,048</b>	<b>187,481</b>	<b>381,465</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	93,982	29,579	93,982
Non Wage	263,066	111,838	257,483
<b>Development Expenditure</b>			
Domestic Development	24,000	0	30,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>381,048</b>	<b>141,417</b>	<b>381,465</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget for FY 2020/2021 reflects a slight increase of 0.11% compared to FY 2019/2020. The increase in the resource envelope is as a result of increased allocation under District un conditional grant none wage by 36.18% meant for facilitation of PBS recurrent activities and DDEG funding by 25%. However, as much the two sources have registered an increase, the rest of the other sources have registered a decrease. In terms of expenditure, 92.14% of the resource envelope will be used on recurrent expenses while 7.86% on development.

Expenditure will be incurred on; Salaries, staff allowances, Production of Mandatory documents (BFP, Budget Estimates, Performance Contract, Quarterly annual workplan) among others. Preparation and fine tuning of the 3rd District Development Plan, Multi –sectoral Monitoring of Government programs, backstopping of staff, purchase of ICT Equipment and Office consumables shall also constitute expenditure priorities of the Department.

**Vote :534 Masindi District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>72,492</b>	<b>33,857</b>	<b>72,492</b>
District Unconditional Grant (Non-Wage)	18,274	9,137	18,274
District Unconditional Grant (Wage)	26,659	13,330	26,659
Locally Raised Revenues	27,559	11,390	27,559
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>72,492</b>	<b>33,857</b>	<b>72,492</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,659	6,647	26,659
Non Wage	45,833	19,626	45,833
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>72,492</b>	<b>26,274</b>	<b>72,492</b>

**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, 36.78% will be utilized on wage and 63.22% on non wage recurrent. Expenditure for FY 2020/2021 will mainly be incurred on Production of quarterly and special audit reports, VFM reviews, Monitoring of government programs, Salaries, enforcement compliance to existing laws, regulations and guidelines and training of staff in specialized programs.

**Vote :534 Masindi District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Dec for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>69,206</b>	<b>31,508</b>	<b>75,725</b>
District Unconditional Grant (Non-Wage)	0	0	2,548
District Unconditional Grant (Wage)	44,338	22,169	44,338
Locally Raised Revenues	10,300	2,055	14,300
Sector Conditional Grant (Non-Wage)	14,569	7,284	14,539
<b>Development Revenues</b>	<b>34,000</b>	<b>16,333</b>	<b>30,000</b>
District Discretionary Development Equalization Grant	15,000	10,000	15,000
Locally Raised Revenues	19,000	6,333	15,000
<b>Total Revenues shares</b>	<b>103,206</b>	<b>47,842</b>	<b>105,725</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	44,338	12,457	44,338
Non Wage	24,869	7,790	31,387
<b>Development Expenditure</b>			
Domestic Development	34,000	0	30,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>103,206</b>	<b>20,246</b>	<b>105,725</b>

**Narrative of Workplan Revenues and Expenditure**

This is a newly created Department; the FY 2020/2021 will be its second year of operation. In the FY 2020/2021 the departments' resource is anticipated to slightly increase by 2.44% as a result of an allocation from the District Unconditional Grant Non-Wage. Out of the total planned revenue, 71.62% will be recurrent expenses, out of which 58.55% shall be expenses on wage and 41.45% on non-wage. Development expenditure share will be 28.38%.

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.

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**Vote :534 Masindi District**

**FY 2020/21**

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