

Vote : 533 Masaka District

FY 2020/21

Foreword

Preparation of the Local Government Budget Frame Work Paper (LGBFP) manifests compliance with the legal requirements by the District Council as provided for in the Local Government Act, Cap 243 Section 35(3). Regulation 17 and 18 of the Local Government Finance and accounting Regulation (LG FAR) 2007 and Section 9 of the Finance Management Act 2015, which further mandates the District Council and the Vote Accounting Officer to prepare the Budgets and Plans for the District. Masaka District Local Government thus recognizes the great importance attached to the production of the Budget Frame Work Paper which guides the budgeting process through identifying key priority areas of the third National Development Plan (NDP III). The FY 2020/21 Budget Frame Work Paper for the District, is the first one in the medium term (FY 2020/21-2024/25). As in the previous years, this BFP seeks to implement Government policies and therefore contribute to the National Vision 2040 that aspires for a transformed Ugandan Society from a Peasant to a Modern and Prosperous Country by 2040. The execution of the budget is expected to greatly improve service delivery and thus the livelihood of the populace in the District. The LGBFP was prepared based on the guidelines and First Budget Call Circular for FY 2020/21 of September 13, 2019 issued by the MOFPED to Local Governments. A number of consultative meetings took place including the District Budget Conference which was held on November 08, 2019 to prioritize areas of intervention in the FY 2020/2021. The District shall comply with reforms such as fiscal transfers by MOFPED that is geared towards improved Public Finance Management, service delivery. This is hoped to translate in improved quality of the lives of the people in the District. Up to 96.4% and 2.5% of the proposed District budget for fiscal year 2020/21 will be funded by the Central Government Grants and External Financing respectively, given that the District Locally Generated Revenue Base is low and shall contribute only 1.1% of the budget proposals. Of the proposed will be spent on wages, Non-wage recurrent activities, Domestic Development and External Financing respectively. I therefore extend my appreciation to all the stakeholders of the District for their participation. I also acknowledge the contribution of the MOFPED for guiding us and providing technical support in building the capacity of the District staff in the use of Programme Budgeting System (PBS) for Budget Planning and Reporting. I also acknowledge the contribution of the District Technical Planning Committee, which is consistent with provision of Section 37 (4) of the Local Government act Cap 243, for their technical guidance and support that made us produce the District Budget Frame Work Paper for FY 2020/2021. The invaluable contribution of the District Budget Desk as stipulated in Regulation 19 of the Local Government Finance and Accounting Regulation of 2007, notwithstanding relevant sections of the Public Finance Management Act (PFMA), 2015 in the production of this Budget document is worth mentioning. It is my sincere hope that this document will provide all interested users with adequate information and I feel that where more information is required, appropriate departments should be contacted for details. Lastly, I wish to thank the line ministries and the Support team of MOFPED for the continued Technical support to Masaka District Local Government. I also wish to thank all my Technical staff especially Mr. Lukyamuzi. Sunday Vincent who was coordinating the compilation of the LGBFP. I look forward for executing the LGBFP for FY 2020/2021 in order to improve service delivery and thus the livelihood of the population we are mandated to serve as a Local Government. For God and My Country.



Lujumwa Nathan, Chief Administrative Officer.

07/12/2019

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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	400,000	100,060	475,000
Discretionary Government Transfers	2,343,232	606,494	2,339,635
Conditional Government Transfers	20,399,458	5,692,344	19,147,075
Other Government Transfers	2,330,666	177,037	2,722,772
External Funding	1,574,368	211,442	794,000
Grand Total	27,047,725	6,787,377	25,478,482

Revenue Performance in the First Quarter of 2019/20

The Cumulative actual receipt up to end (September 2019) Quarter one for FY 2019/2020 from various revenue sources was UG.X.6,787,377,000 representing 25% 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 FY 2020/21

The revenue forecast for FY 2020/2021 is expected to be UG.X.25,478,482,000, representing 5.8% reduction from FY 2019/20 Budget. The reduction is attributed to the reforms of inter government transfers using Online transfer Information Management System (OTIMS). Also other Development Partners such as UNICEF revised their indicative Planning Figures for FY 2019/2020 downwards. 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 50.7% spent on wage recurrent, 38.4% spent on non-wage recurrent and 7.7% will be spent on Development (domestic) while 3.1% will be spent on Development supported by partners.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	5,451,242	1,661,601	4,290,831
Finance	193,705	45,445	262,286
Statutory Bodies	436,507	104,601	472,590
Production and Marketing	2,818,299	346,221	2,784,455
Health	3,859,625	883,233	3,432,294
Education	11,575,185	3,121,784	11,580,196

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Roads and Engineering	554,671	113,453	447,775
Water	487,755	157,031	486,269
Natural Resources	488,559	63,619	471,151
Community Based Services	256,395	167,659	915,937
Planning	785,627	93,193	218,941
Internal Audit	65,618	13,655	69,916
Trade, Industry and Local Development	74,536	15,884	45,840
Grand Total	27,047,725	6,787,377	25,478,482
<i>o/w: Wage:</i>	<i>12,920,952</i>	<i>3,230,238</i>	<i>12,920,952</i>
<i>Non-Wage Recurrent:</i>	<i>10,547,207</i>	<i>2,677,298</i>	<i>9,794,851</i>
<i>Domestic Devt:</i>	<i>2,005,197</i>	<i>668,399</i>	<i>1,968,678</i>
<i>Ext. Financing:</i>	<i>1,574,368</i>	<i>211,442</i>	<i>794,000</i>

Expenditure Performance in the First Quarter FY 2019/20

The overall expenditure performance of all the departments in the first quarter for FY 2019/2020 was about UG.X.6,787,377,000, out of the total disbursements (UG.X6,787,377,000) during the quarter representing 100% releases spent. Of the cumulative expenditure in quarter one, 47.6% (UG.X.3,230,238,000) was actual expenditure on staff salaries (wages), about 39.5% (UG.X2,677,298,000) was actual total expenditure on non-wage recurrent, 9.9% (UG.X.668,399,000) was actual expenditure on development expenditures and about 3.1% (UG.X.211,442,000) was actual expenditure on partner activities. However, with the exception 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

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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.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	400,000	100,060	475,000
Local Services Tax	92,000	70,182	92,000
Land Fees	30,000	1,944	30,000
Other Goods - Local	10,000	0	10,000
Other taxes on specific services	50,000	9,311	50,000
Application Fees	10,000	2,724	10,000
Business licenses	40,000	185	40,000
Other licenses	45,000	0	45,000
Rent & Rates - Non-Produced Assets – from private entities	20,000	0	20,000
Rates – Produced assets – from other govt. units	20,000	0	20,000
Property related Duties/Fees	20,000	91	20,000
Animal & Crop Husbandry related Levies	10,000	217	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	0	2,000
Educational/Instruction related levies	8,000	153	83,000
Inspection Fees	5,000	686	5,000
Market /Gate Charges	20,000	11,715	20,000
Other Fees and Charges	10,000	0	10,000
Miscellaneous receipts/income	8,000	2,851	8,000
2a. Discretionary Government Transfers	2,343,232	606,494	2,339,635
District Unconditional Grant (Non-Wage)	629,979	157,495	628,956
District Discretionary Development Equalization Grant	248,231	82,744	245,657
District Unconditional Grant (Wage)	1,465,022	366,256	1,465,022
2b. Conditional Government Transfer	20,399,458	5,692,344	19,147,075
Sector Conditional Grant (Wage)	11,455,930	2,863,982	11,455,930
Sector Conditional Grant (Non-Wage)	2,577,255	793,208	2,576,798
Sector Development Grant	1,727,164	575,721	1,723,021
Transitional Development Grant	29,802	9,934	0
General Public Service Pension Arrears (Budgeting)	374,041	374,041	0
Salary arrears (Budgeting)	22,188	22,188	0
Pension for Local Governments	3,391,325	847,831	3,391,325
Gratuity for Local Governments	821,753	205,438	0

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2c. Other Government Transfer	2,330,666	177,037	2,722,772
Social Assistance Grant for Empowerment (SAGE)	0	0	200,000
Support to PLE (UNEB)	79,500	0	15,000
Uganda Road Fund (URF)	529,006	107,037	529,006
Youth Livelihood Programme (YLP)	70,000	70,000	526,605
Lake Victoria Environmental Management Project (LVEMP)	200,000	0	0
Agriculture Cluster Development Project (ACDP)	1,452,160	0	1,452,160
3. External Financing	1,574,368	211,442	794,000
Rakai Health Sciences Programme (RHSP)	160,000	158,000	160,000
United Nations Children Fund (UNICEF)	150,000	0	40,000
World Health Organisation (WHO)	570,368	0	0
Global Alliance for Vaccines and Immunization (GAVI)	194,000	3,442	194,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	500,000	50,000	0
United Nations Expanded Programme on Immunisation (UNEPI)	0	0	200,000
Research Triangle Institute (RTI)	0	0	200,000
Total Revenues shares	27,047,725	6,787,377	25,478,482

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By the end of the Quarter, the District had realized Locally Raised Revenue of Shs.55,813,000, which is 21% of the Annual Budget of 261,954,000 implying a shortfall of about 4% against the planned target of 25%. 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 September, 2019, the District had realized Shs.6,475,875,000, which is 9% of the Annual budget of 25,073,357,000, which is 25%. This normal performance was due to fair remittance of funds from most of the sources with the exception of ACDP.

Donor Funding

By the end of 1st Quarter for FY 2019/20, the District had realized Shs 211,787,377,000, which is 13.4% of the annual Budget of 1,574,725,000 implying a shortfall of about 11.6% of the targeted 25%. This was due non-realization of funds from UNICEF and much as there was 3% from GIZ and 3% from RHSP.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

The Local Revenue forecast for FY 2020/2021 is UG.X.475,000,000 representing about 15.8% increase from the FY 2019/2020; which contributes about 1.9% of the overall District Budget estimate for FY 2020/2021.

Central Government Transfers

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Overall the Central Government Transfers will be the major source (95%) 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 220/2021 respectively. The forecast for Central government transfers show about 3.5% decrease from FY 2019/2020 budget. This decrease is attributed to the current reforms of intergovernmental transfers to LGs using OTIMS; like removal of Private School from receiving USE and non-response from some of our development partners.

Donor Funding

External Financing revenue forecast for FY 2020/2021 is about UG.X.794,000,000 representing about 50.4% 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 3.1% 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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	793,131	198,283	793,131
District Production Services	2,025,168	506,292	1,991,324
<i>Sub- Total of allocation Sector</i>	2,818,299	704,575	2,784,455
Sector :Works and Transport			
District, Urban and Community Access Roads	554,671	6,416	447,775
<i>Sub- Total of allocation Sector</i>	554,671	6,416	447,775
Sector :Tourism, Trade and Industry			
Commercial Services	74,536	18,634	45,840
<i>Sub- Total of allocation Sector</i>	74,536	18,634	45,840
Sector :Education			
Pre-Primary and Primary Education	5,761,729	1,478,556	6,883,165
Secondary Education	4,061,227	1,078,225	3,607,884
Skills Development	1,555,057	432,310	972,321
Education & Sports Management and Inspection	195,706	53,232	116,827
Special Needs Education	1,467	367	0
<i>Sub- Total of allocation Sector</i>	11,575,185	3,042,690	11,580,196
Sector :Health			
Primary Healthcare	776,629	51,565	206,260
District Hospital Services	167,572	41,893	167,572
Health Management and Supervision	2,915,425	728,856	3,058,462
<i>Sub- Total of allocation Sector</i>	3,859,625	822,314	3,432,294
Sector :Water and Environment			
Rural Water Supply and Sanitation	487,755	121,939	486,269
Natural Resources Management	488,559	122,140	471,151
<i>Sub- Total of allocation Sector</i>	976,314	244,079	957,420

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Sector :Social Development			
Community Mobilisation and Empowerment	256,395	116,599	915,937
<i>Sub- Total of allocation Sector</i>	256,395	116,599	915,937
Sector :Public Sector Management			
District and Urban Administration	5,451,242	1,361,136	4,290,831
Local Statutory Bodies	436,507	109,127	472,590
Local Government Planning Services	785,627	196,407	218,941
<i>Sub- Total of allocation Sector</i>	6,673,376	1,666,669	4,982,363
Sector :Accountability			
Financial Management and Accountability(LG)	193,705	48,426	262,286
Internal Audit Services	65,618	16,405	69,916
<i>Sub- Total of allocation Sector</i>	259,323	64,831	332,202

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SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,289,446	1,607,669	4,152,563
Locally Raised Revenues	70,931	17,300	125,725
Multi-Sectoral Transfers to LLGs_NonWage	175,887	32,540	0
District Unconditional Grant (Non-Wage)	136,501	34,125	229,573
District Unconditional Grant (Wage)	296,820	74,205	293,843
General Public Service Pension Arrears (Budgeting)	374,041	374,041	0
Salary arrears (Budgeting)	22,188	22,188	0
Pension for Local Governments	3,391,325	847,831	3,391,325
Gratuity for Local Governments	821,753	205,438	0
Development Revenues	161,795	53,932	138,268
Multi-Sectoral Transfers to LLGs_Gou	141,080	0	0
Locally Raised Revenues	0	0	0
District Discretionary Development Equalization Grant	10,715	0	138,268
Transitional Development Grant	10,000	0	0
Total Revenues shares	5,451,242	1,661,601	4,290,831
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	296,820	74,205	293,843
Non Wage	4,992,626	1,127,145	3,858,720
Development Expenditure			
Domestic Development	161,795	53,932	138,268
Donor Development	0	0	0
Total Expenditure	5,451,242	1,255,282	4,290,831

Narrative of Workplan Revenues and Expenditure

The department is expected to receive Shs 4,290,831,000 for the financial year 2020/21 representing a decrease of about 21.3% compared the current FY 2019/20. This drop is attributed by removal of Gratuity for Local Governments, Pension arrears and Salary arrears and even drop in District Unconditional Grant wage and District Unconditional Grant non-wage; though there were increase in some revenue sources. Out of total revenue expected for FY 2020/21, 9.9% is meant for Multi-sectoral transfers to LLGs to cater for DDEG, URF and support to LLGs. Also out of the expected revenue for FY 2020/21, however, Wage is expected to consume about 6.9%.

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	193,705	45,445	262,286
Locally Raised Revenues	37,831	6,476	71,275
District Unconditional Grant (Non-Wage)	77,143	19,286	107,143
District Unconditional Grant (Wage)	78,731	19,683	83,868
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	193,705	45,445	262,286
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,731	18,643	83,868
Non Wage	114,974	18,679	178,418
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	193,705	37,321	262,286

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. 262,286,000/=, wages inclusive showing an increase of about 26.2% compared to the FY 2019/20. This increase is attributed by increase in locally raised revenues, District Unconditional Grant non-wage and Wage for staff. Out of the expected revenues, about 32% will be spent on payment of staff salaries and the rest (58) be spent on non-wage activities.

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*Workplan: Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	436,507	104,601	472,590
Locally Raised Revenues	105,000	21,724	105,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	173,792	43,448	215,240
District Unconditional Grant (Wage)	157,715	39,429	152,350
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	436,507	104,601	472,590
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,715	38,151	152,350
Non Wage	278,792	28,638	320,240
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	436,507	66,789	472,590

Narrative of Workplan Revenues and Expenditure

Statutory bodies as a department is expected to receive shs.472,590,000 representing 7.6% increase compared to that of FY 2019/20 (436,507,000). This increase is attributed by District Unconditional Grant (Non-Wage) allocation due to the two new Workers' Councillors being included on the board. Out of the total revenues expected in the FY 2020/21, about 32.2% will be spent on wages while the rest of the revenues (71.2%) will be spent on recurrent expenditures. However, 8.7% out of District Unconditional Grant (Non-Wage), will be transferred to LLGs to cater for Monthly Allowances for LLG councillors.

Vote : 533 Masaka District**FY 2020/21****Workplan: Production and Marketing****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,747,064	322,476	2,713,394
Other Transfers from Central Government	1,452,160	0	1,452,160
Locally Raised Revenues	7,000	500	0
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	392,703	98,176	366,185
Sector Conditional Grant (Wage)	577,174	144,293	577,174
Sector Conditional Grant (Non-Wage)	318,028	79,507	317,875
Development Revenues	71,235	23,745	71,061
District Unconditional Grant (Non-Wage)	0	0	0
Sector Development Grant	71,235	0	71,061
Total Revenues shares	2,818,299	346,221	2,784,455
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	969,877	241,092	943,359
Non Wage	1,777,188	78,775	1,770,035
Development Expenditure			
Domestic Development	71,235	1,207	71,061
Donor Development	0	0	0
Total Expenditure	2,818,299	321,073	2,784,455

Narrative of Workplan Revenues and Expenditure

1) a) Production sector budget will receive Shs 2,784,454,760 for FY 2020/21. This indicates a decrease of about 1.2% from the 2019/20 budget. This decrease has been attributed to non-allocation of funds from Local revenue, reduction on wage due to transfer of staff from Production to Commercial service department, reduction on funds from Sector conditional grant non-wage and Sector development grant. Out of this 33.8% is meant for wage, 66.2% is meant for non-wage. b) On Development, focus will be on agricultural infrastructure development to improve service delivery. Here; (a) 67,794,580/= for completion of remodeling of veterinary laboratory to enhance its capacity to offer referral services region-wide, honey processing equipment and empowering 4-acre model farms. Shs 3,266,420/= for staff capacity building & skilling farmers in cost benefit analysis.

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Workplan: Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,852,653	710,922	2,845,690
Locally Raised Revenues	8,963	0	0
District Unconditional Grant (Non-Wage)	0	0	2,000
Sector Conditional Grant (Wage)	2,457,832	614,458	2,457,832
Sector Conditional Grant (Non-Wage)	385,857	96,464	385,857
Development Revenues	1,006,973	172,310	586,604
External Financing	974,368	0	554,000
Sector Development Grant	32,604	0	32,604
Total Revenues shares	3,859,625	883,233	3,432,294
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,457,832	598,343	2,457,832
Non Wage	394,820	96,464	387,857
Development Expenditure			
Domestic Development	32,604	0	32,604
Donor Development	974,368	161,442	554,000
Total Expenditure	3,859,625	856,250	3,432,294

Narrative of Workplan Revenues and Expenditure

The department is expected to receive shs 3,432,294,259/= for the FY 2020/21 out of this about 83% is meant for the recurrent expenditure and about 17% is meant for development expenditure. Out of the expected revenue for FY 2020/21, Wage is expected to consume about 72% leaving only 11% for recurrent none wage and 17% development of which Donor component is expected to be 94% and Government Development component is 6%

Vote : 533 Masaka District**FY 2020/21****Workplan: Education****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,353,159	2,714,442	10,362,102
Locally Raised Revenues	11,467	0	80,000
Other Transfers from Central Government	79,500	0	15,000
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	54,542	13,636	59,453
Sector Conditional Grant (Wage)	8,420,924	2,105,231	8,420,924
Sector Conditional Grant (Non-Wage)	1,786,726	595,575	1,786,726
Development Revenues	1,222,026	407,342	1,218,094
Sector Development Grant	1,222,026	0	1,218,094
Total Revenues shares	11,575,185	3,121,784	11,580,196
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,475,466	1,852,256	8,480,376
Non Wage	1,877,693	559,054	1,881,726
Development Expenditure			
Domestic Development	1,222,026	171,940	1,218,094
Donor Development	0	0	0
Total Expenditure	11,575,185	2,583,249	11,580,196

Narrative of Workplan Revenues and Expenditure

The department's Budget for the FY 2019/20 was Sh. 11,575,185 while the department's budget for 2020/21 is Sh. 11,580,196. This gives an increase of Sh 4,411,000 which is 0.38 %.

Out of the total budget Sh. 10,362,102 is for Recurrent expenditure while Sh. 1,218,094 is for Development issues.

Under recurrent expenditures there is Locally Raised Revenues Other Transfers from Central Government District Unconditional Grant (Non-Wage), District Unconditional Grant (Wage), Sector Conditional Grant (Wage), Sector Conditional Grant (Non-Wage).

Under Development Revenues, the following projects will be implemented:

1. Completion of a SEED Secondary School at Bunaddu in Bukakkata S/C under UGFIT Support

2. Construction of Four classroom at Gayaaza Muliira P/S in Kabonera S/C And Zzimwe P/S at Lubumba in Kyanamukaaka S/C.

Construction of Three five stance lined pit latrines at Butaaya P/S, Nyendo – Misaali and Butende P/S. Emptying of six five stance lined pit latrine at Lwaggulwe (1), Kitunga (2), Green Valley (2) Golooba (1)

Vote : 533 Masaka District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	554,671	113,453	447,775
Other Transfers from Central Government	416,909	107,037	416,909
Multi-Sectoral Transfers to LLGs_NonWage	112,097	0	0
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	25,665	6,416	30,865
<i>Development Revenues</i>	0	0	0
No Data Found			
Total Revenues shares	554,671	113,453	447,775
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	25,665	6,416	30,865
Non Wage	529,006	0	416,909
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	554,671	6,416	447,775

Narrative of Workplan Revenues and Expenditure

The department expects to receive UG.X.447,775,000 in the FY 2020/21 representing a shortfall of about 19.3% compared to that of the FY 2019/20 (840,253,000). This reduction is attributed by removal of the Multi-sectoral Transfers to LLGs-Non-wage and Unconditional Grant non-wage. Out of the total revenue for FY 2020/21, UG.X. 30,865,000 will be spent on wage and the rest UG.X.416,909,000 will be spent on non-wage expenditures.

Vote : 533 Masaka District

FY 2020/21

*Workplan: Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,655	16,664	85,007
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	34,985	8,746	53,360
Sector Conditional Grant (Non-Wage)	31,669	7,917	31,648
Development Revenues	421,101	140,367	401,262
Sector Development Grant	401,299	0	401,262
Transitional Development Grant	19,802	0	0
Total Revenues shares	487,755	157,031	486,269
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,985	8,746	53,360
Non Wage	31,669	6,665	31,648
Development Expenditure			
Domestic Development	421,101	23,089	401,262
Donor Development	0	0	0
Total Expenditure	487,755	38,501	486,269

Narrative of Workplan Revenues and Expenditure

During the FY 2020/21, the department is expected to receive Shs 486,269,000 representing a drop of about 0.3% against the budget for FY 2019/20 (486,269,000). This decrease is attributed by less funds from Sector Conditional Grant (Non-wage), Sector development Grant at about UG.X.21,000 and removal of Transitional Development Grant. Of the total revenues expected in the department, about 11%, 6.5%, 82.3% will cater for wage, non-wage and development expenditures respectively.

Vote : 533 Masaka District

FY 2020/21

*Workplan: Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	458,559	53,619	221,151
Locally Raised Revenues	44,084	0	20,000
Other Transfers from Central Government	200,000	0	0
District Unconditional Grant (Non-Wage)	17,500	4,375	3,000
District Unconditional Grant (Wage)	191,757	47,939	192,957
Sector Conditional Grant (Non-Wage)	5,218	1,305	5,194
Development Revenues	30,000	10,000	250,000
External Financing	0	0	200,000
District Discretionary Development Equalization Grant	30,000	0	50,000
Total Revenues shares	488,559	63,619	471,151
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	191,757	47,939	192,957
Non Wage	266,802	5,679	28,194
Development Expenditure			
Domestic Development	30,000	9,999	50,000
Donor Development	0	0	200,000
Total Expenditure	488,559	63,617	471,151

Narrative of Workplan Revenues and Expenditure

In 2020-2021 FY Natural resources department will receive total total revenue of 471,151,000 million UGX. and this shows a 4% 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 55% and district unconditional grant non wage by 83%. Out of the total revenue received 41% will be spent on wage, 6% non wage and 53% on development respectively.

Vote : 533 Masaka District

FY 2020/21

*Workplan: Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	256,395	167,659	915,937
Other Transfers from Central Government	70,000	70,000	726,605
Locally Raised Revenues	12,000	54,060	12,000
District Unconditional Grant (Non-Wage)	10,000	2,500	2,000
District Unconditional Grant (Wage)	125,924	31,481	137,087
Sector Conditional Grant (Non-Wage)	38,471	9,618	38,244
<i>Development Revenues</i>	0	0	0
External Financing	0	0	0
Total Revenues shares	256,395	167,659	915,937
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	125,924	23,717	137,087
Non Wage	130,471	12,008	778,850
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	256,395	35,725	915,937

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, the Department is expecting to receive Shs. 915,939,000, which is 72% more than the 2019/20 budget of Shs.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 15% will be used to cater for wages while 85% to cater for Non-wage expenditures.

Vote : 533 Masaka District

FY 2020/21

Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	119,191	21,048	121,553
Locally Raised Revenues	35,000	0	40,000
District Unconditional Grant (Non-Wage)	46,880	11,720	50,000
District Unconditional Grant (Wage)	37,311	9,328	31,553
Development Revenues	666,436	72,145	97,388
External Financing	600,000	0	40,000
District Unconditional Grant (Non-Wage)	0	0	0
District Discretionary Development Equalization Grant	66,436	0	57,388
Total Revenues shares	785,627	93,193	218,941
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,311	8,309	31,553
Non Wage	81,880	7,242	90,000
Development Expenditure			
Domestic Development	66,436	3,136	57,388
Donor Development	600,000	50,000	40,000
Total Expenditure	785,627	68,687	218,941

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the department has been allocated UG.X.218,941,000 compared to UG.X.785,627,000 in FY 2019/20 indicating a 72.1% drop. This reduction is attributed by reduction in external financing and DDEG, however the locally raised revenues and District Unconditional Grant (Non-Wage) shares increased. The funds will be spent on the provision of planning services in the district; of which 31,553,000/= will be spent on staff salaries making it 14.4%, leaving only about 85.6% for other activity implementation.

Vote : 533 Masaka District

FY 2020/21

*Workplan: Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	65,618	13,655	69,916
Locally Raised Revenues	11,000	0	11,000
District Unconditional Grant (Non-Wage)	16,000	4,000	18,000
District Unconditional Grant (Wage)	38,618	9,655	40,916
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	65,618	13,655	69,916
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,618	9,655	40,916
Non Wage	27,000	3,980	29,000
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	65,618	13,635	69,916

Narrative of Workplan Revenues and Expenditure

Audit department is expecting a total revenue of about UG.X. 69,916,000 indicating an increase compared to that of the FY 2019/20 of about 6.2%. Of which locally for raised revenue is anticipated at tune of Shs11,000,000, Unconditional grant non-wage is Shs.18,000,000 and Unconditional grant wage is Shs. 40,916,000. Out of the total revenue, about 58.5% goes to wage while the rest (41.5%) will be spent on non-wage activities.

Vote : 533 Masaka District

FY 2020/21

Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	74,536	15,884	45,840
Locally Raised Revenues	11,000	0	10,000
District Unconditional Grant (Non-Wage)	22,000	5,500	2,000
District Unconditional Grant (Wage)	30,251	7,563	22,586
Sector Conditional Grant (Non-Wage)	11,285	2,821	11,254
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	74,536	15,884	45,840
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,251	7,563	22,586
Non Wage	44,285	8,242	23,254
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	74,536	15,805	45,840

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the department has been allocated UG.X.45,840,000 compared to UG.X.74,536,000 in FY 2019/20 indicating a 38.5% drop. This reduction is attributed by reduction in revenue shares. The 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 49.3%, leaving only about 50.7% for other activity implementation.