

# Vote : 534 Masindi District

# FY 2020/21

## Foreword

The Budget Frame Work Paper for Financial Year 2020/2021 continue to target actions that are geared towards fulfilling the Vision of the District; "Transforming Masindi from a Rural Subsistence Agriculture District to a thriving Industrialized entity with exemplary leadership and quality life for all by the year 2040". Further, this Budget Frame Work Paper is focused on fulfilling the District's Mission; "To serve its people through coordinated service delivery, focusing on National and Local priorities with an ultimate goal of promoting sustainable development". The purpose of this document is to align the District limited resources to unlimited Public demands.

This Budget Frame Work Paper is a derivative of the Five Year District Development Plan and ultimately it is aimed at providing a foundation for the preparation of the annual Budget Estimates for FY 2020/2021. In the Financial Year 2020/2021, in order to achieve the District Vision and Mission and to address the challenges being focusing mainly under service delivery departments, the District will focus its attention on the following key priority areas:-

- a) Good Governance; by practicing democratic principles and the rule of the law.
- b) Poverty reduction, through enhancement of sustainable growth in the incomes of the poor, building strong Social and Economic infrastructure, strategic development and use of Public resources more efficiently and optimally.
- c) Enhancement of productivity; through provision of an enabling environment to the Communities in respect of good infrastructure, especially access and feeder roads, provision of water in the most drought - hit parts of the District solving land crisis through surveying and titling of land for the poor Households in some parts of the District will continue to be areas of focus.
- d) Provision of improved Health Service through optimal operationlization of the Health guidelines on employment, fully operationalization existing Health facilities, and expansion of others to create more space for patients and their attendants.
- e) Provision of quality Education through improving Teachers' welfare, School infrastructure development and rehabilitation of decaying historical Schools.
- f) To increase the resource envelope, formulation of ordinances, hire and proper management of District assets, Construction of modern Markets and carrying out property valuation in order to levy property rates, will also be given more attention.

I wish to express my appreciation to all those who worked tirelessly to produce this Budget Frame Work Paper. I thank Members of the Budget Desk, District Technical Planning Committee, the Planning Department Staff, The District Executive Committee Members, District Councilors, Lower Local Governments and all the implementing Partners for their commitment in the preparation and production of this document. Finally, on behalf of the District Executive Committee and District Council, I pledge total commitment towards the implementation of this Budget Frame Work Paper. I call upon the District Executive Committee, the District Council, District Technical Planning Committee Members, Lower Local Government Officials, Partners in Development and the Community at large to join hands towards the implementation of this Budget Frame Work Paper, for a better livelihood of the Communities living in Masindi District.

FOR GOD AND MY COUNTRY



Hon. Byaruhanga Cosmas - District Chairperson - Masindi

03/01/2020

**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>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Locally Raised Revenues</b>	1,277,085	403,077	1,183,517
<b>Discretionary Government Transfers</b>	3,587,170	1,003,553	3,521,425
<b>Conditional Government Transfers</b>	18,515,493	5,628,797	16,970,215
<b>Other Government Transfers</b>	7,811,717	123,221	6,485,178
<b>External Funding</b>	194,711	164,395	0
<b>Grand Total</b>	<b>31,386,176</b>	<b>7,323,042</b>	<b>28,160,335</b>

**Revenue Performance in the First Quarter of 2019/20**

By the end of first quarter, out of the annual Budget of Shs. 31,386,176,000 a total sum of Shs. 7,323,042,000 (23%) 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 one a total sum of Shs. 1,003,553,000 (28%). Conditional Government Transfers performance was above average, out of the planned annual Budget of UShs. 18,515,493,000, Ushs. 5,628,797,000 (30%) was realized. Unlike Discretionary Government Transfers and Conditional Government Transfers whose performance was above the planned quarter, Other Government Transfers registered a poor performance only at 2%. A good performance under Local revenue which stood at 32% against the annual Budget was registered. An over performance under external financing was registered by the end of the Quarter one, External Financing Performance stood at 84%. This was as a result of over release from GAVI for immunization activities.

**Planned Revenues for FY 2020/21**

The District's resource envelope for FY 2020/2021 has significantly decreased by 10.28% from UShs. 31,386,176,000 to 28,160,335,000, as compared to the current FY. The decrease in the resource envelope is due to the decrease in Central Government transfers overall by 9.82% {(Discretionary Government Transfers (1.83%), Conditional Government Transfers (8.35%) and Other Government Transfers by 16.98%}. The decrease in Central Government Transfers is mainly due to non-provision of IPFs on General Public Service Pension Arrears (Budgeting), Gratuity for Local Governments and Agriculture Cluster Development Project (ACDP). Others Government Transfers where no IPFs have not yet been obtained include Vegetable Oil Development Project, Infectious Diseases Institute (IDI) and Neglected Tropical Diseases (NTDs).

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

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<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
Administration	9,014,687	1,817,361	7,474,369
Finance	394,306	109,285	388,883
Statutory Bodies	778,446	231,356	769,096
Production and Marketing	2,608,345	271,779	1,152,658
Health	5,540,421	1,441,648	5,235,349
Education	9,741,686	2,680,774	9,506,413
Roads and Engineering	843,981	172,243	955,545
Water	324,011	99,453	405,731
Natural Resources	388,922	92,678	380,968
Community Based Services	1,194,625	91,157	1,358,036
Planning	381,048	99,271	355,465
Internal Audit	72,492	22,623	72,492
Trade, Industry and Local Development	103,206	28,115	105,329
<b>Grand Total</b>	<b>31,386,176</b>	<b>7,157,743</b>	<b>28,160,335</b>
<i>o/w: Wage:</i>	<i>13,276,482</i>	<i>3,319,121</i>	<i>13,276,482</i>
<i>Non-Wage Recurrent:</i>	<i>10,764,343</i>	<i>2,891,943</i>	<i>12,052,569</i>
<i>Domestic Devt:</i>	<i>7,150,640</i>	<i>782,285</i>	<i>2,831,284</i>
<i>Ext. Financing:</i>	<i>194,711</i>	<i>164,395</i>	<i>0</i>

## Expenditure Performance in the First Quarter FY 2019/20

Out of the funds received by close of quarter one, UShs. 7,157,743,000 (98% against actual receipts and 23% against the annual Budget) was released to various Departments. The short fall in releases against receipts was due to delayed warranting of external Financing funds as it required a supplementary budget to be approved and uploaded first. Further, some funds under LLGs (District Un Conditional Grant and Discretionary Development Equalization Grant) was not expensed to the Departments for capture as it remained on their respective General Funds. Cumulatively the Departments' expenditure stood at Shs. 5,544,405,000 (77% against releases and 18% against the annual Budget). The under absorption was mainly as a result of nonabsorption of wage, whose performance stood at 23% 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 1% against annual budget and 12% against releases and External financing 0% due to delayed approval of a supplementary budget.

## Planned Expenditures for The FY 2020/21

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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, settlement of litigation issues, close supervision and monitoring of Government programs implementation, procurement of; Office consumables, Agricultural inputs, Human drugs and Medical supplies.

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

## Medium Term Expenditure Plans

In the medium term, expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the Communities. Priority interventions shall include but not limited to; Increased Public funds accountability, increased Local revenue share to the Budget, Pests and diseases control, Provision of quality Public facilities, building capacity of Communities in different fields, Provision of improved Agricultural Technologies and ensuring good governance practices.

## Challenges in Implementation

In the course of implementation, a number of challenges continue to be encountered. Among many notable ones include; numerous litigation issues, 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.

## 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
<b>1. Locally Raised Revenues</b>	<b>1,277,085</b>	<b>403,077</b>	<b>1,183,517</b>
Local Services Tax	195,154	55,491	206,400
Land Fees	121,850	18,186	121,850
Local Hotel Tax	4,258	82	6,159
Application Fees	27,025	1,990	24,851
Business licenses	64,913	31,299	82,148
Liquor licenses	10,952	30	6,220
Other licenses	55,919	4,965	55,919
Royalties	0	0	65,000
Sale of (Produced) Government Properties/Assets	111,019	595	107,964
Sale of non-produced Government Properties/assets	0	0	1,000
Rent & rates – produced assets – from private entities	73,239	6,334	69,025
Park Fees	9,760	0	0
Refuse collection charges/Public convenience	105	450	302
Property related Duties/Fees	4,576	0	3,379

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Advertisements/Bill Boards	4,494	180	4,494
Animal & Crop Husbandry related Levies	170,329	26,174	170,329
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,750	1,140	4,160
Registration of Businesses	9,180	3,430	9,180
Educational/Instruction related levies	1,575	0	1,620
Inspection Fees	2,200	1,450	3,090
Market /Gate Charges	186,249	37,305	186,257
Tax Tribunal – Court Charges and Fees	1	20	1
Court Filing Fees	630	40	740
Other Fees and Charges	32,700	15,765	53,431
Quarry Charges	65,000	0	0
Unspent balances – Locally Raised Revenues	55,375	55,375	0
Miscellaneous receipts/income	63,834	751	0
<b>2a. Discretionary Government Transfers</b>	<b>3,587,170</b>	<b>1,003,553</b>	<b>3,521,425</b>
District Unconditional Grant (Non-Wage)	582,813	145,703	582,728
District Discretionary Development Equalization Grant	1,281,123	427,041	1,215,463
District Unconditional Grant (Wage)	1,723,234	430,809	1,723,234
<b>2b. Conditional Government Transfer</b>	<b>18,515,493</b>	<b>5,628,797</b>	<b>16,970,215</b>
Sector Conditional Grant (Wage)	11,553,248	2,888,312	11,553,248
Sector Conditional Grant (Non-Wage)	2,241,906	677,849	2,244,534
Sector Development Grant	1,513,911	504,637	1,520,821
Transitional Development Grant	19,802	6,601	0
General Public Service Pension Arrears (Budgeting)	1,006,322	1,006,322	0
Pension for Local Governments	1,651,611	412,903	1,651,611
Gratuity for Local Governments	528,692	132,173	0
<b>2c. Other Government Transfer</b>	<b>7,811,717</b>	<b>123,221</b>	<b>6,485,178</b>
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	4,822,938	0	4,822,938
Support to PLE (UNEB)	15,304	0	15,304
Uganda Road Fund (URF)	593,068	123,221	593,068
Uganda Wildlife Authority (UWA)	145,000	0	400,622
Vegetable Oil Development Project	60,000	0	0
Youth Livelihood Programme (YLP)	613,246	0	613,246
Infectious Diseases Institute (IDI)	68,000	0	0
Neglected Tropical Diseases (NTDs)	82,000	0	0
Agriculture Cluster Development Project (ACDP)	1,372,160	0	0
<b>3. External Financing</b>	<b>194,711</b>	<b>164,395</b>	<b>0</b>
United Nations Children Fund (UNICEF)	44,000	0	0
Global Fund for HIV, TB & Malaria	25,000	0	0

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Global Alliance for Vaccines and Immunization (GAVI)	122,186	164,395	0
Aids Health Care Foundation (AHF)	3,525	0	0
<b>Total Revenues shares</b>	<b>31,386,176</b>	<b>7,323,042</b>	<b>28,160,335</b>

## i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

A good performance under Local revenue which stood at 32% against the annual Budget was registered. Over performance was registered from; Business licenses (48%), Refuse collection Charges (429%), Registration of Business ((37%), Inspection fees (66%) Other fees and Charges (48%) and Local Service Tax (28%). A fair performance of between 15% - 24% was realized from the listed local revenue sources; Land fees, Animal and Crop Husbandry related levies, Registration fees and Market/gate charges. On the contrary, the following sources registered a poor performance of 0%; Liquor license, Park Fees, Property related duties, Educational/Instruction related levies and Quarry charges. However, it should be noted as much as a good performance is being reported Shs. 65.000,000 captured under Windfall is part of the advance received from MoFPED which has not yet been recovered from the HLG as all the funds advanced was allocated and used at the HLG, since currently LLGs only remit only 35% and not 100% as required by the PFMA 2015.

**Central Government Transfers**

Cumulatively the performance of Central Government Transfers was over and above the planned quarter performance. Discretionary Government Transfers stood at 28% while Conditional Government Transfers stood at 30%, thus the overall performance stood at 29%. The over performance was as a result of a 33% release of funds under capital development, sector conditional education non-wage and 100% release of General Public Pension Arrears (Budgeting).

A poor performance of 2% was registered under Other Government Transfers. Save for Uganda Roads Fund whose performance stood at 21%, the rest of the Other Government Transfers by the end of Quarter one, performed at 0%. The poor performance is 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 under Youth Livelihood Program

**Donor Funding**

An over performance of 84% 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). 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.

**Central Government Transfers**

Basing on the IPFs received from the MoFPED, overall, transfers from Central Government are anticipated to decrease by 9.82%. In particular, the decrease is mainly as a result of Conditional Government Transfers that has increased by 8.35% due to non-provision of IPFs on Gratuity arrears and current Gratuity. Discretionary Government Transfers has decreased by 1.83%, while Other Government transfers have decreased by 16.98% due to removal of UWEP funds and non-provision of IPFs on; Vegetable Oil Development Project, Infectious Diseases Institute (IDI), Neglected Tropical Diseases (NTDs) and Agriculture Cluster Development Project (ACDP).

**Donor Funding**

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No provision has been made as at the moment there is no Partner in Development that has expressed interest in working with the District.

## 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 Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	602,440	150,610	602,440
District Production Services	2,005,906	466,068	550,218
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,608,345</b>	<b>616,678</b>	<b>1,152,658</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	818,699	191,321	930,314
District Engineering Services	25,282	6,320	25,231
<b><i>Sub- Total of allocation Sector</i></b>	<b>843,981</b>	<b>197,641</b>	<b>955,545</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	103,206	25,802	105,329
<b><i>Sub- Total of allocation Sector</i></b>	<b>103,206</b>	<b>25,802</b>	<b>105,329</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,097,963	1,572,356	6,351,699
Secondary Education	3,062,817	618,852	2,537,814
Skills Development	218,024	66,963	218,024
Education & Sports Management and Inspection	337,818	96,337	373,564
Special Needs Education	25,064	6,539	25,311
<b><i>Sub- Total of allocation Sector</i></b>	<b>9,741,686</b>	<b>2,361,046</b>	<b>9,506,413</b>
<b>Sector :Health</b>			
Primary Healthcare	2,410,293	574,459	2,451,825
District Hospital Services	2,369,717	592,429	2,318,878
Health Management and Supervision	760,412	190,103	464,647
<b><i>Sub- Total of allocation Sector</i></b>	<b>5,540,421</b>	<b>1,356,991</b>	<b>5,235,349</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	324,011	65,114	405,731
Natural Resources Management	388,922	100,008	380,968
<b><i>Sub- Total of allocation Sector</i></b>	<b>712,933</b>	<b>165,121</b>	<b>786,699</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,194,625	235,568	1,358,036
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,194,625</b>	<b>235,568</b>	<b>1,358,036</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	9,014,687	2,241,724	7,474,369
Local Statutory Bodies	774,246	185,885	769,096

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Local Government Planning Services	381,048	81,265	355,465
<i>Sub- Total of allocation Sector</i>	<b>10,169,981</b>	<b>2,508,875</b>	<b>8,598,930</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	394,306	98,066	388,883
Internal Audit Services	72,492	18,123	72,492
<i>Sub- Total of allocation Sector</i>	<b>466,798</b>	<b>116,189</b>	<b>461,375</b>



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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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>5,916,220</b>	<b>1,791,128</b>	<b>7,385,005</b>
Multi-Sectoral Transfers to LLGs_NonWage	176,497	34,360	0
Other Transfers from Central Government	1,814,895	0	4,836,190
Locally Raised Revenues	180,239	65,879	276,385
District Unconditional Grant (Non-Wage)	72,438	18,110	125,292
District Unconditional Grant (Wage)	485,526	121,382	495,526
General Public Service Pension Arrears (Budgeting)	1,006,322	1,006,322	0
Pension for Local Governments	1,651,611	412,903	1,651,611
Gratuity for Local Governments	528,692	132,173	0
<b>Development Revenues</b>	<b>3,098,466</b>	<b>26,233</b>	<b>89,364</b>
Multi-Sectoral Transfers to LLGs_Gou	20,696	0	0
Other Transfers from Central Government	3,008,043	0	0
District Discretionary Development Equalization Grant	69,727	0	89,364
<b>Total Revenues shares</b>	<b>9,014,687</b>	<b>1,817,361</b>	<b>7,474,369</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	485,526	110,551	495,526
Non Wage	5,430,694	1,549,367	6,889,478
<b>Development Expenditure</b>			
Domestic Development	3,098,466	2,990	89,364
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>9,014,687</b>	<b>1,662,908</b>	<b>7,474,369</b>

## Narrative of Workplan Revenues and Expenditure

A decrease in the resource envelope of 17.09% is anticipated in the FY 2020/2021. The decrease in the resource envelope is mainly due to non-provision of IPFs on General Public Pension Arrears and Gratuity for Local Governments.

The department expects to spend 98.80% on recurrent expenditure. Out of the recurrent expenditure, 6.70% will be spent on wage and 93.30% on Non-wage. Non-wage will be spent mainly on Payment of Pension, operation and maintenance of buildings, support to NUSAF sub projects and Monitoring of Government programs. 1.20% 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.

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>109,210</b>	<b>379,181</b>
Multi-Sectoral Transfers to LLGs_NonWage	102,959	25,480	0
Locally Raised Revenues	87,416	33,073	129,245
District Unconditional Grant (Non-Wage)	51,941	12,985	84,251
District Unconditional Grant (Wage)	150,685	37,671	165,685
<b>Development Revenues</b>	<b>1,305</b>	<b>76</b>	<b>9,703</b>
Multi-Sectoral Transfers to LLGs_Gou	1,305	0	0
District Discretionary Development Equalization Grant	0	0	9,703
<b>Total Revenues shares</b>	<b>394,306</b>	<b>109,285</b>	<b>388,883</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	150,685	36,848	165,685
Non Wage	242,316	42,187	213,496
<b>Development Expenditure</b>			
Domestic Development	1,305	76	9,703
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>394,306</b>	<b>79,111</b>	<b>388,883</b>

**Narrative of Workplan Revenues and Expenditure**

The resource envelope for FY 2020/2021 is anticipated slightly to decrease by 1.38% 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 43.70% and recurrent non-wage will be 56.30%. 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.

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>778,446</b>	<b>231,356</b>	<b>769,096</b>
Multi-Sectoral Transfers to LLGs_NonWage	96,275	18,843	0
Locally Raised Revenues	227,473	98,839	314,398
District Unconditional Grant (Non-Wage)	188,246	47,062	188,246
District Unconditional Grant (Wage)	266,452	66,613	266,452
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>778,446</b>	<b>231,356</b>	<b>769,096</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	266,452	46,459	266,452
Non Wage	511,994	42,266	502,644
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>778,446</b>	<b>88,726</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 Councilors, LCIII Councilors monthly allowance, Ex-gratia for LCI and LCII Chairpersons, advertisement and monitoring of Government programmes.

## Vote : 534 Masindi District

FY 2020/21

*Workplan: Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>237,805</b>	<b>949,010</b>
Multi-Sectoral Transfers to LLGs_NonWage	17,580	1,900	0
Locally Raised Revenues	60,864	21,932	72,621
Other Transfers from Central Government	130,000	0	0
District Unconditional Grant (Wage)	28,130	7,033	38,130
Sector Conditional Grant (Wage)	496,503	124,126	496,503
Sector Conditional Grant (Non-Wage)	331,259	82,815	331,211
<b>Development Revenues</b>	<b>1,544,010</b>	<b>33,974</b>	<b>203,648</b>
Multi-Sectoral Transfers to LLGs_Gou	164,753	0	0
Locally Raised Revenues	3,000	0	0
Other Transfers from Central Government	1,302,160	0	0
Sector Development Grant	74,097	0	74,023
<b>Total Revenues shares</b>	<b>2,608,345</b>	<b>271,779</b>	<b>1,152,658</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	524,633	130,792	534,633
Non Wage	539,702	65,710	414,377
<b>Development Expenditure</b>			
Domestic Development	1,544,010	8,275	203,648
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,608,345</b>	<b>204,776</b>	<b>1,152,658</b>

**Narrative of Workplan Revenues and Expenditure**

The overall Production and Marketing Sector budget for the F/Y 2020/2021 is anticipated to drastically decrease by 55.81%. The decrease in funding is as a result of non-provision of an IPF under Agriculture Cluster Development Project. Out of the anticipated resource envelope, 46.38% will be spent on wage, 35.95% on non-wage and 17.67% on development. 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 among others

## Vote : 534 Masindi District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>1,244,065</b>	<b>4,984,393</b>
Multi-Sectoral Transfers to LLGs_NonWage	9,410	70	0
Other Transfers from Central Government	150,000	0	0
Locally Raised Revenues	15,703	3,525	22,818
District Unconditional Grant (Non-Wage)	2,342	586	2,035
Sector Conditional Grant (Wage)	4,560,188	1,140,047	4,560,188
Sector Conditional Grant (Non-Wage)	399,352	99,838	399,352
<b>Development Revenues</b>	<b>403,426</b>	<b>197,583</b>	<b>250,956</b>
Multi-Sectoral Transfers to LLGs_Gou	127,450	0	0
External Financing	194,711	0	0
District Discretionary Development Equalization Grant	59,400	0	229,091
Sector Development Grant	21,865	0	21,865
<b>Total Revenues shares</b>	<b>5,540,421</b>	<b>1,441,648</b>	<b>5,235,349</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,560,188	1,098,479	4,560,188
Non Wage	576,807	93,543	424,205
<b>Development Expenditure</b>			
Domestic Development	208,715	6,100	250,956
Donor Development	194,711	0	0
<b>Total Expenditure</b>	<b>5,540,421</b>	<b>1,198,122</b>	<b>5,235,349</b>

**Narrative of Workplan Revenues and Expenditure**

The overall resource envelope for the FY 2020/2021 has slightly decreased by 5.51% as compared to the current FY 2019/2020. The decrease in the resource envelope is due to non funding under mult sectoral transfers to Lower Local Government (0%), Other transfers from central government (0%) and external financing (0%).

Out of the estimated sector budget, 95.21% will be spent as recurrent and 4.79% as development. Out of the recurrent budget, 91.49% is wage and 8.51% Non-wage. Under development, 100% is domestic development and 0% External Financing. Expenditure will mainly be incurred on Salaries, operation and maintenance of; Vehicles, Health facilities and Offices, immunization, support supervision, Data collection, Surveillance and infrastructure development/completion.

## Vote : 534 Masindi District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>2,125,178</b>	<b>8,036,592</b>
Multi-Sectoral Transfers to LLGs_NonWage	8,498	0	0
Locally Raised Revenues	20,350	9,140	23,798
Other Transfers from Central Government	15,304	0	15,304
District Unconditional Grant (Non-Wage)	12,594	3,149	12,594
District Unconditional Grant (Wage)	77,041	19,260	77,041
Sector Conditional Grant (Wage)	6,496,557	1,624,139	6,496,557
Sector Conditional Grant (Non-Wage)	1,408,469	469,490	1,411,298
<b>Development Revenues</b>	<b>1,702,873</b>	<b>555,596</b>	<b>1,469,821</b>
Multi-Sectoral Transfers to LLGs_Gou	147,752	0	0
District Discretionary Development Equalization Grant	338,775	0	166,489
Sector Development Grant	1,216,346	0	1,223,332
<b>Total Revenues shares</b>	<b>9,741,686</b>	<b>2,680,774</b>	<b>9,506,413</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,573,598	1,543,124	6,573,598
Non Wage	1,465,215	429,715	1,462,994
<b>Development Expenditure</b>			
Domestic Development	1,702,873	39,415	1,469,821
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>9,741,686</b>	<b>2,012,254</b>	<b>9,506,413</b>

**Narrative of Workplan Revenues and Expenditure**

The overall Education Sector budget for the F/Y 2020/2021 is anticipated to slightly decrease by 2.42%. This is as result of decreased allocation under District Discretionary Development Equalization Grant (DDEG) by 50.86%. The department expects to spend 84.54% of its resource envelope on recurrent activities and 15.46% on Development. Out of the recurrent expenditure, 81.80% will be wage and 18.20% on Non-wage. Expenditure on Non wage will be spent mainly on UPE and USE capitation grant. Expenditure on development will mainly be incurred on infrastructure development; especially construction of a seed Secondary Seed School (Budongo SS), 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.

## Vote : 534 Masindi District

FY 2020/21

*Workplan: Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>172,243</b>	<b>795,144</b>
Multi-Sectoral Transfers to LLGs_NonWage	4,863	0	0
Other Transfers from Central Government	593,068	123,221	593,068
Locally Raised Revenues	28,463	6,763	33,041
District Unconditional Grant (Non-Wage)	12,647	3,162	12,647
District Unconditional Grant (Wage)	156,388	39,097	156,388
<b>Development Revenues</b>	<b>48,552</b>	<b>0</b>	<b>160,401</b>
Multi-Sectoral Transfers to LLGs_Gou	48,552	0	0
District Discretionary Development Equalization Grant	0	0	160,401
<b>Total Revenues shares</b>	<b>843,981</b>	<b>172,243</b>	<b>955,545</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	156,388	32,617	156,388
Non Wage	639,040	45,688	638,756
<b>Development Expenditure</b>			
Domestic Development	48,552	0	160,401
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>843,981</b>	<b>78,305</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: Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>25,651</b>	<b>97,559</b>
District Unconditional Grant (Wage)	65,000	16,250	60,000
Sector Conditional Grant (Non-Wage)	37,605	9,401	37,559
<b>Development Revenues</b>	<b>221,405</b>	<b>73,802</b>	<b>308,172</b>
District Discretionary Development Equalization Grant	0	0	106,571
Sector Development Grant	201,604	0	201,601
Transitional Development Grant	19,802	0	0
<b>Total Revenues shares</b>	<b>324,011</b>	<b>99,453</b>	<b>405,731</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	65,000	14,015	60,000
Non Wage	37,605	9,225	37,559
<b>Development Expenditure</b>			
Domestic Development	221,405	4,595	308,172
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>324,011</b>	<b>27,834</b>	<b>405,731</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2020/2021, the resource envelope is anticipated to drastically increase by 25.22%. 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. Recurrent expenditure will constitute 25.04%, of which 61.50% will be incurred on Wage and 38.50% on non-wage. Capital expenditure share will be 75.95%. 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 User Committees and Supervision will constitute other expenditure priorities.



## Vote : 534 Masindi District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>74,208</b>	<b>318,730</b>
Multi-Sectoral Transfers to LLGs_NonWage	1,665	0	0
Locally Raised Revenues	34,352	10,425	36,104
Other Transfers from Central Government	36,400	0	40,000
District Unconditional Grant (Non-Wage)	25,807	6,452	28,303
District Unconditional Grant (Wage)	223,538	55,885	208,538
Sector Conditional Grant (Non-Wage)	5,785	1,446	5,784
<b>Development Revenues</b>	<b>61,374</b>	<b>18,470</b>	<b>62,238</b>
Multi-Sectoral Transfers to LLGs_Gou	47,774	0	0
Other Transfers from Central Government	3,600	0	0
District Discretionary Development Equalization Grant	10,000	0	62,238
<b>Total Revenues shares</b>	<b>388,922</b>	<b>92,678</b>	<b>380,968</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	223,538	54,282	208,538
Non Wage	104,010	4,877	110,192
<b>Development Expenditure</b>			
Domestic Development	61,374	15,137	62,238
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>388,922</b>	<b>74,296</b>	<b>380,968</b>

**Narrative of Workplan Revenues and Expenditure**

A slight decrease of 2.05% in the resource envelope is anticipated in the FY 2020/2021. The decrease is attributed a decrease in allocation of the District Unconditional Grant Wage by 6.71%. Out of the resource envelope, 83.66% constitute recurrent and 16.34% development. Of the recurrent expenditure, wages share stand at 65.34 and non-wage at 34.57%. The department's priority expenditure areas, will 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.

# Vote : 534 Masindi District

# FY 2020/21

## Workplan: Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>69,544</b>	<b>1,135,055</b>
Multi-Sectoral Transfers to LLGs_NonWage	165,950	8,272	0
Locally Raised Revenues	45,209	20,202	58,999
Other Transfers from Central Government	613,246	0	920,616
District Unconditional Grant (Non-Wage)	13,918	3,480	20,155
District Unconditional Grant (Wage)	105,495	26,374	90,495
Sector Conditional Grant (Non-Wage)	44,868	11,217	44,790
<b>Development Revenues</b>	<b>205,939</b>	<b>21,613</b>	<b>222,981</b>
Multi-Sectoral Transfers to LLGs_Gou	205,939	0	0
District Discretionary Development Equalization Grant	0	0	222,981
<b>Total Revenues shares</b>	<b>1,194,625</b>	<b>91,157</b>	<b>1,358,036</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	105,495	24,075	90,495
Non Wage	883,191	16,837	1,044,560
<b>Development Expenditure</b>			
Domestic Development	205,939	21,613	222,981
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,194,625</b>	<b>62,524</b>	<b>1,358,036</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 13.68%. The increase is due to decreased in funding under Other Government Transfers 50.12% as a result of increased funding from UWA by 176.29% from Shs. 145,000,000 to Shs. 400,622,000. The department expects to spend 83.58% of its resource envelope on recurrent of which 7.97% shall be on wage and 92.03% on non-wage. Capital Development Expenditure will constitute 16.42%. 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.

## Vote : 534 Masindi District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>91,271</b>	<b>331,465</b>
Multi-Sectoral Transfers to LLGs_NonWage	149,823	23,459	0
Locally Raised Revenues	58,172	30,549	159,250
District Unconditional Grant (Non-Wage)	55,071	13,768	78,233
District Unconditional Grant (Wage)	93,982	23,495	93,982
<b>Development Revenues</b>	<b>24,000</b>	<b>8,000</b>	<b>24,000</b>
District Discretionary Development Equalization Grant	24,000	0	24,000
<b>Total Revenues shares</b>	<b>381,048</b>	<b>99,271</b>	<b>355,465</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	93,982	14,879	93,982
Non Wage	263,066	30,913	237,483
<b>Development Expenditure</b>			
Domestic Development	24,000	0	24,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>381,048</b>	<b>45,792</b>	<b>355,465</b>

**Narrative of Workplan Revenues and Expenditure**

The proposed budget for FY 2020/2021 reflects a decrease of 6.71% compared to FY 2019/2020. The decrease in the resource envelope is as a result of decreased allocation under the Multi sectoral transfers by 38.83%. 93.25% of the resource envelope will be used on recurrent expenses while 6.75% 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: Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept 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>22,623</b>	<b>72,492</b>
Locally Raised Revenues	27,559	11,390	27,559
District Unconditional Grant (Non-Wage)	18,274	4,569	18,274
District Unconditional Grant (Wage)	26,659	6,665	26,659
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>72,492</b>	<b>22,623</b>	<b>72,492</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,659	3,332	26,659
Non Wage	45,833	7,236	45,833
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>72,492</b>	<b>10,568</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: 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>69,206</b>	<b>16,782</b>	<b>75,329</b>
Locally Raised Revenues	10,300	2,055	14,300
District Unconditional Grant (Non-Wage)	0	0	2,152
District Unconditional Grant (Wage)	44,338	11,084	44,338
Sector Conditional Grant (Non-Wage)	14,569	3,642	14,539
<b>Development Revenues</b>	<b>34,000</b>	<b>11,333</b>	<b>30,000</b>
Locally Raised Revenues	19,000	0	15,000
District Discretionary Development Equalization Grant	15,000	0	15,000
<b>Total Revenues shares</b>	<b>103,206</b>	<b>28,115</b>	<b>105,329</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	44,338	5,821	44,338
Non Wage	24,869	2,967	30,992
<b>Development Expenditure</b>			
Domestic Development	34,000	0	30,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>103,206</b>	<b>8,789</b>	<b>105,329</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 2.06% as a result of an allocation from the District Unconditional Grant Non-Wage.

Out of the total planned revenue, 71.52% will be recurrent expenses, out of which 58.86 shall be expenses on wage and 41.14 on non-wage. Development expenditure share will be 28.48%.

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