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**Vote : 533 Masaka District****FY 2019/20**

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**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 second National Development Plan (NDPII) and that of the second Masaka District Development Plan (DDPII). The FY 2019/20 Budget Frame Work Paper for the District, is the last one in the medium term (FY 2015/16-2019/20). As in the previous years, this BFP seeks to implement Government policies and therefore addresses the key priority areas of the Second National Development Plan (NDPII) for the period of 2015/16 up to 2019/20 so as to contribute to the National Vision 2040 that aspires for a transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years. 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 2019/20 of September 14, 2018 issued by the MOFPED to Local Governments. A number of consultative meetings took place including the District Budget Conference which was held on November 5, 2018 to prioritize areas of intervention in the FY 2019/2020. The District shall comply with reforms such fiscal transfers by MOFPED that is geared towards improved Public Finance Management, service delivery. This is hoped to translate in improve 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 2019/20 will be funded by the Central Government Grants and Donors respectively, given that the District Locally Generated Revenue Base is low and shall contribute only 1.1% of the budget proposals. Of the proposed budget of the FY 2019/20, about 50.7% (11,970,365,000), 24.5% (9,514,871,000), 22.3% (1,553,247,000) and 2.5% (554,000,000) will be spent on wages, Non-wage recurrent activities, Domestic Development and Donor Development 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 2019/2020. 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. I look forward to executing the LGBFP for FY 2019/2020 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.



Hon. Jude Mbabaali, District Chairperson.

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## Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	261,954	55,813	400,000
Discretionary Government Transfers	2,335,561	604,173	2,324,511
Conditional Government Transfers	18,388,101	4,781,839	17,365,471
Other Government Transfers	1,599,343	138,937	2,948,502
Donor Funding	1,287,908	31,769	554,000
<b>Grand Total</b>	<b>23,872,868</b>	<b>5,612,531</b>	<b>23,592,484</b>

## Revenue Performance in the First Quarter of 2018/19

The Cumulative actual receipt up to end (September 2018) Quarter one for FY 2018/2019 from various revenue sources was UG.X.5,612,531,000 representing 23.5% budget performance of the approved budget for FY 2018/19. Whereas Conditional Government Transfers had the highest (85.2%) outturn, followed by Conditional Government Transfers (10.8%), Donor funding had the lowest outturn (0.6%). The under performance of about 1.5% is attributed to low-release of funds from Donor Development and Other Government transfers from Central Government as expected. The low Budget outturn from OGT is attributed to none release of YLP and UWEP funding.

## Planned Revenues for FY 2019/20

The revenue forecast for FY 2019/2020 is UG.X.23,592,484,000, representing 1.2% reduction from FY 2018/19 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 donor 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 2019/2020 respectively. Overall, the District revenue forecast will have 50.7% spent on wage recurrent, 40.3% spent on non-wage recurrent and 6.6% will be spent on Development (domestic) while 6.6% will be spent on Development supported by partners.

## SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	4,722,737	1,120,619	3,997,042
Finance	396,033	83,249	205,197
Statutory Bodies	390,885	97,721	490,885
Production and Marketing	1,443,895	353,224	3,025,645
Health	3,786,011	725,637	3,264,265
Education	10,147,853	2,721,812	10,137,435
Roads and Engineering	840,253	146,553	664,458

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Water	503,302	162,088	495,147
Natural Resources	329,036	38,771	278,999
Community Based Services	637,169	41,421	647,293
Planning	610,931	107,996	321,357
Internal Audit	64,761	13,440	64,761
<b>Grand Total</b>	<b>23,872,868</b>	<b>5,612,531</b>	<b>23,592,484</b>
<i>o/w: Wage:</i>	<i>11,970,365</i>	<i>2,992,591</i>	<i>11,970,365</i>
<i>Non-Wage Recurrent:</i>	<i>8,780,419</i>	<i>2,063,445</i>	<i>9,514,871</i>
<i>Domestic Devt:</i>	<i>1,834,175</i>	<i>524,725</i>	<i>1,553,247</i>
<i>Donor Devt:</i>	<i>1,287,908</i>	<i>31,769</i>	<i>554,000</i>

### Expenditure Performance in the First Quarter FY 2018/19

The overall expenditure performance of all the departments in the first quarter for FY 2018/2019 was about UG.X.5,135,292,000, out of the total disbursements (UG.X.5,135,292,000) during the quarter representing 91% releases spent. Of the cumulative expenditure in quarter one, 95% (UG.X.2,839,621,000) was actual expenditure on staff salaries (wages), 100% (UG.X.2063,445,000) was actual total expenditure on non-wage recurrent, 38% (UG.X.200,457,000) was actual expenditure on development expenditures and 1000% (UG.X.31,769,000) was actual expenditure on partner activities. However, with the exceptional of Water, Education, Health and Production & Marketing that had their expenditure performance below 100% at the department level, the rest of departments, their expenditure performance was 100%.

### Planned Expenditures for The FY 2019/20

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% (11,970,365,000) spent on wage recurrent, 40.3% (9,514,871,000) spent on non-wage recurrent activities and 6.6% (1,553,247,000) will be spent on Development (domestic) while 2.4% (554,000,000) will be spent on Development supported by partners.

### Medium Term Expenditure Plans

Medium term plans include Education (Infrastructure-development and functionality, 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), fiscal management and accountability.

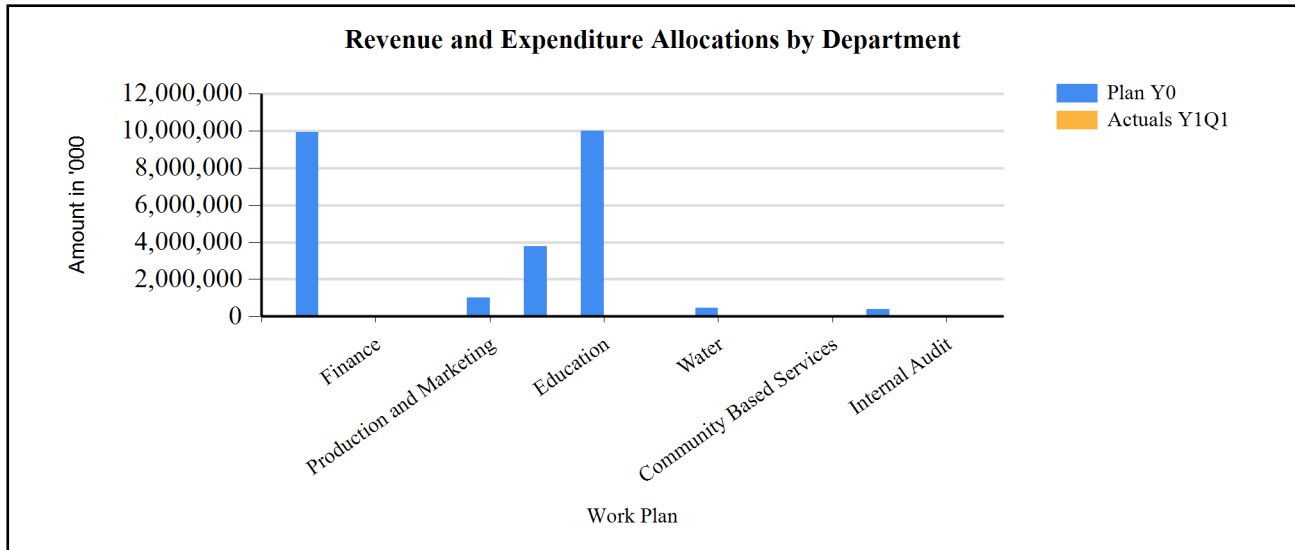
### Challenges in Implementation

Increasing operational cost, Non-remittance of some funds especially donor funds 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.

### G1: Graph on the Revenue and Expenditure Allocations by Department

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**Revenue Performance, Plans and Projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>1. Locally Raised Revenues</b>	<b>261,954</b>	<b>55,813</b>	<b>400,000</b>
Local Services Tax	67,694	32,018	92,000
Land Fees	17,311	666	30,000
Other Goods - Local	7,000	0	10,000
Other taxes on specific services	37,000	6,520	50,000
Application Fees	7,335	2,214	10,000
Business licenses	31,675	2,515	40,000
Other licenses	28,357	2,271	45,000
Rent & Rates - Non-Produced Assets – from private entities	9,000	18	20,000
Rates – Produced assets – from other govt. units	10,000	0	20,000
Property related Duties/Fees	12,875	656	20,000
Animal & Crop Husbandry related Levies	6,440	39	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	2,000	580	2,000
Educational/Instruction related levies	5,110	70	8,000
Inspection Fees	3,880	2,739	5,000
Market /Gate Charges	10,820	4,334	20,000
Other Fees and Charges	0	0	10,000
Miscellaneous receipts/income	5,458	1,174	8,000
<b>2a. Discretionary Government Transfers</b>	<b>2,335,561</b>	<b>604,173</b>	<b>2,324,511</b>

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District Unconditional Grant (Non-Wage)	640,786	160,196	632,233
District Discretionary Development Equalization Grant	243,393	81,131	240,896
District Unconditional Grant (Wage)	1,451,382	362,846	1,451,382
<b>2b. Conditional Government Transfer</b>	<b>18,388,101</b>	<b>4,781,839</b>	<b>17,365,471</b>
Sector Conditional Grant (Wage)	10,518,983	2,629,746	10,518,983
Sector Conditional Grant (Non-Wage)	2,540,451	777,836	2,533,235
Sector Development Grant	1,309,729	436,576	1,292,550
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	255,537	0	0
Salary arrears (Budgeting)	19,694	0	0
Pension for Local Governments	3,000,901	750,225	3,000,901
Gratuity for Local Governments	721,753	180,438	0
<b>2c. Other Government Transfer</b>	<b>1,599,343</b>	<b>138,937</b>	<b>2,948,502</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	1,601,214
Support to PLE (UNEB)	80,069	0	79,500
Uganda Road Fund (URF)	809,788	138,937	809,788
Uganda Women Entrepreneurship Program(UWEP)	189,486	0	198,000
Youth Livelihood Programme (YLP)	260,000	0	260,000
Regional Pastoral Livelihoods Resilience Project	60,000	0	0
Lake Victoria Environmental Management Project (LVEMP)	200,000	0	0
<b>3. Donor</b>	<b>1,287,908</b>	<b>31,769</b>	<b>554,000</b>
Rakai Health Sciences Programme (RHSP)	210,000	6,930	210,000
United Nations Children Fund (UNICEF)	883,908	24,839	150,000
Global Alliance for Vaccines and Immunization (GAVI)	194,000	0	194,000
<b>Total Revenues shares</b>	<b>23,872,868</b>	<b>5,612,531</b>	<b>23,592,484</b>

i) Revenue Performance by September FY 2018/19

### 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 quarter, the District had realized shs 138,937,000, which is 9% of the Annual budget of 1,599,343,000, which is 16% below the targeted 25%. This low performance was due to non-remittance of funds from most of the sources with the exceptional of URF.

### Donor Funding

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By the end of 1st Quarter, the District had realized shs 31,769,000, which is 2% of the annual Budget of 1,287,908,000 implying a shortfall of about 23% of the targeted 25%. This was due non-realization of funds from GAVI and much as there was 3% from UNICEF and 3% from RHSP.

ii) Planned Revenues for FY 2019/20

### Locally Raised Revenues

The Local Revenue forecast for FY 2019/2020 is UG.X.400,000,000 representing about 35% increase from the FY 2018/2019 budget. This increase is attributed to assessment done on potential local revenue sources. Massive revenue mobilization, regular supervision and increased local service tax remittance is expected to improve local revenue collection. The Local Revenue estimate is about 1.7% of the overall District Budget estimate for FY 2019/2020.

### Central Government Transfers

Overall the Central Government Transfers will be the major source (96%) of the proposed revenue for the District in FY 2019/2020. Of the CGT, Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers will account for 9.9%, 74% and 12.5% of the District projected revenue for FY 2019/2020 respectively. The forecast for Central government transfers show 1.4% increase from FY 2018/2019 budget. This increase is attributed to the current reforms of inter-government transfers to LGs using OTIMS.

### Donor Funding

Donor support revenue forecast for FY 2019/2020 is about UG.X.554,000,000 representing about 57% decrease from FY 2018/2019. The reduction in the donor funding is attributed to change in budget support mechanism from direct budget support supporting other agencies. The donor budget support accounts for 2.5% of the District annual budget forecast for FY 2019/2020. The donor budget will mainly support activities in Health, Community and Planning sectors.

### Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	848,059	212,015	848,059
District Production Services	583,707	145,927	2,154,501
District Commercial Services	12,129	3,032	23,084
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,443,895</b>	<b>360,974</b>	<b>3,025,645</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	840,253	7,616	664,458
<b><i>Sub- Total of allocation Sector</i></b>	<b>840,253</b>	<b>7,616</b>	<b>664,458</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,043,814	1,462,902	5,684,709
Secondary Education	2,982,434	637,864	3,391,153
Skills Development	919,701	170,993	919,701
Education & Sports Management and Inspection	201,904	50,424	141,872
<b><i>Sub- Total of allocation Sector</i></b>	<b>10,147,853</b>	<b>2,322,183</b>	<b>10,137,435</b>
<b>Sector :Health</b>			
Primary Healthcare	216,201	54,050	216,650

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District Hospital Services	174,102	43,526	174,102
Health Management and Supervision	3,395,708	848,925	2,873,512
<i>Sub- Total of allocation Sector</i>	<b>3,786,011</b>	<b>946,500</b>	<b>3,264,265</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	503,302	125,825	495,147
Natural Resources Management	329,036	82,259	278,999
<i>Sub- Total of allocation Sector</i>	<b>832,338</b>	<b>208,084</b>	<b>774,146</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	637,169	159,292	647,293
<i>Sub- Total of allocation Sector</i>	<b>637,169</b>	<b>159,292</b>	<b>647,293</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	4,722,737	1,180,684	3,997,042
Local Statutory Bodies	390,885	97,721	490,885
Local Government Planning Services	610,931	164,598	321,357
<i>Sub- Total of allocation Sector</i>	<b>5,724,553</b>	<b>1,443,004</b>	<b>4,809,284</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	396,033	87,577	205,197
Internal Audit Services	64,761	16,190	64,761
<i>Sub- Total of allocation Sector</i>	<b>460,794</b>	<b>103,767</b>	<b>269,958</b>

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## SECTION B : Workplan Summary

### Administration

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>4,712,636</b>	<b>1,117,252</b>	<b>3,844,556</b>
Multi-Sectoral Transfers to LLGs_NonWage	0	0	347,431
Locally Raised Revenues	37,000	5,974	0
District Unconditional Grant (Non-Wage)	181,002	55,560	175,250
District Unconditional Grant (Wage)	496,749	125,053	320,974
General Public Service Pension Arrears (Budgeting)	255,537	0	0
Salary arrears (Budgeting)	19,694	0	0
Pension for Local Governments	3,000,901	750,225	3,000,901
Gratuity for Local Governments	721,753	180,438	0
<b>Development Revenues</b>	<b>10,101</b>	<b>3,367</b>	<b>152,486</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	142,385
District Discretionary Development Equalization Grant	10,101	0	10,101
<b>Total Revenues shares</b>	<b>4,722,737</b>	<b>1,120,619</b>	<b>3,997,042</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	496,749	125,053	320,974
Non Wage	4,215,887	992,198	3,523,582
<b>Development Expenditure</b>			
Domestic Development	10,101	0	152,486
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,722,737</b>	<b>1,117,252</b>	<b>3,997,042</b>

### Narrative of Workplan Revenues and Expenditure

The department is expected to receive shs 3,997,041,824 for the financial year 2019/20 representing a decrease of about 15.4% compared the current FY 2018/19. 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 this about 71% is meant for the non-wage recurrent expenditure and about 12.3% 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 2019/20, Wage is expected to consume about 8%, leaving only 0.3% to cater for CBG activities.



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## Finance

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>396,033</b>	<b>83,249</b>	<b>205,197</b>
Locally Raised Revenues	40,831	17,056	37,831
Multi-Sectoral Transfers to LLGs_NonWage	175,836	32,528	0
District Unconditional Grant (Non-Wage)	86,767	11,382	74,767
District Unconditional Grant (Wage)	92,598	22,283	92,598
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>396,033</b>	<b>83,249</b>	<b>205,197</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	92,598	22,283	92,598
Non Wage	303,435	60,965	112,598
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>396,033</b>	<b>83,249</b>	<b>205,197</b>

### Narrative of Workplan Revenues and Expenditure

The Department will remain spending highly on recurrent costs and no development expenditure, Finance department allocation is UG SHS. 205,197,000/=, wages inclusive showing a decrease of about 48.2% compared to the FY 2018/19. This reduction is attributed by reduction in locally raised revenues, non-wage District Unconditional Grant and no Multi-Sectoral Transfers to LLGs. Out of the expected revenues, only 45.1% will be spent on payment of staff salaries and the rest (54.9) be spent on non-wage activities.

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**Statutory Bodies**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>390,885</b>	<b>97,721</b>	<b>490,885</b>
Locally Raised Revenues	75,930	18,983	175,930
District Unconditional Grant (Non-Wage)	173,617	43,404	173,617
District Unconditional Grant (Wage)	141,337	35,334	141,337
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>390,885</b>	<b>97,721</b>	<b>490,885</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	141,337	35,334	141,337
Non Wage	249,548	62,387	349,548
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>390,885</b>	<b>97,721</b>	<b>490,885</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory bodies as a department is expected to receive shs.490,885,000 representing 20.4% increase compared to that of FY 2018/19 (390,885,000). This increase is attributed by locally raised revenues allocation due to the two new Workers' Councillors being included on the board. Out of the total revenues expected in the FY 2019/20, about 28.85% will be spent on wages while the rest of the revenues (71.2%) will be spent on recurrent expenditures.

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## Production and Marketing

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,248,481</b>	<b>310,370</b>	<b>2,954,798</b>
Other Transfers from Central Government	0	0	1,601,214
Locally Raised Revenues	7,000	0	18,000
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	298,809	74,702	392,703
Sector Conditional Grant (Wage)	577,174	144,293	577,174
Sector Conditional Grant (Non-Wage)	365,498	91,375	363,708
<b>Development Revenues</b>	<b>195,414</b>	<b>42,853</b>	<b>70,846</b>
Other Transfers from Central Government	60,000	0	0
District Discretionary Development Equalization Grant	62,000	0	0
Sector Development Grant	73,414	0	70,846
<b>Total Revenues shares</b>	<b>1,443,895</b>	<b>353,224</b>	<b>3,025,645</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	875,983	218,996	969,877
Non Wage	372,498	91,375	1,984,922
<b>Development Expenditure</b>			
Domestic Development	195,414	27,571	70,846
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,443,895</b>	<b>337,942</b>	<b>3,025,645</b>

### Narrative of Workplan Revenues and Expenditure

The production and marketing budget allocation for the financial year 2019/20 (3,025,645,000) is much higher than for this year 2018-19 (1,443,895,000) by almost 52.3%. This increase has been due to 61.1% increase in District local revenue, though there were slight decreases in both sector conditional grant non wage and development. Out of the total revenues expected in the department, allocation of about (32.1%) will be used for salary payment, 65.6% for recurrent non wage and only 2.3% for development projects.

# Vote : 533 Masaka District

# FY 2019/20

## Health

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,816,653</b>	<b>702,672</b>	<b>2,821,653</b>
Locally Raised Revenues	5,963	0	8,963
District Unconditional Grant (Non-Wage)	0	0	2,000
Sector Conditional Grant (Wage)	2,424,832	606,208	2,424,832
Sector Conditional Grant (Non-Wage)	385,857	96,464	385,857
<b>Development Revenues</b>	<b>969,359</b>	<b>22,964</b>	<b>442,612</b>
Donor Funding	921,255	0	394,000
Sector Development Grant	48,103	0	48,612
<b>Total Revenues shares</b>	<b>3,786,011</b>	<b>725,637</b>	<b>3,264,265</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,424,832	606,208	2,424,832
Non Wage	391,820	96,464	396,820
<b>Development Expenditure</b>			
Domestic Development	48,103	300	48,612
Donor Development	921,255	6,930	394,000
<b>Total Expenditure</b>	<b>3,786,011</b>	<b>709,902</b>	<b>3,264,265</b>

### Narrative of Workplan Revenues and Expenditure

The department is expected to receive shs 3,264,264,582/= for the financial year 2019/20 which is about 13.8% drop from last year's Budget of UG.X.3,876,011,000. This reduction is attributed by drop in Donor funding by about 57.2%, though there were some increase in other revenue sources. Out of the total anticipated revenue, about 74.3%, 12.2% and 13.6% is meant for the wage, non-wage and development expenditures respectively.

# Vote : 533 Masaka District

# FY 2019/20

## Education

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,373,735</b>	<b>2,463,773</b>	<b>9,372,446</b>
Locally Raised Revenues	9,467	0	11,467
Other Transfers from Central Government	80,069	0	79,500
District Unconditional Grant (Non-Wage)	0	0	800
District Unconditional Grant (Wage)	54,542	13,636	54,542
Sector Conditional Grant (Wage)	7,516,977	1,879,244	7,516,977
Sector Conditional Grant (Non-Wage)	1,712,680	570,893	1,709,159
<b>Development Revenues</b>	<b>774,118</b>	<b>258,039</b>	<b>764,989</b>
Sector Development Grant	774,118	0	764,989
<b>Total Revenues shares</b>	<b>10,147,853</b>	<b>2,721,812</b>	<b>10,137,435</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,571,519	1,739,910	7,571,519
Non Wage	1,802,216	570,893	1,800,926
<b>Development Expenditure</b>			
Domestic Development	774,118	37,063	764,989
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>10,147,853</b>	<b>2,347,866</b>	<b>10,137,435</b>

### Narrative of Workplan Revenues and Expenditure

The department has been allocated Sh. 10,137,434,614 for FY 2019/20 for: Wage Primary Sh. 5,175,084,800, Secondary Education Sh. 1,946,667,436, Tertiary Education Sh. 449,767,126. Non wage allocation is Sh. 1,709,159,329. This will be spent as follows: UPE capitation grant 314,071,688 , USE Grant 848,048,844, capitation to tertiary Institutions ( Ndegeya PTC & Kitovu Tech. ) 313,617,000 and 156,316,906 respectively., Inspection funds ( DEO's monitoring & DIS inspection funds ) are Sh. 14,400,000 and 37,264,000 respectively. District Un Conditional grant ( None wage ) 800,000 . This money will be used by the office of the DEO FOR office stationery and other minor repairs, District Un- Conditional Grant ( Wage) Sh. 54,542,412 will be used to pay the Education officers Salaries at the headquarters.

The department receives other transfers from central Government ( UNEB ) To administer and Manage PLE, Others transfers from Parents Sh. 79,500,000 is used for administering Mock Examinations , Purchasing of Form X , FOR 4500 Projected candidates , and conducting a one day workshop for teachers on setting , marking and answering questions.

# Vote : 533 Masaka District

# FY 2019/20

## Roads and Engineering

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>840,253</b>	<b>146,553</b>	<b>664,458</b>
Other Transfers from Central Government	638,193	138,937	638,193
Multi-Sectoral Transfers to LLGs_NonWage	171,595	0	0
District Unconditional Grant (Non-Wage)	4,800	1,200	600
District Unconditional Grant (Wage)	25,665	6,416	25,665
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>840,253</b>	<b>146,553</b>	<b>664,458</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,665	6,416	25,665
Non Wage	814,588	140,137	638,793
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>840,253</b>	<b>146,553</b>	<b>664,458</b>

### Narrative of Workplan Revenues and Expenditure

The District expect to receive UG.X.664,458 000 in the FY 2019/20 representing a shortfall of about 20.9% compared to that of the FY 2018/19 (840,253,000). This reduction is attributed by removal of the Multi-sectoral Transfers to LI Gs-Non-wage and Unconditional Grant non-wage at tune of 87.5%. Out of the total revenue for FY 2019/20, UG.X. 25,665,000 will be spent on wage and the rest UG.X.638,793,000 will be spent on non-wage expenditures.

**Vote : 533 Masaka District**

**FY 2019/20**

*Water*

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>68,155</b>	<b>17,039</b>	<b>67,243</b>
District Unconditional Grant (Non-Wage)	0	0	600
District Unconditional Grant (Wage)	34,985	8,746	34,985
Sector Conditional Grant (Non-Wage)	33,169	8,292	31,657
<b>Development Revenues</b>	<b>435,147</b>	<b>145,049</b>	<b>427,904</b>
Sector Development Grant	414,094	0	408,102
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>503,302</b>	<b>162,088</b>	<b>495,147</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	34,985	8,746	34,985
Non Wage	33,169	8,292	32,257
<b>Development Expenditure</b>			
Domestic Development	435,147	76,141	427,904
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>503,302</b>	<b>93,179</b>	<b>495,147</b>

**Narrative of Workplan Revenues and Expenditure**

During the FY 2018/19, the department is to receive shs 495,147,000 representing a drop of about 1.6% against the budget for FY 2018/19 (503,302,000). This decrease is attributed by less funds from Sector Conditional Grant (Non-wage), Sector development Grant and Transitional Development Grant at tune of 4.5%, 6.3% and 1.7% respectively. Of the total revenues expected in the department, 7.1% will cater for wage, 6.5 and 86.4% will cater for development expenditures.

# Vote : 533 Masaka District

# FY 2019/20

## Natural Resources

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>129,036</b>	<b>29,259</b>	<b>248,999</b>
Locally Raised Revenues	12,000	0	44,084
District Unconditional Grant (Non-Wage)	2,000	500	8,000
District Unconditional Grant (Wage)	109,875	27,469	191,757
Sector Conditional Grant (Non-Wage)	5,161	1,290	5,159
<b>Development Revenues</b>	<b>200,000</b>	<b>9,512</b>	<b>30,000</b>
Other Transfers from Central Government	200,000	0	0
District Discretionary Development Equalization Grant	0	0	30,000
<b>Total Revenues shares</b>	<b>329,036</b>	<b>38,771</b>	<b>278,999</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	109,875	27,469	191,757
Non Wage	19,161	1,790	57,242
<b>Development Expenditure</b>			
Domestic Development	200,000	9,512	30,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>329,036</b>	<b>38,771</b>	<b>278,999</b>

### Narrative of Workplan Revenues and Expenditure

The total natural resources sector budget 2019/ 2020 reduced by 15% in comparison to 2018/ 2019 and this is attributed to non receipt of donor funds. Apart from the wage grant, the sector will this time get funding from sector conditional grant non wage , PAF for wetland conservation), locally raised revenue, district unconditional grant non wage and DDEG. Departmental expenditure will be limited to wetland conservation, tree planting and afforestation, physical planning, and natural resources office administrative costs.



# Vote : 533 Masaka District

# FY 2019/20

## Community Based Services

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>627,169</b>	<b>41,421</b>	<b>637,293</b>
Other Transfers from Central Government	449,486	0	458,000
Locally Raised Revenues	12,000	0	12,000
District Unconditional Grant (Non-Wage)	8,000	2,000	10,000
District Unconditional Grant (Wage)	119,599	29,900	119,599
Sector Conditional Grant (Non-Wage)	38,084	9,521	37,694
<b>Development Revenues</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
Donor Funding	10,000	0	10,000
<b>Total Revenues shares</b>	<b>637,169</b>	<b>41,421</b>	<b>647,293</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	119,599	29,900	119,599
Non Wage	507,570	11,521	517,694
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	10,000	0	10,000
<b>Total Expenditure</b>	<b>637,169</b>	<b>41,421</b>	<b>647,293</b>

### Narrative of Workplan Revenues and Expenditure

In FY 2019/20, the Department is expecting to receive shs. 647,293,000, which is 1.6% more than the 2018/19 budget of shs.637,169,000. This status is attributed to a decrease in District Unconditional grant (Non-Wage) by 20% and Increase of Other Transfers from Central Government at tune of about 2.7%. The expenditure will be geared mainly to support women, youths and PWD projects. Out of the total anticipated revenues, about 18.5% will be used to cater for wages while 1.5% to cater for Donor Development and the rest of the anticipated revenues at tune of 80% will be used for non-wage expenditures.

**Vote : 533 Masaka District**

**FY 2019/20**

**Planning**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>82,985</b>	<b>33,287</b>	<b>112,947</b>
Locally Raised Revenues	5,038	13,800	35,000
District Unconditional Grant (Non-Wage)	41,528	10,382	41,528
District Unconditional Grant (Wage)	36,420	9,105	36,420
<b>Development Revenues</b>	<b>527,945</b>	<b>74,709</b>	<b>208,410</b>
Donor Funding	356,653	0	150,000
Multi-Sectoral Transfers to LLGs_Gou	142,385	0	0
District Discretionary Development Equalization Grant	28,907	0	58,410
<b>Total Revenues shares</b>	<b>610,931</b>	<b>107,996</b>	<b>321,357</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	36,420	9,105	36,420
Non Wage	46,566	24,182	76,528
<b>Development Expenditure</b>			
Domestic Development	171,292	49,870	58,410
Donor Development	356,653	24,839	150,000
<b>Total Expenditure</b>	<b>610,931</b>	<b>107,996</b>	<b>321,357</b>

**Narrative of Workplan Revenues and Expenditure**

In the financial year 2019/2020, the department has been allocated Ug shs.321,357,000 compared to Ug shs.610,931,000 in FY 2018/19 indicating a 47.4% drop. This reduction is attributed by reduction in donor funding, however the locally raised revenues and DDEG shares increased. The funds will be spent on the provision of planning services in the district; where 36,420,000/= will be spent on staff salaries making it 11.3%, leaving only 88.7% for activity implementation.

**Vote : 533 Masaka District**

**FY 2019/20**

**Internal Audit**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>64,761</b>	<b>13,440</b>	<b>64,761</b>
Locally Raised Revenues	11,000	0	11,000
District Unconditional Grant (Non-Wage)	12,960	3,240	12,960
District Unconditional Grant (Wage)	40,801	10,200	40,801
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>64,761</b>	<b>13,440</b>	<b>64,761</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,801	10,200	40,801
Non Wage	23,960	3,240	23,960
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>64,761</b>	<b>13,440</b>	<b>64,761</b>

**Narrative of Workplan Revenues and Expenditure**

Audit department is expecting a total of UG.X. 64,761,000 indicating a zero reduction compared to that of the FY 2018/19 of about 0%. Of which Locally for raised revenue is shs11,000,000, Unconditional grant non-wage is shs.12,960,000 and Unconditional grant wage is shs. 40,801,000. Out of the total revenue, about 63% goes to wage while the rest (37%) will be spent on non-wage recurrent activities.