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Foreword

The Budget Frame Work Paper (BFP) for Financial Year 2019/2020 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 document aims at aligning the District limited resources to unlimited Public demands. This BFP 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 2019/2020. In the Financial Year 2019/2020 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

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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	99,955	207,715	1,157,885
Discretionary Government Transfers	3,401,502	941,985	3,369,699
Conditional Government Transfers	15,848,502	4,130,286	15,343,931
Other Government Transfers	8,148,792	303,580	4,112,542
Donor Funding	94,000	0	94,000
Grand Total	27,592,751	5,583,566	24,078,058

Revenue Performance in the First Quarter of 2018/19

By the end of first Quarter, out of the annual Budget of Shs. 27,592,751,000 a total sum of Shs. 5,583,566,000 (20%) had been received. Broadly by source, out of the annual Budget of Shs. 27,398,796,000 anticipated to be received as Central Government transfers by the end of the Quarter a total sum of Shs. 5,375,851,000 (19.62%) had been received. The major cause of the shortfall in Central Government transfers was due to limited release under Other Government transfers as preliminaries for program activities had just been started on, thus community, YLP and UWEP projects for funding had not yet been identified and approved. Local revenue performance stood at 208% and Donor funding at 0% against the annual Budget. Over performance under local Revenue was as result of under estimation of the locally raised revenue that was appropriated by Parliament. Poor performance under Donor funding was due to the fact that much of the Donor funds is for Immunization, which did not take place in the quarter under review.

Planned Revenues for FY 2019/20

The District's resource envelope for FY 2019/2020 has decreased by 12.74% as compared to the current FY. The decrease in the resource envelope is due to the general decrease in Central Government transfers overall by 16.7%. Discretionary Government Transfers has decreased by 0.9%, Conditional Government Transfers by 3.2% due to non provision for Gratuity and Pension arrears. Other Government transfers have decreased by 49.5%. On the contrary, locally raised revenue has significantly increased by 1058.41%, due to the correction of the under stated appropriation made by Parliament on Local revenue of Shs. 99,954,937 (A figure even far below the appropriation of the FY 2017/2018 Shs. 999,543,000). The provision for Donor funding has been maintained at the level of FY 2018/2019 as no new Memorandum of Understanding with Donors has been signed.

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	8,618,212	722,379	4,390,410
Finance	223,859	79,381	362,754
Statutory Bodies	488,877	134,885	721,506
Production and Marketing	1,078,278	245,675	1,131,191
Health	5,259,294	1,266,404	5,335,764

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Education	8,193,520	2,173,009	8,214,795
Roads and Engineering	1,266,260	268,894	1,264,586
Water	451,269	136,968	416,558
Natural Resources	402,056	66,161	388,831
Community Based Services	1,387,809	146,821	1,432,314
Planning	174,385	55,848	346,857
Internal Audit	48,933	7,867	72,492
Grand Total	27,592,751	5,304,293	24,078,058
<i>o/w: Wage:</i>	<i>12,971,837</i>	<i>3,154,213</i>	<i>12,971,837</i>
<i>Non-Wage Recurrent:</i>	<i>8,493,932</i>	<i>1,514,250</i>	<i>8,780,267</i>
<i>Domestic Devt:</i>	<i>6,032,982</i>	<i>635,831</i>	<i>2,231,954</i>
<i>Donor Devt:</i>	<i>94,000</i>	<i>0</i>	<i>94,000</i>

Expenditure Performance in the First Quarter FY 2018/19

Out of the funds received in the first Quarter, US\$ 5,304,293,000 (98.67% against actual receipts and 19% against the annual Budget) was released to various Departments. By the end of the Quarter, cumulatively the Departments' expenditure stood at Shs. 3,963,572,000 (75% against releases and 14% against the annual Budget). The low expenditure was mainly due to limited expenditure that was incurred on Salaries especially Primary Health Care recruitment had not yet taken place awaiting clearance from Ministry of Public Service. Further low expenditure was also noted on Capital investments, where implementation had not yet started due to the fact that procurement of private service providers was still ongoing.

Planned Expenditures for The FY 2019/20

In the FY 2019/2020, the Districts' expenditure will be centered on: Salaries, Pension and Gratuity, Production of mandatory documents, procurement of; Office consumables, Agricultural inputs, Human drugs and Medical supplies. Construction/Rehabilitation/Completion of; Administration blocks, Classrooms, Staff Houses, Latrines, Roads, Health facility infrastructure, Markets and Water facilities will also be areas of focus. Others areas of expenditure shall be; Maintenance of Vehicle and Plants, demonstration sites establishment, property valuation, Support to Youth (DYLSP), Women (UWEP), NUSAF III Sub Projects payment of emoluments for Councilors and 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.

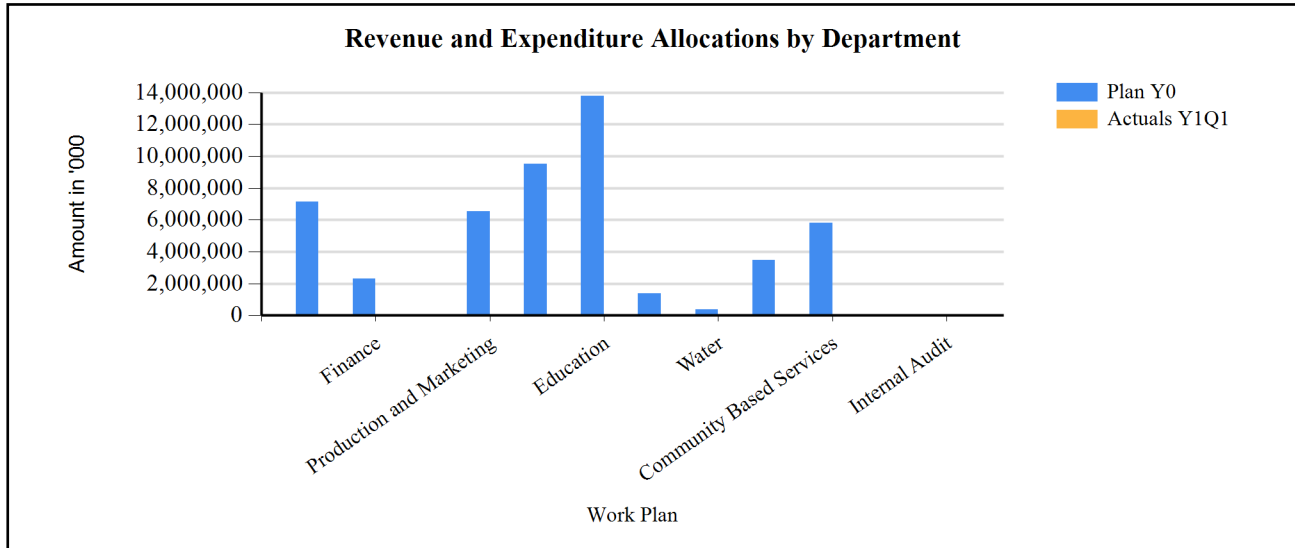
Challenges in Implementation

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 across the departments, Limited Community participation and uncooperative and destructive Communities. Other implementation challenges are; Climate Change, Pests (Army Worm), 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.

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>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	99,955	207,715	1,157,885
Local Services Tax	69,955	2,345	195,154
Land Fees	1,000	32,324	121,850
Local Hotel Tax	1,000	0	4,258
Application Fees	1,000	0	27,025
Business licenses	1,000	25,646	64,913
Liquor licenses	1,000	80	10,952
Other licenses	1,000	10,114	55,919
Miscellaneous and unidentified taxes	1,000	0	0
Rent & Rates - Non-Produced Assets – from private entities	1,000	2,265	0
Royalties	1,000	0	0
Sale of (Produced) Government Properties/Assets	1,000	30	111,019
Rent & rates – produced assets – from private entities	1,000	8,548	73,239
Sale of publications	1,000	0	0
Rates – Produced assets – from other govt. units	1,000	0	0
Sale of publications – from other govt. units	1,000	0	0
Park Fees	1,000	0	9,760
Refuse collection charges/Public convenience	1,000	0	105
Property related Duties/Fees	1,000	0	4,576

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Advertisements/Bill Boards	1,000	130	4,494
Animal & Crop Husbandry related Levies	1,000	34,182	170,329
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,000	555	6,750
Registration of Businesses	1,000	1,467	9,180
Educational/Instruction related levies	1,000	0	1,575
Agency Fees	1,000	450	0
Inspection Fees	1,000	0	2,200
Market /Gate Charges	1,000	44,652	186,257
Tax Tribunal – Court Charges and Fees	0	0	1
Court Filing Fees	1,000	20	630
Other Fees and Charges	1,000	2,911	32,700
Quarry Charges	0	0	65,000
Unspent balances – Locally Raised Revenues	1,000	0	0
Reimbursements by other bodies	1,000	0	0
Miscellaneous receipts/income	1,000	166	1
2a. Discretionary Government Transfers	3,401,502	941,985	3,369,699
District Unconditional Grant (Non-Wage)	592,596	148,149	585,133
District Discretionary Development Equalization Grant	1,099,312	366,437	1,074,973
District Unconditional Grant (Wage)	1,709,594	427,398	1,709,594
2b. Conditional Government Transfer	15,848,502	4,130,286	15,343,931
Sector Conditional Grant (Wage)	11,262,243	2,815,561	11,262,243
Sector Conditional Grant (Non-Wage)	1,582,047	476,958	1,567,147
Sector Development Grant	1,152,563	384,188	1,137,180
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	44,345	0	0
Pension for Local Governments	1,357,559	339,390	1,357,559
Gratuity for Local Governments	428,692	107,173	0
2c. Other Government Transfer	8,148,792	303,580	4,112,542
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Northern Uganda Social Action Fund (NUSAF)	6,059,154	54,000	2,080,200
Support to PLE (UNEB)	10,600	0	15,304
Uganda Road Fund (URF)	809,463	159,194	809,463
Uganda Wildlife Authority (UWA)	145,000	0	145,000
Uganda Women Entrepreneurship Program(UWEP)	239,330	60,369	239,330
Vegetable Oil Development Project	60,000	0	60,000
Youth Livelihood Programme (YLP)	613,246	8,017	613,246
Micro Projects under Luwero Rwenzori Development Programme	22,000	22,000	0
Infectious Diseases Institute (IDI)	68,000	0	68,000

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Neglected Tropical Diseases (NTDs)	82,000	0	82,000
3. Donor	94,000	0	94,000
United Nations Children Fund (UNICEF)	44,000	0	44,000
Global Fund for HIV, TB & Malaria	25,000	0	25,000
Global Alliance for Vaccines and Immunization (GAVI)	25,000	0	25,000
Total Revenues shares	27,592,751	5,583,566	24,078,058

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

An over performance of Local Revenue was realized during the first quarter. Out of Shs. 99,955,000, planned to be received in a quarter, Shs. 207,915,000 (208%) was collected. In comparison to the annual budget, local revenue performance stood at 208%. This over performance was realised as a result of under estimation of the locally raised revenue that was appropriated by Parliament, where by instead of appropriating US\$ 1,222,287,000, only US\$ 99,995,000 was appropriated.

Central Government Transfers

Transfers from central Government fairly performed as planned. Out of the annual budget, by the end of the Quarter, 19.62% had been received. In comparison to the quarter receipts, the performance stood at 76.48%. The main cause of the short fall was due to limited release under Other Government Transfers, whose performance stood at 4% due to the fact that preliminaries for NUSAF, YLP and UWEP activities had just been started on, thus community projects had not yet been identified and approved for funding.

Donor Funding

A poor performance was registered under Donor funding. Out of Shs. 23,500,000 planned to be received in the first quarter, no funding was realised, due to the fact that much of the Donor funds is for Immunization, which did not take place in the quarter under review.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

In Comparison to FY 2018/2019, Local Revenue anticipated to be raised in FY 2019/2020, has drastically increased by 1058.41%. The drastic increase in Local Revenue is due to the correction of the under stated appropriation made by Parliament on Local revenue of Shs. 99,954,937 (A figure far below the appropriation of the FY 2017/2018 Shs. 999,543,000). Further, the district anticipates to raise a substantial amount of local revenue from the sale of Sugar cane.

Central Government Transfers

Basing on the IPFs received from the MoFPED, transfers from Central Government are anticipated to decrease by 16.69%. The decrease is mainly due to non provision of Gratuity and Pension arrears and the general cut of sector conditional grant wage, non wage and development.

Donor Funding

In comparison to FY 2018/2019 and basing on commitments so far received from Donors, the same provision as of the current FY has been maintained.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			

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Agricultural Extension Services	188,393	49,784	487,794
District Production Services	846,722	208,391	547,597
District Commercial Services	43,164	10,791	95,799
Sub- Total of allocation Sector	1,078,278	268,965	1,131,191
Sector :Works and Transport			
District, Urban and Community Access Roads	1,255,272	286,919	1,240,966
District Engineering Services	10,989	2,747	23,620
Sub- Total of allocation Sector	1,266,260	289,666	1,264,586
Sector :Education			
Pre-Primary and Primary Education	6,341,822	1,569,168	5,950,768
Secondary Education	1,360,583	338,896	1,796,114
Skills Development	251,829	62,957	242,047
Education & Sports Management and Inspection	213,699	53,425	213,909
Special Needs Education	25,586	6,397	11,958
Sub- Total of allocation Sector	8,193,520	2,030,843	8,214,795
Sector :Health			
Primary Healthcare	2,297,160	583,374	2,347,459
District Hospital Services	2,375,833	593,958	2,389,717
Health Management and Supervision	586,301	145,563	598,588
Sub- Total of allocation Sector	5,259,294	1,322,895	5,335,764
Sector :Water and Environment			
Rural Water Supply and Sanitation	451,269	112,817	416,558
Natural Resources Management	402,056	101,087	388,831
Sub- Total of allocation Sector	853,324	213,904	805,389
Sector :Social Development			
Community Mobilisation and Empowerment	1,387,809	306,243	1,432,314
Sub- Total of allocation Sector	1,387,809	306,243	1,432,314
Sector :Public Sector Management			
District and Urban Administration	8,618,212	2,175,412	4,390,410
Local Statutory Bodies	488,877	162,007	721,506
Local Government Planning Services	174,385	60,878	346,857
Sub- Total of allocation Sector	9,281,474	2,398,298	5,458,773
Sector :Accountability			
Financial Management and Accountability(LG)	223,859	87,596	362,754
Internal Audit Services	48,933	15,233	72,492
Sub- Total of allocation Sector	272,792	102,829	435,246

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SECTION B : Workplan Summary

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Administration

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,741,956	688,946	4,282,403
Multi-Sectoral Transfers to LLGs_NonWage	52,329	42,206	176,454
Other Transfers from Central Government	2,299,100	54,000	2,058,200
Locally Raised Revenues	32,000	14,300	170,264
District Unconditional Grant (Non-Wage)	90,442	22,611	82,438
District Unconditional Grant (Wage)	437,489	109,267	437,488
General Public Service Pension Arrears (Budgeting)	44,345	0	0
Pension for Local Governments	1,357,559	339,390	1,357,559
Gratuity for Local Governments	428,692	107,173	0
Development Revenues	3,876,255	33,433	108,008
Other Transfers from Central Government	3,760,054	0	0
Multi-Sectoral Transfers to LLGs_Gou	21,201	0	13,008
District Discretionary Development Equalization Grant	95,000	0	95,000
Total Revenues shares	8,618,212	722,379	4,390,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	437,489	99,314	437,488
Non Wage	4,304,467	462,228	3,844,915
Development Expenditure			
Domestic Development	3,876,255	1,766	108,008
Donor Development	0	0	0
Total Expenditure	8,618,212	563,308	4,390,410

Narrative of Workplan Revenues and Expenditure

A significant decrease in the resource envelope of 49.06% is anticipated in the FY 2019/2020. This is as a result of decreased funding under NUSAF III by 65.67% as the district is almost exhausting its IPF for the five years and lack of provision for Gratuity and pension arrears for Local Governments. However, though a 49.06% decrease is anticipated, the provision for Multi-Sectoral Transfers to LLGs_NonWage and Local revenue has drastically increased by 237.20% and 432.8% respectively. The department expects to spend 97.54% on recurrent expenditure. Out of the recurrent expenditure, 10.22% will be spent on wage and 89.78% 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. 2.46% 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, retooling and infrastructure development.

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	222,554	79,354	361,449
Multi-Sectoral Transfers to LLGs_NonWage	21,928	31,412	102,959
Locally Raised Revenues	8,000	6,000	65,864
District Unconditional Grant (Non-Wage)	41,941	10,485	41,941
District Unconditional Grant (Wage)	150,685	31,457	150,685
Development Revenues	1,305	28	1,305
Multi-Sectoral Transfers to LLGs_Gou	1,305	0	1,305
Total Revenues shares	223,859	79,381	362,754
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	150,685	31,457	150,685
Non Wage	71,869	47,897	210,764
Development Expenditure			
Domestic Development	1,305	28	1,305
Donor Development	0	0	0
Total Expenditure	223,859	79,381	362,754

Narrative of Workplan Revenues and Expenditure

The resource envelope for FY 2019/2020 is anticipated to increase by 62.05% as compared to 2018/2019. This is as a result of Increased allocation under Multisectoral Transfers to LLGs (369.53%) and locally raised revenue by 723.30. The department expects to spend 99.64 of its revenue on recurrent expenditure, out of which wage will constitute 41.69% and recurrent non wage will be 58.31%. 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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Statutory Bodies

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	478,877	131,552	721,506
Multi-Sectoral Transfers to LLGs_NonWage	20,180	26,833	96,275
Locally Raised Revenues	24,000	14,500	190,533
District Unconditional Grant (Non-Wage)	188,246	47,061	188,246
District Unconditional Grant (Wage)	246,452	43,158	246,452
Development Revenues	10,000	3,333	0
District Discretionary Development Equalization Grant	10,000	0	0
Total Revenues shares	488,877	134,885	721,506
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	246,452	43,158	246,452
Non Wage	232,425	88,394	475,054
Development Expenditure			
Domestic Development	10,000	0	0
Donor Development	0	0	0
Total Expenditure	488,877	131,552	721,506

Narrative of Workplan Revenues and Expenditure

The sector budget for FY 2019/2020 has increased by 47.58% as compared to the current FY 2018/2019; this has mainly been as a result of increased funding at LLGs under Multisectoral transfers by 377.08% and increased funding under local revenue by 693.89% as a result of restoration of local revenue that had been grossly misstated in the current FY. The sector expects to spend 34.16% of its revenue on wages, 65.84% on none wage. Expenditure will mainly be incurred on Commissions, Boards, Committees, Council meetings in respect of payment of allowances and payment arrears for the Area Land Committees. Other expenditures will be incurred on payment of District Councillors, LCIII coucillors monthly allowance, Ex-gratia for LCI and LCII Chairpersons, advertisement and monitoring of Government programmes.

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	846,440	194,473	913,408
Multi-Sectoral Transfers to LLGs_NonWage	8,777	1,598	17,580
Locally Raised Revenues	9,000	4,230	68,164
Other Transfers from Central Government	60,000	0	60,000
District Unconditional Grant (Wage)	72,468	14,596	72,468
Sector Conditional Grant (Wage)	496,503	124,126	496,503
Sector Conditional Grant (Non-Wage)	199,693	49,923	198,694
Development Revenues	231,838	51,202	217,782
Multi-Sectoral Transfers to LLGs_Gou	154,178	0	144,324
Sector Development Grant	77,660	0	73,459
Total Revenues shares	1,078,278	245,675	1,131,191
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	568,970	138,722	568,971
Non Wage	277,470	1,598	344,437
Development Expenditure			
Domestic Development	231,838	25,315	217,782
Donor Development	0	0	0
Total Expenditure	1,078,278	165,635	1,131,191

Narrative of Workplan Revenues and Expenditure

The overall Production and Marketing Sector budget for the F/Y 2019/2020 is anticipated to slightly increase by 4.91%. The increase in funding is as a result of increased funding under locally raised revenue specifically for maintenance of the District Tractor and Sugar Cane plantation at Kihonda Demonstration Farm. Out of the anticipated resource envelope, 50.30% will be spent on wage, 30.45% on non wage and 19.25% on development. Expenditure will mainly be incurred on provision of Agriculture Extension Services, procurement of Agricultural Technologies, infrastructure development and Salaries.

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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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,000,231	1,212,145	5,021,294
Multi-Sectoral Transfers to LLGs_NonWage	4,051	600	9,410
Other Transfers from Central Government	150,000	0	150,000
Locally Raised Revenues	0	0	15,703
District Unconditional Grant (Non-Wage)	2,342	586	2,342
Sector Conditional Grant (Wage)	4,527,188	1,131,797	4,527,188
Sector Conditional Grant (Non-Wage)	316,651	79,163	316,651
Development Revenues	259,063	54,259	314,470
Donor Funding	94,000	0	94,000
Multi-Sectoral Transfers to LLGs_Gou	110,947	0	106,382
District Discretionary Development Equalization Grant	0	0	59,400
Sector Development Grant	54,116	0	54,689
Total Revenues shares	5,259,294	1,266,404	5,335,764
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,527,188	929,542	4,527,188
Non Wage	473,043	69,400	494,106
Development Expenditure			
Domestic Development	165,063	36,220	220,470
Donor Development	94,000	0	94,000
Total Expenditure	5,259,294	1,035,163	5,335,764

Narrative of Workplan Revenues and Expenditure

The overall resource envelope for the FY 2019/2020 has slightly increased by 1.45% as compared to the current FY 2018/19. The increase in the resource envelope is mainly due to the District Discretionary Development Equalization provision for completion of a Maternity Ward at Kijenga HC II. Out of the estimated sector budget, 94.11% will be spent as recurrent and 5.89% as development. Out of the recurrent budget, 90.16% is wage and 9.84% Non-wage. Under development, 70.11% is domestic development and 29.89% donor development. Expenditure will mainly be incurred on Salaries, , operation and maintenance of Vehicles and Health facilities, immunization, support supervision, Data collection, Surveillance and infrastructure development.

Vote : 534 Masindi 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	7,323,092	1,905,964	7,337,231
Multi-Sectoral Transfers to LLGs_NonWage	4,000	0	8,498
Locally Raised Revenues	2,955	2,470	20,350
Other Transfers from Central Government	10,600	0	15,304
District Unconditional Grant (Non-Wage)	12,594	3,149	12,594
District Unconditional Grant (Wage)	77,041	14,925	77,041
Sector Conditional Grant (Wage)	6,238,553	1,559,638	6,238,553
Sector Conditional Grant (Non-Wage)	977,349	325,783	964,891
Development Revenues	870,428	267,045	877,564
Multi-Sectoral Transfers to LLGs_Gou	78,729	0	95,150
District Discretionary Development Equalization Grant	3,500	0	0
Sector Development Grant	788,199	0	782,415
Total Revenues shares	8,193,520	2,173,009	8,214,795
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,315,593	1,563,858	6,315,594
Non Wage	1,007,498	119,004	1,021,637
Development Expenditure			
Domestic Development	870,428	7,769	877,564
Donor Development	0	0	0
Total Expenditure	8,193,520	1,690,631	8,214,795

Narrative of Workplan Revenues and Expenditure

The overall Education Sector budget for the F/Y 2019/2020 is anticipated to increase by 0.26%. This is as result of increased local revenue allocation by 588.66%. The department expects to spend 89.31% of its resource envelope on recurrent activities and 10.69 on Development. Out of the recurrent expenditure, 86.08% will be wage and 13.92% 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 Secondary Seed Schools, thus classroom construction, staff houses and latrine stances will be under taken. Capacity building of Staff and School Mangement Committee members will also be under taken.

Vote : 534 Masindi District

FY 2019/20

Roads and Engineering

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,005,859	192,094	1,034,185
Multi-Sectoral Transfers to LLGs_NonWage	154,396	0	159,259
Other Transfers from Central Government	655,066	159,194	655,066
Locally Raised Revenues	0	0	23,463
District Unconditional Grant (Non-Wage)	15,009	3,752	15,009
District Unconditional Grant (Wage)	181,388	29,148	181,388
Development Revenues	260,401	76,800	230,401
Multi-Sectoral Transfers to LLGs_Gou	30,000	0	30,000
District Discretionary Development Equalization Grant	230,401	0	200,401
Total Revenues shares	1,266,260	268,894	1,264,586
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	181,388	29,148	181,388
Non Wage	824,471	46,260	852,797
Development Expenditure			
Domestic Development	260,401	0	230,401
Donor Development	0	0	0
Total Expenditure	1,266,260	75,408	1,264,586

Narrative of Workplan Revenues and Expenditure

The resource envelope for the FY 2019/2020 as compared to FY 2018/2019 has slightly decreased by 0.13%. The decrease is due to the decreased funding under DDEG by 13.02%. Out of the estimated resource envelope 81.78% will be spent on recurrent items. Under recurrent expenditure, Wage constitutes 17.54% and non wage. 82.46%. The share of Capital development expenditure stands at 18.22%. Expenditure in the department will mainly be incurred on; Routine maintenance of the District roads (Road Gangs), Spot improvement, Periodic maintenance, rehabilitation of roads, staff salaries and repair of Road Plants.

Vote : 534 Masindi District

FY 2019/20

*Water***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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	111,057	23,564	109,568
District Unconditional Grant (Wage)	72,000	13,800	72,000
Sector Conditional Grant (Non-Wage)	39,057	9,764	37,568
Development Revenues	340,212	113,404	306,990
District Discretionary Development Equalization Grant	86,571	0	60,570
Sector Development Grant	232,588	0	226,618
Transitional Development Grant	21,053	0	19,802
Total Revenues shares	451,269	136,968	416,558
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	72,000	13,800	72,000
Non Wage	39,057	9,764	37,568
Development Expenditure			
Domestic Development	340,212	16,055	306,990
Donor Development	0	0	0
Total Expenditure	451,269	39,619	416,558

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, the resource envelope is anticipated to decrease by 7.69%. The decrease in funding is generally as a result of the general cut of the sector funding sources. Recurrent expenditure will constitute 26.30%, of which 65.71% will be incurred on Wage and 34.29% on non wage. Capital expenditure share will be 73.70%. 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, Salaries, training of User Committees and Supervision.

Vote : 534 Masindi 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	340,015	52,827	331,057
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	1,665
Locally Raised Revenues	4,000	0	34,352
Other Transfers from Central Government	40,000	0	0
District Unconditional Grant (Non-Wage)	25,807	6,452	25,807
District Unconditional Grant (Wage)	263,538	44,958	263,538
Sector Conditional Grant (Non-Wage)	5,671	1,418	5,694
Development Revenues	62,040	13,333	57,774
Multi-Sectoral Transfers to LLGs_Gou	52,040	0	47,774
District Discretionary Development Equalization Grant	10,000	0	10,000
Total Revenues shares	402,056	66,161	388,831
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	263,538	44,958	263,538
Non Wage	76,478	7,869	67,519
Development Expenditure			
Domestic Development	62,040	10,000	57,774
Donor Development	0	0	0
Total Expenditure	402,056	62,827	388,831

Narrative of Workplan Revenues and Expenditure

A slight decrease of 3.29% in the resource envelope is anticipated in the FY 2019/2020. The decrease is attributed to non allocation of Other Government Transfers. Out of the resource envelope, 85.14% constitute recurrent and 14.86% development. 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, wetlands management, 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 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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,193,112	130,741	1,241,398
Multi-Sectoral Transfers to LLGs_NonWage	143,496	2,260	165,950
Locally Raised Revenues	12,000	3,000	37,809
Other Transfers from Central Government	874,576	90,386	874,576
District Unconditional Grant (Non-Wage)	13,918	3,480	13,918
District Unconditional Grant (Wage)	105,495	20,709	105,495
Sector Conditional Grant (Non-Wage)	43,626	10,907	43,649
Development Revenues	194,697	16,080	190,916
Multi-Sectoral Transfers to LLGs_Gou	194,697	0	190,916
Total Revenues shares	1,387,809	146,821	1,432,314
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	105,495	20,709	105,495
Non Wage	1,087,616	32,579	1,135,903
Development Expenditure			
Domestic Development	194,697	16,080	190,916
Donor Development	0	0	0
Total Expenditure	1,387,809	69,367	1,432,314

Narrative of Workplan Revenues and Expenditure

In comparison to the FY 2018/2019 budget, the overall sector projected budget for the FY 2019/2020, has increased by 3.21%. The increase is due to increased funding under Multi sectoral transfers and locally raised revenue. The department expects to spend 86.67% of its resource envelope on recurrent of which 8.50% shall be on wage and 91.50% on non wage. Capital Development Expenditure will constitute 13.33%. Expenditure will mainly be incurred on support of Youth, PWDs and Women groups, up keep of Juveniles at Ihungu Remand Home, Salaries and Observing National Days.

Vote : 534 Masindi District

FY 2019/20

Planning

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	153,642	48,934	326,114
Multi-Sectoral Transfers to LLGs_NonWage	18,184	18,828	149,817
Locally Raised Revenues	4,000	3,000	44,839
District Unconditional Grant (Non-Wage)	55,078	13,770	55,078
District Unconditional Grant (Wage)	76,380	13,337	76,380
Development Revenues	20,743	6,914	20,743
District Discretionary Development Equalization Grant	20,743	0	20,743
Total Revenues shares	174,385	55,848	346,857
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,380	13,337	76,380
Non Wage	77,262	24,751	249,734
Development Expenditure			
Domestic Development	20,743	4,725	20,743
Donor Development	0	0	0
Total Expenditure	174,385	42,813	346,857

Narrative of Workplan Revenues and Expenditure

The proposed budget for FY 2019/2020 reflects a drastic increase of 98.90% compared to FY 2018/2019. The increase in the resource envelope is as a result of increased allocation under the Multi sectoral transfers (723.89%) and locally raised revenue (1020.98%). 94.02% of the resource envelope will be used on recurrent expenses while 5.98% 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 of the 3rd District Development Plan, Multi -sectoral Monitoring of Government programs, backstopping of staff, purchase of ICT Equipment and Office consumables.

Vote : 534 Masindi District

FY 2019/20

Internal Audit

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
A: Breakdown of Workplan Revenues			
Recurrent Revenues	48,933	7,867	72,492
Locally Raised Revenues	4,000	0	27,559
District Unconditional Grant (Non-Wage)	18,274	4,569	18,274
District Unconditional Grant (Wage)	26,659	3,299	26,659
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	48,933	7,867	72,492
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,659	3,299	26,659
Non Wage	22,274	4,569	45,833
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	48,933	7,867	72,492

Narrative of Workplan Revenues and Expenditure

The department's budget for FY 2019/2020 has significantly increased by 48.15% as compared to FY 2018/2019. The increase in resource envelope is due to increased allocation under local revenue(588.98%) to cater for the increased work load. Out of the resource envelope, 36.78% will be utilized on wage and 63.22% on non wage recurrent. Expenditure for FY 2019/2020 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.