

Vote :531 Lira District**FY 2019/20****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

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

Signature :



Ben Paul Otim Ogwette, Chief Administrative Officer, Lira District

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :531 Lira District**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :531 Lira District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	393,612	243,129	393,938
Discretionary Government Transfers	4,608,536	3,971,462	4,055,232
Conditional Government Transfers	25,995,962	19,695,119	31,413,816
Other Government Transfers	5,467,786	3,201,208	5,574,391
External Financing	853,981	48,794	853,981
Grand Total	37,319,878	27,159,712	42,291,358

Revenue Performance by end of March of the Running FY

The Cumulative actual receipt up to end of Q2 (December 2018) FY 2018/2019 from various revenue sources was UGX 17,472,068,000 representing 47% of the district approved budget (UGX 37,319,878,000) for FY 2018/2019. Whereas Discretionary Government Transfers had the highest (57%) outturn, followed by Conditional Government Transfers (26%), Other Government Transfers (OGT) had the lowest outturn (33%) from central government transfers. The over performance (57%) of Discretionary Government transfers is attributed to release of two thirds of the grants instead of the expected half quarter by Q2. Over all, External financing had the lowest (5%) budget outturn during the quarter followed by (51%) Locally raised revenue. The low budget outturn from OGT is attributed to none release of YLP and UWEP funding. Of the Cumulative actual receipt during the quarter, Discretionary Government Transfer (DGT) accounts for 15%, Conditional Government Transfers (CGT) accounts for 73%, Other Government Transfers (OGT) accounts for (10%), while LR funding accounts for 1% and external financing had less than 1 (actually 0.3) percent outturn.

Planned Revenues for next FY

The revenue forecast for the FY 2019/2020 is UGX 42,291,358,000 (Forty Two Billion, Two Hundred Ninety One Million, Three Hundred Fifty Eight Thousand shillings) only, compared to UGX 37,319,878,000 (Thirty Seven Billion, Three Hundred Nineteen Million, Eight Hundred Seventy Eight Thousand shillings) in FY 2018/2019 representing a 13.3% increase in the revenue forecast. This increase is attributed to a number of budgetary reforms including inter Government transfer using Online Transfers Information Management System (OTIMS). Overall, of the FY 2019/2020 budget estimates, Central Government Transfers (UGX 41,043,439,000) accounts for 97% of the revenue forecast while locally generated revenue (UGX 393,938,000) is 1% and External financing (UGX 853,981,000) account for 2%. By expenditure category, 43% (UGX 18,080,448,000) of the FY 2019/2020 budget estimates will be spent on wages/Salaries, 37% (UGX 15,635,240,000) on non-wage recurrent, 18% (UGX 7,721,689,000) on Domestic Development and 2% (UGX 853,981,000) will be spent on partner development activities.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	8,417,183	6,240,436	12,485,225
Finance	302,144	223,696	305,432
Statutory Bodies	809,918	598,621	797,371
Production and Marketing	1,950,249	1,539,218	3,077,564
Health	4,026,355	2,423,719	4,153,639

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Education	17,032,822	12,851,572	17,492,983
Roads and Engineering	1,749,159	1,297,775	1,271,577
Water	840,911	719,026	838,781
Natural Resources	304,941	200,946	351,888
Community Based Services	1,519,031	762,720	1,065,529
Planning	291,512	243,556	303,793
Internal Audit	75,650	58,427	77,291
Trade, Industry and Local Development	0	0	70,285
Grand Total	37,319,878	27,159,712	42,291,358
<i>o/w: Wage:</i>	<i>17,367,084</i>	<i>13,070,915</i>	<i>18,080,448</i>
<i>Non-Wage Recurrent:</i>	<i>9,911,490</i>	<i>7,039,130</i>	<i>15,635,240</i>
<i>Domestic Devt:</i>	<i>9,187,323</i>	<i>7,000,872</i>	<i>7,721,689</i>
<i>External Financing:</i>	<i>853,981</i>	<i>48,794</i>	<i>853,981</i>

Expenditure Performance by end of March FY 2018/19

The cumulative actual receipts during the quarter was disbursed (100%) to various expenditure centers (departments) as detailed in the table above. Of the disbursement, 50% was allocated to cater for Wages, 25% for non-wage recurrent, 25% was for Development (GoU), and less than 1% (actually 0.3%) for development (by other partners). Generally all departments have on average a disbursement of 47% of the approved Budget. Water and planning departments jointly had the highest (57%) disbursement attributed to release of two thirds of development grants in department. Production and Marketing department had the second highest disbursement (53%) followed by Statutory Bodies Department (51%). On the other hand Community Based Services followed by health departments had the lowest (38% and 40% respectively) disbursement which is attributed to none release of grants such as UWEP, YLP and External Financing such as GAVI during the quarter.

The overall expenditure performance of all the departments was UGX 13,299,565,000, out of the total disbursements (UGX 17,472,068,000) during the quarter, representing 76% expenditure performance. Of the cumulative expenditure in Q2, 63% (UGX 8,418,359,000) was actual expenditure on staff salary (wages), 27% (UGX 3,597,061,000) was actual expenditure on non-wage recurrent, 9% (UGX 1,247,516,000) was actual expenditure on development projects and 0.3% (UGX 45,089,000) was actual expenditure on partner activities.

Planned Expenditures for the FY 2019/20

The LG planned expenditure by cost centres (departments) are as follows. Administration Sector has a proposed budget allocation of 29.5% (12,485,225,000) of the 2019/2020 district revenue estimates. Others sector allocation are as follows Finance 0.7% (305,432,000), Statutory Bodies 1.9% (797,371,000), Production & Marketing 7.3% (3,077,564,000), Health 9.8% (4,153,639,000), Education 41.4% (17,492,983,000) , Roads and Engineering 3.0% (1,271,577,000), Water 2.0% (838,781,000), Natural Resources 0.8% (351,888,000), Community Based Services 2.5% (1,065,529,000), Planning 0.7% (303,793,000), Internal Audit 0.2% (77,291,000) and Trade Industry and Local Economic Development(LED) 0.2% (70,285,000)

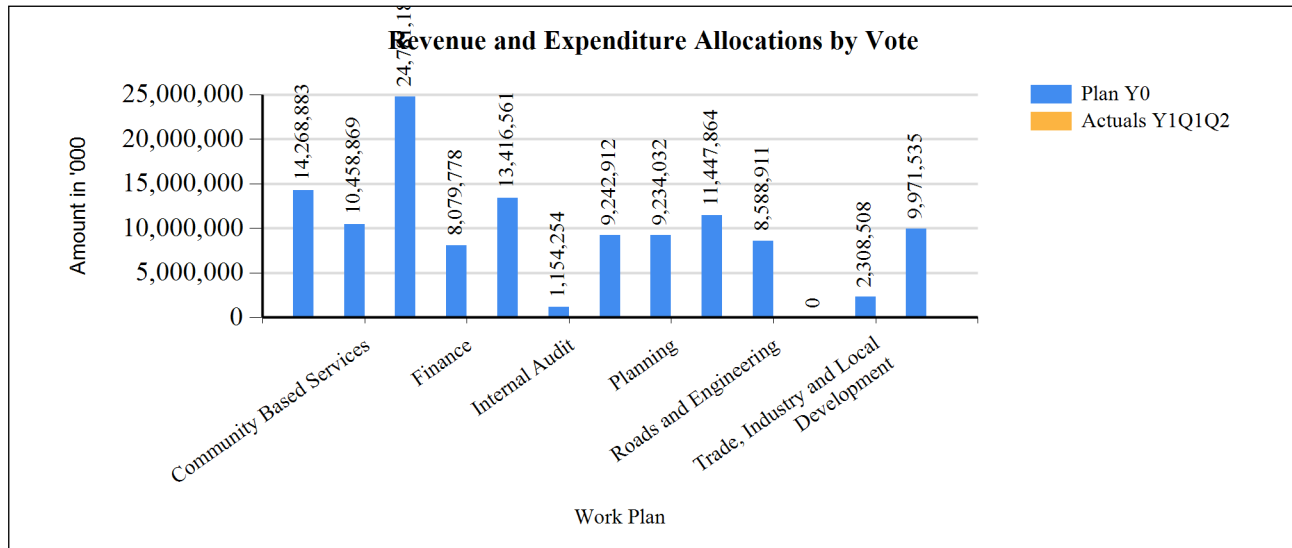
Medium Term Expenditure Plans

In the medium terms, the LG's major areas of expenditure shall include Education (Infrastructure development and school inspection), Health (infrastructure development and health services Delivery), Roads, Rural Water facilities development, Livelihood support activities in Agriculture(Advisory Services, crop Production and commercial services) and Natural resource management and Staff development.

Challenges in Implementation

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There is ever increasing operational cost that cannot be met with the proposed budget ceilings. Non remittance of some of the planned funds especially donor funds and LST affect implementation of some of the planned activities/projects. Implementation changes especially under estimate of contract value due to increased input costs. Limited Supervision, and untimely public accountability at all levels, Staff commitment (Absenteeism and late coming to work). Low staffing levels, delay in the start of the procurement process especially solicitation of bids and evaluation of bids and signing of the contracts are some of the major constraints in implementing future plans

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	393,612	237,615	393,938
Application Fees	14,621	5,374	14,621
Business licenses	10,243	39,179	10,243
Land Fees	22,809	23,882	22,809
Local Services Tax	45,420	6,862	45,420
Market /Gate Charges	249,113	109,091	249,113
Other Fees and Charges	1,668	21,017	1,668
Other licenses	0	0	2,966
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,956	1,257	4,956
Registration of Businesses	7,573	1,092	7,573
Rent & Rates - Non-Produced Assets – from other Govt units	27,857	22,004	27,856
Rent & Rates - Non-Produced Assets – from private entities	6,713	6,570	6,713
Sale of non-produced Government Properties/assets	2,640	1,288	0

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2a. Discretionary Government Transfers	4,608,536	3,971,462	4,055,232
District Discretionary Development Equalization Grant	2,032,019	2,032,019	1,394,540
District Unconditional Grant (Non-Wage)	929,450	697,087	919,808
District Unconditional Grant (Wage)	1,647,067	1,242,356	1,740,884
2b. Conditional Government Transfer	25,995,962	19,695,119	31,413,816
Sector Conditional Grant (Wage)	15,720,016	11,828,559	16,339,564
Sector Conditional Grant (Non-Wage)	3,857,931	2,620,411	3,757,130
Support Services Conditional Grant (Non-Wage)	400,000	300,000	400,000
Sector Development Grant	2,012,420	2,012,420	2,261,447
Transitional Development Grant	124,998	0	92,002
General Public Service Pension Arrears (Budgeting)	93,123	93,123	4,001,159
Salary arrears (Budgeting)	0	0	265,465
Pension for Local Governments	2,751,659	2,063,744	3,161,234
Gratuity for Local Governments	1,035,816	776,862	1,135,816
2c. Other Government Transfer	5,467,786	3,201,208	5,574,391
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	50,000	0	50,000
Northern Uganda Social Action Fund (NUSAF)	3,515,068	2,483,035	2,804,849
Support to PLE (UNEB)	12,032	17,681	17,861
Uganda Road Fund (URF)	863,339	454,293	632,541
Uganda Women Entrepreneurship Program(UWEP)	260,368	3,400	0
Vegetable Oil Development Project	62,552	0	62,552
Youth Livelihood Programme (YLP)	667,154	242,799	667,154
Support to Production Extension Services	37,273	0	37,273
Agriculture Cluster Development Project (ACDP)	0	0	1,302,160
3. External Financing	853,981	48,794	853,981
United Nations Children Fund (UNICEF)	289,025	45,089	289,025
United Nations Population Fund (UNPF)	16,000	0	16,000
Global Fund for HIV, TB & Malaria	172,956	3,706	172,956
World Health Organisation (WHO)	350,000	0	350,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	26,000	0	26,000
Total Revenues shares	37,319,878	27,154,198	42,291,358

Vote :531 Lira District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The cumulative receipt of locally raised Revenue up to the end of Q2 2018/2019 was UGX 199,357,000 against the planned UGX 393,612,000 representing 51% revenue performance. The main source of Local revenue that majorly contributed to this performance was Business License with 365% performance, other fees and charges (465%) then Land fees (73%). Rent & Rates - Non-Produced Assets from private Entities and Registration of Businesses accounted for 10% and 9% of the LR performance respectively during the quarter. Low and no outturn from other sources are factors contributed to the overall local revenue performance.

Central Government Transfers

The cumulative performance of Central Government Transfers, (Discretionary Government Transfers, Conditional Transfers, and Other Government Transfers) up to the end of Q2 FY 2018/2019 represents a cumulative budget performance of 47%. Discretionary Government Transfers had an outturn of 57% and this is attributed to release of two-thirds of DDEG grants. Conditional Government Transfers which had a 49% performance. OGT had the lowest (25%) budget outturn. This outturn from OGT is attributed to none release of from UWEP, YLP, NUSAF3 and others as detailed in the summary table above. The cumulative receipt Performance (47%) of CGTs is attributed to non-release of funds for restocking, Global funds and GAVI, YLP, UWEP and NUSAF3 funds during the quarter

External Financing

The cumulative donor budget performance by end of Q2 FY 2018/2019 was UGX 45,089,000 representing 5% revenue performance. This performance is attributed to release by UNICEF during the quarter against all the planned development partners' releases as indicated in the summary table above

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

The Local Revenue forecast for FY2019/2020 is UGX 393,938,000 representing 0% increase from the FY 2018/19 budget. This forecast is attributed to no assessment done on other potential local revenue sources. Massive revenue mobilization, regular supervision and increased local service tax remittance is expected to improved LR collection. The Local Revenue estimate is 1.1% of the overall District budget estimate for FY 2019/2020

Central Government Transfers

Overall the Central Government Transfers (CGT) will be the major source (96.8%) of the proposed revenue for the District in FY 2019/2020. Of the CGT, Conditional Government Transfers will accounts for 76.5% whilst Discretionary Government Transfers and Other Government Transfers will account for 9.9% and 13.6% of the district projected revenue for FY 2019/2020 respectively. The forecast for central government transfers show 13.3% reduction from FY 2018/2019 budget. This reduction is attributed to the current reforms of inter- government transfers to LGs using OTIMS.

External Financing

Donor support revenue forecast for FY 2019/2020 is UGX 853,981,000 representing 0% increase from FY 2018/19. The reduction in the donor funding is attributed to change in budget support mechanism from direct budget support to supporting other agencies e.g. NIRA other than LGs. Some of the key donor/partners such as UNICEF have adopted this funding mechanism to the district in FY 2019/2020. The donor budget support accounts for 2.5% of the District total annual budget forecast for the FY 2019/2020. The donor budget will mainly support activities in Health, Natural Resources and Education sectors

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 March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			

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Agricultural Extension Services	270,990	187,653	591,894
District Production Services	1,662,461	860,050	2,485,670
District Commercial Services	16,799	12,011	0
Sub- Total of allocation Sector	1,950,249	1,059,714	3,077,564
Sector :Works and Transport			
District, Urban and Community Access Roads	1,743,144	1,080,076	1,271,577
District Engineering Services	6,015	6,000	0
Sub- Total of allocation Sector	1,749,159	1,086,076	1,271,577
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	70,285
Sub- Total of allocation Sector	0	0	70,285
Sector :Education			
Pre-Primary and Primary Education	10,330,517	7,222,099	10,827,636
Secondary Education	5,148,165	3,176,517	5,141,549
Skills Development	1,233,898	656,532	1,094,900
Education & Sports Management and Inspection	315,242	158,694	411,858
Special Needs Education	5,000	0	17,040
Sub- Total of allocation Sector	17,032,822	11,213,842	17,492,983
Sector :Health			
Primary Healthcare	3,675,649	2,096,291	1,198,517
Health Management and Supervision	350,707	174,576	2,955,122
Sub- Total of allocation Sector	4,026,355	2,270,867	4,153,639
Sector :Water and Environment			
Rural Water Supply and Sanitation	440,911	84,855	438,781
Urban Water Supply and Sanitation	400,000	300,000	400,000
Natural Resources Management	304,941	188,740	351,888
Sub- Total of allocation Sector	1,145,852	573,594	1,190,669
Sector :Social Development			
Community Mobilisation and Empowerment	1,519,031	494,626	1,065,529
Sub- Total of allocation Sector	1,519,031	494,626	1,065,529
Sector :Public Sector Management			
District and Urban Administration	8,417,183	5,897,731	12,485,225
Local Statutory Bodies	809,918	441,583	797,371
Local Government Planning Services	291,512	228,204	303,793
Sub- Total of allocation Sector	9,518,614	6,567,518	13,586,389
Sector :Accountability			
Financial Management and Accountability(LG)	302,144	197,400	305,432
Internal Audit Services	75,650	47,287	77,291
Sub- Total of allocation Sector	377,794	244,687	382,723

Vote :531 Lira District**FY 2019/20****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,873,023	3,606,809	9,741,976
District Unconditional Grant (Non-Wage)	98,657	73,959	91,399
District Unconditional Grant (Wage)	348,433	268,380	520,140
General Public Service Pension Arrears (Budgeting)	93,123	93,123	4,001,159
Gratuity for Local Governments	1,035,816	776,862	1,135,816
Locally Raised Revenues	78,355	68,861	88,635
Multi-Sectoral Transfers to LLGs_NonWage	159,887	67,412	171,033
Other Transfers from Central Government	307,095	194,468	307,095
Pension for Local Governments	2,751,659	2,063,744	3,161,234
Salary arrears (Budgeting)	0	0	265,465
Development Revenues	3,544,160	2,633,627	2,743,248
District Discretionary Development Equalization Grant	160,409	160,409	134,182
Multi-Sectoral Transfers to LLGs_Gou	175,777	184,655	101,312
Other Transfers from Central Government	3,207,973	2,288,563	2,497,754
Transitional Development Grant	0	0	10,000
Total Revenues shares	8,417,183	6,240,436	12,485,225
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	348,433	257,001	520,140
Non Wage	4,524,591	3,247,982	9,221,836
Development Expenditure			
Domestic Development	3,544,160	2,392,748	2,743,248
External Financing	0	0	0
Total Expenditure	8,417,183	5,897,731	12,485,225

Narrative of Workplan Revenues and Expenditure

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The proposed Administration department budget for FY 2019/2020 is UGX 12,485,225,000 representing 20.5% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 5% will be spent on wage, 49% on non-wage, 46% on development and 0% on donor development. Administration budget is 29.5% of the district 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	270,440	191,992	269,383
District Unconditional Grant (Non-Wage)	81,995	61,496	81,925
District Unconditional Grant (Wage)	137,964	103,473	144,269
Locally Raised Revenues	14,206	14,206	14,206
Multi-Sectoral Transfers to LLGs_NonWage	36,275	12,817	28,983
Development Revenues	31,704	31,704	36,049
District Discretionary Development Equalization Grant	22,071	22,071	21,459
Multi-Sectoral Transfers to LLGs_Gou	9,633	9,633	14,590
Total Revenues shares	302,144	223,696	305,432
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	137,964	103,473	144,269
Non Wage	132,476	84,295	125,114
Development Expenditure			
Domestic Development	31,704	9,633	36,049
External Financing	0	0	0
Total Expenditure	302,144	197,400	305,432

Narrative of Workplan Revenues and Expenditure

Finance Department budget for FY2019/20 is UGX 305,432,000 representing 15.9% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector proposed budget, 54.3% will be spent on wage recurrent, 37.8% on non-wage, 7.9% on development and 0% on donor development. Finance budget is 0.7% of the district 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	804,837	593,540	787,811
District Unconditional Grant (Non-Wage)	401,708	301,303	399,013
District Unconditional Grant (Wage)	201,235	150,926	201,235
Locally Raised Revenues	162,340	112,395	152,060
Multi-Sectoral Transfers to LLGs_NonWage	39,554	28,916	35,503
Development Revenues	5,081	5,081	9,560
District Discretionary Development Equalization Grant	5,081	5,081	9,560
Total Revenues shares	809,918	598,621	797,371
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	201,235	141,163	201,235
Non Wage	603,602	300,420	586,576
Development Expenditure			
Domestic Development	5,081	0	9,560
External Financing	0	0	0
Total Expenditure	809,918	441,583	797,371

Narrative of Workplan Revenues and Expenditure

Statutory Bodies budget for FY 2019/2020 is UGX 797,371,000 representing 1.1% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 26.4% will be spent on wage recurrent, 71.5% on non-wage, 1.3% on development and 0% on donor development. Statutory Body budget is 2% of the district 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,265,153	926,384	1,659,302
District Unconditional Grant (Wage)	282,359	211,769	282,359
Locally Raised Revenues	1,778	1,778	1,778
Multi-Sectoral Transfers to LLGs_NonWage	2,992	996	1,551
Other Transfers from Central Government	37,273	0	401,985
Sector Conditional Grant (Non-Wage)	266,749	200,062	297,629
Sector Conditional Grant (Wage)	674,001	511,778	674,001
Development Revenues	685,096	612,833	1,418,262
District Discretionary Development Equalization Grant	91,006	91,006	40,506
Multi-Sectoral Transfers to LLGs_Gou	412,710	402,999	267,350
Other Transfers from Central Government	62,552	0	1,000,000
Sector Development Grant	118,828	118,828	110,406
Total Revenues shares	1,950,249	1,539,218	3,077,564
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	956,360	624,240	956,360
Non Wage	308,793	199,563	702,942
Development Expenditure			
Domestic Development	685,096	235,911	1,418,262
External Financing	0	0	0
Total Expenditure	1,950,249	1,059,714	3,077,564

Narrative of Workplan Revenues and Expenditure

The Production and Marketing budget for FY2019/2020 is UGX 3,077,564,000 representing 21.6% reduction from 2018/19 sector budget. This is attributed to reduction in the Development Grant and Sector Conditional Grant (Non-Wage) IPFs and change in the DDEG guidelines for FY 2018/2019. Of the sector budget, 63% will be spent on wage recurrent, 20% on non-wage, 17% on domestic development and 0% on donor development. Production and Marketing budget is 7.3% of the district 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,863,256	2,148,534	3,100,379
Locally Raised Revenues	2,566	2,566	2,566
Multi-Sectoral Transfers to LLGs_NonWage	5,517	2,536	4,000
Sector Conditional Grant (Non-Wage)	212,853	158,914	299,652
Sector Conditional Grant (Wage)	2,642,321	1,984,519	2,794,161
Development Revenues	1,163,099	275,184	1,053,260
District Discretionary Development Equalization Grant	130,581	130,851	65,800
External Financing	811,981	48,794	811,981
Multi-Sectoral Transfers to LLGs_Gou	47,435	47,435	36,005
Sector Development Grant	48,103	48,103	57,472
Transitional Development Grant	124,998	0	82,002
Total Revenues shares	4,026,355	2,423,719	4,153,639
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,642,321	1,973,173	2,794,161
Non Wage	220,936	118,575	306,218
Development Expenditure			
Domestic Development	351,118	130,325	241,278
External Financing	811,981	48,794	811,981
Total Expenditure	4,026,355	2,270,867	4,153,639

Narrative of Workplan Revenues and Expenditure

The Health department budget for FY 2019/2020 is UGX 4,153,639,000 representing 3.6% increase from 2018/19 sector budget. The increase is attributed to change in budget support mechanism by an implementing partner, UNICEF, Global Fund & WHO from direct budget support towards immunization programs & general salary enhancements through inter-governmental transfer reforms using OTIMS contributed to this increase. Of the sector budget, 67.9% will be spent on wage recurrent, 7.3% on non-wage, 4.9% on domestic development and 19.7% on donor development. Health budget is 9.8% of the district proposed FY 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	15,773,822	11,596,739	16,022,499
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	68,980	51,735	68,980
Locally Raised Revenues	4,943	4,943	4,942
Multi-Sectoral Transfers to LLGs_NonWage	14,902	10,477	11,417
Other Transfers from Central Government	12,032	17,681	17,861
Sector Conditional Grant (Non-Wage)	3,264,270	2,175,891	3,042,897
Sector Conditional Grant (Wage)	12,403,695	9,332,262	12,871,402
Development Revenues	1,259,000	1,254,834	1,470,484
District Discretionary Development Equalization Grant	195,154	195,154	181,145
Multi-Sectoral Transfers to LLGs_Gou	30,400	26,233	34,298
Sector Development Grant	1,033,447	1,033,447	1,255,041
Total Revenues shares	17,032,822	12,851,572	17,492,983
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,472,675	9,129,994	12,940,382
Non Wage	3,301,147	1,972,920	3,082,117
Development Expenditure			
Domestic Development	1,259,000	110,928	1,470,484
External Financing	0	0	0
Total Expenditure	17,032,822	11,213,842	17,492,983

Narrative of Workplan Revenues and Expenditure

The Education Department budget for FY 2019/2020 is UGX 17,492,983,000 representing 0.3 % reduction from 2018/2019 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 74% will be spent on wage recurrent, 18% on non-wage, 8% on domestic development and 0% on donor development. Education budget is 44.1% of the district 2019/2020 budget

Vote :531 Lira District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	216,129	162,738	233,352
District Unconditional Grant (Wage)	170,063	127,547	74,191
Locally Raised Revenues	2,566	2,565	2,566
Other Transfers from Central Government	43,500	32,625	156,595
Development Revenues	1,533,030	1,135,037	1,038,226
District Discretionary Development Equalization Grant	40,828	40,558	8,555
Multi-Sectoral Transfers to LLGs_Gou	163,231	163,675	41,722
Other Transfers from Central Government	819,839	421,672	475,947
Sector Development Grant	509,133	509,133	512,002
Total Revenues shares	1,749,159	1,297,775	1,271,577
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,063	99,624	74,191
Non Wage	46,066	13,342	159,161
Development Expenditure			
Domestic Development	1,533,030	973,110	1,038,226
External Financing	0	0	0
Total Expenditure	1,749,159	1,086,076	1,271,577

Narrative of Workplan Revenues and Expenditure

The Roads and Engineering sector proposed budget for FY 2019/2020 is UGX 1,271,577,000 representing 22.52% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 6.2% will be spent on wage recurrent, 14.4% on non-wage, and 79.36% on domestic development. Roads and Engineering budget is 3% of the district 2019/2020 budget

Vote :531 Lira District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	484,543	362,657	482,581
District Unconditional Grant (Wage)	44,845	33,634	44,845
Multi-Sectoral Transfers to LLGs_NonWage	5,103	3,078	4,623
Sector Conditional Grant (Non-Wage)	34,595	25,946	33,112
Support Services Conditional Grant (Non-Wage)	400,000	300,000	400,000
Development Revenues	356,369	356,369	356,201
District Discretionary Development Equalization Grant	24,000	24,000	0
Multi-Sectoral Transfers to LLGs_Gou	29,460	29,460	29,675
Sector Development Grant	302,908	302,908	326,526
Total Revenues shares	840,911	719,026	838,781
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,845	33,627	44,845
Non Wage	439,698	322,437	437,736
Development Expenditure			
Domestic Development	356,369	28,791	356,201
External Financing	0	0	0
Total Expenditure	840,911	384,855	838,781

Narrative of Workplan Revenues and Expenditure

The Water Sector budget for FY 2019/2020 is UGX 838,781,000 representing 7% reduction from 2018/19 sector budget. The reduction is attributed to discretionary allocation arising from reforms in fiscal transfers resulting in reduction of Development Grant and Transitional Development Grant. Of the sector budget, 6% will be spent on wage recurrent, 54% on non-wage, and 40% on domestic development. Water sector budget is 2% of the district 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	163,237	85,242	241,728
District Unconditional Grant (Non-Wage)	7,000	5,250	6,500
District Unconditional Grant (Wage)	93,384	70,038	170,063
Locally Raised Revenues	2,565	2,565	2,565
Multi-Sectoral Transfers to LLGs_NonWage	1,408	729	4,308
Other Transfers from Central Government	50,000	0	50,000
Sector Conditional Grant (Non-Wage)	8,880	6,660	8,291
Development Revenues	141,703	115,703	110,160
District Discretionary Development Equalization Grant	55,793	55,793	47,373
External Financing	26,000	0	26,000
Multi-Sectoral Transfers to LLGs_Gou	59,911	59,911	36,787
Total Revenues shares	304,941	200,946	351,888
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	93,384	68,135	170,063
Non Wage	69,853	14,835	71,664
Development Expenditure			
Domestic Development	115,703	105,770	84,160
External Financing	26,000	0	26,000
Total Expenditure	304,941	188,740	351,888

Narrative of Workplan Revenues and Expenditure

The Natural Resources budget for FY 2019/2020 is UGX 351,888,000 representing 26.8% increase from 2018/19 sector budget. The increase is attributed to attribute to inter-governmental transfer reforms using OTIMS and discretionary allocation of available resources. Of the sector budget, 55% will be spent on wage recurrent, 6% on non-wage, 30% on domestic development and 9% on donor development. Natural Resources budget is 0.8% of the district 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	308,392	244,404	890,112
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	206,689	155,017	126,288
Locally Raised Revenues	6,132	6,132	6,132
Multi-Sectoral Transfers to LLGs_NonWage	19,988	26,567	23,997
Other Transfers from Central Government	0	0	667,154
Sector Conditional Grant (Non-Wage)	70,583	52,938	61,541
Development Revenues	1,210,639	518,316	175,417
District Discretionary Development Equalization Grant	36,912	36,912	27,671
External Financing	16,000	0	16,000
Multi-Sectoral Transfers to LLGs_Gou	230,205	235,205	131,746
Other Transfers from Central Government	927,522	246,199	0
Total Revenues shares	1,519,031	762,720	1,065,529
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	206,689	155,016	126,288
Non Wage	101,703	74,302	763,824
Development Expenditure			
Domestic Development	1,194,639	265,308	159,417
External Financing	16,000	0	16,000
Total Expenditure	1,519,031	494,626	1,065,529

Narrative of Workplan Revenues and Expenditure

The Community Based Services budget for FY 2019/20 is UGX 1,065,529,000 representing 16.5% reduction from 2018/19 sector budget estimates. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 16.3% will be spent on wage recurrent, 6.4% on non-wage, 76% on domestic development and 1.3% on donor development. Community Based Services budget is 2.5% of the district 2019/2020 budget

Vote :531 Lira District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	191,530	143,018	178,118
District Unconditional Grant (Non-Wage)	98,593	73,945	98,533
District Unconditional Grant (Wage)	66,457	49,843	54,577
Locally Raised Revenues	14,100	14,100	14,100
Multi-Sectoral Transfers to LLGs_NonWage	12,380	5,130	10,908
Development Revenues	99,982	100,538	125,675
District Discretionary Development Equalization Grant	71,014	71,014	96,014
Multi-Sectoral Transfers to LLGs_Gou	28,968	29,524	29,661
Total Revenues shares	291,512	243,556	303,793
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,457	42,630	54,577
Non Wage	125,073	90,714	123,541
Development Expenditure			
Domestic Development	99,982	94,860	125,675
External Financing	0	0	0
Total Expenditure	291,512	228,204	303,793

Narrative of Workplan Revenues and Expenditure

The Planning Department budget for FY2019/2020 is UGX 303,793,000 representing 14.2% reduction from 2018/19 sector budget. The reduction in the budget is attributed to change in the guideline for DDEG. Also inter-governmental transfer reforms using OTIMS has a factor in this budget reduction. Of the sector budget, 27% will be spent on wage recurrent, 45% on non-wage recurrent, 28% on development and 0% on donor development. Planning Department budget is less than 1 % (0.7%) of the district 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	64,211	47,988	61,162
District Unconditional Grant (Non-Wage)	23,083	17,312	23,033
District Unconditional Grant (Wage)	26,659	19,994	26,659
Locally Raised Revenues	8,320	8,320	8,320
Multi-Sectoral Transfers to LLGs_NonWage	6,150	2,363	3,150
Development Revenues	11,439	10,439	16,129
District Discretionary Development Equalization Grant	10,439	10,439	15,129
Multi-Sectoral Transfers to LLGs_Gou	1,000	0	1,000
Total Revenues shares	75,650	58,427	77,291
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,659	19,153	26,659
Non Wage	37,553	24,188	34,503
Development Expenditure			
Domestic Development	11,439	3,946	16,129
External Financing	0	0	0
Total Expenditure	75,650	47,287	77,291

Narrative of Workplan Revenues and Expenditure

The Internal Audit Sector budget estimate for the FY 2019/20 is UGX 77,291,000. Of the 2019/2020 budget 34% (UGX 26,659,000) will be spent on wage recurrent and 45% (34,503,000) will be spent on non-wage recurrent and 21% domestic devt. Internal Audit budget is less than 1% (0.2%) of the total district proposed 2019/2020 budget.

Vote :531 Lira District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	47,285
District Unconditional Grant (Wage)	0	0	27,277
Locally Raised Revenues	0	0	6,000
Sector Conditional Grant (Non-Wage)	0	0	14,008
Development Revenues	0	0	23,000
District Discretionary Development Equalization Grant	0	0	20,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,000
Total Revenues shares	0	0	70,285
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	27,277
Non Wage	0	0	20,008
Development Expenditure			
Domestic Development	0	0	23,000
External Financing	0	0	0
Total Expenditure	0	0	70,285

Narrative of Workplan Revenues and Expenditure

The Department of Trade, Industry and LED Department budget forecast for the FY 2019/2020 is UGX 70,284,605 representing 0.2% of District proposed Budget. Of the Departmental allocation, wage recurrent will account for 37.4%, non wage 29.3% and domestic development expenditure will account for 33.2%.

Vote :531 Lira District

FY 2019/20
