

Vote :531 Lira District**FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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 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: _____

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FY 2020/21**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 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	393,938	246,211	679,253
Discretionary Government Transfers	4,055,232	3,390,059	4,267,741
Conditional Government Transfers	31,413,816	25,258,274	30,326,998
Other Government Transfers	5,574,391	1,125,438	8,675,578
External Financing	853,981	311,920	705,049
Grand Total	42,291,358	30,331,902	44,654,619

Revenue Performance by end of March of the Running FY

The Cumulative actual receipt up to end of Q3 (March 2020) FY 2019/2020 from various revenue sources was UGX 30,331,902,000 representing 72% budget outturn of the district approved budget (UGX 42,291,358,000) for FY 2019/2020. This Budget performance is attributed to release of all development grants by Q3. Central Government transfers had a 73% outturn during the quarter under review. Of the central Government transfers, whereas Conditional Government Transfers had the highest (85%) outturn, followed by Discretionary Government Transfers (11%), Other Government Transfers (OGT) had the lowest (4%) budget outturn. The performance (73%) of Central Government transfers is attributed to release of all the development grants by Q3. Also by quarter 3, all the General Public service pension arrears and salary arrears (100%) was released. Otherwise, the low budget outturn from OGT is attributed to none release of Agriculture Cluster Development Project (ACDP), YLP sub project grants and FIEFOC) funding. Of the Cumulative actual receipt during the quarter, Discretionary Government Transfer (DGT) accounts for 9%, Conditional Government Transfers (CGT) accounts for 83%, Other Government Transfers (OGT) accounts for (4%), while Locally Raised Revenue (LRR) and External Financing account for 1% a piece.

Planned Revenues for next FY

The revenue forecast for FY2020/2021 is UGX 44,654,619,000, indicating 5.6% increase from FY 2019/2020 budget (UGX 42,291,358,000). The increase in the revenue forecast is attributed to the reforms of inter government transfers using Online Transfer Information Management System (OTIMS), increase the Indicative planning figures for Agriculture Cluster Development Project (ACDP) grants and Issuance of IPF for Result Based Financing(RBF) grant. Central Government Transfers (CGT) accounts for 96.9% of the revenue forecast while local revenue and donor account for about 1.5% and 1.6% respectively. Of the Central Government Transfers, Conditional Government Transfers accounts for 76.5% whilst Discretionary Government Transfers and Other Government Transfers account for 12.6% and 10.9% respectively. Overall, the planned expenditures by category is forecast to be 42.6% (UGX 19,016,902,000) spent on wage recurrent, 28.7% (UGX 12,797,161,000) spent on nonwage recurrent and 27.2% (UGX 12,135,508,000) will be spent on Development (domestic) while 1.6% (UGX 705,049,000) will be spent on Development supported by partners.

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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	12,485,225	8,798,722	7,554,502
Finance	305,432	234,276	322,140
Statutory Bodies	797,371	572,395	723,202

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Production and Marketing	3,077,564	1,366,440	7,264,485
Health	4,153,639	2,795,533	5,641,930
Education	17,492,983	13,595,489	18,717,334
Roads and Engineering	1,271,577	1,292,343	1,350,653
Water	838,781	715,136	1,142,535
Natural Resources	351,888	227,315	387,047
Community Based Services	1,065,529	350,398	1,095,780
Planning	303,793	262,978	287,210
Internal Audit	77,291	62,915	74,441
Trade, Industry and Local Development	70,285	57,963	93,363
Grand Total	42,291,358	30,331,902	44,654,619
<i>o/w: Wage:</i>	<i>18,080,448</i>	<i>13,917,811</i>	<i>19,016,902</i>
<i>Non-Wage Recurrent:</i>	<i>15,635,240</i>	<i>11,673,091</i>	<i>12,797,161</i>
<i>Domestic Devt:</i>	<i>7,721,689</i>	<i>4,429,081</i>	<i>12,135,508</i>
<i>External Financing:</i>	<i>853,981</i>	<i>311,920</i>	<i>705,049</i>

Expenditure Performance by end of March FY 2019/20

The overall expenditure performance by End of March 2020 (Q3), of all the departments was UGX 27,675,845,000, out of the total disbursements (UGX 30,331,902,000) during the quarter, representing 91% expenditure performance. Of the cumulative expenditure in Q3, 49% (UGX 13,623,350,000) was actual expenditure on staff salary (wages), 40% (UGX 11,015,760,000) was actual expenditure on non-wage recurrent, 10% (UGX 2,764,457,000) was actual expenditure on development projects and 1% (UGX 291,878,000) was actual expenditure on partner activities.

Departmentally the expenditure performance against releases and disbursement for the quarter were as follows: Health and Education departments jointly had the highest (95%) expenditure performance followed by Administration department (93%). This performance is attributed to timely processing and transfer of LLU grants to Health facilities and Educational Institution. However non expenditure of 100% of the funds release is attributed to delayed processing of the of funds. Statutory Bodies department had the third highest expenditure performance (88%). This expenditure performance is attributed to payment of exgratia for LC1 and 11 and honoraria for LLGs councilors during the quarter. On the other hand, the department of Roads and Engineering (60%) followed by Internal Audit (76%), then Planning (79%) respectively had the lowest expenditure performance.

Planned Expenditures for the FY 2020/21

The LG plans to spend the revenue via departments as follows. Administration Sector will spend 16.9% of the 2020/2021 district revenue forecast. Others sectors will spend as follows Finance 0.7%, Statutory Bodies 1.6%, Production & Marketing 16.3%, Health 12.6%, Education 41.9%, Roads and Engineering 3.0%, Water 2.6%, Natural Resources 0.9%, Community Based Services 2.4%, Planning 0.6%, Internal Audit 0.2% and Trade Industry and Local economic development(TILED) 0.2%. 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, the planned expenditures by category is forecast to be 42.6% (UGX 19,016,902,000) spent on wage recurrent, 28.7% (UGX 12,797,161,000) spent on nonwage recurrent and 27.2% (UGX 12,135,508,000) will be spent on Development (domestic) while 1.6% (UGX 705,049,000) will be spent on Development supported by partners.

Medium Term Expenditure Plans

Medium Term plans include Education (Infrastructure -development and functionalization, Supply of furniture and school inspection), Health (infrastructure- development and functionalization and health services Delivery), Road Rehabilitation and maintenance, Water sources rehabilitation and development, Livelihood support in Agriculture (extension Services, crop production and commercial services), ENR management including climate change adaptation, staff development, improved fiscal management and accountability and Local Economic Development.

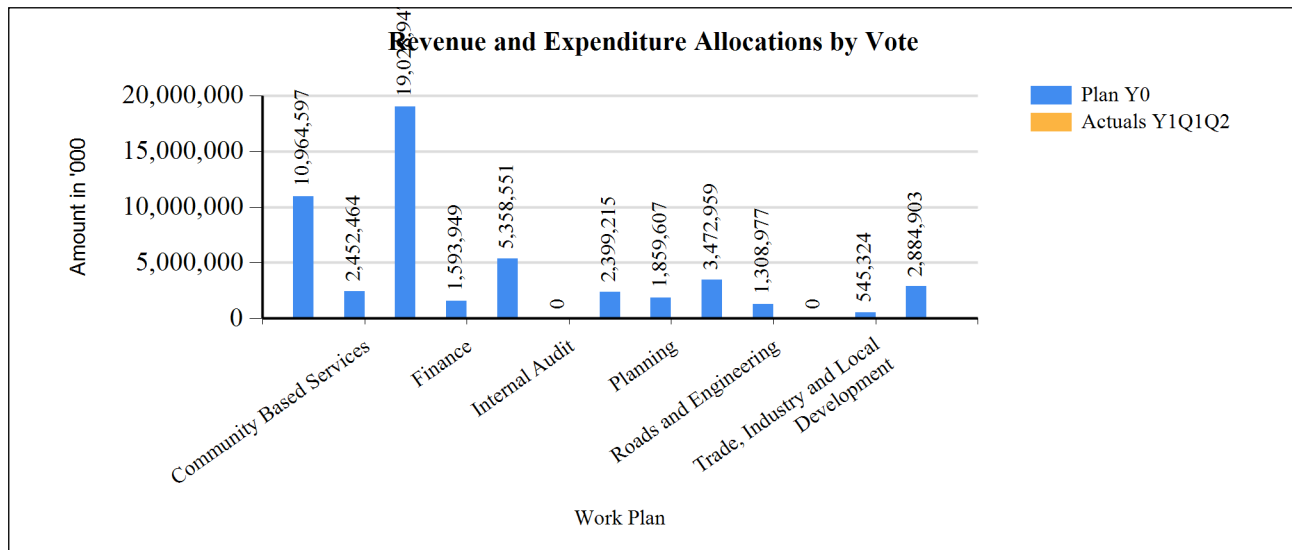
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Challenges in Implementation

Increasing operational cost, Non-remittance of some funds especially donor funds, poor estimation of contract value due to increased 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 the procurement process and climate change 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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	393,938	246,211	679,253
Application Fees	14,621	0	14,621
Business licenses	10,243	5,004	10,243
Land Fees	22,809	53,973	22,809
Local Services Tax	45,420	44,508	125,744
Market /Gate Charges	249,113	125,000	314,904
Other Fees and Charges	1,668	0	1,668
Other licenses	2,966	0	22,166
Quarry Charges	0	0	120,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,956	0	4,956
Registration of Businesses	7,573	5,000	7,573
Rent & Rates - Non-Produced Assets – from other Govt units	27,856	7,727	27,856
Rent & Rates - Non-Produced Assets – from private entities	6,713	5,000	6,713

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2a. Discretionary Government Transfers	4,055,232	3,390,059	4,267,741
District Discretionary Development Equalization Grant	1,394,540	1,394,540	1,585,694
District Unconditional Grant (Non-Wage)	919,808	689,856	941,163
District Unconditional Grant (Wage)	1,740,884	1,305,663	1,740,884
2b. Conditional Government Transfer	31,413,816	25,258,274	30,326,998
Sector Conditional Grant (Wage)	16,339,564	12,612,148	17,276,018
Sector Conditional Grant (Non-Wage)	3,757,130	2,564,266	4,134,501
Support Services Conditional Grant (Non-Wage)	400,000	300,000	440,000
Sector Development Grant	2,261,447	2,261,447	3,356,964
Transitional Development Grant	92,002	10,000	79,918
General Public Service Pension Arrears (Budgeting)	4,001,159	4,001,159	0
Salary arrears (Budgeting)	265,465	265,465	35,014
Pension for Local Governments	3,161,234	2,391,927	3,390,860
Gratuity for Local Governments	1,135,816	851,862	1,613,722
2c. Other Government Transfer	5,574,391	1,125,438	8,675,578
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	50,000	0	50,000
Northern Uganda Social Action Fund (NUSAF)	2,804,849	403,861	907,916
Social Assistance Grant for Empowerment (SAGE)	0	0	1,000
Support to PLE (UNEB)	17,861	17,861	19,184
Uganda Road Fund (URF)	632,541	673,138	721,410
Uganda Women Entrepreneurship Program(UWEP)	0	0	20,133
Vegetable Oil Development Project	62,552	0	62,552
Youth Livelihood Programme (YLP)	667,154	30,578	667,154
Support to Production Extension Services	37,273	0	37,273
Agriculture Cluster Development Project (ACDP)	1,302,160	0	5,511,090
Results Based Financing (RBF)	0	0	677,866
3. External Financing	853,981	311,920	705,049
United Nations Children Fund (UNICEF)	289,025	0	289,025
United Nations Population Fund (UNPF)	16,000	0	16,000
Global Fund for HIV, TB & Malaria	172,956	98,504	24,024
World Health Organisation (WHO)	350,000	213,416	350,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	26,000	0	26,000
Total Revenues shares	42,291,358	30,331,902	44,654,619

Vote :531 Lira District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The cumulative receipt of locally raised Revenue up to the end of March 2020 (Q3 2019/2020) was UGX 246,211,000 against the planned UGX 393,612,000 representing 63% revenue performance. This is local was collected from various sources to service the advance of UGX 147,726,589 to the entity by Ministry of Finance Planning and Economic Development. The main source of Local revenue that majorly contributed to this performance was Local Services Tax with 98% performance and Land fees (237%). Other sources of revenue had performance during the quarter as indicated in the summary table above. Low and no outturn from other sources are attributed to poor revenue mobilization and collection.

Central Government Transfers

The cumulative performance of Central Government Transfers, (Discretionary Government Transfers, and Conditional Transfers) up to the end of March 2020 (Q3 FY 2019/2020) represents a cumulative budget performance of 73%. Discretionary Government Transfers had an outturn of 84% and this is attributed to release of all DDEG grants by the end of the third quarter. Conditional Government Transfers which had an 80% budget performance and this over performance is attributed to release of all sector development grants during the end of third quarter. The outturn of others are as detailed in the summary table above. The cumulative receipt Performance (73%) of CGTs is mainly attributed to release of all (100%) General Public Service Pension Arrears, Development Grants and Salary arrears by the end of the quarter against planned.

External Financing

The cumulative donor budget performance by end of March 2020 (Q3 FY 2019/2020) was UGX 257,252,200 representing 30% Budget Performance. This funds was used for implementation of polio Rubella vaccination which took place in October 2020 in Q2 FY 2019/2020. This budget performance is attributed to none release from most of the planned development partners as indicated in the summary table above.

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The Local Revenue forecast for FY2020/2021 is UGX 679,253,000 representing 72% increase from the FY 2019/2020 budget of UGX 393,938,000. This forecast is attributed to current reform of 100% capture in PBS (share of 65% for LLG and 35% for HLG) 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 1.5% of the overall District budget estimate for FY 2020/2021

Central Government Transfers

Overall the Central Government Transfers (CGT) accounts for 96.7% of the revenue forecast for the District in FY 2020/2021 while local revenue and external financing account for about 1.5% and 1.6% respectively. Of the Central Government Transfers, Conditional Government Transfers accounts for 76.5% whilst Discretionary Government Transfers and Other Government Transfers account for 12.6% and 10.9% respectively. The forecast for central government transfers show 4% increase from FY 2019/2020 budget. This increase is attributed to the current reforms of inter- government transfers to LGs using OTIMS and increase the Indicative planning figures for Agriculture Cluster Development Project (ACDP) and Results Based Financing (RBF) grants.

External Financing

External Financing revenue forecast for FY 2020/2021 is UGX 705,049,000 representing 17% reduction from FY 2019/2020. The reduction in the donor funding is attributed to reduced IPFs for Global funds. The External financing accounts for 1.6% of the District total annual budget forecast for the FY 2020/2021. The External financing will mainly support activities in Health, Natural Resources, Community Based Services and Education Departments

Table on the revenues and Budget by Sector and Programme

Vote :531 Lira District**FY 2020/21**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	591,894	416,410	605,372
District Production Services	2,485,670	762,091	6,659,113
<i>Sub- Total of allocation Sector</i>	3,077,564	1,178,501	7,264,485
Sector :Works and Transport			
District, Urban and Community Access Roads	1,271,577	781,124	1,350,653
<i>Sub- Total of allocation Sector</i>	1,271,577	781,124	1,350,653
Sector :Trade and Industry			
Commercial Services	70,285	46,796	93,363
<i>Sub- Total of allocation Sector</i>	70,285	46,796	93,363
Sector :Education			
Pre-Primary and Primary Education	10,827,636	7,927,696	11,881,476
Secondary Education	5,141,549	3,978,572	5,240,576
Skills Development	1,094,900	749,157	1,094,900
Education & Sports Management and Inspection	411,858	221,559	494,056
Special Needs Education	17,040	1,760	6,326
<i>Sub- Total of allocation Sector</i>	17,492,983	12,878,744	18,717,334
Sector :Health			
Primary Healthcare	1,198,517	578,073	2,684,586
Health Management and Supervision	2,955,122	2,166,791	2,957,344
<i>Sub- Total of allocation Sector</i>	4,153,639	2,744,865	5,641,930
Sector :Water and Environment			
Rural Water Supply and Sanitation	438,781	260,347	702,535
Urban Water Supply and Sanitation	400,000	300,000	440,000
Natural Resources Management	351,888	207,218	387,047
<i>Sub- Total of allocation Sector</i>	1,190,669	767,565	1,529,582
Sector :Social Development			
Community Mobilisation and Empowerment	1,065,529	298,574	1,095,780
<i>Sub- Total of allocation Sector</i>	1,065,529	298,574	1,095,780
Sector :Public Sector Management			
District and Urban Administration	12,485,225	8,140,711	7,554,502
Local Statutory Bodies	797,371	503,310	723,202
Local Government Planning Services	303,793	207,141	287,210
<i>Sub- Total of allocation Sector</i>	13,586,389	8,851,162	8,564,913
Sector :Accountability			
Financial Management and Accountability(LG)	305,432	192,924	322,140

Vote :531 Lira District**FY 2020/21**

Internal Audit Services	77,291	47,676	74,441
<i>Sub- Total of allocation Sector</i>	382,723	240,600	396,581

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,741,976	8,288,652	6,487,184
District Unconditional Grant (Non-Wage)	91,399	68,549	123,985
District Unconditional Grant (Wage)	520,140	390,105	518,438
General Public Service Pension Arrears (Budgeting)	4,001,159	4,001,159	0
Gratuity for Local Governments	1,135,816	851,862	1,613,722
Locally Raised Revenues	88,635	112,753	88,073
Multi-Sectoral Transfers to LLGs_NonWage	171,033	65,286	518,884
Other Transfers from Central Government	307,095	141,545	198,207
Pension for Local Governments	3,161,234	2,391,927	3,390,860
Salary arrears (Budgeting)	265,465	265,465	35,014
Development Revenues	2,743,248	510,070	1,067,318
District Discretionary Development Equalization Grant	134,182	134,182	139,033
Multi-Sectoral Transfers to LLGs_Gou	101,312	103,572	218,576
Other Transfers from Central Government	2,497,754	262,316	709,709
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	12,485,225	8,798,722	7,554,502
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	520,140	358,740	518,438
Non Wage	9,221,836	7,561,232	5,968,745
Development Expenditure			
Domestic Development	2,743,248	220,739	1,067,318
External Financing	0	0	0
Total Expenditure	12,485,225	8,140,711	7,554,502

Vote :531 Lira District**FY 2020/21**

Narrative of Workplan Revenues and Expenditure

The Administration Department budget for FY 2020/2021 is UGX 7,554,502,000 representing 39.4 % reduction from 2019/2020 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS and Reduction in the IPF for NUSAF3. Of the sector budget, 7% will be spent on wage recurrent, 79% on non-wage, 14% on domestic development and 0% on donor development. Education budget is 16.9% of the district 2020/20201 budget

Vote :531 Lira District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	269,383	198,862	274,013
District Unconditional Grant (Non-Wage)	81,925	61,444	81,925
District Unconditional Grant (Wage)	144,269	108,202	144,269
Locally Raised Revenues	14,206	8,079	8,933
Multi-Sectoral Transfers to LLGs_NonWage	28,983	21,137	38,887
Development Revenues	36,049	35,414	48,126
District Discretionary Development Equalization Grant	21,459	21,459	30,459
Multi-Sectoral Transfers to LLGs_Gou	14,590	13,955	17,667
Total Revenues shares	305,432	234,276	322,140
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	144,269	105,616	144,269
Non Wage	125,114	73,370	129,744
Development Expenditure			
Domestic Development	36,049	13,938	48,126
External Financing	0	0	0
Total Expenditure	305,432	192,924	322,140

Narrative of Workplan Revenues and Expenditure

Finance Department budget for FY 2020/2021 is UGX 322,140,000 representing 5.5% Increase from 2019/20 sector budget. The increase is attributed to inter-governmental transfer reforms using OTIMS. Of the sector proposed budget, 43% will be spent on wage recurrent, 42% on non-wage, 14% on development and 0% on donor development. Finance budget is 0.7% of the district 2020/2021 budget.

Vote :531 Lira District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	787,811	562,835	713,642
District Unconditional Grant (Non-Wage)	399,013	299,260	379,297
District Unconditional Grant (Wage)	201,235	150,926	191,255
Locally Raised Revenues	152,060	89,849	110,864
Multi-Sectoral Transfers to LLGs_NonWage	35,503	22,801	32,226
Development Revenues	9,560	9,560	9,560
District Discretionary Development Equalization Grant	9,560	9,560	9,560
Total Revenues shares	797,371	572,395	723,202
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	201,235	139,524	191,255
Non Wage	586,576	360,786	522,387
Development Expenditure			
Domestic Development	9,560	3,000	9,560
External Financing	0	0	0
Total Expenditure	797,371	503,310	723,202

Narrative of Workplan Revenues and Expenditure

Statutory Bodies budget for FY2020/2021 is UGX 723,202,000 representing 9.3% cut from 2019/2020 sector budget that stood at UGX 797,371,000. The reduction is attributed to 65% Local Revenue allocation cut from UGX 152,060,000 to UGX 52,591,000; and UCG Non-wage 10% cut from UGX 399,013,000 to UGX 359,297,000; then 5% cut in wage allocation from UGX 201,235,000 to UGX 191,255,000 From F/Y 2019/2020 to F/Y 2020/2021 respectively. Of the sector budget, 31% will be spent on wage recurrent, 67% on non-wage, 1.6% on development and 0% on donor development. The sector budget represents 1.6% of the district FY 2020/2021 Budget

Vote :531 Lira District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,659,302	942,543	1,592,350
District Unconditional Grant (Wage)	282,359	211,769	282,359
Locally Raised Revenues	1,778	889	1,778
Multi-Sectoral Transfers to LLGs_NonWage	1,551	1,163	0
Other Transfers from Central Government	401,985	0	352,321
Sector Conditional Grant (Non-Wage)	297,629	223,222	281,891
Sector Conditional Grant (Wage)	674,001	505,501	674,001
Development Revenues	1,418,262	423,897	5,672,135
District Discretionary Development Equalization Grant	40,506	40,506	0
Multi-Sectoral Transfers to LLGs_Gou	267,350	272,985	303,777
Other Transfers from Central Government	1,000,000	0	5,258,594
Sector Development Grant	110,406	110,406	109,763
Total Revenues shares	3,077,564	1,366,440	7,264,485
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	956,360	679,323	956,360
Non Wage	702,942	216,606	635,991
Development Expenditure			
Domestic Development	1,418,262	282,572	5,672,135
External Financing	0	0	0
Total Expenditure	3,077,564	1,178,501	7,264,485

Narrative of Workplan Revenues and Expenditure

The Production and Marketing department budget for FY 2020/2021 is UGX 7,264,485,000 representing 135.9% increment from 2019/20 sector budget. The increment is attributed to increase in the sector development grant by 64.6% and other transfer from central government(ACDP) by 79.8%. Of the sector budget, 13.3% will be spent on wage recurrent, 8.8% on non-wage, 77.7% on domestic development and 0% on external financing. Production and marketing Department budget is 16.3% of the district proposed FY 2020/2021 budget.

Vote :531 Lira District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,100,379	2,324,336	3,857,609
Locally Raised Revenues	2,566	1,283	2,566
Multi-Sectoral Transfers to LLGs_NonWage	4,000	2,700	3,500
Other Transfers from Central Government	0	0	677,866
Sector Conditional Grant (Non-Wage)	299,652	224,732	379,516
Sector Conditional Grant (Wage)	2,794,161	2,095,621	2,794,161
Development Revenues	1,053,260	471,197	1,784,321
District Discretionary Development Equalization Grant	65,800	65,800	65,800
External Financing	811,981	311,920	663,049
Multi-Sectoral Transfers to LLGs_Gou	36,005	36,005	33,959
Sector Development Grant	57,472	57,472	941,594
Transitional Development Grant	82,002	0	79,918
Total Revenues shares	4,153,639	2,795,533	5,641,930
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,794,161	2,053,739	2,794,161
Non Wage	306,218	216,816	1,063,448
Development Expenditure			
Domestic Development	241,278	182,432	1,121,272
External Financing	811,981	291,878	663,049
Total Expenditure	4,153,639	2,744,865	5,641,930

Narrative of Workplan Revenues and Expenditure

The Health department budget for FY 2020/2021 is UGX 5,641,930,000 representing 35.8% increase from 2019/20 sector budget. The reduction is attributed to change in budget support mechanism by an implementing partner, Global Fundt. Also inter-governmental transfer reforms using OTIMS and Issuance of IPF for Result Based Financing(RBF) contributed to this increment. Of the sector budget, 69.3% will be spent on wage recurrent, 7.5% on non-wage, 3.1% on domestic development and 20.1% on external financing. Health budget is 12.6% of the district proposed FY 2020/2021 budget.

Vote :531 Lira District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	16,022,499	12,124,005	17,196,941
District Unconditional Grant (Non-Wage)	5,000	3,750	3,000
District Unconditional Grant (Wage)	68,980	51,735	68,782
Locally Raised Revenues	4,942	2,471	3,942
Multi-Sectoral Transfers to LLGs_NonWage	11,417	8,563	10,941
Other Transfers from Central Government	17,861	17,861	19,184
Sector Conditional Grant (Non-Wage)	3,042,897	2,028,598	3,283,236
Sector Conditional Grant (Wage)	12,871,402	10,011,027	13,807,856
Development Revenues	1,470,484	1,471,484	1,520,393
District Discretionary Development Equalization Grant	181,145	181,145	201,145
Multi-Sectoral Transfers to LLGs_Gou	34,298	35,298	56,548
Sector Development Grant	1,255,041	1,255,041	1,262,700
Total Revenues shares	17,492,983	13,595,489	18,717,334
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,940,382	9,928,309	13,876,638
Non Wage	3,082,117	2,000,516	3,320,302
Development Expenditure			
Domestic Development	1,470,484	949,918	1,520,393
External Financing	0	0	0
Total Expenditure	17,492,983	12,878,744	18,717,334

Narrative of Workplan Revenues and Expenditure

The Education Department budget for FY 2020/2021 is UGX 18,717,334,000 representing 7.0 % increase from 2019/2020 sector budget. The increase is attributed to inter-governmental transfer reforms using OTIMS and increase in the sector wage bill. Of the sector budget, 74.9% will be spent on wage recurrent, 18.2% on non-wage, 6.9% on domestic development and 0% on donor development. Education budget is 41.9% of the district 2020/2021 budget

Vote :531 Lira District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	233,352	229,286	284,692
District Unconditional Grant (Wage)	74,191	55,643	74,191
Locally Raised Revenues	2,566	1,283	2,566
Other Transfers from Central Government	156,595	172,360	207,935
Development Revenues	1,038,226	1,063,057	1,065,961
District Discretionary Development Equalization Grant	8,555	8,555	0
Multi-Sectoral Transfers to LLGs_Gou	41,722	41,722	40,484
Other Transfers from Central Government	475,947	500,778	513,475
Sector Development Grant	512,002	512,002	512,002
Total Revenues shares	1,271,577	1,292,343	1,350,653
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,191	42,450	74,191
Non Wage	159,161	95,054	210,501
Development Expenditure			
Domestic Development	1,038,226	643,619	1,065,961
External Financing	0	0	0
Total Expenditure	1,271,577	781,124	1,350,653

Narrative of Workplan Revenues and Expenditure

The Roads and Engineering Department budget for FY 2020/2021 is UGX 1,350,653,000 representing 6.2 % increase from 2019/2020 sector budget. The increase is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 5% will be spent on wage recurrent, 15% on non-wage, 80% on domestic development and 0% on donor development. Roads and Engineering budget is 3.0% of the district 2020/2021 budget

Vote :531 Lira District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	482,581	361,935	575,854
District Unconditional Grant (Wage)	44,845	33,634	44,845
Multi-Sectoral Transfers to LLGs_NonWage	4,623	3,468	3,000
Sector Conditional Grant (Non-Wage)	33,112	24,834	88,009
Support Services Conditional Grant (Non-Wage)	400,000	300,000	440,000
Development Revenues	356,201	353,201	566,681
Multi-Sectoral Transfers to LLGs_Gou	29,675	26,675	35,777
Sector Development Grant	326,526	326,526	530,904
Total Revenues shares	838,781	715,136	1,142,535
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,845	33,634	44,845
Non Wage	437,736	314,172	531,009
Development Expenditure			
Domestic Development	356,201	212,542	566,681
External Financing	0	0	0
Total Expenditure	838,781	560,347	1,142,535

Narrative of Workplan Revenues and Expenditure

The Water Sector budget for FY2020/21 is UGX 1,142,535,436. This represent an increase of 36.2% from FY 2019/2020 budget. The increase is attributed to discretionary allocation arising from reforms in fiscal transfers. Of the sector budget, 4% will be spent on wage recurrent, 8% on non-wage rural water, 40% on non-wage direct transfer for urban water and 48% on domestic development. Water sector budget is 2.6% of the district 2020/2021 budget.

Vote :531 Lira District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	241,728	143,155	253,900
District Unconditional Grant (Non-Wage)	6,500	4,875	3,000
District Unconditional Grant (Wage)	170,063	127,547	170,064
Locally Raised Revenues	2,565	1,283	2,565
Multi-Sectoral Transfers to LLGs_NonWage	4,308	3,231	583
Other Transfers from Central Government	50,000	0	50,000
Sector Conditional Grant (Non-Wage)	8,291	6,219	27,688
Development Revenues	110,160	84,160	133,147
District Discretionary Development Equalization Grant	47,373	47,373	50,373
External Financing	26,000	0	26,000
Multi-Sectoral Transfers to LLGs_Gou	36,787	36,787	56,774
Total Revenues shares	351,888	227,315	387,047
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,063	127,446	170,064
Non Wage	71,664	12,772	83,836
Development Expenditure			
Domestic Development	84,160	67,000	107,147
External Financing	26,000	0	26,000
Total Expenditure	351,888	207,218	387,047

Narrative of Workplan Revenues and Expenditure

The Natural Resources budget for FY 2020/2021 is UGX 387,047,000 representing 10% increase from 2019/2020 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, 43% will be spent on wage recurrent, 23% on non-wage, 27% on domestic development and 7% on donor development. Natural Resources budget is 0.9% of the district 2020/2021 budget.

Vote :531 Lira District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	890,112	196,240	280,122
District Unconditional Grant (Non-Wage)	5,000	3,750	4,000
District Unconditional Grant (Wage)	126,288	94,716	126,288
Locally Raised Revenues	6,132	3,066	4,132
Multi-Sectoral Transfers to LLGs_NonWage	23,997	17,974	28,405
Other Transfers from Central Government	667,154	30,578	57,133
Sector Conditional Grant (Non-Wage)	61,541	46,156	60,164
Development Revenues	175,417	154,158	815,658
District Discretionary Development Equalization Grant	27,671	27,671	27,671
External Financing	16,000	0	16,000
Multi-Sectoral Transfers to LLGs_Gou	131,746	126,487	140,833
Other Transfers from Central Government	0	0	631,154
Total Revenues shares	1,065,529	350,398	1,095,780
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	126,288	88,726	126,288
Non Wage	763,824	59,713	153,834
Development Expenditure			
Domestic Development	159,417	150,135	799,658
External Financing	16,000	0	16,000
Total Expenditure	1,065,529	298,574	1,095,780

Narrative of Workplan Revenues and Expenditure

Community Based Services department budget estimates for 2020/21 is UGX 1,095,780,000 which represents 2.4% of the district budget. The FY 2020/21 budget shows a 2.3% increase from 2019/20 budget. This is attributed to increase on local revenue, sector conditional grant and allocation on UWEP grant for operations. Of the sector revenue, 13.9% (126, 288,000) will be spent on wage, 11.7% (106,296,000) on Non wage, 72.6% (658,825,000) on domestic development and 1.8% (16,000,000) on external financing

Vote :531 Lira District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	178,118	137,303	186,981
District Unconditional Grant (Non-Wage)	98,533	73,900	108,533
District Unconditional Grant (Wage)	54,577	40,933	66,457
Locally Raised Revenues	14,100	14,100	0
Multi-Sectoral Transfers to LLGs_NonWage	10,908	8,370	11,991
Development Revenues	125,675	125,675	100,229
District Discretionary Development Equalization Grant	96,014	96,014	59,014
Multi-Sectoral Transfers to LLGs_Gou	29,661	29,661	41,215
Total Revenues shares	303,793	262,978	287,210
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,577	31,015	66,457
Non Wage	123,541	74,024	120,524
Development Expenditure			
Domestic Development	125,675	102,102	100,229
External Financing	0	0	0
Total Expenditure	303,793	207,141	287,210

Narrative of Workplan Revenues and Expenditure

The Planning Department budget for FY 2020/21 is UGX 287,210,000 representing 22% reduction from 2019/2020 sector budget. The reduction in the budget is attributed to change in the guideline for DDEG for FY 2019/20. Of the sector budget, 18% will be spent on wage recurrent, 49% on non-wage recurrent, 33% on development and 0% on external financing. Planning department budget is less than 1 % (0.6%) of the district 2020/2021 budget.

Vote :531 Lira District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	61,162	46,786	59,312
District Unconditional Grant (Non-Wage)	23,033	17,274	23,033
District Unconditional Grant (Wage)	26,659	19,994	26,659
Locally Raised Revenues	8,320	7,155	6,320
Multi-Sectoral Transfers to LLGs_NonWage	3,150	2,363	3,300
Development Revenues	16,129	16,129	15,129
District Discretionary Development Equalization Grant	15,129	15,129	15,129
Multi-Sectoral Transfers to LLGs_Gou	1,000	1,000	0
Total Revenues shares	77,291	62,915	74,441
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,659	17,126	26,659
Non Wage	34,503	21,208	32,653
Development Expenditure			
Domestic Development	16,129	9,343	15,129
External Financing	0	0	0
Total Expenditure	77,291	47,676	74,441

Narrative of Workplan Revenues and Expenditure

The Internal Audit Sector budget estimate for the FY 2020/21 is Ugx 74,441,000 representing a 3.7% reduction from FY 2019/2020 budget. This reduction is attributed to reduction in LRR allocation to departments arising from current budget reforms. Of the 2020/2021 budget 36% (Ugx 26,659,000) will be spent on wage recurrent, 43% (31,353,000) will be spent on non-wage recurrent and 21% (Ugx 15,129,000) will be spent on Development. Internal Audit budget is less than 1% (0.2%) of the total district proposed 2020/2021 budget.

Vote :531 Lira District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	47,285	34,963	51,463
District Unconditional Grant (Non-Wage)	0	0	4,189
District Unconditional Grant (Wage)	27,277	20,457	27,277
Locally Raised Revenues	6,000	4,000	6,000
Sector Conditional Grant (Non-Wage)	14,008	10,506	13,997
Development Revenues	23,000	23,000	41,900
District Discretionary Development Equalization Grant	20,000	20,000	27,000
Multi-Sectoral Transfers to LLGs_Gou	3,000	3,000	14,900
Total Revenues shares	70,285	57,963	93,363
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,277	17,703	27,277
Non Wage	20,008	11,824	24,186
Development Expenditure			
Domestic Development	23,000	17,269	41,900
External Financing	0	0	0
Total Expenditure	70,285	46,796	93,363

Narrative of Workplan Revenues and Expenditure

The Department of Trade, Industry and Local Economic Development budget forecast for the FY 2020/2021 is UGX 93,363,665 representing 53.1% reduction from 2019/2020 sector budget . The increase is attributed to attribute to inter-governmental transfer reforms using OTIMS and discretionary allocation of available resources. Of the departmental revenue forecast, wage recurrent will account for 37.4%, non wage 29.3% and domestic development expenditure will account for 33.2% of the total budget allocation . The TILED sector budget is 0.2% of the district financial year 2020/2021 budget.

Vote :531 Lira District

FY 2020/21
