

Vote :572 Oyam 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 :

Signature :

Walter Iriama

(Accounting Officer)

Signed on Date: _____

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

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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 :572 Oyam 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	833,687	417,229	833,686
Discretionary Government Transfers	4,595,102	3,924,719	5,252,549
Conditional Government Transfers	28,738,414	22,710,961	31,407,649
Other Government Transfers	6,750,241	3,161,149	9,302,953
External Financing	1,183,575	1,092,805	1,207,088
Grand Total	42,101,019	31,306,862	48,003,925

Revenue Performance by end of March of the Running FY

By the end of the second quarter, the district had received a total of UGX 19,707,196,000 out of an approved annual budget of UGX 42,101,019,000. The revenue received is 47% of the expected revenue by the end of the second quarter, some revenue sources however performed decimally below the expected 50% of the revenue that should have been received by the end of the second quarter. Locally generated revenue and other government transfer did not meet the minimum expected receipts by the end of the second quarter.

Planned Revenues for next FY

In aggregate terms, the FY 2020/21 will see an increment in the allocation from UGX 42,101,019,000 to UGX 46,719,050,000 in the FY 2019/20, this increment arose from the increase in the allocation of conditional grants, other government transfers and a marginal increase in the external financing. Additionally the FY 2020/21 will see stagnation in the locally generated revenue due to some loopholes in the management of local revenue that need to be addressed if the district is to receive maximum yield from the different revenue sources. In aggregate terms, the FY 2020/21 will see a 11% increase in the projected revenue to be received by the district in the coming FY.

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	5,158,403	4,365,007	5,833,999
Finance	704,618	216,405	344,794
Statutory Bodies	657,481	453,930	704,976
Production and Marketing	3,162,003	1,233,481	8,552,501
Health	6,479,011	5,338,262	8,694,275
Education	18,534,695	13,820,583	19,879,573
Roads and Engineering	1,491,279	1,220,697	1,531,665
Water	678,462	646,360	914,389
Natural Resources	222,620	143,091	185,155

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Community Based Services	4,303,651	929,319	877,372
Planning	291,526	241,065	323,439
Internal Audit	55,715	37,557	48,823
Trade, Industry and Local Development	361,556	350,987	112,965
Grand Total	42,101,019	28,996,745	48,003,925
<i>o/w: Wage:</i>	<i>18,828,954</i>	<i>14,521,795</i>	<i>20,238,979</i>
<i>Non-Wage Recurrent:</i>	<i>11,647,726</i>	<i>8,476,513</i>	<i>13,047,740</i>
<i>Domestic Devt:</i>	<i>10,440,765</i>	<i>5,256,467</i>	<i>13,510,119</i>
<i>External Financing:</i>	<i>1,183,575</i>	<i>741,970</i>	<i>1,207,088</i>

Expenditure Performance by end of March FY 2019/20

By the end of Q2 the department of administration, Health, Road and Engineering, Water, Planning, Internal Audit and Trade had more than 50% of their budget released with varying budget performance across the different departments. Finance, Production and Community Based service department had less than 30% of the budget released by the end of the second quarters. Administration, Statutory Bodies, Education, Roads, Natural Resources, Planning and Audit had more than 30% of their budget spent by the end of the second quarter. The rest of the department had less than 30% budget performance.

Planned Expenditures for the FY 2020/21

Under the core service delivery departments, resources have been allocated to key priorities that resonate well the common man, community access roads will be rehabilitated and opened, class rooms blocks will be constructed, maternity wards and OPD structures will be constructed in the health centers IIs which are being upgraded to HC IIIs

Medium Term Expenditure Plans

In the medium term the district will focus on increasing production and productivity among women and poor households in hard to reach areas of the district.

- Improving maternal and child health
- Creation of youth friendly corners at health facilities and all schools
- Increasing enrollment in ECD centers which are in rural locations
- Recruitment of special needs education officer and special needs teachers
- Supporting farmers on value addition initiative along different value chains
- Reactivation and reorientation of cooperatives around a particular product.
- Opening up of roads linking farmers to markets and value addition enterprises

Challenges in Implementation

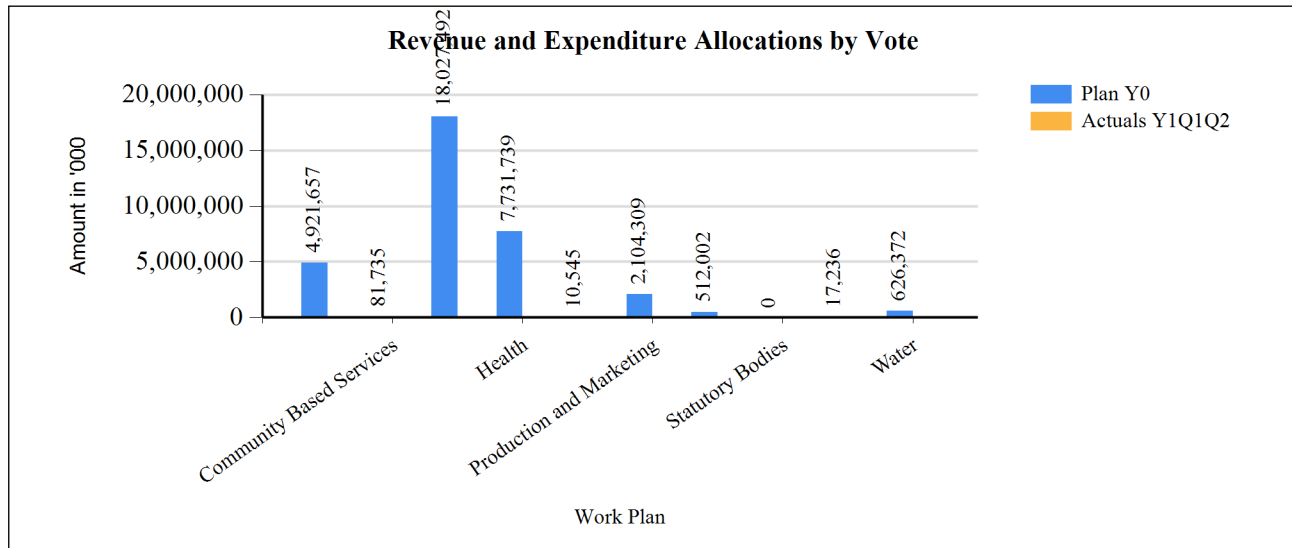
The implementation of the FY 2020/21 budget might be affected by these underlying challenges if not tackled appropriately, these challenges include among others

- Low entrepreneurial knowledge and limited application of technologies in production processes, particularly in agriculture and industry
- Inflated data for planning most especially in Schools where school enrollment does not tally with the actual numbers in school.
- Agricultural sector growth has been low, growing at an average annual growth rate of less than 2 % over the last 25 years, compared to population growth of 3% annually.
- More than 70% of Households in Oyam District remain engaged in the subsistence economy.
- Poor storage and postharvest losses still affects the community of Oyam.
- Inadequate or inappropriate skilled labour failing to meet the work force requirements for the job market.
- Limited availability of patient and appropriate long-term finance to start or boost SMEs and private sector investment.

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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	833,687	417,229	833,686
Application Fees	25,000	28,230	25,000
Beer	760	0	760
Business licenses	81,276	10,117	81,275
Land Fees	5,262	6,201	5,262
Local Hotel Tax	9,400	0	9,400
Local Services Tax	123,000	106,305	123,000
Market /Gate Charges	396,623	199,487	396,623
Miscellaneous receipts/income	85,769	33,378	85,769
Other Fees and Charges	28,782	0	28,782
Park Fees	69,600	33,510	69,600
Registration (e.g. Births, Deaths, Marriages, etc.) fees	7,666	0	7,666
Rent & Rates - Non-Produced Assets – from private entities	0	0	0
Sale of (Produced) Government Properties/Assets	550	0	550
2a. Discretionary Government Transfers	4,595,102	3,924,719	5,252,549
District Discretionary Development Equalization Grant	1,883,880	1,883,880	2,214,003
District Unconditional Grant (Non-Wage)	943,842	707,882	1,015,266
District Unconditional Grant (Wage)	1,607,681	1,205,760	1,827,685

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Urban Discretionary Development Equalization Grant	29,689	29,689	26,895
Urban Unconditional Grant (Non-Wage)	45,395	34,046	45,228
Urban Unconditional Grant (Wage)	84,615	63,461	123,472
2b. Conditional Government Transfer	28,738,414	22,710,961	31,407,649
Sector Conditional Grant (Wage)	17,136,658	13,252,573	18,287,821
Sector Conditional Grant (Non-Wage)	4,761,145	3,262,340	5,461,088
Sector Development Grant	3,091,164	3,091,164	4,020,029
Transitional Development Grant	219,802	219,802	19,802
General Public Service Pension Arrears (Budgeting)	867,941	867,941	0
Salary arrears (Budgeting)	83,451	83,451	144,383
Pension for Local Governments	1,184,088	888,066	1,499,809
Gratuity for Local Governments	1,394,167	1,045,625	1,974,715
2c. Other Government Transfer	6,750,241	3,161,149	9,302,953
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	155,000	92,390	155,000
National Medical Stores (NMS)	466,666	0	467,243
Northern Uganda Social Action Fund (NUSAF)	3,036,194	1,186,281	64,000
Support to PLE (UNEB)	15,000	28,406	21,000
Uganda Road Fund (URF)	707,835	673,718	796,827
Uganda Wildlife Authority (UWA)	246,200	1,097,898	548,944
Vegetable Oil Development Project	66,000	0	0
Youth Livelihood Programme (YLP)	577,986	0	22,000
Support to Production Extension Services	110,000	0	0
Neglected Tropical Diseases (NTDs)	67,200	0	70,000
Agriculture Cluster Development Project (ACDP)	1,302,160	82,457	7,157,940
3. External Financing	1,183,575	1,092,805	1,207,088
United Nations Children Fund (UNICEF)	1,029,468	820,634	1,000,000
Global Fund for HIV, TB & Malaria	144,107	30,039	0
World Health Organisation (WHO)	0	242,132	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	137,088
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	10,000	0	0
Research Triangle Institute (RTI)	0	0	70,000
Total Revenues shares	42,101,019	31,306,862	48,003,925

Vote :572 Oyam District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Oyam District Local Government in the FY 2019/20 had projected to collect a total of UGX 833,687,000; however, by the end of second quarter a total of UGX 364,806,000 was realized from the different sources that included Local Service Tax, Market gate charges, Application fees, Business License and others. Sources like Local Hotel Tax, Rent and Rates, Beer, Registration of Birth and Death had registered zero collections by the end of the second quarter. The total collection reflected a revenue performance of 44%, which is way below the expected revenue collection of 50% by the end of Q2. The low revenue collection is because of the greater percentage of the community of Oyam who in most cases are women who are not in the money economy. There is need to boost the livelihood of household so that they can produce for the market.

Central Government Transfers

Projected revenue from Central Government for the FY 2019/20 was UGX 40,083,757,000 out of which a total of UGX 18,600,420,000 was released by end of the second quarter which is 46% of the total funds released from central government to Oyam District Local Government. The release from other line ministries under the category of Other Government Transfer performed decimally low at 18% by the end of the second quarter. This is due to the change in programming of the affirmative action programs like NUSAF, UWEP, and YLP whose implementation arrangement has since changes following government directives of sending money direct to beneficiaries accounts without passing through the district accounts. Conditional government transfers had a 51% release against the approved annual budget of UGX 28,738,414,000 with DDED receiving a 66% disbursement because of being a development grant that is released thrice a financial year.

External Financing

The total approved budget for external financing was UGX 1,183,575,000 out of which a total of UGX 741,970,000 was released by the end of second which is 63% of the approved annual budget for the year. UNICEF the major external financier had a substantial release by the end of the second quarter. Sources like Global Fund and GIZ had zero disbursement in the first quarter.

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

The district over the years have not met its local revenue target due to challenges that ranges from lack of qualified trained and motivated staff to weak enforcement mechanism for defaulters of local revenue. In the FY 2020/21 the district is projected to collect a total of UGX 833,686,000 which is the same projected figures for the previous year. The top most three revenue sources in the district in order of their ranking is market charges, Local Service Tax and miscellaneous receipts and the worst performing revenue sources that need enhancement include sale of government properties, beer and land fee. With the right people and improved enforcement, mechanism the district is set to collect more local revenue. The proportion of local revenue as a component of the district-projected revenue is only 2%, which can improved in the medium term to more than 10%.

Central Government Transfers

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Central Government transfers comes to the district in three different revenue sources, which include Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. In the FY 2020/21 the projected revenue to be received under the Discretionary Government Transfer is UGX 5,215,875,000 which is up from UGX 4,595,102,000 which is posting a 14% increase from the previous year's approved budget. The increment in the discretionary transfer is because of the DDEG IFP for the FY 2020/21, which is more than the approved IPF for the last FY.

Conditional government transfer increased from UGX 28,738,414,000 in the FY 2019/20 to UGX 30,220,762,000 in the FY 2020/21. This increase is because of additional wage under the Education, Health and District Unconditional Grant Wage. Meanwhile, other government transfers increased from UGX 6,750,241,000 to UGX 9,266,535,000 for the FY 2020/21, a number of sources from other government transfers had a reduced IFP because of the changes in the program implementation policies however the Agriculture Cluster Development Program have its IPF more than triple. Like all the affirmative action programs have been transferred from Ministry of Gender to President's Office and there will be a direct transfer to the beneficiary accounts without the money passing through the district as the case was before.

External Financing

There was no significant change in the donor financing between the FY 2019/20 and FY 2020/21, the IPF for FY 2020/21 was UGX 1,207,088,000 up from UGX 1,183,019,000 in the FY 2019/20. The major sources of external Financing in Oyam is UNICEF, WHO, Global Fund and RTI.

Table on the revenues and Budget by Sector and Programme

<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	1,277,475	670,783	1,118,423
District Production Services	1,884,528	212,922	7,434,078
<i>Sub- Total of allocation Sector</i>	3,162,003	883,705	8,552,501
Sector :Works and Transport			
District, Urban and Community Access Roads	1,491,279	1,064,537	1,531,665
<i>Sub- Total of allocation Sector</i>	1,491,279	1,064,537	1,531,665
Sector :Trade and Industry			
Commercial Services	361,556	41,936	112,965
<i>Sub- Total of allocation Sector</i>	361,556	41,936	112,965
Sector :Education			
Pre-Primary and Primary Education	12,644,462	9,154,977	13,852,487
Secondary Education	3,062,487	1,943,384	3,675,263
Skills Development	2,122,456	1,170,156	2,122,456
Education & Sports Management and Inspection	665,061	347,935	219,188
Special Needs Education	40,229	21,395	10,179
<i>Sub- Total of allocation Sector</i>	18,534,695	12,637,847	19,879,573
Sector :Health			
Primary Healthcare	2,153,016	658,343	7,023,779
District Hospital Services	241,806	147,470	372,278

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Health Management and Supervision	4,084,188	2,087,151	1,298,219
<i>Sub- Total of allocation Sector</i>	6,479,011	2,892,964	8,694,275
Sector :Water and Environment			
Rural Water Supply and Sanitation	678,462	464,542	914,389
Natural Resources Management	222,620	118,154	185,155
<i>Sub- Total of allocation Sector</i>	901,081	582,697	1,099,544
Sector :Social Development			
Community Mobilisation and Empowerment	4,303,651	289,472	877,372
<i>Sub- Total of allocation Sector</i>	4,303,651	289,472	877,372
Sector :Public Sector Management			
District and Urban Administration	5,158,403	3,672,238	5,833,999
Local Statutory Bodies	657,481	355,872	704,976
Local Government Planning Services	291,526	159,583	323,439
<i>Sub- Total of allocation Sector</i>	6,107,409	4,187,694	6,862,414
Sector :Accountability			
Financial Management and Accountability(LG)	704,618	199,878	344,794
Internal Audit Services	55,715	36,528	48,823
<i>Sub- Total of allocation Sector</i>	760,334	236,407	393,616

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	4,713,316	3,864,952	5,490,938
District Unconditional Grant (Non-Wage)	90,759	68,069	100,199
District Unconditional Grant (Wage)	465,100	348,825	706,158
General Public Service Pension Arrears (Budgeting)	867,941	867,941	0
Gratuity for Local Governments	1,394,167	1,045,625	1,974,715
Locally Raised Revenues	94,667	71,000	74,518
Multi-Sectoral Transfers to LLGs_NonWage	293,529	382,314	712,683
Multi-Sectoral Transfers to LLGs_Wage	84,615	63,461	123,472
Other Transfers from Central Government	155,000	46,200	155,000
Pension for Local Governments	1,184,088	888,066	1,499,809
Salary arrears (Budgeting)	83,451	83,451	144,383

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Development Revenues	445,086	500,054	343,060
District Discretionary Development Equalization Grant	202,774	270,365	343,060
Multi-Sectoral Transfers to LLGs_Gou	42,312	29,689	0
Transitional Development Grant	200,000	200,000	0
Total Revenues shares	5,158,403	4,365,007	5,833,999
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	549,716	411,407	829,630
Non Wage	4,163,601	2,997,202	4,661,309
Development Expenditure			
Domestic Development	445,086	263,630	343,060
External Financing	0	0	0
Total Expenditure	5,158,403	3,672,238	5,833,999

Narrative of Workplan Revenues and Expenditure

Administration Department is set to receive a total of UGX 2,164,300,000 in the FY 2020/21. These funds is composed of locally generated revenue (UGX 91,686,000); District Unconditional Grant non-wage (UGX 90,759,000); FIEFOC (UGX 155,000,000), Wage (UGX 465,100,000); Pension for Local Government (UGX 1,184,088,000) and the development component of UGX 177,667,000 which is meant for administrative infrastructure and capacity building for local government.

The allocated fund will be used for supervision of sub county activities, operationalization of CAO's office, setting targets and appraisal of staff, construction of administration block, linking the district to line ministries and government agencies, communication on behalf of the district, coordination of all departmental activities.

Vote :572 Oyam 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	678,202	216,405	344,794
District Unconditional Grant (Non-Wage)	78,660	58,995	108,660
District Unconditional Grant (Wage)	147,022	110,267	184,450
Locally Raised Revenues	53,338	47,144	51,684
Multi-Sectoral Transfers to LLGs_NonWage	399,183	0	0
Development Revenues	26,416	0	0
Multi-Sectoral Transfers to LLGs_Gou	26,416	0	0
Total Revenues shares	704,618	216,405	344,794
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	147,022	110,247	184,450
Non Wage	531,180	89,632	160,343
Development Expenditure			
Domestic Development	26,416	0	0
External Financing	0	0	0
Total Expenditure	704,618	199,878	344,794

Narrative of Workplan Revenues and Expenditure**Revenue:**

Finance department has been allocated in FY 2020/2021 a total of ugx 324,793,528 o/w ugx 184,450,176 is unconditional grant wage, ugx 51,683,802 is Locally Raised Revenue and ugx 108,659,549 is unconditional grant Non wage recurrent.

Expenditure:

1. General Salaries will take ugx 184,450,176
2. Finance Administrative Cost will take Ugx:55,790,000
3. Revenue management ugx 40,970,500
4. Expenditure management Ugx 9,480,852
5. Accounting Services Ugx 24,272,000
6. IFMS Management Ugx 30,010,000

Vote :572 Oyam 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	655,981	453,930	704,976
District Unconditional Grant (Non-Wage)	378,444	283,833	378,444
District Unconditional Grant (Wage)	145,703	109,279	153,779
Locally Raised Revenues	67,619	45,660	167,753
Multi-Sectoral Transfers to LLGs_NonWage	64,215	15,158	5,000
Development Revenues	1,500	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,500	0	0
Total Revenues shares	657,481	453,930	704,976
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,703	108,881	153,779
Non Wage	510,278	246,991	551,197
Development Expenditure			
Domestic Development	1,500	0	0
External Financing	0	0	0
Total Expenditure	657,481	355,872	704,976

Narrative of Workplan Revenues and Expenditure

The Department is allocated UGX 699,976,349 in the FY 2020/21, which is an increment from the previous year's allocation of UGX 655,981,000; the increment is on account of district unconditional grant non-wage, district unconditional grant (wage) and local revenue that had some increments. Out of the annual allocation to statutory bodies, UGX 564,136,997 is recurrent allocation from both the local revenue and district unconditional grant (non-wage), Wage for the department also increased from UGX 145,702,000 to UGX 153,779,352 which is 5.3%. The department shall use District Unconditional grant (Non-wage) and Local revenue to facilitate standing committee and council sittings to discuss policy issues, ordinances, performance of departments, and approval of budget, operationalization of boards and commission to ensure accountability is enhanced, facilitation of District Land Board in their sitting to consider application for land title processing, facilitation of District Service commission to carry out recruitment of competent staff to deliver services in the district., payment of Ex-gratia for Political Leaders both at lower Local Government and Higher Local Government. District Unconditional grant (wage) fund on the other hand shall cater for the payment of salaries for political leaders both at LLG in the 12 sub counties for the period of 12 months and HLG for DEC members which comprised of 2 female and 4 male including District Speaker.

Vote :572 Oyam 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	1,325,751	904,436	1,650,146
District Unconditional Grant (Non-Wage)	7,516	5,655	7,516
District Unconditional Grant (Wage)	149,843	112,382	149,843
Locally Raised Revenues	10,143	3,587	6,789
Multi-Sectoral Transfers to LLGs_NonWage	4,500	0	0
Other Transfers from Central Government	110,000	0	465,184
Sector Conditional Grant (Non-Wage)	358,783	269,088	335,847
Sector Conditional Grant (Wage)	684,965	513,724	684,965
Development Revenues	1,836,252	329,045	6,902,355
District Discretionary Development Equalization Grant	44,201	44,201	0
Multi-Sectoral Transfers to LLGs_Gou	278,095	139,048	64,446
Other Transfers from Central Government	1,368,160	0	6,692,756
Sector Development Grant	145,796	145,796	145,153
Total Revenues shares	3,162,003	1,233,481	8,552,501
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	834,808	584,099	834,808
Non Wage	490,943	278,330	815,337
Development Expenditure			
Domestic Development	1,836,252	21,276	6,902,355
External Financing	0	0	0
Total Expenditure	3,162,003	883,705	8,552,501

Narrative of Workplan Revenues and Expenditure

Vote :572 Oyam District**FY 2020/21**

The revenue sources for the department for financial year, 2020/2021 come from the following: -

- Sector Conditional Grants both development, wage and non-wage.
- District Unconditional Grant,
- Locally raise revenues and
- Other transfers from Central Government which generally Agriculture Cluster Development Project (ACDP).

The total revenue allocated to Production department for the FY 2020/2021 is UGX 8,825,820,999 which is a very big increment of 206.52% from the previous years' allocation. The increment arose from the increase of Agricultural Cluster Development Project (ACDP) which has increased in both recurrent and development components. Of the total budget of 8,825,820,999 Ugx, non-wage is 350,153,193 which is a very big reduction from the previous amount allocated by 138.9%.

Wage component has been stagnant at 834,808,477 UgX, meanwhile significant increase has been in the development component due to increase of ACDP development and some increase allocation of DDEG to the department. Locally raised revenue has been reduced by 33.1% and District Unconditional Grant Non-wage recurrent stayed put at 7,516,374 Ugx only.

ACDP also introduced a budget line for Group Facilitators, which will be used to facilitate Farmer Group Facilitators.

Vote :572 Oyam 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	3,670,922	2,350,307	4,185,173
District Unconditional Grant (Non-Wage)	7,516	5,637	7,516
Locally Raised Revenues	10,143	6,687	6,789
Multi-Sectoral Transfers to LLGs_NonWage	500	0	0
Other Transfers from Central Government	533,866	0	537,243
Sector Conditional Grant (Non-Wage)	569,176	425,692	871,782
Sector Conditional Grant (Wage)	2,549,721	1,912,291	2,761,842
Development Revenues	2,808,088	2,987,956	4,509,102
District Discretionary Development Equalization Grant	35,000	35,000	168,614
External Financing	1,173,575	741,970	1,207,088
Multi-Sectoral Transfers to LLGs_Gou	174,569	786,041	1,212,943
Sector Development Grant	1,424,944	1,424,944	1,920,458
Total Revenues shares	6,479,011	5,338,262	8,694,275
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,549,721	1,816,218	2,761,842
Non Wage	1,121,202	437,238	1,423,331
Development Expenditure			
Domestic Development	1,634,513	277,163	3,302,015
External Financing	1,173,575	362,345	1,207,088
Total Expenditure	6,479,011	2,892,964	8,694,275

Narrative of Workplan Revenues and Expenditure

The Health department projected revenue for FY 2020/21 is UGX 6,392,763,000 which is lower than the approved budget for the last financial year by 1%. The sector budget will finance wage to a tune of 40%, nonwage is only 17% of the total resource envelop for next year, while development and donor funds constitute 43% of the entire revenue for the FY 2020/21.

Vote :572 Oyam 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	17,712,757	13,383,007	18,944,697
District Unconditional Grant (Non-Wage)	7,516	5,637	7,516
District Unconditional Grant (Wage)	89,182	66,887	50,882
Locally Raised Revenues	10,143	3,587	6,789
Multi-Sectoral Transfers to LLGs_NonWage	1,000	0	0
Other Transfers from Central Government	15,000	21,708	21,000
Sector Conditional Grant (Non-Wage)	3,687,944	2,458,630	4,017,495
Sector Conditional Grant (Wage)	13,901,972	10,826,558	14,841,014
Development Revenues	821,937	437,576	934,876
District Discretionary Development Equalization Grant	0	0	168,614
Multi-Sectoral Transfers to LLGs_Gou	384,362	0	0
Sector Development Grant	437,576	437,576	766,262
Total Revenues shares	18,534,695	13,820,583	19,879,573
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	13,991,154	10,893,445	14,891,896
Non Wage	3,721,604	1,329,116	4,052,801
Development Expenditure			
Domestic Development	821,937	415,285	934,876
External Financing	0	0	0
Total Expenditure	18,534,695	12,637,847	19,879,573

Narrative of Workplan Revenues and Expenditure

Vote :572 Oyam District**FY 2020/21**

In the FY 2020/2021, Education Department is expected to receive UgX 19,169,729,678 of which wage constitutes UGX 13,952,853,782 (72.8%), Non wage is UGX4,261,174,734 (22.2%) and Development grant is UGX955,701,162 (5.0%). Out of the total wage of UGX13,952,853,782, primary education wage takes UGX10,251,726,446 (73.5%), secondary education wage takes UGX2,210,988,112 (15.8%), skills development wage constitutes UGX1,439,256,944 (10.3%). Out of the total non wage of UGX4,261,174,734, primary education non wage takes UGX2,081,684,973 (48.9%), Secondary education non wage takes UGX914,417,014 (21.5%), skills development non wage constitutes UGX683,199,097 (16.0%), SNE education non wage constitutes UGX10,178,948 (0.2%) and education and sports management and inspection takes UGX571,694,702 (13.4%). Out of the Development grant of UGX955,701,162, construction of facilities at Abok seed secondary school is UGX344,283,866 (36.0%), SFG Constitutes UGX442,803,282 (46.3%) and DDEG constitutes UGX168,614,046 (17.6%). Local revenue is expected to be UGX6,789,386, District Unconditional Grant Non Wage is expected to be UGX7,516,374, other government transfers worth UGX21,000,000 and finally District Unconditional Grant wage is expected to be UGX50,882,280.

Vote :572 Oyam 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	879,518	658,695	963,494
District Unconditional Grant (Non-Wage)	10,022	25,516	10,022
District Unconditional Grant (Wage)	148,132	111,099	147,593
Locally Raised Revenues	13,529	4,784	9,053
Other Transfers from Central Government	707,835	517,296	796,827
Development Revenues	611,762	562,002	568,171
District Discretionary Development Equalization Grant	50,000	50,000	56,168
Multi-Sectoral Transfers to LLGs_Gou	49,760	0	0
Sector Development Grant	512,002	512,002	512,002
Total Revenues shares	1,491,279	1,220,697	1,531,665
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,132	111,099	147,593
Non Wage	731,386	391,436	815,901
Development Expenditure			
Domestic Development	611,762	562,002	568,171
External Financing	0	0	0
Total Expenditure	1,491,279	1,064,537	1,531,665

Narrative of Workplan Revenues and Expenditure

The total Revenue allocated to the Department amount to 1,666,951,656/= only with most of it being central transfers with very small component of the Local Revenues.

Vote :572 Oyam 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	82,150	55,713	158,265
District Unconditional Grant (Non-Wage)	7,516	3,758	7,516
District Unconditional Grant (Wage)	28,766	21,575	40,800
Locally Raised Revenues	10,143	3,587	6,789
Sector Conditional Grant (Non-Wage)	35,725	26,794	103,159
Development Revenues	596,311	590,647	756,124
District Discretionary Development Equalization Grant	0	0	60,168
Multi-Sectoral Transfers to LLGs_Gou	5,664	0	0
Sector Development Grant	570,845	570,845	676,154
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	678,462	646,360	914,389
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,766	21,398	40,800
Non Wage	53,384	25,587	117,465
Development Expenditure			
Domestic Development	596,311	417,558	756,124
External Financing	0	0	0
Total Expenditure	678,462	464,542	914,389

Narrative of Workplan Revenues and Expenditure

The Department has District Unconditional Grant (Wage) of 40,800,000= which shall be used for paying of staff salaries. -Sector Conditional Grant,103,159,302 District Unconditional Grant all (Non-wage) and then Local Revenue, all the three revenues totaling to 54,223,000= which shall be used for Office Operation, Promotion of Community Based Services. -Transitional Development Grant of 19,801,980= that shall be used for Promotion of Sanitation and Hygiene Services in the communities. -Sector Development Grant of 676,153,670= which shall be used to construct new deep wells, rehabilitate broken down boreholes and construct a drainable latrine in a Rural Growth Center as well as construction of pipe water scheme.

Vote :572 Oyam 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	150,675	103,091	185,155
District Unconditional Grant (Non-Wage)	10,022	7,516	10,022
District Unconditional Grant (Wage)	107,323	80,492	124,872
Locally Raised Revenues	20,286	7,173	13,579
Multi-Sectoral Transfers to LLGs_NonWage	2,500	0	0
Sector Conditional Grant (Non-Wage)	10,545	7,909	36,683
Development Revenues	71,944	40,000	0
District Discretionary Development Equalization Grant	40,000	40,000	0
External Financing	10,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	21,944	0	0
Total Revenues shares	222,620	143,091	185,155
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	107,323	80,492	124,872
Non Wage	43,352	19,381	60,283
Development Expenditure			
Domestic Development	61,944	18,281	0
External Financing	10,000	0	0
Total Expenditure	222,620	118,154	185,155

Narrative of Workplan Revenues and Expenditure

The Recurrent Wage = Ugx. 124,871,736; Recurrent Non-Wage = Ugx. 63,572,666. The Total Recurrent Revenue = Ugx. 188,444,342 (26%). The Total Recurrent Expenditure = Ugx. 188,444,342.

Vote :572 Oyam 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	357,833	837,387	340,738
District Unconditional Grant (Non-Wage)	18,022	13,516	18,022
District Unconditional Grant (Wage)	230,742	173,057	136,458
Locally Raised Revenues	13,524	4,782	9,053
Multi-Sectoral Transfers to LLGs_NonWage	9,502	0	0
Other Transfers from Central Government	4,309	584,731	98,310
Sector Conditional Grant (Non-Wage)	81,735	61,301	78,896
Development Revenues	3,945,818	91,932	536,634
District Discretionary Development Equalization Grant	60,000	60,000	0
Multi-Sectoral Transfers to LLGs_Gou	271,638	0	536,634
Other Transfers from Central Government	3,614,180	31,932	0
Total Revenues shares	4,303,651	929,319	877,372
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	230,742	171,773	136,458
Non Wage	127,091	65,183	204,280
Development Expenditure			
Domestic Development	3,945,818	52,517	536,634
External Financing	0	0	0
Total Expenditure	4,303,651	289,472	877,372

Narrative of Workplan Revenues and Expenditure

The Department budget heavily reduced from Uganda Shillings 4,243,650,703 for FY 2019/2020 to Uganda Shilling 340738038 for FY 2020/2021 respectively indicating a reduction of 92.5 percent. There is no Development budget line under FY 2020/2021 for NUSAF3, YLP, UWEP and DDEG. NUSAF3 is ending in December 2019. YLP and UWEP funds are being channeled direct to group accounts. The recurrent budget increased from Uganda Shillings 357,832,535 to 364,127,038 for FY 2020/2021 indicating percentage increment of 1.76. While there was no change in unconditional grant non-wage in FY 2019/20 and 2020/2021 respectively, in there was however a reduction in Locally raised revenue, wage and Sector Conditional Grant from Uganda Shillings 13,523,840, 230,742,000 and 81,734,862 to Uganda Shillings 9,052,515 and 78,896,134 respectively.

Vote :572 Oyam 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	162,301	111,840	218,739
District Unconditional Grant (Non-Wage)	53,175	39,881	84,031
District Unconditional Grant (Wage)	69,584	52,188	86,400
Locally Raised Revenues	39,542	19,771	48,308
Development Revenues	129,224	129,224	104,700
District Discretionary Development Equalization Grant	129,224	129,224	104,700
Total Revenues shares	291,526	241,065	323,439
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	69,584	52,188	86,400
Non Wage	92,717	58,172	132,339
Development Expenditure			
Domestic Development	129,224	49,224	104,700
External Financing	0	0	0
Total Expenditure	291,526	159,583	323,439

Narrative of Workplan Revenues and Expenditure

Planning Department in FY 2020/21 has a projected revenue of UGX 296,160,000 coming from DDEG UGX104,700,000. Local revenue UGX28, 308,000, District Unconditional Grant UGX76,752,000 the allocation for the year is over and above the previous years allocation because of UGX 20 million allocated to the department for management of the PBS systems and less DDEG grant compared to the previous year. The allocated revenue have been allocated to finance the key department priorities.

Vote :572 Oyam 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	55,715	37,557	48,823
District Unconditional Grant (Non-Wage)	12,527	9,395	12,527
District Unconditional Grant (Wage)	26,283	19,710	24,980
Locally Raised Revenues	16,905	8,452	11,316
Development Revenues	0	0	0
N/A			
Total Revenues shares	55,715	37,557	48,823
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,283	18,681	24,980
Non Wage	29,432	17,848	23,843
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	55,715	36,528	48,823

Narrative of Workplan Revenues and Expenditure

The department is expected to have total budget of 48,822,591 down from 55,715,484. The decrease is due to reduction in the expected local revenue to be collected.

Vote :572 Oyam 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	31,556	20,987	50,781
District Unconditional Grant (Non-Wage)	7,558	5,669	7,558
District Unconditional Grant (Wage)	0	0	21,471
Locally Raised Revenues	6,762	2,391	4,526
Sector Conditional Grant (Non-Wage)	17,236	12,927	17,226
Development Revenues	330,000	330,000	62,184
District Discretionary Development Equalization Grant	330,000	330,000	62,184
Total Revenues shares	361,556	350,987	112,965
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	21,471
Non Wage	31,556	20,987	29,310
Development Expenditure			
Domestic Development	330,000	20,950	62,184
External Financing	0	0	0
Total Expenditure	361,556	41,936	112,965

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the FY 2020/21 is UGX 112,964,797 consisting of Locally Generated Revenue, District Unconditional Grant Non Wage, Sector Conditional Grant and Discretionary Development Equalization Grant. The available funds will be used in the financing the key departmental activities that include among others revitalization of Cooperatives, building the capacity of the farmer groups, supporting value addition and Sector management and monitoring

Vote :572 Oyam District

FY 2020/21
