

Vote :585 Lamwo 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 :



Mr. Charles Uma - Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :585 Lamwo District**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 :585 Lamwo 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	230,000	165,993	230,000
Discretionary Government Transfers	7,521,728	2,807,202	3,618,015
Conditional Government Transfers	12,491,054	9,993,618	15,838,161
Other Government Transfers	9,330,596	9,269,607	39,369,676
External Financing	2,279,899	675,607	3,754,321
Grand Total	31,853,277	22,912,027	62,810,173

Revenue Performance by end of March of the Running FY

The cumulative receipt of locally raised Revenue up to the end of March 2020 (Q1,2&3 FY2019/2020) was UGX 165,993,000 against the planned UGX 230,000,000 representing 72% revenue performance. The cumulative performance of Central Government Transfers, (Discretionary Government Transfers, and Conditional Transfers) up to the end of March 2020 (Q1,2&3 FY2019/2020) represents a cumulative budget performance of 69%. Discretionary Government Transfers had an out-turn of 25% and this is attributed to release of one-third of DDEG grants during the quarter. Conditional Government Transfers which had 80% budget performance and this over performance is attributed to release of one third of all sector development grants during the quarter. The cumulative out-turn of other transfers represents 96.4%, this was because of huge disbursement from DRDIP project from OPM and External financing had very low out-return representing 15% and this was attributed to non-transfers of USMID to the District as planned during the Quarter.

Planned Revenues for next FY

The projected revenue for the district for the FY 2020/2021 is UGX 62,754,173,000 which is an increase of 97% of the approved revenues for FY 2019/2020. This increment is due to higher planning figure for DRDIP from OPM and conditional grant for Wages and Gratuity.

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	7,433,925	2,764,155	40,811,978
Finance	232,179	254,933	352,777
Statutory Bodies	552,442	389,853	515,415
Production and Marketing	1,473,691	794,929	1,622,269
Health	4,088,843	2,237,963	4,163,537
Education	8,093,379	6,266,363	10,376,469
Roads and Engineering	1,250,354	1,099,607	2,830,434
Water	312,736	282,797	836,594
Natural Resources	203,990	166,915	254,189
Community Based Services	8,022,019	8,517,650	743,104

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Planning	112,871	80,121	168,629
Internal Audit	40,101	30,676	65,301
Trade, Industry and Local Development	36,747	26,066	69,479
Grand Total	31,853,277	22,912,027	62,810,173
<i>o/w: Wage:</i>	<i>9,859,150</i>	<i>7,598,136</i>	<i>10,736,283</i>
<i>Non-Wage Recurrent:</i>	<i>4,288,449</i>	<i>2,801,143</i>	<i>8,228,355</i>
<i>Domestic Devt:</i>	<i>15,425,780</i>	<i>11,837,140</i>	<i>40,091,215</i>
<i>External Financing:</i>	<i>2,279,899</i>	<i>675,607</i>	<i>3,754,321</i>

Expenditure Performance by end of March FY 2019/20

The District received a total of UGX 22,912,027 during Q1, Q2 and Q3 of the F/Y 2019/2020 representing 72% revenue performance of the approved District budget of UGX31,853,277,000 for the FY 2019/2020. The good performance in revenue is attributed to 80% release of all Development grants from the ministry of Finance planning and Economic Development and Other Government Transfers (OGT) especially NUSAF project funds and External financing (UNICEF) in particular during the quarter than planned. All the funds received were disbursed to the various cost centers under VOTE 585 on an average of 35% of the approved departmental budgets. Education received and spent the highest percentage of 62% followed by Health with 49%, Production with 48%, Internal Audit and Trade, Industry and Local Development with 47%. It's notable that all development grants have not been utilised since some procurements have not been finalised and also affected by the introduction of IFMIS.

Planned Expenditures for the FY 2020/21

Out of the planned revenues of UGX 62,810,173,000 for the FY 2020/2021, Wages amounting to UGX 10,611,101,000 representing 17.2%, Non-Wage UGX 8,053,723,000 representing 12.9%, Domestic Development UGX 39,432,875,000 representing 63.8% and External financing UGX 3,754,321,000 representing 6.1%. The External financing will cater for both recurrent operational expenditures and Development needs across all Sectors.

Medium Term Expenditure Plans

The District plans to utilize the opportunities from grants like DRDIP, NUDEIL, special sector specific grants in Health and Education, Donor fraternity in the District, and the Discretionary Development Equalization Grant to bridge the infrastructural development gaps in Education, Health, Roads and other sectors with respect to the District priorities in the District Development Plan III

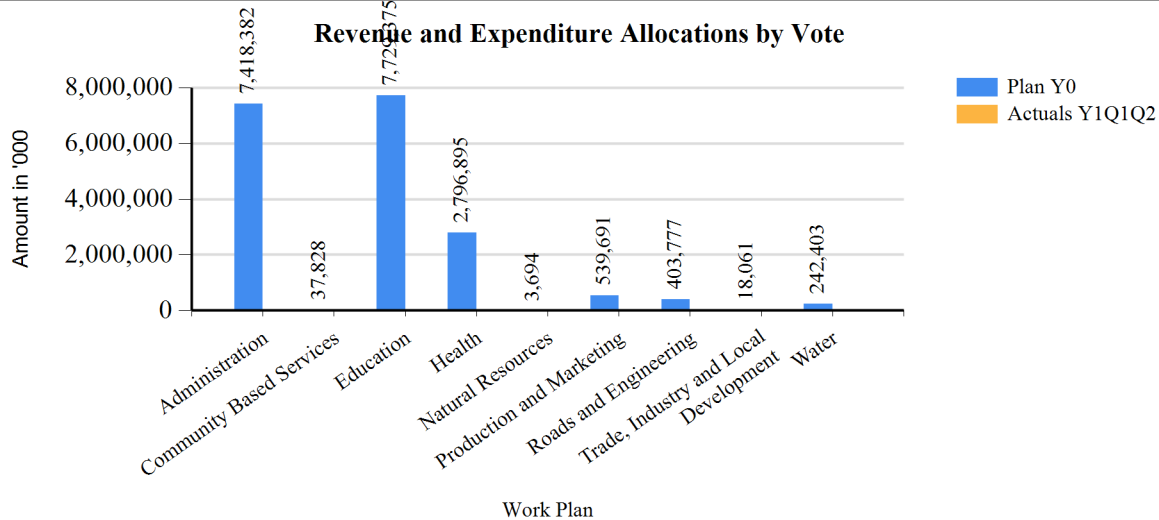
Challenges in Implementation

The major constraints in implementing future plans in the District is staffing level. Currently, the District staffing level is just at 45.5% and key strategic positions are lacking staffs in the district.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



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	230,000	165,993	230,000
Animal & Crop Husbandry related Levies	21,000	458	21,000
Application Fees	6,000	8,674	6,000
Business licenses	13,199	2,783	13,199
Group registration	0	0	1,000
Land Fees	0	0	2,200
Liquor licenses	2,000	871	0
Local Services Tax	50,000	58,611	60,000
Market /Gate Charges	13,001	4,698	0
Miscellaneous and unidentified taxes	0	0	36,601
Miscellaneous receipts/income	10,000	73,034	0
Property related Duties/Fees	2,000	971	0
Registration of Businesses	17,800	2,395	0
Sale of (Produced) Government Properties/Assets	0	0	0
Sale of non-produced Government Properties/assets	90,000	13,500	90,000
Street Parking fees	5,000	0	0
2a. Discretionary Government Transfers	7,521,728	2,807,202	3,618,015
District Discretionary Development Equalization Grant	5,038,414	934,296	1,085,898
District Unconditional Grant (Non-Wage)	566,934	425,201	621,881
District Unconditional Grant (Wage)	1,676,336	1,257,252	1,676,336
Urban Discretionary Development Equalization Grant	41,680	41,680	37,017

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Urban Unconditional Grant (Non-Wage)	73,183	54,887	71,702
Urban Unconditional Grant (Wage)	125,181	93,886	125,181
2b. Conditional Government Transfer	12,491,054	9,993,618	15,838,161
Sector Conditional Grant (Wage)	8,057,633	6,246,998	8,934,766
Sector Conditional Grant (Non-Wage)	1,762,102	1,214,141	2,113,345
Sector Development Grant	1,932,188	1,932,188	2,676,638
Transitional Development Grant	19,802	19,802	19,802
General Public Service Pension Arrears (Budgeting)	163,965	163,965	0
Pension for Local Governments	177,894	133,420	221,751
Gratuity for Local Governments	377,471	283,103	1,871,859
2c. Other Government Transfer	9,330,596	9,269,607	39,369,676
Northern Uganda Social Action Fund (NUSAF)	1,162,013	75,114	1,677,998
Support to PLE (UNEB)	6,900	0	11,500
Uganda Road Fund (URF)	732,711	611,180	1,632,133
Uganda Women Entrepreneurship Program(UWEP)	0	0	150,000
Vegetable Oil Development Project	150,000	0	0
Youth Livelihood Programme (YLP)	759,472	0	150,000
Project for Restoration of Livelihood in Northern Region (PRELNOR)	780,000	360,432	1,000,000
Support to Production Extension Services	0	0	0
Infectious Diseases Institute (IDI)	0	0	56,000
Development Response to Displacement Impacts Project (DRDIP)	5,739,500	8,222,881	34,692,046
3. External Financing	2,279,899	675,607	3,754,321
African Development Bank (ADB)	0	0	15,000
United Nations Children Fund (UNICEF)	1,155,464	137,255	839,623
United Nations Population Fund (UNPF)	218,798	5,000	465,449
United Nations Capital Development Fund (UNCDF)	46,637	113,336	113,336
United Nations High Commission for Refugees (UNHCR)	719,000	420,016	294,049
Global Alliance for Vaccines and Immunization (GAVI)	0	0	26,863
United States Agency for International Development (USAID)	0	0	2,000,000
UK Department for International Development (DFID)	80,000	0	0
Research Triangle Institute (RTI)	60,000	0	0
Total Revenues shares	31,853,277	22,912,027	62,810,173

Vote :585 Lamwo District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The District received a total of UGX 57,500,000 from Local Revenue during the quarter from various sources representing 25% of the Total Planned Local revenue performance during the quarter.

Central Government Transfers

The district received a total of UGX 4,816,0025,000 from Central Government Transfers during the quarter reflecting 93.4% of the total revenues received by the district. Of the Central Government transfers, Discretionary Government Transfers constitutes 12.4%, Conditional Government Transfers 28.5% and Other Government Transfers 28%. All development grants were sent as per the approved quarterly allocation.

External Financing

The District received total of UGX 337,805,000 from donor funding during the quarter representing only 14.8% revenue performance from external financing. The under performance is due to non realization of such funds from donors like UNICEF, UNFPA, GAVI and RTI among others.

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

The projected Local revenue for the District during the F/Y 2020/2021 has remained the same with that of the F/Y 2020/2021 at UGX 230,000,000. The revenue will be used to support the operation of the various departments and other supports to capital development.

Central Government Transfers

The District expects total of UGX 58,758,244,000 from the Central Government representing 93.6% of the total expected budget for the F/Y 2020/2021. Of this, Discretionary Government Transfers constitutes 5.8%, Conditional Government Transfers constitutes 25.2% and Other Government Transfers constitutes 62.7%. The district still expects more revenues from the Central Government during the Second Budget Call Circular.

External Financing

The District expects to get total of UGX 3,754,321,000 from external financing. Of this, ADB will provide UGX 15,000,000, UNICEF will provide UGX 839,623,000, UNFPA is UGX 465,449,000, UNCDF is UGX 113,336,000 , UNHCR is 294,049,000 ,GAVI is UGX 26,863,000, and from USAID UGX 2,000,000,000.

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	1,398,341	680,172	1,550,054
District Production Services	75,349	20,846	72,215
Sub- Total of allocation Sector	1,473,691	701,019	1,622,269
Sector :Works and Transport			
District, Urban and Community Access Roads	1,250,354	43,437	2,830,434
Sub- Total of allocation Sector	1,250,354	43,437	2,830,434
Sector :Trade and Industry			

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Commercial Services	36,747	17,201	69,479
<i>Sub- Total of allocation Sector</i>	36,747	17,201	69,479
Sector :Education			
Pre-Primary and Primary Education	5,081,261	3,969,077	6,969,844
Secondary Education	2,552,245	1,002,252	2,996,141
Education & Sports Management and Inspection	459,873	66,111	410,484
<i>Sub- Total of allocation Sector</i>	8,093,379	5,037,440	10,376,469
Sector :Health			
Primary Healthcare	1,375,224	89,571	1,464,729
Health Management and Supervision	2,713,618	1,900,543	2,698,808
<i>Sub- Total of allocation Sector</i>	4,088,843	1,990,115	4,163,537
Sector :Water and Environment			
Rural Water Supply and Sanitation	312,736	45,578	836,594
Natural Resources Management	203,990	42,924	254,189
<i>Sub- Total of allocation Sector</i>	516,727	88,502	1,090,783
Sector :Social Development			
Community Mobilisation and Empowerment	8,022,019	1,402,278	743,104
<i>Sub- Total of allocation Sector</i>	8,022,019	1,402,278	743,104
Sector :Public Sector Management			
District and Urban Administration	7,433,925	1,419,180	40,811,978
Local Statutory Bodies	552,442	169,030	515,415
Local Government Planning Services	112,871	44,050	168,629
<i>Sub- Total of allocation Sector</i>	8,099,238	1,632,260	41,496,021
Sector :Accountability			
Financial Management and Accountability(LG)	232,179	103,764	352,777
Internal Audit Services	40,101	18,715	65,301
<i>Sub- Total of allocation Sector</i>	272,279	122,479	418,078

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	2,131,142	1,639,603	3,336,382
District Unconditional Grant (Non-Wage)	81,448	87,440	96,833
District Unconditional Grant (Wage)	968,887	726,676	780,026

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General Public Service Pension Arrears (Budgeting)	163,965	163,965	0
Gratuity for Local Governments	377,471	283,103	1,871,859
Locally Raised Revenues	60,000	50,531	66,100
Multi-Sectoral Transfers to LLGs_NonWage	176,295	100,580	174,632
Multi-Sectoral Transfers to LLGs_Wage	0	0	125,181
Pension for Local Governments	177,894	133,420	221,751
Urban Unconditional Grant (Wage)	125,181	93,886	0
Development Revenues	5,302,783	1,124,553	37,475,596
District Discretionary Development Equalization Grant	4,373,093	399,133	373,617
External Financing	351,560	196,448	171,778
Multi-Sectoral Transfers to LLGs_Gou	578,130	528,972	658,340
Other Transfers from Central Government	0	0	36,271,860
Total Revenues shares	7,433,925	2,764,155	40,811,978
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,094,068	600,166	905,207
Non Wage	1,037,073	626,529	2,431,175
Development Expenditure			
Domestic Development	4,951,223	192,485	37,303,818
External Financing	351,560	0	171,778
Total Expenditure	7,433,925	1,419,180	40,811,978

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the F/Y 2020/2021 is UGX 39,847,725,000. This reflects an increase as compared to the approved budget for the F/Y 2019/2020. The increment is from Domestic development for community projects under DRDIP, NUSAF111, YLP, and UWEF which take 92.3% of the total budget. Of the projected revenues, 1.9% will go towards staff salaries, and 5.8% for non wage recurrent.

Vote :585 Lamwo 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	185,541	141,597	235,441
District Unconditional Grant (Non-Wage)	52,000	39,000	80,000
District Unconditional Grant (Wage)	115,541	86,655	146,541
Locally Raised Revenues	18,000	15,942	8,900
Development Revenues	46,637	113,336	117,336
District Discretionary Development Equalization Grant	0	0	4,000
External Financing	46,637	113,336	113,336
Total Revenues shares	232,179	254,933	352,777
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	115,541	56,002	146,541
Non Wage	70,000	47,761	88,900
Development Expenditure			
Domestic Development	0	0	4,000
External Financing	46,637	0	113,336
Total Expenditure	232,179	103,764	352,777

Narrative of Workplan Revenues and Expenditure

The Budget is UGX:358,877,000 out of which UGX:146,541,000 for wages which will go for payment of Staffs Salaries in the Department representing 40.8% of the total Revenue Allocation to the Sector.

2)Non Wage of UGX:95,000,000 which is 26.4% of the total Revenue Allocation,this is meant to meant only recurrent expenditure in the Department.Examples include,Office Consumables,Facilitation in doing official government works,and other related activities.

3)External funding UNCDF UGX:113,336,000,which is 31.5% of the total allocation ,this fund is meant for recurrent activities in the Department such as,Revenue mobilization,Revenue Monitoring,other revenue related activities,and UGX:4,000,000 only from DDEG meant for procurement of one Laptop to the Department.

Vote :585 Lamwo 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	502,442	377,353	512,186
District Unconditional Grant (Non-Wage)	217,374	163,032	227,118
District Unconditional Grant (Wage)	156,268	117,201	156,268
Locally Raised Revenues	128,800	97,120	128,800
Development Revenues	50,000	12,500	3,229
District Discretionary Development Equalization Grant	0	0	3,229
External Financing	50,000	12,500	0
Total Revenues shares	552,442	389,853	515,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	156,268	65,576	156,268
Non Wage	346,174	103,454	355,918
Development Expenditure			
Domestic Development	0	0	3,229
External Financing	50,000	0	0
Total Expenditure	552,442	169,030	515,415

Narrative of Workplan Revenues and Expenditure

The expected revenue for statutory bodies department for the F/Y 2020/2021 is UGX 505,185,994 representing a reduction of 9% as compared to the approved revenue for F/Y 2019/2020. The reduction is due to non allocation of donor funding from United Nations High Commission for Refugees which used to support council monitoring. 31.1% of the projection will go towards wages for the executive and Chairperson District Service Commission and 68.9% will be for operation of the department.

Vote :585 Lamwo 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	1,363,773	685,012	1,512,994
District Unconditional Grant (Non-Wage)	3,000	2,250	3,000
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	930,000	360,432	1,000,000
Sector Conditional Grant (Non-Wage)	183,812	137,859	263,033
Sector Conditional Grant (Wage)	245,961	184,471	245,961
Development Revenues	109,917	109,917	109,274
Sector Development Grant	109,917	109,917	109,274
Total Revenues shares	1,473,691	794,929	1,622,269
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	245,961	185,598	245,961
Non Wage	1,117,812	515,421	1,267,033
Development Expenditure			
Domestic Development	109,917	0	109,274
External Financing	0	0	0
Total Expenditure	1,473,691	701,019	1,622,269

Narrative of Workplan Revenues and Expenditure

The total revenue for the department is UGX 1,622,268,510 of which 61.8% is from other transfers from central Government (PRELNOR), 38% from Sector Conditional Grant and 0.2% from Unconditional Grant and LRR.

Out of the total revenue, the expenditure will be 15% on staff salaries, 76% on Extension services, 7% on Development activities and 2% on Production services

Vote :585 Lamwo 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	2,796,400	2,096,546	3,078,880
District Unconditional Grant (Non-Wage)	9,000	6,750	10,000
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	0	0	56,000
Sector Conditional Grant (Non-Wage)	185,782	139,332	411,261
Sector Conditional Grant (Wage)	2,600,618	1,950,464	2,600,618
Development Revenues	1,292,443	141,417	1,084,657
District Discretionary Development Equalization Grant	100,000	25,667	10,500
External Financing	1,181,947	105,255	992,325
Sector Development Grant	10,495	10,495	81,833
Total Revenues shares	4,088,843	2,237,963	4,163,537
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,600,618	1,898,468	2,600,618
Non Wage	195,782	91,647	478,261
Development Expenditure			
Domestic Development	110,495	0	92,333
External Financing	1,181,947	0	992,325
Total Expenditure	4,088,843	1,990,115	4,163,537

Narrative of Workplan Revenues and Expenditure

The expected total revenue for 2020-2021 is Shs 4,163,536,894, an increment of 2% from the previous year's approved budget of Shs 4,088,842,799. Of this, PHC wage allocation is Shs 2,600,618,379, which is 62.5% of overall revenues and 84.5% of recurrent revenues; recurrent non-wage provision is Shs 478,261,216, an increase of 144% from the previous year allocation of Shs 195,781,771, and 11.5% of overall revenues; donor development is Shs 992,324,500 which 16% reduction from the previous year budget of shs 1,181,947,350 and 23.8% of the overall revenues for 2020-2021; The main sources of external financing are: UNICEF - Shs 592,312,500, UNFPA - Shs 358,148,767, GAVI - Shs 26,863,233, and RBF fund 15,000,000 under ADB. The total development revenue is Shs 92,332,799, which is only 2% of the overall budget and 16% reduction from the previous year's sector development revenues of shs 110,495,299. The capital development funds are allocated for the construction of OPD block at Katum HCIII; acquisition of land titles for 6 health facilities at Shs 10,500,000. The recurrent non-wage revenues are allocated as follows: Shs 349,124,146 for transfers to the lower health facilities, Shs 9,447,893 to the NGO.PNFP health facility, while shs 69,689,177 is for the management and supervision services. Other Government transfer, Shs 56,000,000, under IDI for procurement of cattle for the Nodding Syndrome affected households..

Vote :585 Lamwo 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	6,543,993	5,000,211	7,436,622
District Unconditional Grant (Non-Wage)	8,000	8,250	8,000
District Unconditional Grant (Wage)	27,269	20,451	59,269
Locally Raised Revenues	1,600	0	1,600
Other Transfers from Central Government	6,900	0	11,500
Sector Conditional Grant (Non-Wage)	1,289,170	859,447	1,268,067
Sector Conditional Grant (Wage)	5,211,053	4,112,063	6,088,186
Development Revenues	1,549,387	1,266,152	2,939,846
District Discretionary Development Equalization Grant	0	0	20,000
External Financing	320,235	37,000	1,309,410
Sector Development Grant	1,229,152	1,229,152	1,610,436
Total Revenues shares	8,093,379	6,266,363	10,376,469
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,238,322	3,994,264	6,147,455
Non Wage	1,305,670	783,503	1,289,167
Development Expenditure			
Domestic Development	1,229,152	259,673	1,630,436
External Financing	320,235	0	1,309,410
Total Expenditure	8,093,379	5,037,440	10,376,469

Narrative of Workplan Revenues and Expenditure

The budget estimate for the Education & Sports sector for F/Y 2020/2021 is Shs 10,376,468,585. The fund will be used for both recurrent and development activities

Vote :585 Lamwo 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	113,867	84,650	1,746,000
District Unconditional Grant (Non-Wage)	4,000	3,000	4,000
District Unconditional Grant (Wage)	108,867	81,650	108,867
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	0	0	1,632,133
Development Revenues	1,136,488	1,014,956	1,084,434
External Financing	0	0	680,657
Other Transfers from Central Government	732,711	611,180	0
Sector Development Grant	403,777	403,777	403,777
Total Revenues shares	1,250,354	1,099,607	2,830,434
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	108,867	34,770	108,867
Non Wage	5,000	903	1,637,133
Development Expenditure			
Domestic Development	1,136,488	7,764	403,777
External Financing	0	0	680,657
Total Expenditure	1,250,354	43,437	2,830,434

Narrative of Workplan Revenues and Expenditure

The sector revenue expected for financial year 2020-2021 is 2,830,442,859 and the breakdown are as follows:

Uganda Road Fund : 1,632,132,790
 External financing(NUDEIL) :680,657,271
 Rural Transport Infrastructure: 403,776,798
 Unconditional grant: 4,000,000
 Local raised revenue: 1,000,000
 Wage : 108,867,000

Vote :585 Lamwo 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	94,088	70,815	141,888
District Unconditional Grant (Non-Wage)	4,000	4,000	4,000
District Unconditional Grant (Wage)	45,333	33,999	45,333
Locally Raised Revenues	1,000	0	1,000
Sector Conditional Grant (Non-Wage)	43,754	32,816	91,555
Development Revenues	218,649	211,982	694,706
District Discretionary Development Equalization Grant	20,000	13,333	0
External Financing	0	0	203,587
Sector Development Grant	178,847	178,847	471,318
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	312,736	282,797	836,594
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,333	28,629	45,333
Non Wage	48,754	3,566	96,555
Development Expenditure			
Domestic Development	218,649	13,383	491,120
External Financing	0	0	203,587
Total Expenditure	312,736	45,578	836,594

Narrative of Workplan Revenues and Expenditure

The annual sector allocation for financial year 2020-2021 is UGX. 836,594,000 for water sector The break down are as follows:

Sector Development grant: 694,706,000

Non wage recurrent: 141,888,000

The current sector budget has increased by 134% compared with financial year 2019-2020 because of performance based allocation from the Ministry of Water and Environment and External financing.

Vote :585 Lamwo 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	65,494	48,892	119,201
District Unconditional Grant (Non-Wage)	8,000	6,521	8,000
District Unconditional Grant (Wage)	52,800	39,600	85,200
Locally Raised Revenues	1,000	0	1,000
Sector Conditional Grant (Non-Wage)	3,694	2,771	25,001
Development Revenues	138,496	118,023	134,988
District Discretionary Development Equalization Grant	0	0	20,000
External Financing	138,496	118,023	114,988
Total Revenues shares	203,990	166,915	254,189
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,800	39,600	85,200
Non Wage	12,694	3,324	34,001
Development Expenditure			
Domestic Development	0	0	20,000
External Financing	138,496	0	114,988
Total Expenditure	203,990	42,924	254,189

Narrative of Workplan Revenues and Expenditure

The total workplan revenues for the department for FY 2020/21 is UGX. 254,189,000 of which UGX. 20,000,000 is DDDEG, UGX. 85,200,000 is wage and UGX. 34,001,000 non-wage (i.e. UGX. 1,000,000 from Locally Raised Revenues, UGX. 8,000,000 from District Unconditional Grant and UGX. 25,001,000 from Sector Conditional Grant). The department also has UGX. 114,988,000 from UNHCR (110,440,000) and NUDEIL (4,548,000) supports. The total Approved Revenues for FY 2019/20 was UGX. 203,990,000. The total revenue for FY 2020/21 therefore presents 24.6% increment from the previous FY.

Vote :585 Lamwo 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	170,011	126,609	574,864
District Unconditional Grant (Non-Wage)	10,000	7,500	8,000
District Unconditional Grant (Wage)	120,983	90,738	130,983
Locally Raised Revenues	1,200	0	1,200
Other Transfers from Central Government	0	0	398,184
Sector Conditional Grant (Non-Wage)	37,828	28,371	36,497
Development Revenues	7,852,008	8,391,041	168,240
External Financing	191,023	93,046	168,240
Other Transfers from Central Government	7,660,985	8,297,995	0
Total Revenues shares	8,022,019	8,517,650	743,104
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	120,983	40,702	130,983
Non Wage	49,028	17,395	443,881
Development Expenditure			
Domestic Development	7,660,985	1,344,181	0
External Financing	191,023	0	168,240
Total Expenditure	8,022,019	1,402,278	743,104

Narrative of Workplan Revenues and Expenditure

The total financial budget allocation for this financial year 2020/2021 is UGX 15,746,680,210 which reflects an increase of 60% as compared with the current budget for the F/Y 2019/2020. The increase is due to increase in DRDIP IPF of 15,000,000,000/- which is 95.3% of the total funds. The DRDIP funds will go towards Domestic Developments across Sectors of Education, Health, Roads, Environment and Community Livelihood during the year. The Departmental has also received External Financing from UNFPA to a tune of 107,300,000/- to support Gender Subsector to support planned GBV activities. Out of the 500,000,000/- million, 150,000,000/- will be for NUSAF3, 150,000,000/- million will be for YLP and 200,000,000/- will be to support UWEP.

Vote :585 Lamwo 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	104,000	71,250	141,400
District Unconditional Grant (Non-Wage)	41,000	30,750	46,000
District Unconditional Grant (Wage)	54,000	40,500	86,400
Locally Raised Revenues	9,000	0	9,000
Development Revenues	8,871	8,871	27,229
District Discretionary Development Equalization Grant	8,871	8,871	27,229
Total Revenues shares	112,871	80,121	168,629
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,000	27,300	86,400
Non Wage	50,000	16,750	55,000
Development Expenditure			
Domestic Development	8,871	0	27,229
External Financing	0	0	0
Total Expenditure	112,871	44,050	168,629

Narrative of Workplan Revenues and Expenditure

The estimated revenue for the department for the F/Y 2020/2021 is UGX 168,628.740. This reflects an increase of 33.1% of the approved revenue for F/Y 2019/2020. The increase is monitoring and investment cost from 3% to 10% investment service cost under DDEG and introduction of PBS fund in District Unconditional Grant.

District Unconditional Grant (Non-Wage) is 27.3%, District Unconditional Grant (Wage) is 51.2%, Locally Raised Revenue is 5.3%, and District Discretionary Development Equalisation Grant is 16.1%.

Vote :585 Lamwo 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	40,101	30,676	59,301
District Unconditional Grant (Non-Wage)	20,000	15,000	20,000
District Unconditional Grant (Wage)	17,701	13,276	33,901
Locally Raised Revenues	2,400	2,400	5,400
Development Revenues	0	0	6,000
District Discretionary Development Equalization Grant	0	0	6,000
Total Revenues shares	40,101	30,676	65,301
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	17,701	8,850	33,901
Non Wage	22,400	9,865	25,400
Development Expenditure			
Domestic Development	0	0	6,000
External Financing	0	0	0
Total Expenditure	40,101	18,715	65,301

Narrative of Workplan Revenues and Expenditure

The projected revenue for the department for the F/Y 2020/2021 is UGX 40,101,000 which is the same with the approved budget for the F/Y 2019/2020. Wage will take 44.1% of the total revenue while recurrent revenue constitutes 55.9% of the budget.

Vote :585 Lamwo 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	36,747	26,066	69,479
District Unconditional Grant (Non-Wage)	6,000	6,015	4,000
District Unconditional Grant (Wage)	8,686	6,506	43,548
Locally Raised Revenues	4,000	0	4,000
Sector Conditional Grant (Non-Wage)	18,061	13,546	17,931
Development Revenues	0	0	0
N/A			
Total Revenues shares	36,747	26,066	69,479
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,686	6,515	43,548
Non Wage	28,061	10,687	25,931
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	36,747	17,201	69,479

Narrative of Workplan Revenues and Expenditure

The Estimated revenue for the department for the F/Y 2020/2021 is UGX 34,616,733. Sector Conditional grants is UGX 17,930,733, District Unconditional Grant (Wage) is UGX 8,686,000, District unconditional grant (Non wage) is UGX 4,000,000 and Locally Raised Revenue is UGX 4,000,000.

Vote :585 Lamwo District

FY 2020/21
