

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: _____

Vote :531 Lira 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 :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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	393,938	246,211	679,253
Discretionary Government Transfers	4,055,232	2,260,040	4,267,741
Conditional Government Transfers	31,413,816	17,670,644	30,177,425
Other Government Transfers	5,574,391	678,666	8,057,997
External Financing	853,981	213,416	853,981
Grand Total	42,291,358	21,068,977	44,036,397

Revenue Performance by end of December of the Running FY

The Cumulative actual receipt up to end of (December 2019) Q2 FY 2019/2020 from various revenue sources was UGX 21,068,977,000 representing 50% of the district approved budget (UGX 42,291,358,000) for FY 2019/2020. This revenue performance is attributed to release of one third and all the Pension and gratuity arrears (one quarter was planned release) of all development grants and sector conditional grant non-wage for education department. Whereas Locally Raised Revenue had the highest (63%) outturn, followed by Conditional Government Transfers and Discretionary Government Transfers jointly (56%), Other Government Transfers (OGT) had the lowest (12%) budget outturn. The over performance (63%) of locally raised is attributed to the advance by ministry of finance planning and economic development. Otherwise, the low budget outturn (12%) from OGT is attributed to none release of Agriculture Cluster Development Project (ACDP), YLP, NUSAF3 sub project grants and FIEFOC) funding. Of the Cumulative actual receipt during the quarter, Discretionary Government Transfer (DGT) accounts for 11%, Conditional Government Transfers (CGT) accounts for 86%, Other Government Transfers (OGT) accounts for (3%), while Locally Raised Revenue (LRR) funding and External Financing accounted for 1% a piece.

Planned Revenues for next FY

The revenue forecast for FY2020/2021 is UGX 44,036,397,000, indicating 4.1% 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) and increase the Indicative planning figures for Agriculture Cluster Development Project (ACDP) grants. Central Government Transfers (CGT) accounts for 96.5% of the revenue forecast while local revenue and donor account for about 1.5% and 2.0% 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 42.8% (UGX 18,854,923,000) spent on wage recurrent, 27.6% (UGX 12,152,804,000) spent on nonwage recurrent and 27.6% (UGX 12,174,689,000) will be spent on Development (domestic) while 1.9% (UGX 853,981,000) will be spent on Development supported by partners.

Expenditure Performance by second 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Administration	12,485,225	7,167,948	7,611,382
Finance	305,432	158,465	332,413
Statutory Bodies	797,371	411,656	644,929
Production and Marketing	3,077,564	911,135	7,462,357

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Health	4,153,639	1,869,490	5,150,188
Education	17,492,983	8,493,353	18,380,732
Roads and Engineering	1,271,577	947,247	1,432,394
Water	838,781	476,757	1,077,374
Natural Resources	351,888	151,971	392,049
Community Based Services	1,065,529	216,757	1,071,194
Planning	303,793	179,893	299,329
Internal Audit	77,291	44,328	74,441
Trade, Industry and Local Development	70,285	39,976	107,615
Grand Total	42,291,358	21,068,977	44,036,397
<i>o/w: Wage:</i>	<i>18,080,448</i>	<i>9,040,224</i>	<i>18,854,923</i>
<i>Non-Wage Recurrent:</i>	<i>15,635,240</i>	<i>8,965,920</i>	<i>12,152,804</i>
<i>Domestic Devt:</i>	<i>7,721,689</i>	<i>2,849,417</i>	<i>12,174,689</i>
<i>External Financing:</i>	<i>853,981</i>	<i>213,416</i>	<i>853,981</i>

Expenditure Performance by end of December FY 2019/20

The overall expenditure performance of all the departments by end of December (Q2 FY 2019-2020) was UGX 18,836,917,000, out of the total disbursements (UGX 21,068,977,000) during the quarter, representing 89% expenditure performance. Of the cumulative expenditure in Q2, 48% (UGX 8,984,868,000) was actual expenditure on staff salary (wages), 43% (UGX 8,159,382,000) was actual expenditure on non-wage recurrent, 8% (UGX 1,489,650,000) was actual expenditure on development projects and 1% (UGX 213,416,000) was actual expenditure on partner activities. Departmentally the expenditure performance against releases and disbursement for the quarter were as follows: Education department had the highest (98%) expenditure performance followed by Administration Health (94%). 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 delay processing funds caused bad health condition of the Accounting Officer during the quarter. Administration Department had the third highest expenditure performance (95%). This expenditure performance is attributed to payment of salary and pension/gratuity arrears during the quarter. On the other hand the department of Roads and Engineering Department (22%) followed by Water (54%), then Internal Audit (56%) 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 17.3% of the 2020/2021 district revenue forecast. Others sectors will spend as follows Finance 0.8%, Statutory Bodies 1.5%, Production & Marketing 16.9%, Health 11.7%, Education 41.7%, Roads and Engineering 3.3%, Water 2.4%, Natural Resources 0.9%, Community Based Services 2.4%, Planning 0.7%, 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 42.8% (UGX 18,854,923,000) to be spent on wage recurrent, 27.6% (UGX 12,152,804,000) spent on nonwage recurrent and 27.6% (UGX 12,174,689,000) will be spent on Development (domestic) while 1.9% (UGX 853,981,000) 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.

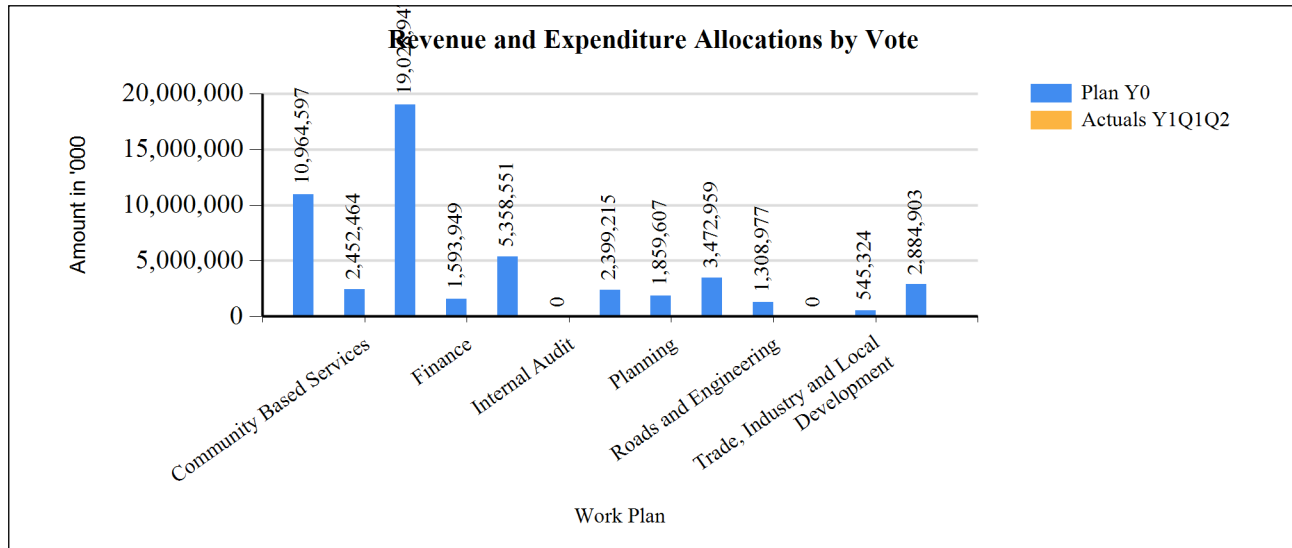
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Challenges in Implementation

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 Dec for FY 2019/20	Draft 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	2,260,040	4,267,741
District Discretionary Development Equalization Grant	1,394,540	929,694	1,585,694
District Unconditional Grant (Non-Wage)	919,808	459,904	941,163
District Unconditional Grant (Wage)	1,740,884	870,442	1,740,884
2b. Conditional Government Transfer	31,413,816	17,670,644	30,177,425
Sector Conditional Grant (Wage)	16,339,564	8,169,782	17,114,040
Sector Conditional Grant (Non-Wage)	3,757,130	1,371,415	4,187,033
Support Services Conditional Grant (Non-Wage)	400,000	200,000	440,000
Sector Development Grant	2,261,447	1,507,631	3,314,755
Transitional Development Grant	92,002	6,667	82,002
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	1,580,617	3,390,860
Gratuity for Local Governments	1,135,816	567,908	1,613,722
2c. Other Government Transfer	5,574,391	678,666	8,057,997
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	50,000	0	50,000
Northern Uganda Social Action Fund (NUSAF)	2,804,849	126,789	907,916
Social Assistance Grant for Empowerment (SAGE)	0	0	1,000
Support to PLE (UNEB)	17,861	17,861	17,861
Uganda Road Fund (URF)	632,541	534,016	803,151
Vegetable Oil Development Project	62,552	0	62,552
Youth Livelihood Programme (YLP)	667,154	0	667,154
Support to Production Extension Services	37,273	0	37,273
Agriculture Cluster Development Project (ACDP)	1,302,160	0	5,511,090
3. External Financing	853,981	213,416	853,981
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	0	172,956
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	21,068,977	44,036,397

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

The cumulative receipt of locally raised Revenue up to the end of December 2019 (Q2 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 98147,726,589 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 December 2019 (Q2 FY 2019/2020) represents a cumulative budget performance of 56%. Discretionary Government Transfers had an outturn of 56% and this is attributed to release of two-thirds of DDEG grants during the quarter. Conditional Government Transfers which had a 56% budget performance and this over performance is attributed to release of two-thirds of all sector development grants during the quarter. The outturn of others are as detailed in the summary table above. The cumulative receipt Performance (56%) of CGTs is mainly attributed to release of all (100%) General Public Service Pension Arrears and Salary arrears during the quarter against planned. The cumulative performance of Other Government Transfers (OGT) up to the end of December 2019 (Q2 FY 2019/2020) was UGX 678,666,000 representing a cumulative budget performance of 12%. This were releases for Uganda Road Fund (84%) and NUSAF3 Operation funds (5%) of the planned inflows during the quarter. Support to PLE had 100% outturn. This budget under performance from OGT is attributed to none release of from UWEP, YLP, NUSAF3 sub project grants and others as detailed in the summary table above.

External Financing

The cumulative donor budget performance by end of December 2019 (Q2 FY 2019/2020) was UGX 213,416,200 representing 25% Budget Performance. This funds was used for implementation of polio Rubella vaccination which took place in October 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 96.5% of the revenue forecast for the District in FY 2020/2021 while local revenue and external financing account for about 1.5% and 2.0% 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) grants.

External Financing

External Financing revenue forecast for FY 2020/2021 is UGX 853,981,000 representing 0% increase from FY2019/2020. The reduction in the donor funding is attributed to change in budget support mechanism from direct budget support to supporting other agencies e.g. NIRA other than LGs. Some of the key donor/partners such as UNICEF have adopted this funding mechanism to the district in FY 2020/2021. The External financing accounts for 2.5% of the District total annual budget forecast for the FY 2020/2021. The External financing will mainly support activities in Health, Natural Resources and Education sectors

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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 Dec for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	591,894	201,218	808,263
District Production Services	2,485,670	519,938	6,654,094
<i>Sub- Total of allocation Sector</i>	3,077,564	721,156	7,462,357
Sector :Works and Transport			
District, Urban and Community Access Roads	1,271,577	206,765	1,432,394
<i>Sub- Total of allocation Sector</i>	1,271,577	206,765	1,432,394
Sector :Tourism, Trade and Industry			
Commercial Services	70,285	27,896	107,615
<i>Sub- Total of allocation Sector</i>	70,285	27,896	107,615
Sector :Education			
Pre-Primary and Primary Education	10,827,636	4,946,718	11,464,037
Secondary Education	5,141,549	2,757,340	4,900,677
Skills Development	1,094,900	472,566	1,094,900
Education & Sports Management and Inspection	411,858	113,829	914,078
Special Needs Education	17,040	0	7,040
<i>Sub- Total of allocation Sector</i>	17,492,983	8,290,453	18,380,732
Sector :Health			
Primary Healthcare	1,198,517	363,727	2,223,872
Health Management and Supervision	2,955,122	1,413,819	2,926,316
<i>Sub- Total of allocation Sector</i>	4,153,639	1,777,545	5,150,188
Sector :Water and Environment			
Rural Water Supply and Sanitation	438,781	58,655	637,374
Urban Water Supply and Sanitation	400,000	200,000	440,000
Natural Resources Management	351,888	129,690	392,049
<i>Sub- Total of allocation Sector</i>	1,190,669	388,346	1,469,423
Sector :Social Development			
Community Mobilisation and Empowerment	1,065,529	198,065	1,071,194
<i>Sub- Total of allocation Sector</i>	1,065,529	198,065	1,071,194
Sector :Public Sector Management			
District and Urban Administration	12,485,225	6,728,862	7,611,382
Local Statutory Bodies	797,371	273,762	644,929
Local Government Planning Services	303,793	106,861	299,329
<i>Sub- Total of allocation Sector</i>	13,586,389	7,109,485	8,555,640
Sector :Accountability			

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Financial Management and Accountability(LG)	305,432	108,405	332,413
Internal Audit Services	77,291	24,966	74,441
<i>Sub- Total of allocation Sector</i>	382,723	133,371	406,854

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,741,976	7,004,285	6,542,064
District Unconditional Grant (Non-Wage)	91,399	45,699	133,985
District Unconditional Grant (Wage)	520,140	260,070	530,319
General Public Service Pension Arrears (Budgeting)	4,001,159	4,001,159	0
Gratuity for Local Governments	1,135,816	567,908	1,613,722
Locally Raised Revenues	88,635	112,753	121,073
Multi-Sectoral Transfers to LLGs_NonWage	171,033	43,824	518,884
Other Transfers from Central Government	307,095	126,789	198,207
Pension for Local Governments	3,161,234	1,580,617	3,390,860
Salary arrears (Budgeting)	265,465	265,465	35,014
Development Revenues	2,743,248	163,663	1,069,318
District Discretionary Development Equalization Grant	134,182	89,455	139,033
Multi-Sectoral Transfers to LLGs_Gou	101,312	67,542	220,576
Other Transfers from Central Government	2,497,754	0	709,709
Transitional Development Grant	10,000	6,667	0
Total Revenues shares	12,485,225	7,167,948	7,611,382
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	520,140	249,344	530,319
Non Wage	9,221,836	6,366,482	6,011,745
Development Expenditure			
Domestic Development	2,743,248	113,036	1,069,318

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External Financing	0	0	0
Total Expenditure	12,485,225	6,728,862	7,611,382

Narrative of Workplan Revenues and Expenditure

The Administration Department budget for FY 2020/2021 is UGX 7,611,382,000 representing 39 % 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 17.3% of the district 2020/20201budget

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	269,383	135,068	284,287
District Unconditional Grant (Non-Wage)	81,925	40,963	81,925
District Unconditional Grant (Wage)	144,269	72,135	144,269
Locally Raised Revenues	14,206	8,079	19,206
Multi-Sectoral Transfers to LLGs_NonWage	28,983	13,891	38,887
<i>Development Revenues</i>	36,049	23,398	48,126
District Discretionary Development Equalization Grant	21,459	14,306	30,459
Multi-Sectoral Transfers to LLGs_Gou	14,590	9,092	17,667
Total Revenues shares	305,432	158,465	332,413
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	144,269	62,556	144,269
Non Wage	125,114	40,528	140,018
<i>Development Expenditure</i>			
Domestic Development	36,049	5,322	48,126
External Financing	0	0	0
Total Expenditure	305,432	108,405	332,413

Narrative of Workplan Revenues and Expenditure

Finance Department budget for FY 2020/2021 is UGX 332,413,000 representing 31% 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 0.8% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	787,811	405,283	635,369
District Unconditional Grant (Non-Wage)	399,013	199,506	359,297
District Unconditional Grant (Wage)	201,235	100,618	191,255
Locally Raised Revenues	152,060	89,849	52,591
Multi-Sectoral Transfers to LLGs_NonWage	35,503	15,311	32,226
Development Revenues	9,560	6,373	9,560
District Discretionary Development Equalization Grant	9,560	6,373	9,560
Total Revenues shares	797,371	411,656	644,929
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	201,235	92,521	191,255
Non Wage	586,576	178,241	444,114
Development Expenditure			
Domestic Development	9,560	3,000	9,560
External Financing	0	0	0
Total Expenditure	797,371	273,762	644,929

Narrative of Workplan Revenues and Expenditure

Statutory Bodies budget for FY2020/2021 is UGX 644,929,000 representing 19.6% cut from 2019/2020 sector budget that stood at UGX 797,371,000. The reduction is attributed to 65.4% 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 1.5% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,659,302	628,659	1,592,350
District Unconditional Grant (Wage)	282,359	141,179	282,359
Locally Raised Revenues	1,778	889	1,778
Multi-Sectoral Transfers to LLGs_NonWage	1,551	775	0
Other Transfers from Central Government	401,985	0	352,321
Sector Conditional Grant (Non-Wage)	297,629	148,814	281,891
Sector Conditional Grant (Wage)	674,001	337,000	674,001
Development Revenues	1,418,262	282,476	5,870,006
District Discretionary Development Equalization Grant	40,506	27,004	0
Multi-Sectoral Transfers to LLGs_Gou	267,350	181,868	298,777
Other Transfers from Central Government	1,000,000	0	5,258,594
Sector Development Grant	110,406	73,604	312,635
Total Revenues shares	3,077,564	911,135	7,462,357
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	956,360	478,009	956,360
Non Wage	702,942	124,596	635,991
Development Expenditure			
Domestic Development	1,418,262	118,551	5,870,006
External Financing	0	0	0
Total Expenditure	3,077,564	721,156	7,462,357

Narrative of Workplan Revenues and Expenditure

The Production and Marketing department budget for FY 2020/2021 is UGX 7,462,357,000 representing 60.8% 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 8% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,100,379	1,549,889	3,214,852
Locally Raised Revenues	2,566	1,283	2,566
Multi-Sectoral Transfers to LLGs_NonWage	4,000	1,700	3,500
Sector Conditional Grant (Non-Wage)	299,652	149,826	414,625
Sector Conditional Grant (Wage)	2,794,161	1,397,081	2,794,161
Development Revenues	1,053,260	319,601	1,935,336
District Discretionary Development Equalization Grant	65,800	43,867	65,800
External Financing	811,981	213,416	811,981
Multi-Sectoral Transfers to LLGs_Gou	36,005	24,004	33,959
Sector Development Grant	57,472	38,314	941,594
Transitional Development Grant	82,002	0	82,002
Total Revenues shares	4,153,639	1,869,490	5,150,188
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,794,161	1,397,081	2,794,161
Non Wage	306,218	135,795	420,691
Development Expenditure			
Domestic Development	241,278	31,253	1,123,355
External Financing	811,981	213,416	811,981
Total Expenditure	4,153,639	1,777,545	5,150,188

Narrative of Workplan Revenues and Expenditure

The Health department budget for FY 2020/2021 is UGX 5,150,188,000 representing 2.0% reduction from 2019/20 sector budget. The reduction is attributed to change in budget support mechanism by an implementing partner, UNICEF from direct budget support to off budget support. Also inter-governmental transfer reforms using OTIMS contributed to this reduction. 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 11.2% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	16,022,499	7,513,031	17,058,514
District Unconditional Grant (Non-Wage)	5,000	2,500	0
District Unconditional Grant (Wage)	68,980	34,490	68,782
Locally Raised Revenues	4,942	2,471	3,942
Multi-Sectoral Transfers to LLGs_NonWage	11,417	5,708	10,941
Other Transfers from Central Government	17,861	17,861	17,861
Sector Conditional Grant (Non-Wage)	3,042,897	1,014,299	3,311,111
Sector Conditional Grant (Wage)	12,871,402	6,435,701	13,645,878
Development Revenues	1,470,484	980,323	1,322,218
District Discretionary Development Equalization Grant	181,145	120,763	201,145
Multi-Sectoral Transfers to LLGs_Gou	34,298	22,866	52,748
Sector Development Grant	1,255,041	836,694	1,068,325
Total Revenues shares	17,492,983	8,493,353	18,380,732
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,940,382	6,470,191	13,714,660
Non Wage	3,082,117	1,001,004	3,343,855
Development Expenditure			
Domestic Development	1,470,484	819,258	1,322,218
External Financing	0	0	0
Total Expenditure	17,492,983	8,290,453	18,380,732

Narrative of Workplan Revenues and Expenditure

The Education Department budget for FY 2020/2021 is UGX 18,380,732,000 representing 7.8 % 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 41.7% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	233,352	166,969	287,126
District Unconditional Grant (Wage)	74,191	37,096	74,191
Locally Raised Revenues	2,566	1,283	2,566
Other Transfers from Central Government	156,595	128,591	210,369
Development Revenues	1,038,226	780,278	1,145,268
District Discretionary Development Equalization Grant	8,555	5,703	0
Multi-Sectoral Transfers to LLGs_Gou	41,722	27,814	40,484
Other Transfers from Central Government	475,947	405,426	592,782
Sector Development Grant	512,002	341,335	512,002
Total Revenues shares	1,271,577	947,247	1,432,394
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	74,191	27,074	74,191
Non Wage	159,161	15,298	212,935
Development Expenditure			
Domestic Development	1,038,226	164,393	1,145,268
External Financing	0	0	0
Total Expenditure	1,271,577	206,765	1,432,394

Narrative of Workplan Revenues and Expenditure

The Roads and Engineering Department budget for FY 2020/2021 is UGX 1,432,394,000 representing 13 % 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 3.3% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	482,581	241,290	561,399
District Unconditional Grant (Wage)	44,845	22,422	44,845
Multi-Sectoral Transfers to LLGs_NonWage	4,623	2,312	3,000
Sector Conditional Grant (Non-Wage)	33,112	16,556	73,554
Support Services Conditional Grant (Non-Wage)	400,000	200,000	440,000
Development Revenues	356,201	235,467	515,975
Multi-Sectoral Transfers to LLGs_Gou	29,675	17,783	35,777
Sector Development Grant	326,526	217,684	480,199
Total Revenues shares	838,781	476,757	1,077,374
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,845	22,413	44,845
Non Wage	437,736	204,309	516,554
Development Expenditure			
Domestic Development	356,201	31,934	515,975
External Financing	0	0	0
Total Expenditure	838,781	258,655	1,077,374

Narrative of Workplan Revenues and Expenditure

The Water Sector budget for FY2020/21 is UGX 1,077,374,436. The increase is attributed to discretionary allocation arising from reforms in fiscal transfers. Of the sector budget, 4% will be spent on wage recurrent, 4% on non-wage rural water, 50% on non-wage direct transfer for urban water and 40% on domestic development. Water sector budget is 2.8% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	241,728	95,864	258,902
District Unconditional Grant (Non-Wage)	6,500	3,250	4,000
District Unconditional Grant (Wage)	170,063	85,032	170,064
Locally Raised Revenues	2,565	1,283	2,565
Multi-Sectoral Transfers to LLGs_NonWage	4,308	2,154	583
Other Transfers from Central Government	50,000	0	50,000
Sector Conditional Grant (Non-Wage)	8,291	4,146	31,690
Development Revenues	110,160	56,107	133,147
District Discretionary Development Equalization Grant	47,373	31,582	50,373
External Financing	26,000	0	26,000
Multi-Sectoral Transfers to LLGs_Gou	36,787	24,525	56,774
Total Revenues shares	351,888	151,971	392,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,063	85,032	170,064
Non Wage	71,664	9,548	88,838
Development Expenditure			
Domestic Development	84,160	35,111	107,147
External Financing	26,000	0	26,000
Total Expenditure	351,888	129,690	392,049

Narrative of Workplan Revenues and Expenditure

The Natural Resources budget for FY 2020/2021 is UGX 392,049,000 representing 11% 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	890,112	111,479	260,989
District Unconditional Grant (Non-Wage)	5,000	2,500	5,000
District Unconditional Grant (Wage)	126,288	63,144	126,288
Locally Raised Revenues	6,132	3,066	4,132
Multi-Sectoral Transfers to LLGs_NonWage	23,997	11,999	28,405
Other Transfers from Central Government	667,154	0	37,000
Sector Conditional Grant (Non-Wage)	61,541	30,770	60,164
Development Revenues	175,417	105,278	810,205
District Discretionary Development Equalization Grant	27,671	18,447	27,671
External Financing	16,000	0	16,000
Multi-Sectoral Transfers to LLGs_Gou	131,746	86,831	135,380
Other Transfers from Central Government	0	0	631,154
Total Revenues shares	1,065,529	216,757	1,071,194
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	126,288	56,093	126,288
Non Wage	763,824	39,947	134,701
Development Expenditure			
Domestic Development	159,417	102,025	794,205
External Financing	16,000	0	16,000
Total Expenditure	1,065,529	198,065	1,071,194

Narrative of Workplan Revenues and Expenditure

Community Based Services budget estimates for 2020/21 is 1,071,194,000 which represents 1.5% of the district budget. The FY 2020/21 budget shows a 0.3% increase from 2019/20 budget. This is attributed to increase on local revenue, sector conditional grant but non allocation on UWEP grant. 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	178,118	96,109	200,101
District Unconditional Grant (Non-Wage)	98,533	49,267	118,533
District Unconditional Grant (Wage)	54,577	27,289	54,577
Locally Raised Revenues	14,100	14,100	15,000
Multi-Sectoral Transfers to LLGs_NonWage	10,908	5,454	11,991
Development Revenues	125,675	83,784	99,229
District Discretionary Development Equalization Grant	96,014	64,009	59,014
Multi-Sectoral Transfers to LLGs_Gou	29,661	19,774	40,215
Total Revenues shares	303,793	179,893	299,329
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,577	21,309	54,577
Non Wage	123,541	34,203	145,524
Development Expenditure			
Domestic Development	125,675	51,348	99,229
External Financing	0	0	0
Total Expenditure	303,793	106,861	299,329

Narrative of Workplan Revenues and Expenditure

The planning Department budget for FY 2020/21 is UGX 299,329,000 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 % (0.7%) 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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	61,162	33,576	59,312
District Unconditional Grant (Non-Wage)	23,033	11,516	23,033
District Unconditional Grant (Wage)	26,659	13,330	26,659
Locally Raised Revenues	8,320	7,155	6,320
Multi-Sectoral Transfers to LLGs_NonWage	3,150	1,575	3,300
Development Revenues	16,129	10,753	15,129
District Discretionary Development Equalization Grant	15,129	10,086	15,129
Multi-Sectoral Transfers to LLGs_Gou	1,000	667	0
Total Revenues shares	77,291	44,328	74,441
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,659	11,024	26,659
Non Wage	34,503	10,499	32,653
Development Expenditure			
Domestic Development	16,129	3,443	15,129
External Financing	0	0	0
Total Expenditure	77,291	24,966	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 Dec for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	47,285	24,642	52,463
District Unconditional Grant (Non-Wage)	0	0	5,189
District Unconditional Grant (Wage)	27,277	13,638	27,277
Locally Raised Revenues	6,000	4,000	6,000
Sector Conditional Grant (Non-Wage)	14,008	7,004	13,997
Development Revenues	23,000	15,333	55,152
District Discretionary Development Equalization Grant	20,000	13,333	27,000
Multi-Sectoral Transfers to LLGs_Gou	3,000	2,000	28,152
Total Revenues shares	70,285	39,976	107,615
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,277	12,222	27,277
Non Wage	20,008	4,699	25,186
Development Expenditure			
Domestic Development	23,000	10,976	55,152
External Financing	0	0	0
Total Expenditure	70,285	27,896	107,615

Narrative of Workplan Revenues and Expenditure

The Department of Trade, Industry and Local Economic Development budget forecast for the FY 2020/2021 is UGX 107,615,665 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
