

# Vote : 531 Lira District

# FY 2020/21

## Foreword

Preparation of the Budget Framework Paper (BFP) fulfils the legal requirement by the District Council as provided for in The Constitution of Republic of Uganda of 1995, The Local Government Act, Cap 243 Section 35 (3). Regulation 17 and 18 of the Local Government Finance and accounting Regulation (LGFAR) 2007 and section 9 of the Public Finance Management Act 2015, further mandates the District Council and the Accounting Officer to Prepare the Budgets and Plans for the District. Lira District Local Government thus recognizes the great importance attached to the production of the Budget Framework Paper which guides the budget process, identifies key priority areas of the third National Development Plan (NDP III) and that of the third Lira District Development Plan (DDPIII) over the medium term.

The FY 2020/2021 Budget Framework Paper (BFP) for the district, is the first to be prepared to implement key Government policies and strategic direction of the Third National Development Plan (NDP III) for the period 2020/2021 to 2024/2025 so as to contribute to the National Vision 2040 that aspires “A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years”. The execution of the budget is expected to greatly improve service delivery and thus the livelihood of the populace in the district. The BFP was prepared based on the guideline and the Budget Call Circular of 13th September 2019 issued by Ministry of Finance Planning and Economic Development to Local Governments.

A number of consultative meetings took place, starting with Regional Budget Consultative meeting organized by Ministry of Finance Planning and Economic Development. This workshop took place from 22nd to 24th September 2019, in Bomah Hotel, Gulu and was followed by the District Budget Conference which was held on 15th October 2019 to prioritize areas of intervention in the FY2020/2021.

Given the Goal of the Third National Development “Increased Household Income and Improved Quality of Life”, the district has customized this goal to achieve her goal and vision as well. The district shall therefore comply with reforms such as Intergovernmental fiscal transfers, Programme Based Budgeting and other reforms by MoFPED that is geared towards improved public finance management and the eventual services delivery

Up to 96.5% of the proposed district budget for FY 2020/2021 will be funded by the Central Government Grants while locally raised Revenue and External financing will contribute 1.1% and 2.4% of the budget proposals respectively. Of the proposed FY 2020/2021 budget, 50.3% (UGX 18,080,448,000) will be spent on wage recurrent, 24.8% (UGX 9,352,636,000) will be spent on non-wage recurrent and 22.5% (UGX 6,850,521,000) will be spent on Development (domestic) while 2.4% (UGX 853,981,000) will be spent on Development supported by External Financing

I therefore want thank all the stakeholders of the District for their participation. I also acknowledge the contribution of MoLG, and MoFPED and other Agencies of Government for guiding us and providing technical support in building the capacity of the district staff in the use of Programme Budgeting System (PBS) for Budget Planning, Preparation and Reporting. Contributions of other non state actors such as Uganda Joint Christian Council(UJCC) in building the capacity of the DTTC in Gender and Equity Planning and Budgeting was immense. I critically acknowledge the contribution of the District Technical Planning Committee, coordinated by the Planning Department. This committee of the Local Government, consistent with provision of Section 37 (4) of the Local Government act Cap 243, offered the needed technical guidance and support that made us produce the District BFP for FY 2020/2021. The invaluable contribution of the budget Desk as stipulated in Reg. 19 of the Local Government Finance and Accounting Regulation of 2007, notwithstanding relevant sections of the Public Finance Management Act (PFMA), 2015 in the production of this Budget document is worth mentioning. I look forward to executing the BFP in order to improve service delivery and thus the livelihood of the population we are mandated to serve as a District Local Government.



Alex Oremo Alot, District Chairperson, Lira District

24/12/2019

**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>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Locally Raised Revenues</b>	393,938	98,484	393,938
<b>Discretionary Government Transfers</b>	4,055,232	1,130,020	4,286,559
<b>Conditional Government Transfers</b>	31,413,816	11,475,783	25,924,650
<b>Other Government Transfers</b>	5,574,391	142,756	3,678,457
<b>External Funding</b>	853,981	0	853,981
<b>Grand Total</b>	<b>42,291,358</b>	<b>12,847,044</b>	<b>35,137,586</b>

**Revenue Performance in the First Quarter of 2019/20**

The cumulative receipt of locally raised Revenue up to the end of September 2019 (Q1 2019/2020) was UGX 98,484,393 against the planned UGX 393,612,000 representing 25% revenue performance. This is local was collected from various sources to service the advance of UGX 98,484,393 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 0% performance during the quarter. Low and no outturn from other sources are attributed to poor revenue mobilization and collection.

The cumulative performance of Central Government Transfers, (Discretionary Government Transfers, and Conditional Transfers) up to the end of September 2019 (Q1 FY 2019/2020) represents a cumulative budget performance of 36%. Discretionary Government Transfers had an outturn of 28% and this is attributed to release of one-third of DDEG grants during the quarter. Conditional Government Transfers which had a 37% budget performance and this over performance is attributed to release of one-third of all sector development grants during the quarter. The outturn of others are as detailed in the summary table above. The cumulative receipt Performance (37%) of CGTs is mainly attributed to release of all (100%) General Public Service Pension Arrears and Salary arrears during the quarter against planned.

**Planned Revenues for FY 2020/21**

The revenue forecast for FY2020/2021 is UGX 35,137,586,000, indicating 17% reduction from FY 2019/2020 budget. The reduction in planned revenue forecast is attributed to the reforms of inter government transfers using Online Transfer Information Management System (OTIMS) and reduction the Indicative planning figures for NUSAF3 grants which is coming to the end of the implementation of the programme in December 2020. Central Government Transfers (CGT) accounts for 96.4% of the revenue forecast while local revenue and donor account for about 1.1% and 2.5% respectively. Of the Central Government Transfers, Conditional Government Transfers accounts for 73.8% whilst Discretionary Government Transfers and Other Government Transfers account for 12.2% and 10.5% respectively. Overall, the planned expenditures by category is forecast to be 51.5% (UGX 18,080,448,000) spent on wage recurrent, 26.6% (UGX 9,352,636,000) spent on nonwage recurrent and 19.5% (UGX 6,850,521,000) will be spent on Development (domestic) while 2.4% (UGX 853,981,000) will be spent on Development supported by partners.

**Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme**

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<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
Administration	12,485,225	5,654,267	6,172,097
Finance	305,432	78,479	261,859
Statutory Bodies	797,371	198,093	749,888
Production and Marketing	3,077,564	453,305	2,809,464
Health	4,153,639	827,546	4,031,632
Education	17,492,983	4,743,660	17,446,543
Roads and Engineering	1,271,577	333,974	1,221,301
Water	838,781	238,379	804,518
Natural Resources	351,888	75,344	310,802
Community Based Services	1,065,529	108,346	910,754
Planning	303,793	96,996	264,124
Internal Audit	77,291	20,667	73,141
Trade, Industry and Local Development	70,285	17,988	81,463
<b>Grand Total</b>	<b>42,291,358</b>	<b>12,847,044</b>	<b>35,137,586</b>
<i>o/w: Wage:</i>	<i>18,080,448</i>	<i>4,520,112</i>	<i>18,080,448</i>
<i>Non-Wage Recurrent:</i>	<i>15,635,240</i>	<i>7,003,336</i>	<i>9,352,636</i>
<i>Domestic Devt:</i>	<i>7,721,689</i>	<i>1,323,596</i>	<i>6,850,521</i>
<i>Ext. Financing:</i>	<i>853,981</i>	<i>0</i>	<i>853,981</i>

**Expenditure Performance in the First Quarter FY 2019/20**

The overall expenditure performance of all the departments was UGX 10,899,863,000, out of the total disbursements (UGX 12,847,044,000) during the quarter, representing 85% expenditure performance. Of the cumulative expenditure in Q1, 40% (UGX 4,331,776,000) was actual expenditure on staff salary (wages), 56% (UGX 6,066,084,000) was actual expenditure on non-wage recurrent, 5% (UGX 509,364,000) was actual expenditure on development projects and 0% (UGX 0) was actual expenditure on partner activities. Departmentally the expenditure performance were as follows: Education (91%) had the highest expenditure performance followed by Health (90%). This was attributed to timely processing and transfer of LLU grants to Health facilities and Educational Institution. Administration Department had the third highest expenditure performance (87%). This expenditure performance is attributed to payment of salary and pension/gratuity arrears during the quarter. Otherwise the department of Planning (38%) followed by Statutory Bodies (48%), then Water (51%) respectively had the lowest expenditure performance. This expenditure under performance is attributed to delay in loading the budget in the IFMS thus resulting into delayed processing of funds.

**Planned Expenditures for The FY 2020/21**

The LG plans to spend the revenue via departments as follows. Administration Sector will spend 17.6% of the 2020/2021 district revenue forecast. Others sectors will spend as follows Finance 0.7%, Statutory Bodies 2.1%, Production & Marketing 8.0%, Health 11.5%, Education 49.7%, Roads and Engineering 3.5%, Water 2.3%, Natural Resources 0.9%, Community Based Services 2.6%, Planning 0.8%, 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)

**Medium Term Expenditure Plans**

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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.

## 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

## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>393,938</b>	<b>98,484</b>	<b>393,938</b>
Local Services Tax	45,420	44,508	45,420
Land Fees	22,809	53,973	22,809
Application Fees	14,621	0	14,621
Business licenses	10,243	4	10,243
Other licenses	2,966	0	2,966
Rent & Rates - Non-Produced Assets – from private entities	6,713	0	6,713
Rent & Rates - Non-Produced Assets – from other Govt units	27,856	0	27,856
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,956	0	4,956
Registration of Businesses	7,573	0	7,573
Market /Gate Charges	249,113	0	249,113
Other Fees and Charges	1,668	0	1,668
<b>2a. Discretionary Government Transfers</b>	<b>4,055,232</b>	<b>1,130,020</b>	<b>4,286,559</b>
District Unconditional Grant (Non-Wage)	919,808	229,952	920,204
District Discretionary Development Equalization Grant	1,394,540	464,847	1,625,472
District Unconditional Grant (Wage)	1,740,884	435,221	1,740,884
<b>2b. Conditional Government Transfer</b>	<b>31,413,816</b>	<b>11,475,783</b>	<b>25,924,650</b>
Sector Conditional Grant (Wage)	16,339,564	4,084,891	16,339,564
Sector Conditional Grant (Non-Wage)	3,757,130	1,192,857	3,758,384
Support Services Conditional Grant (Non-Wage)	400,000	100,000	400,000
Sector Development Grant	2,261,447	753,816	2,265,468
Transitional Development Grant	92,002	3,333	0
General Public Service Pension Arrears (Budgeting)	4,001,159	4,001,159	0
Salary arrears (Budgeting)	265,465	265,465	0

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Pension for Local Governments	3,161,234	790,309	3,161,234
Gratuity for Local Governments	1,135,816	283,954	0
<b>2c. Other Government Transfer</b>	<b>5,574,391</b>	<b>142,756</b>	<b>3,678,457</b>
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	50,000	0	50,000
Northern Uganda Social Action Fund (NUSAF)	2,804,849	14,756	907,916
Social Assistance Grant for Empowerment (SAGE)	0	0	1,000
Support to PLE (UNEB)	17,861	0	17,861
Uganda Road Fund (URF)	632,541	128,000	632,541
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	1,302,160
<b>3. External Financing</b>	<b>853,981</b>	<b>0</b>	<b>853,981</b>
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	0	350,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	26,000	0	26,000
<b>Total Revenues shares</b>	<b>42,291,358</b>	<b>12,847,044</b>	<b>35,137,586</b>

## i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

The cumulative receipt of locally raised Revenue up to the end of September 2019 (Q1 2019/2020) was UGX 98,484,393 against the planned UGX 393,612,000 representing 25% revenue performance. This is local was collected from various sources to service the advance of UGX 98,484,393 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 0% performance during the quarter. 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 September 2019 (Q1 FY 2019/2020) represents a cumulative budget performance of 36%. Discretionary Government Transfers had an outturn of 28% and this is attributed to release of one-third of DDEG grants during the quarter. Conditional Government Transfers which had a 37% budget performance and this over performance is attributed to release of one-third of all sector development grants during the quarter. The outturn of others are as detailed in the summary table above. The cumulative receipt Performance (37%) 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 September 2019 (Q1 FY 2019/2020) was UGX 142,756,028 represents a cumulative budget performance of 3%. This were releases for Uganda Road Fund (20%) and NUSAF3 Operation funds (1%) of the planned inflows during the quarter. 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.

**Donor Funding**

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The cumulative donor budget performance by end of September 2019 (Q1 FY 2019/2020) was UGX 0 representing 0% Budget Performance. This performance is attributed to none release from all 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 393,938,000 representing 0% increase from the FY 2019/2020 budget. This forecast is attributed to no assessment done on other potential local revenue sources. Massive revenue mobilization, regular supervision and increased local service tax remittance is expected to improved LR collection. The Local Revenue estimate is 1.1% of the overall District budget estimate for FY 2020/2021

## Central Government Transfers

Overall the Central Government Transfers (CGT) will be the major source (96.4%) of the proposed revenue for the District in FY 2020/2021. Of the Central Government Transfers, Conditional Government Transfers accounts for 73.8% whilst Discretionary Government Transfers and Other Government Transfers account for 12.2% and 10.5% respectively. The forecast for central government transfers show 17% reduction from FY 2019/2020 budget. This reduction is attributed to the current reforms of inter-government transfers to LGs using OTIMS and reduction the Indicative planning figures for NUSAF3 grants which is coming to the end of the implementation of the programme in December 2020.

## Donor Funding

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 LGs. Some of the key donor/partners such as UNICEF have adopted this funding mechanism to the district in FY 2020/2021. The donor budget support accounts for 2.5% of the District total annual budget forecast for the FY 2020/2021. The donor budget will mainly support activities in Health, Natural Resources and Education sectors

## Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	591,894	126,261	323,794
District Production Services	2,485,670	621,417	2,485,670
<b>Sub- Total of allocation Sector</b>	<b>3,077,564</b>	<b>747,678</b>	<b>2,809,464</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,271,577	307,464	1,221,301
<b>Sub- Total of allocation Sector</b>	<b>1,271,577</b>	<b>307,464</b>	<b>1,221,301</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	70,285	16,821	81,463
<b>Sub- Total of allocation Sector</b>	<b>70,285</b>	<b>16,821</b>	<b>81,463</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	10,827,636	2,696,380	10,556,533
Secondary Education	5,141,549	1,285,387	4,814,054
Skills Development	1,094,900	273,725	1,614,268
Education & Sports Management and Inspection	411,858	102,965	458,688

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Special Needs Education	17,040	4,260	3,000
<i>Sub- Total of allocation Sector</i>	<b>17,492,983</b>	<b>4,362,717</b>	<b>17,446,543</b>
<b>Sector :Health</b>			
Primary Healthcare	1,198,517	293,828	1,157,795
Health Management and Supervision	2,955,122	739,364	2,873,837
<i>Sub- Total of allocation Sector</i>	<b>4,153,639</b>	<b>1,033,192</b>	<b>4,031,632</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	438,781	101,121	404,518
Urban Water Supply and Sanitation	400,000	100,000	400,000
Natural Resources Management	344,888	90,027	310,802
<i>Sub- Total of allocation Sector</i>	<b>1,183,669</b>	<b>291,148</b>	<b>1,115,320</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,065,529	245,911	910,754
<i>Sub- Total of allocation Sector</i>	<b>1,065,529</b>	<b>245,911</b>	<b>910,754</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	12,485,225	3,053,220	6,172,097
Local Statutory Bodies	797,371	202,703	749,888
Local Government Planning Services	303,793	65,806	264,124
<i>Sub- Total of allocation Sector</i>	<b>13,586,389</b>	<b>3,321,729</b>	<b>7,186,109</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	305,432	29,397	261,859
Internal Audit Services	76,491	18,285	73,141
<i>Sub- Total of allocation Sector</i>	<b>381,923</b>	<b>47,683</b>	<b>335,000</b>

## SECTION B : Workplan Summary



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## Workplan: Administration

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,741,976</b>	<b>5,572,436</b>	<b>4,368,573</b>
Multi-Sectoral Transfers to LLGs_NonWage	171,033	21,462	0
Locally Raised Revenues	88,635	42,447	177,803
Other Transfers from Central Government	307,095	14,756	198,207
District Unconditional Grant (Non-Wage)	91,399	22,850	301,011
District Unconditional Grant (Wage)	520,140	130,035	530,319
General Public Service Pension Arrears (Budgeting)	4,001,159	4,001,159	0
Salary arrears (Budgeting)	265,465	265,465	0
Pension for Local Governments	3,161,234	790,309	3,161,234
Gratuity for Local Governments	1,135,816	283,954	0
<b>Development Revenues</b>	<b>2,743,248</b>	<b>81,831</b>	<b>1,803,524</b>
Multi-Sectoral Transfers to LLGs_Gou	101,312	0	0
Other Transfers from Central Government	2,497,754	0	709,709
District Discretionary Development Equalization Grant	134,182	0	1,093,815
Transitional Development Grant	10,000	0	0
<b>Total Revenues shares</b>	<b>12,485,225</b>	<b>5,654,267</b>	<b>6,172,097</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	520,140	108,997	530,319
Non Wage	9,221,836	4,843,795	3,834,255
<b>Development Expenditure</b>			
Domestic Development	2,743,248	18,524	1,799,524
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>12,485,225</b>	<b>4,971,316</b>	<b>6,164,097</b>

## Narrative of Workplan Revenues and Expenditure

The Administration department budget for FY 2020/2021 is UGX 6,164,097,000 representing 50.6% reduction from 2019/20 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS contributed to this reduction. Also reduction the Indicative planning figures for NUSAF3 grants which is coming to the end of the implementation of the programme in December 2020 Of the sector budget, 9% will be spent on wage recurrent, 62% on non-wage, 29% on domestic development and 0% on external financing. Administration Department budget is 17.6% of the district proposed FY 2020/2021 budget.



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*Workplan: Finance***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>269,383</b>	<b>66,463</b>	<b>240,400</b>
Locally Raised Revenues	14,206	2,669	14,206
Multi-Sectoral Transfers to LLGs_NonWage	28,983	7,246	0
District Unconditional Grant (Non-Wage)	81,925	20,481	81,925
District Unconditional Grant (Wage)	144,269	36,067	144,269
<b>Development Revenues</b>	<b>36,049</b>	<b>12,016</b>	<b>21,459</b>
Multi-Sectoral Transfers to LLGs_Gou	14,590	0	0
District Discretionary Development Equalization Grant	21,459	0	21,459
<b>Total Revenues shares</b>	<b>305,432</b>	<b>78,479</b>	<b>261,859</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	144,269	35,060	144,269
Non Wage	125,114	16,545	96,131
<b>Development Expenditure</b>			
Domestic Development	36,049	0	21,459
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>305,432</b>	<b>51,605</b>	<b>261,859</b>

**Narrative of Workplan Revenues and Expenditure**

Finance budget for FY2020/2021 is UGX 261,859,000 representing 6% increase from 2019/2020 sector budget. The increase is attributed to LLGs multi sectoral allocation to the sector. Of the sector budget, 36% will be spent on wage recurrent, 51% on non-wage, 13% on development and 0% on donor development. Finance budget is 1.1% of the district 2020/2021 budget.

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*Workplan: Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>787,811</b>	<b>194,906</b>	<b>740,328</b>
Locally Raised Revenues	152,060	37,189	150,060
Multi-Sectoral Transfers to LLGs_NonWage	35,503	7,655	0
District Unconditional Grant (Non-Wage)	399,013	99,753	399,013
District Unconditional Grant (Wage)	201,235	50,309	191,255
<b><i>Development Revenues</i></b>	<b>9,560</b>	<b>3,187</b>	<b>9,560</b>
District Discretionary Development Equalization Grant	9,560	0	9,560
<b>Total Revenues shares</b>	<b>797,371</b>	<b>198,093</b>	<b>749,888</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	201,235	48,163	191,255
Non Wage	586,576	47,329	549,073
<b><i>Development Expenditure</i></b>			
Domestic Development	9,560	0	9,560
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>797,371</b>	<b>95,492</b>	<b>749,888</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory Bodies budget for FY 2020/2021 is UGX 749,888,000 representing 6% reduction from the 2019/2020 sector budget. The reduction is attributed to cut in the allocation for wage to the sector. Of the sector budget, 26% will be spent on wage recurrent, 73.2% on non wage, 1.3% on development and 0% on donor development. Statutory Bodies budget is 2.1% of the district 2020/2021 budget.

## Vote : 531 Lira District

FY 2020/21

*Workplan: Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,659,302</b>	<b>313,885</b>	<b>1,466,373</b>
Locally Raised Revenues	1,778	0	1,778
Other Transfers from Central Government	401,985	0	209,825
Multi-Sectoral Transfers to LLGs_NonWage	1,551	388	0
District Unconditional Grant (Wage)	282,359	70,590	282,359
Sector Conditional Grant (Wage)	674,001	168,500	674,001
Sector Conditional Grant (Non-Wage)	297,629	74,407	298,410
<b>Development Revenues</b>	<b>1,418,262</b>	<b>139,421</b>	<b>1,343,091</b>
Other Transfers from Central Government	1,000,000	0	1,192,160
Multi-Sectoral Transfers to LLGs_Gou	267,350	0	0
District Discretionary Development Equalization Grant	40,506	0	40,506
Sector Development Grant	110,406	0	110,425
<b>Total Revenues shares</b>	<b>3,077,564</b>	<b>453,305</b>	<b>2,809,464</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	956,360	208,178	956,360
Non Wage	702,942	68,615	510,013
<b>Development Expenditure</b>			
Domestic Development	1,418,262	63,327	1,343,091
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,077,564</b>	<b>340,120</b>	<b>2,809,464</b>

**Narrative of Workplan Revenues and Expenditure**

The Production and Marketing department budget for FY 2020/2021 is UGX 2,809,464,000 representing 8.7% reduction from 2019/20 sector budget. The reduction is attributed to inter governmental fiscal transfer reforms using OTIMS contributed to this reduction. Of the sector budget, 34.0% will be spent on wage recurrent, 18% on non-wage, 38% 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: Health

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,100,379</b>	<b>774,453</b>	<b>3,096,379</b>
Locally Raised Revenues	2,566	0	2,566
Multi-Sectoral Transfers to LLGs_NonWage	4,000	1,000	0
Other Transfers from Central Government	0	0	0
Sector Conditional Grant (Wage)	2,794,161	698,540	2,794,161
Sector Conditional Grant (Non-Wage)	299,652	74,913	299,652
<b>Development Revenues</b>	<b>1,053,260</b>	<b>53,092</b>	<b>935,253</b>
External Financing	811,981	0	811,981
Multi-Sectoral Transfers to LLGs_Gou	36,005	0	0
District Discretionary Development Equalization Grant	65,800	0	65,800
Sector Development Grant	57,472	0	57,472
Transitional Development Grant	82,002	0	0
<b>Total Revenues shares</b>	<b>4,153,639</b>	<b>827,546</b>	<b>4,031,632</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,794,161	667,374	2,794,161
Non Wage	306,218	69,081	302,218
<b>Development Expenditure</b>			
Domestic Development	241,278	4,333	123,272
Donor Development	811,981	0	811,981
<b>Total Expenditure</b>	<b>4,153,639</b>	<b>740,789</b>	<b>4,031,632</b>

### Narrative of Workplan Revenues and Expenditure

The Health department budget for FY 2020/2021 is UGX 4,031,632,000 representing 2.6% 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, 74.6% will be spent on wage recurrent, 4.4% on non-wage, 3.3% on domestic development and 17.7% on external financing. Health budget is 11.2% of the district proposed FY 2020/2021 budget.

# Vote : 531 Lira District

# FY 2020/21

## Workplan: Education

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>16,022,499</b>	<b>4,253,499</b>	<b>16,006,403</b>
Other Transfers from Central Government	17,861	0	17,861
Locally Raised Revenues	4,942	0	4,942
Multi-Sectoral Transfers to LLGs_NonWage	11,417	2,854	0
District Unconditional Grant (Non-Wage)	5,000	1,250	0
District Unconditional Grant (Wage)	68,980	17,245	68,782
Sector Conditional Grant (Wage)	12,871,402	3,217,851	12,871,402
Sector Conditional Grant (Non-Wage)	3,042,897	1,014,299	3,043,415
<b>Development Revenues</b>	<b>1,470,484</b>	<b>490,161</b>	<b>1,440,140</b>
Multi-Sectoral Transfers to LLGs_Gou	34,298	0	0
District Discretionary Development Equalization Grant	181,145	0	181,145
Sector Development Grant	1,255,041	0	1,258,995
<b>Total Revenues shares</b>	<b>17,492,983</b>	<b>4,743,660</b>	<b>17,446,543</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	12,940,382	3,139,604	12,940,184
Non Wage	3,082,117	931,320	3,066,218
<b>Development Expenditure</b>			
Domestic Development	1,470,484	224,479	1,440,140
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>17,492,983</b>	<b>4,295,403</b>	<b>17,446,543</b>

## Narrative of Workplan Revenues and Expenditure

The Education department budget for FY 2020/2021 is UGX 17,446,543,000 representing 4.0% reduction from 2019/20 sector budget. The reduction is attributed to current budget reforms. Also inter-governmental transfer reforms using OTIMS contributed to this reduction. Of the sector budget, 74.2% will be spent on wage recurrent, 17.6% on non-wage, 8.3% on domestic development and 0% on external financing. Education Department budget is 49.7% of the district proposed FY 2020/2021 budget.

## Vote : 531 Lira District

FY 2020/21

*Workplan: Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>233,352</b>	<b>44,948</b>	<b>282,740</b>
Other Transfers from Central Government	156,595	26,400	205,983
Locally Raised Revenues	2,566	0	2,566
District Unconditional Grant (Wage)	74,191	18,548	74,191
<b>Development Revenues</b>	<b>1,038,226</b>	<b>289,026</b>	<b>938,561</b>
Other Transfers from Central Government	475,947	0	426,558
Multi-Sectoral Transfers to LLGs_Gou	41,722	0	0
District Discretionary Development Equalization Grant	8,555	0	0
Sector Development Grant	512,002	0	512,002
<b>Total Revenues shares</b>	<b>1,271,577</b>	<b>333,974</b>	<b>1,221,301</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	74,191	17,408	74,191
Non Wage	159,161	0	208,549
<b>Development Expenditure</b>			
Domestic Development	1,038,226	133,000	938,561
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,271,577</b>	<b>150,408</b>	<b>1,221,301</b>

**Narrative of Workplan Revenues and Expenditure**

The Roads and Engineering Department budget for FY 2020/21 is UGX 1,221,301,000. The reduction is attributed to discretionary allocation arising from reforms in fiscal transfers. Of the sector budget, 6% will be spent on wage recurrent, 17% on non-wage and 77% on domestic development. Roads and Engineering Department budget is 3.5% of the district 2020/2021 budget

## Vote : 531 Lira District

FY 2020/21

*Workplan: Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>482,581</b>	<b>120,645</b>	<b>477,944</b>
Multi-Sectoral Transfers to LLGs_NonWage	4,623	1,156	0
District Unconditional Grant (Wage)	44,845	11,211	44,845
Sector Conditional Grant (Non-Wage)	33,112	8,278	33,099
Support Services Conditional Grant (Non-Wage)	400,000	100,000	400,000
<b><i>Development Revenues</i></b>	<b>356,201</b>	<b>117,734</b>	<b>326,574</b>
Multi-Sectoral Transfers to LLGs_Gou	29,675	0	0
District Discretionary Development Equalization Grant	0	0	0
Sector Development Grant	326,526	0	326,574
<b>Total Revenues shares</b>	<b>838,781</b>	<b>238,379</b>	<b>804,518</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	44,845	11,194	44,845
Non Wage	437,736	101,018	433,099
<b><i>Development Expenditure</i></b>			
Domestic Development	356,201	10,038	326,574
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>838,781</b>	<b>122,250</b>	<b>804,518</b>

**Narrative of Workplan Revenues and Expenditure**

The Water Sector budget for FY2020/21 is UGX 804,817,919. The reduction 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: Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>241,728</b>	<b>47,291</b>	<b>237,429</b>
Locally Raised Revenues	2,565	0	2,565
Other Transfers from Central Government	50,000	0	50,000
Multi-Sectoral Transfers to LLGs_NonWage	4,308	1,077	0
District Unconditional Grant (Non-Wage)	6,500	1,625	6,500
District Unconditional Grant (Wage)	170,063	42,516	170,064
Sector Conditional Grant (Non-Wage)	8,291	2,073	8,301
<b>Development Revenues</b>	<b>110,160</b>	<b>28,053</b>	<b>73,373</b>
External Financing	26,000	0	26,000
Other Transfers from Central Government	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	36,787	0	0
District Discretionary Development Equalization Grant	47,373	0	47,373
<b>Total Revenues shares</b>	<b>351,888</b>	<b>75,344</b>	<b>310,802</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	170,063	38,686	170,064
Non Wage	71,664	4,497	67,366
<b>Development Expenditure</b>			
Domestic Development	84,160	16,947	47,373
Donor Development	26,000	0	26,000
<b>Total Expenditure</b>	<b>351,888</b>	<b>60,130</b>	<b>310,802</b>

**Narrative of Workplan Revenues and Expenditure**

The Natural resources department budget for FY 2020/21 is UGX 310,802,000. The reduction is attributed to discretionary allocation arising from reforms in fiscal transfers. Of the sector budget, 39% will be spent on wage recurrent, 7% on non-wage, 40% on domestic development and 11% on External financing. The sector budget is 0.9% of the district 2020/2021 budget.

## Vote : 531 Lira District

FY 2020/21

*Workplan: Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>890,112</b>	<b>54,207</b>	<b>235,929</b>
Locally Raised Revenues	6,132	0	6,132
Other Transfers from Central Government	667,154	0	37,000
Multi-Sectoral Transfers to LLGs_NonWage	23,997	5,999	0
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	126,288	31,572	126,288
Sector Conditional Grant (Non-Wage)	61,541	15,385	61,509
<b>Development Revenues</b>	<b>175,417</b>	<b>54,139</b>	<b>674,825</b>
External Financing	16,000	0	16,000
Other Transfers from Central Government	0	0	631,154
Multi-Sectoral Transfers to LLGs_Gou	131,746	0	0
District Discretionary Development Equalization Grant	27,671	0	27,671
<b>Total Revenues shares</b>	<b>1,065,529</b>	<b>108,346</b>	<b>910,754</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	126,288	31,414	126,288
Non Wage	763,824	17,067	109,641
<b>Development Expenditure</b>			
Domestic Development	159,417	22,786	658,825
Donor Development	16,000	0	16,000
<b>Total Expenditure</b>	<b>1,065,529</b>	<b>71,267</b>	<b>910,754</b>

**Narrative of Workplan Revenues and Expenditure**

Community Based Services budget for FY 2020/21 is UGX 910, 754,000 representing 19 % reduction from 2019/2020 sector budget. The decrease is attributed to reforms in YLP and UWEP grants for youth and women programmes. Of the sector budget, 14% will be spent on wage recurrent, 12% on non-wage, 72% on domestic development and 2% on donor development.

## Vote : 531 Lira District

FY 2020/21

*Workplan: Planning***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>178,118</b>	<b>55,105</b>	<b>168,110</b>
Locally Raised Revenues	14,100	14,100	15,000
Multi-Sectoral Transfers to LLGs_NonWage	10,908	2,727	0
District Unconditional Grant (Non-Wage)	98,533	24,633	98,533
District Unconditional Grant (Wage)	54,577	13,644	54,577
<b><i>Development Revenues</i></b>	<b>125,675</b>	<b>41,892</b>	<b>96,014</b>
Multi-Sectoral Transfers to LLGs_Gou	29,661	0	0
District Discretionary Development Equalization Grant	96,014	0	96,014
<b>Total Revenues shares</b>	<b>303,793</b>	<b>96,996</b>	<b>264,124</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	54,577	12,612	54,577
Non Wage	123,541	16,379	113,533
<b><i>Development Expenditure</i></b>			
Domestic Development	125,675	8,012	96,014
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>303,793</b>	<b>37,002</b>	<b>264,124</b>

**Narrative of Workplan Revenues and Expenditure**

The planning Department budget for FY 2020/21 is UGX 264,124,000 representing 22% reduction from 2019/2020 sector budget. The reduction in the budget is attributed to change in the guideline for DDEG for FY 2020/21. Of the sector budget, 19% will be spent on wage recurrent, 46% on non-wage recurrent, 10% on development and 0% on External Financing. Planning Department budget is less than 1 % (0.8%) of the district 2020/2021 budget.

## Vote : 531 Lira District

FY 2020/21

*Workplan: Internal Audit***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>61,162</b>	<b>15,290</b>	<b>58,012</b>
Locally Raised Revenues	8,320	2,080	8,320
Multi-Sectoral Transfers to LLGs_NonWage	3,150	788	0
District Unconditional Grant (Non-Wage)	23,033	5,758	23,033
District Unconditional Grant (Wage)	26,659	6,665	26,659
<b><i>Development Revenues</i></b>	<b>16,129</b>	<b>5,376</b>	<b>15,129</b>
Multi-Sectoral Transfers to LLGs_Gou	1,000	0	0
District Discretionary Development Equalization Grant	15,129	0	15,129
<b>Total Revenues shares</b>	<b>77,291</b>	<b>20,667</b>	<b>73,141</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	26,659	6,345	26,659
Non Wage	34,503	3,549	31,353
<b><i>Development Expenditure</i></b>			
Domestic Development	16,129	3,443	15,129
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>77,291</b>	<b>13,337</b>	<b>73,141</b>

**Narrative of Workplan Revenues and Expenditure**

The Internal Audit Sector budget estimate for the FY 2020/21 is Ugx 73, 141,000. 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 2017/2018 budget.

## Vote : 531 Lira District

FY 2020/21

*Workplan: Trade, Industry and Local Development***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>47,285</b>	<b>10,321</b>	<b>54,463</b>
Locally Raised Revenues	6,000	0	8,000
District Unconditional Grant (Non-Wage)	0	0	5,189
District Unconditional Grant (Wage)	27,277	6,819	27,277
Sector Conditional Grant (Non-Wage)	14,008	3,502	13,997
<b>Development Revenues</b>	<b>23,000</b>	<b>7,667</b>	<b>27,000</b>
Multi-Sectoral Transfers to LLGs_Gou	3,000	0	0
District Discretionary Development Equalization Grant	20,000	0	27,000
<b>Total Revenues shares</b>	<b>70,285</b>	<b>17,988</b>	<b>81,463</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,277	6,741	27,277
Non Wage	20,008	1,002	27,186
<b>Development Expenditure</b>			
Domestic Development	23,000	4,475	27,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>70,285</b>	<b>12,217</b>	<b>81,463</b>

**Narrative of Workplan Revenues and Expenditure**

The Department of Trade, Industry and Local Economic Development budget forecast for the FY 2020/2021 is UGX 81,462,665 representing 0.3% of District proposed Budget. Of the departmental allocation, wage recurrent will account for 37.4%, non wage 29.3% and domestic development expenditure will account for 33.2% of the total budget allocation for the financial year 2020/2021.