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Foreword

Preparation of the Budget Frame Work paper (BFP) manifest compliance to the legal requirement by the District Council as provided for in 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 vote 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 Frame Work Paper which guides the budget process, identifies key priority areas of the second National Development Plan (NDP II) and that of the second Lira District Development Plan (DDPII). The FY 2019/2020 Budget Framework Paper (BFP) for the district, is the last one in the medium term (FY 2015/16 - 2019/2020). As in the previous years, this BFP seeks to implement Government policies and therefore addresses the key priority areas of the Second National Development Plan (NDP II) for the period 2015/2016 to 2019/2020 so as to contribute to the National Vision 2040 that aspires for 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 14th September 2018 issued by Ministry of Finance Planning and Economic Development to Local Governments. A number of consultative meetings took place including the District Budget Conference which was held on 16th October 2018 to prioritize areas of intervention in the FY 2019/2020. The district shall comply with of reforms such fiscal transfers by MoFPED that is geared towards improved Public Finance Management, service delivery. This is hoped to translate in improve quality of the lives of the people in the district. Up to 96.4% of the proposed district budget for fiscal year 2019/2020 will be funded by the Central Government Grants and Donors (2.5%), given that the district local revenue base is low and shall contribute only 1.1% of the budget proposals. Of the proposed FY 2019/2020 budget, 50.7% (17,367,084,000) will be spent on wages, 24.5% (8,384,223,000) will be spent on non-wage recurrent and 22.3% (7,650,381,000) will be spent on Development (domestic) while 2.5% (853,981,000) will be spent on Development supported by partners. I therefore extend my appreciation to all the stakeholders of the District for their participation. I also acknowledge the contribution of MoFPED 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. I also acknowledge the contribution of the District Technical Planning Committee, which is consistent with provision of Section 37 (4) of the Local Government act Cap 243, for their technical guidance and support that made us produce the District BFP for FY 2019/2020. 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 Local Government. For God and My Country



Alex Oremo Alot(Hon.), District Chairman-Lira

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	393,612	78,350	393,938
Discretionary Government Transfers	4,608,536	1,321,469	4,575,973
Conditional Government Transfers	25,995,962	6,884,184	24,690,729
Other Government Transfers	5,467,786	182,126	3,741,047
Donor Funding	853,981	0	853,981
Grand Total	37,319,878	8,466,129	34,255,669

Revenue Performance in the First Quarter of 2018/19

The Cumulative actual receipt up to end of (September 2018) Q1 FY 2018/2019 from various revenue sources was UGX 8,466,129,000 representing 23% budget performance of the approved FY 2018/2019 Budget. Whereas Discretionary Government Transfers had the highest (29%) outturn, followed by Conditional Government Transfers (26%), Other Government Transfers (OGT) had the lowest outturn (3%) from central government transfers. The over performance (29%) of Discretionary Government transfers is attributed to release of one third of the grants instead of the expected one quarter in Q1. The low budget outturn from OGT is attributed to none release of YLP, NUSAF3 and UWEP funding. Of the Cumulative actual receipt during the quarter, Discretionary Government Transfer (DGT) accounts for 16%, Conditional Government Transfers (CGT) accounts for 81%, Other Government Transfers (OGT) accounts for (2%), while LR funding accounts for 2% and donor funding had a zero percent outturn.

Planned Revenues for FY 2019/20

The revenue forecast for FY 2019/2020 is UGX 34,255,669,000, representing 8.2% reduction from FY 2018/19 budget. The reduction is attributed to the reforms of inter government transfers using Online Transfer Information Management System (OTIMS). Also other Development Partners such as UNICEF revised their Indicative Planning Figures for FY 2019/2020 downwards. 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 CGT, Conditional Government Transfers will accounts for 74.8% whilst Discretionary Government Transfers and Other Government Transfers will account for 13.9% and 11.3% of the district projected revenue for FY 2019/2020 respectively. Overall, the district revenue forecast will have, 50.7% spent on wage recurrent, 24.5% spent on non-wage recurrent and 22.3% will be spent on Development (domestic) while 2.5% will be spent on Development supported by partners.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	8,417,183	1,224,307	6,692,167
Finance	302,144	73,019	254,236
Statutory Bodies	809,918	201,708	768,364
Production and Marketing	1,950,249	513,790	1,528,663

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Health	4,026,355	790,386	3,848,914
Education	17,032,822	4,630,751	16,985,288
Roads and Engineering	1,749,159	447,692	1,552,593
Water	840,911	239,675	797,988
Natural Resources	304,941	66,236	241,661
Community Based Services	1,519,031	179,092	1,268,120
Planning	291,512	82,770	250,164
Internal Audit	75,650	16,702	67,511
Grand Total	37,319,878	8,466,129	34,255,669
<i>o/w: Wage:</i>	<i>17,367,084</i>	<i>4,341,771</i>	<i>17,367,084</i>
<i>Non-Wage Recurrent:</i>	<i>9,911,490</i>	<i>2,604,961</i>	<i>8,470,754</i>
<i>Domestic Devt:</i>	<i>9,187,323</i>	<i>1,519,397</i>	<i>7,563,850</i>
<i>Donor Devt:</i>	<i>853,981</i>	<i>0</i>	<i>853,981</i>

Expenditure Performance in the First Quarter FY 2018/19

The overall expenditure performance of all the departments in the first quarter FY 2018/2019 was UGX 6,233,023,000, out of the total disbursements (UGX 8,466,129,000) during the quarter, representing 74% expenditure performance. Of the cumulative expenditure in Q1, 67% (UGX 4,194,692,000) was actual expenditure on staff salary (wages), 31% (UGX 1,960,565,000) was actual expenditure on non-wage recurrent, 2% (UGX 81,676,000) was actual expenditure on development projects and 0% (UGX 0) was actual expenditure on partner activities. Departmentally the expenditure performance were as follows: Health (89%) had the highest expenditure performance followed by Internal Audit (86%). This performance is attributed to timely processing and transfer of LLU grants to Health facilities. Education Department had the third highest (85%) expenditure performance. This performance is attributed to timely processing and transfer of capitation grants to schools and other institutions of learning. On the other hand the department of Roads and Engineering (12%) followed by Community Based Services (33%), then Natural Resources (34%) respectively had the lowest expenditure performance. This expenditure under performance is attributed to delay in loading the budget in the IFMS

Planned Expenditures for The FY 2019/20

The Local Government (LG) plans to spend the revenue via departments as follows. Administration Sector will spend 19.5% of the 2019/2020 district revenue forecast. Others sectors will spend as follows Finance 0.7%, Statutory Bodies 2.2%, Production & Marketing 4.5%, Health 11.2%, Education 49.6%, Roads and Engineering 4.5%, Water 2.3%, Natural Resources 0.7%, Community Based Services 3.7%, Planning 0.7%, and Internal Audit 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, Education Department has the highest (49.6%) allocation followed by Administration Department (19.5%). This is attributed to NUSAF 3 grants allocated in Administration department and cumulatively high salaries for teacher in Education department. Overall the revenue forecast will have 50.7% (17,367,084,000) spent on wage recurrent, 24.5% (8,384,223,000) spent on nonwage recurrent and 22.3% (7,650,381,000) will be spent on Development (domestic) while 2.5% (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 including piped water scheme, Livelihood support in Agriculture (Extension Services, crop production and commercial services), ENR management including climate change adaptation, staff development, improved public sector management, fiscal management and accountability

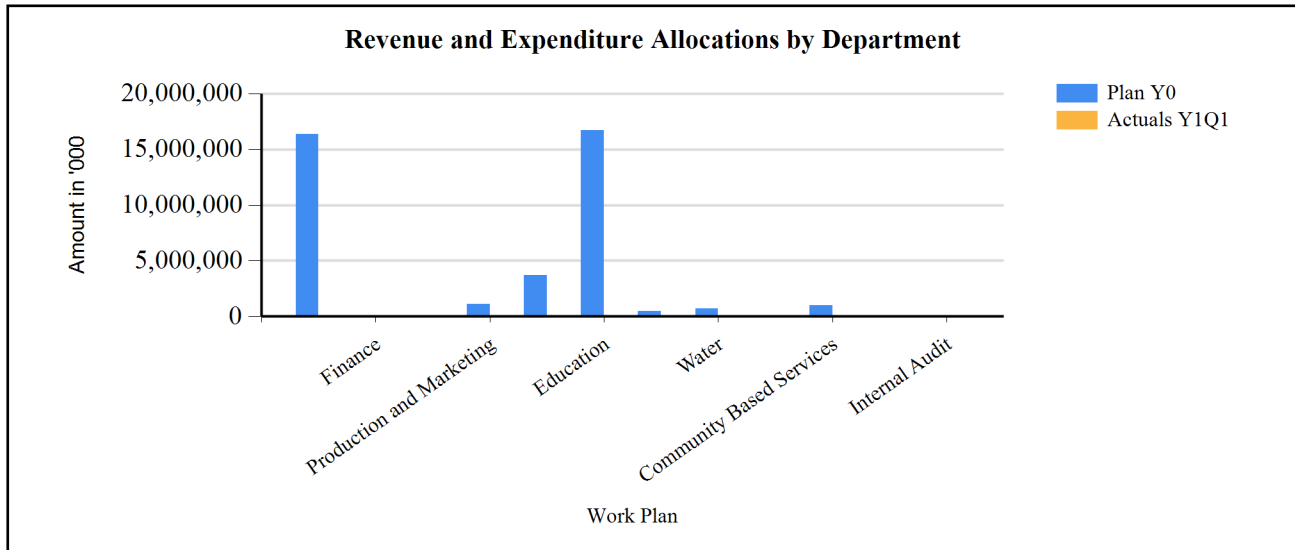
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Challenges in Implementation

Increasing operational cost, Non-remittance of some funds especially donor funds and LST, poor estimation of contract value due to increasing 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 realities of 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 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	393,612	78,350	393,938
Local Services Tax	45,420	3,064	45,420
Land Fees	22,809	7,499	22,809
Application Fees	14,621	0	14,621
Business licenses	10,243	33,516	10,243
Other licenses	0	0	2,966
Rent & Rates - Non-Produced Assets – from private entities	6,713	683	6,713
Rent & Rates - Non-Produced Assets – from other Govt units	27,857	1,363	27,857
Sale of non-produced Government Properties/assets	2,640	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,956	0	4,956
Registration of Businesses	7,573	0	7,573

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Market /Gate Charges	249,113	26,114	249,113
Other Fees and Charges	1,668	2,763	1,668
2a. Discretionary Government Transfers	4,608,536	1,321,469	4,575,973
District Unconditional Grant (Non-Wage)	929,450	232,362	922,743
District Discretionary Development Equalization Grant	2,032,019	677,340	2,006,163
District Unconditional Grant (Wage)	1,647,067	411,767	1,647,067
2b. Conditional Government Transfer	25,995,962	6,884,184	24,690,729
Sector Conditional Grant (Wage)	15,720,016	3,930,004	15,720,016
Sector Conditional Grant (Non-Wage)	3,857,931	1,236,505	3,854,522
Support Services Conditional Grant (Non-Wage)	400,000	100,000	400,000
Sector Development Grant	2,012,420	670,807	1,964,532
Transitional Development Grant	124,998	0	0
General Public Service Pension Arrears (Budgeting)	93,123	0	0
Pension for Local Governments	2,751,659	687,915	2,751,659
Gratuity for Local Governments	1,035,816	258,954	0
2c. Other Government Transfer	5,467,786	182,126	3,741,047
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	50,000	0	50,000
Northern Uganda Social Action Fund (NUSAF)	3,515,068	0	1,782,500
Support to PLE (UNEB)	12,032	0	17,861
Uganda Road Fund (URF)	863,339	167,388	863,339
Uganda Women Entrepreneurship Program(UWEP)	260,368	3,400	260,368
Vegetable Oil Development Project	62,552	0	62,552
Youth Livelihood Programme (YLP)	667,154	11,338	667,154
Uganda Sanitation Fund	0	0	0
Global Fund	0	0	0
Other	0	0	0
Support to Production Extension Services	37,273	0	37,273
3. Donor	853,981	0	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	0	350,000
Gesellschaft für Internationale Zusammenarbeit (GIZ)	26,000	0	26,000
Total Revenues shares	37,319,878	8,466,129	34,255,669

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

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The cumulative receipt of locally raised Revenue up to the end of Q1 2018/2019 was UGX 78,350,000 against the planned UGX 393,612,000 representing 20% revenue performance. The main source of Local revenue that majorly contributed to this performance was Business License with 327% performance, other fees and charges (166%) then Land fees (33%). Market/Gate Charges and Local Service tax accounted for 10% and 7% of the LR performance respectively during the quarter. Low and no outturn from other sources are factors contributed to the overall local revenue performance.

Central Government Transfers

The cumulative performance of Central Government Transfers, (Discretionary Government Transfers, Conditional Transfers, and Other Government Transfers) up to the end of Q1 FY 2018/2019 represents a cumulative budget performance of 23%. Discretionary Government Transfers had an outturn of 29% and this is attributed to release of one-third of DDEG grants. Conditional Government Transfers which had a 26% performance. OGT had the lowest (3%) budget outturn. This outturn from OGT is attributed to none release of from UWEP, YLP, NUSAF3 and others as detailed in the summary table above. The cumulative receipt Performance (23%) of CGTs is attributed to non-release of funds for restocking, Global funds and GAVI, YLP, UWEP and NUSAF3 funds during the quarter

Donor Funding

The cumulative donor budget performance by end of Q1 FY 2018/2019 was UGX 0 representing 0% revenue 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 2019/20

Locally Raised Revenues

The Local Revenue forecast for FY2019/2020 is UGX 393,938,000 representing 0% increase from the FY 2018/19 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 2019/2020

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 2019/2020. Of the CGT, Conditional Government Transfers will accounts for 74.8% whilst Discretionary Government Transfers and Other Government Transfers will account for 13.9% and 11.3% of the district projected revenue for FY 2019/2020 respectively. The forecast for central government transfers show 8% reduction from FY 2018/2019 budget. This reduction is attributed to the current reforms of inter- government transfers to LGs using OTIMS.

Donor Funding

Donor support revenue forecast for FY 2019/2020 is UGX 853,981,000 representing 0% increase from FY 2018/19. 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 2019/2020. The donor budget support accounts for 2.5% of the District total annual budget forecast for the FY 2019/2020. 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>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	270,990	67,747	265,607
District Production Services	1,662,461	311,689	1,246,258
District Commercial Services	16,799	4,200	16,799
<i>Sub- Total of allocation Sector</i>	1,950,249	383,637	1,528,663

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,743,144	394,978	1,546,578
District Engineering Services	6,015	1,504	6,015
<i>Sub- Total of allocation Sector</i>	1,749,159	396,482	1,552,593
Sector :Education			
Pre-Primary and Primary Education	10,330,517	2,571,304	10,485,757
Secondary Education	5,148,165	1,287,039	5,018,515
Skills Development	1,233,898	308,475	1,119,268
Education & Sports Management and Inspection	315,242	78,811	351,748
Special Needs Education	5,000	1,250	10,000
<i>Sub- Total of allocation Sector</i>	17,032,822	4,246,877	16,985,288
Sector :Health			
Primary Healthcare	3,675,649	905,674	3,615,068
Health Management and Supervision	350,707	87,677	233,846
<i>Sub- Total of allocation Sector</i>	4,026,355	993,351	3,848,914
Sector :Water and Environment			
Rural Water Supply and Sanitation	440,911	101,587	397,988
Urban Water Supply and Sanitation	400,000	100,000	400,000
Natural Resources Management	298,441	60,906	241,661
<i>Sub- Total of allocation Sector</i>	1,139,352	262,492	1,039,649
Sector :Social Development			
Community Mobilisation and Empowerment	1,519,031	317,210	1,268,120
<i>Sub- Total of allocation Sector</i>	1,519,031	317,210	1,268,120
Sector :Public Sector Management			
District and Urban Administration	8,417,183	2,090,222	6,692,167
Local Statutory Bodies	809,918	192,591	768,364
Local Government Planning Services	288,512	62,541	250,164
<i>Sub- Total of allocation Sector</i>	9,515,614	2,345,354	7,710,695
Sector :Accountability			
Financial Management and Accountability(LG)	302,144	64,059	254,236
Internal Audit Services	72,850	17,125	67,511
<i>Sub- Total of allocation Sector</i>	374,994	81,184	321,747

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,873,023	1,112,245	3,624,635
Multi-Sectoral Transfers to LLGs_NonWage	159,887	25,603	305,395
Locally Raised Revenues	78,355	28,012	78,355
Other Transfers from Central Government	307,095	0	49,258
District Unconditional Grant (Non-Wage)	98,657	24,653	91,536
District Unconditional Grant (Wage)	348,433	87,108	348,432
General Public Service Pension Arrears (Budgeting)	93,123	0	0
Pension for Local Governments	2,751,659	687,915	2,751,659
Gratuity for Local Governments	1,035,816	258,954	0
Development Revenues	3,544,160	112,062	3,067,532
Other Transfers from Central Government	3,207,973	0	1,733,242
Multi-Sectoral Transfers to LLGs_Gou	175,777	0	1,173,605
District Discretionary Development Equalization Grant	160,409	0	160,685
Total Revenues shares	8,417,183	1,224,307	6,692,167
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	348,433	85,667	348,432
Non Wage	4,524,591	728,737	3,276,203
Development Expenditure			
Domestic Development	3,544,160	47,589	3,067,532
Donor Development	0	0	0
Total Expenditure	8,417,183	861,993	6,692,167

Narrative of Workplan Revenues and Expenditure

The proposed Administration department budget for FY 2019/2020 is UGX 6,692,167,000 representing 20.5% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 5% will be spent on wage, 49% on non-wage, 46% on development and 0% on donor development. Administration budget is 19.6% of the district 2019/2020 budget.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	270,440	62,451	234,165
Locally Raised Revenues	14,206	0	14,206
Multi-Sectoral Transfers to LLGs_NonWage	36,275	7,461	0
District Unconditional Grant (Non-Wage)	81,995	20,499	81,995
District Unconditional Grant (Wage)	137,964	34,491	137,964
Development Revenues	31,704	10,568	20,071
Multi-Sectoral Transfers to LLGs_Gou	9,633	0	0
District Discretionary Development Equalization Grant	22,071	0	20,071
Total Revenues shares	302,144	73,019	254,236
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	137,964	34,403	137,964
Non Wage	132,476	17,977	96,201
Development Expenditure			
Domestic Development	31,704	0	20,071
Donor Development	0	0	0
Total Expenditure	302,144	52,380	254,236

Narrative of Workplan Revenues and Expenditure

Finance Department budget for FY2019/20 is UGX 254,236,000 representing 15.9% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector proposed budget, 54.3% will be spent on wage recurrent, 37.8% on non-wage, 7.9% on development and 0% on donor development. Finance budget is 1.1% of the district 2019/2020 budget.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	804,837	200,014	765,283
Locally Raised Revenues	162,340	39,640	162,340
Multi-Sectoral Transfers to LLGs_NonWage	39,554	9,639	0
District Unconditional Grant (Non-Wage)	401,708	100,427	401,708
District Unconditional Grant (Wage)	201,235	50,309	201,235
Development Revenues	5,081	1,694	3,081
District Discretionary Development Equalization Grant	5,081	0	3,081
Total Revenues shares	809,918	201,708	768,364
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	201,235	47,054	201,235
Non Wage	603,602	76,420	564,048
Development Expenditure			
Domestic Development	5,081	0	3,081
Donor Development	0	0	0
Total Expenditure	809,918	123,474	768,364

Narrative of Workplan Revenues and Expenditure

Statutory Bodies budget for FY 2019/2020 is UGX 768,364,000 representing 5.1% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 26.2% will be spent on wage recurrent, 73.4% on non-wage, 0.4% on development and 0% on donor development. Statutory Body budget is 2.2% of the district 2019/2020 budget.

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,265,153	306,275	1,260,753
Locally Raised Revenues	1,778	0	1,778
Other Transfers from Central Government	37,273	0	37,273
Multi-Sectoral Transfers to LLGs_NonWage	2,992	498	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)	266,749	66,687	265,342
Development Revenues	685,096	207,515	267,911
Other Transfers from Central Government	62,552	0	62,552
Multi-Sectoral Transfers to LLGs_Gou	412,710	0	0
District Discretionary Development Equalization Grant	91,006	0	90,506
Sector Development Grant	118,828	0	114,853
Total Revenues shares	1,950,249	513,790	1,528,663
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	956,360	180,325	956,360
Non Wage	308,793	66,419	304,393
Development Expenditure			
Domestic Development	685,096	4,526	267,911
Donor Development	0	0	0
Total Expenditure	1,950,249	251,270	1,528,663

Narrative of Workplan Revenues and Expenditure

The Production and Marketing budget for FY2019/2020 is UGX 1,528,663,000 representing 21.6% reduction from 2018/19 sector budget. This is attributed to reduction in the Development Grant and Sector Conditional Grant (Non-Wage) IPFs and change in the DDEG guidelines for FY 2018/2019. Of the sector budget, 63% will be spent on wage recurrent, 20% on non-wage, 17% on domestic development and 0% on donor development. Production and Marketing budget is 4.5% of the district 2019/2020 budget.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,863,256	714,923	2,857,740
Locally Raised Revenues	2,566	0	2,566
Multi-Sectoral Transfers to LLGs_NonWage	5,517	1,129	0
Sector Conditional Grant (Wage)	2,642,321	660,580	2,642,321
Sector Conditional Grant (Non-Wage)	212,853	53,213	212,853
Development Revenues	1,163,099	75,463	991,174
Donor Funding	811,981	0	811,981
Multi-Sectoral Transfers to LLGs_Gou	47,435	0	0
District Discretionary Development Equalization Grant	130,581	0	130,581
Sector Development Grant	48,103	0	48,612
Transitional Development Grant	124,998	0	0
Total Revenues shares	4,026,355	790,386	3,848,914
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,642,321	657,724	2,642,321
Non Wage	220,936	46,609	215,419
Development Expenditure			
Domestic Development	351,118	0	179,193
Donor Development	811,981	0	811,981
Total Expenditure	4,026,355	704,334	3,848,914

Narrative of Workplan Revenues and Expenditure

The Health department budget for FY 2019/2020 is UGX 3,848,914,000 representing 4.4% reduction from 2018/19 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, 68.7% will be spent on wage recurrent, 5.6% on non-wage, 4.7% on domestic development and 21.1% on donor development. Health budget is 11.2% of the district proposed FY 2019/2020 budget.

Vote : 531 Lira District

FY 2019/20

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	15,773,822	4,211,084	15,764,424
Other Transfers from Central Government	12,032	0	17,861
Locally Raised Revenues	4,943	0	4,943
Multi-Sectoral Transfers to LLGs_NonWage	14,902	3,576	0
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	68,980	17,245	68,980
Sector Conditional Grant (Wage)	12,403,695	3,100,924	12,403,695
Sector Conditional Grant (Non-Wage)	3,264,270	1,088,090	3,263,945
Development Revenues	1,259,000	419,667	1,220,864
Multi-Sectoral Transfers to LLGs_Gou	30,400	0	0
District Discretionary Development Equalization Grant	195,154	0	194,154
Sector Development Grant	1,033,447	0	1,026,710
Total Revenues shares	17,032,822	4,630,751	16,985,288
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,472,675	3,043,331	12,472,675
Non Wage	3,301,147	886,543	3,291,749
Development Expenditure			
Domestic Development	1,259,000	0	1,220,864
Donor Development	0	0	0
Total Expenditure	17,032,822	3,929,874	16,985,288

Narrative of Workplan Revenues and Expenditure

The Education Department budget for FY 2019/2020 is UGX 16,985,288,000 representing 0.3 % reduction from 2018/2019 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 73.4% will be spent on wage recurrent, 19.4% on non-wage, 7.2% on domestic development and 0% on donor development. Education budget is 49.6% of the district 2019/2020 budget

Vote : 531 Lira District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	216,129	53,391	216,129
Other Transfers from Central Government	43,500	10,875	43,500
Locally Raised Revenues	2,566	0	2,566
District Unconditional Grant (Wage)	170,063	42,516	170,063
Development Revenues	1,533,030	394,301	1,336,464
Other Transfers from Central Government	819,839	0	819,839
Multi-Sectoral Transfers to LLGs_Gou	163,231	0	0
District Discretionary Development Equalization Grant	40,828	0	39,312
Sector Development Grant	509,133	0	477,313
Total Revenues shares	1,749,159	447,692	1,552,593
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	170,063	42,365	170,063
Non Wage	46,066	7,380	46,066
Development Expenditure			
Domestic Development	1,533,030	4,958	1,336,464
Donor Development	0	0	0
Total Expenditure	1,749,159	54,702	1,552,593

Narrative of Workplan Revenues and Expenditure

The Roads and Engineering sector proposed budget for FY 2019/2020 is UGX 1,552,593,000 representing 11.2% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 11% will be spent on wage recurrent, 3% on non-wage, and 86% on domestic development. Roads and Engineering budget is 4.5% of the district 2019/2020 budget

Vote : 531 Lira District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	484,543	120,886	477,943
Multi-Sectoral Transfers to LLGs_NonWage	5,103	1,026	0
District Unconditional Grant (Wage)	44,845	11,211	44,845
Sector Conditional Grant (Non-Wage)	34,595	8,649	33,098
Support Services Conditional Grant (Non-Wage)	400,000	100,000	400,000
Development Revenues	356,369	118,790	320,045
Multi-Sectoral Transfers to LLGs_Gou	29,460	0	0
District Discretionary Development Equalization Grant	24,000	0	23,000
Sector Development Grant	302,908	0	297,045
Total Revenues shares	840,911	239,675	797,988
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,845	11,204	44,845
Non Wage	439,698	102,068	433,098
Development Expenditure			
Domestic Development	356,369	0	320,045
Donor Development	0	0	0
Total Expenditure	840,911	113,272	797,988

Narrative of Workplan Revenues and Expenditure

The Water Sector budget for FY 2019/2020 is UGX 797,988,000 representing 7% reduction from 2018/19 sector budget. The reduction is attributed to discretionary allocation arising from reforms in fiscal transfers resulting in reduction of Development Grant and Transitional Development Grant. Of the sector budget, 6% will be spent on wage recurrent, 54% on non-wage, and 40% on domestic development. Water sector budget is 2.3% of the district 2019/2020 budget.

Vote : 531 Lira District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	163,237	27,668	111,368
Locally Raised Revenues	2,565	0	2,565
Other Transfers from Central Government	50,000	0	0
Multi-Sectoral Transfers to LLGs_NonWage	1,408	352	0
District Unconditional Grant (Non-Wage)	7,000	1,750	6,500
District Unconditional Grant (Wage)	93,384	23,346	93,384
Sector Conditional Grant (Non-Wage)	8,880	2,220	8,919
Development Revenues	141,703	38,568	130,293
Donor Funding	26,000	0	26,000
Other Transfers from Central Government	0	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	59,911	0	0
District Discretionary Development Equalization Grant	55,793	0	54,293
Total Revenues shares	304,941	66,236	241,661
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	93,384	22,712	93,384
Non Wage	69,853	0	17,984
Development Expenditure			
Domestic Development	115,703	0	104,293
Donor Development	26,000	0	26,000
Total Expenditure	304,941	22,712	241,661

Narrative of Workplan Revenues and Expenditure

The Natural Resources budget for FY 2019/2020 is UGX 241,661,000 representing 20.8% reduction from 2018/19 sector budget. The reduction is attributed to inter-governmental transfer reforms using OTIMS and discretionary allocation of available resources. Of the sector budget, 39% will be spent on wage recurrent, 7% on non-wage, 43% on domestic development and 11% on donor development. Natural Resources budget is 0.7% of the district 2019/2020 budget.

Vote : 531 Lira District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	308,392	75,315	288,186
Locally Raised Revenues	6,132	0	6,132
Multi-Sectoral Transfers to LLGs_NonWage	19,988	4,747	0
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	206,689	51,672	206,689
Sector Conditional Grant (Non-Wage)	70,583	17,646	70,365
Development Revenues	1,210,639	103,777	979,934
Donor Funding	16,000	0	16,000
Other Transfers from Central Government	927,522	0	927,522
Multi-Sectoral Transfers to LLGs_Gou	230,205	0	0
District Discretionary Development Equalization Grant	36,912	0	36,412
Total Revenues shares	1,519,031	179,092	1,268,120
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	206,689	47,717	206,689
Non Wage	101,703	3,220	81,497
Development Expenditure			
Domestic Development	1,194,639	8,599	963,934
Donor Development	16,000	0	16,000
Total Expenditure	1,519,031	59,536	1,268,120

Narrative of Workplan Revenues and Expenditure

The Community Based Services budget for FY 2019/20 is UGX 1,268,120,084 representing 16.5% reduction from 2018/19 sector budget estimates. The reduction is attributed to inter-governmental transfer reforms using OTIMS. Of the sector budget, 16.3% will be spent on wage recurrent, 6.4% on non-wage, 76% on domestic development and 1.3% on donor development. Community Based Services budget is 3.7% of the district 2019/2020 budget

Vote : 531 Lira District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	191,530	49,258	179,150
Locally Raised Revenues	14,100	6,000	14,100
Multi-Sectoral Transfers to LLGs_NonWage	12,380	1,995	0
District Unconditional Grant (Non-Wage)	98,593	24,648	98,593
District Unconditional Grant (Wage)	66,457	16,614	66,457
Development Revenues	99,982	33,513	71,014
Multi-Sectoral Transfers to LLGs_Gou	28,968	0	0
District Discretionary Development Equalization Grant	71,014	0	71,014
Total Revenues shares	291,512	82,770	250,164
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,457	15,584	66,457
Non Wage	125,073	19,421	112,693
Development Expenditure			
Domestic Development	99,982	14,028	71,014
Donor Development	0	0	0
Total Expenditure	291,512	49,033	250,164

Narrative of Workplan Revenues and Expenditure

The Planning Department budget for FY2019/2020 is UGX 250,164,000 representing 14.2% reduction from 2018/19 sector budget. The reduction in the budget is attributed to change in the guideline for DDEG. Also inter-governmental transfer reforms using OTIMS has a factor in this budget reduction. Of the sector budget, 27% will be spent on wage recurrent, 45% on non-wage recurrent, 28% on development and 0% on donor development. Planning Department budget is less than 1 % (0.7%) of the district 2019/2020 budget.

Vote : 531 Lira District

FY 2019/20

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	64,211	13,223	58,062
Locally Raised Revenues	8,320	0	8,320
Multi-Sectoral Transfers to LLGs_NonWage	6,150	788	0
District Unconditional Grant (Non-Wage)	23,083	5,771	23,083
District Unconditional Grant (Wage)	26,659	6,665	26,659
Development Revenues	11,439	3,480	9,449
Multi-Sectoral Transfers to LLGs_Gou	1,000	0	0
District Discretionary Development Equalization Grant	10,439	0	9,449
Total Revenues shares	75,650	16,702	67,511
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,659	6,606	26,659
Non Wage	37,553	5,771	31,403
Development Expenditure			
Domestic Development	11,439	1,976	9,449
Donor Development	0	0	0
Total Expenditure	75,650	14,352	67,511

Narrative of Workplan Revenues and Expenditure

The Internal Audit Sector budget estimate for the FY 2019/20 is UGX 67,511,000 representing 10.8% reduction from 2018/19 sector budget. The reduction is attributed to discretionary allocation arising from reforms in fiscal transfers . Of the 2019/2020 budget 39.4% (UGX 26,659 ,000) will be spent on wage recurrent and 60.6% (40,852,000) will be spent on non-wage recurrent. Internal Audit budget is less than 1% (0.2%) of the total district proposed 2019/2020 budget.