

Vote :538 Moroto District

FY 2019/20

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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :



Kumakech Oluba Charles
(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote :538 Moroto District**FY 2019/20****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.

Vote :538 Moroto District

FY 2019/20

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 :538 Moroto District**FY 2019/20****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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	677,600	361,733	680,001
Discretionary Government Transfers	2,989,126	2,553,711	2,866,053
Conditional Government Transfers	8,492,998	6,671,488	9,030,700
Other Government Transfers	4,696,884	2,792,450	5,818,998
External Financing	3,215,858	198,685	4,402,642
Grand Total	20,072,466	12,578,067	22,798,394

Revenue Performance by end of March of the Running FY

The overall revenue performance for third quarter was UGX 7,772,167,261 representing 38.8% realization against the annual planned UGX 20,027,466,000, falling below the 50% target. Out of this Central Government Transfers amounted to UGX 7.418 billion which was 45.9% of the approved budget. of UGX 16.179 billion. DDEG was the best performing Grant at 57% followed by Sectoral Grants at 52%. Other Central Government Transfers performed dismally at 27% because of non release of funds to YLP, UWEP and RPLRP in first quarter. Wage and Non Wage were released at 100% for the quarter. The entire wage was absorbed whereas the Non Wage absorbed only 24% of funds received. Domestic development was released at 38% but also spent poorly a 2%. This was attributed to NUSAF III project beneficiaries delaying to open sub project accounts to allow them access funding through the bank and UWEP account having errors in IFMS.

Cumulative receipts from Locally raised revenues by the end Quarter 2 of FY 2018/19 was UGX. 291.733 Million against an approved budget of UGX 677.6 Million indicating a 43.1% budget performance which is below average performance because only common sources of Royalties, Property Rates, Agency Fees and Local Service Tax were realized. Miscellaneous receipts amounted to UGX 44.964 Million, giving 15% of total Local Revenue received.

Donor funding realised UGX 70.012 million to support activities in education department out of the planned UGX 3.126 billion.

Planned Revenues for next FY

In the FY 2019/20, the district expects to raise total budget of UGX 22.798 billion. The biggest portion of this budget come from Central Government estimated at UGX 17.716 billion which is 77.7% of district budget. This projected Transfers from Central Government consists of Conditional Government Transfers expected at UGX 9.031 billion, Discretionary Government Transfers of UGX 2.866 billion and Other Government Transfers of UGX 5.943 billion. Wages alone will constitute 31.9% of total budget. Development Projects funding from Other Government Transfers include NUSAF III at UGX 4.675 billion, RPLRP at UGX 803.5 million and URF of UGX 340.194 million. Sector Conditional Grants Wage and Non Wage are UGX 5.795 million and UGX 1.313 million respectively, whereas Pensions and Gratuity is UGX 180.776 million and 113.690 million respectively. Salary Arrears is planned at UGX 19.466 million to cater for approved arrears claims.

Locally raised revenue is projected at UGX 680 million and External Financing (Donor) at UGX 4.403 billion. The major revenue sources contributing to the slightly increased Local Revenue projection are Local Service Tax 35 million, Land fees 15 million, Business licenses 4 million, Rent & Rates - Non-Produced Assets from private entities 168.6 million, Royalties 4 million, Sale of (Produced) Government Properties 5 million, Agency Fees 45 million, Other Fees and Charges 7.4 million. Donor funding is primarily from UNICEF.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
-----------------------------------	--------------------------------	---	--------------------------------

Vote :538 Moroto District**FY 2019/20**

Administration	4,473,387	3,868,639	6,336,945
Finance	334,050	201,202	318,932
Statutory Bodies	516,060	352,328	575,624
Production and Marketing	1,661,359	689,849	1,510,881
Health	4,067,306	1,403,929	4,368,633
Education	5,434,724	3,995,611	5,979,256
Roads and Engineering	680,692	502,480	491,990
Water	959,472	558,876	924,155
Natural Resources	306,166	124,089	269,871
Community Based Services	1,304,447	511,662	1,714,002
Planning	268,338	91,639	150,687
Internal Audit	66,464	38,440	73,230
Trade, Industry and Local Development	0	0	84,189
Grand Total	20,072,466	12,338,745	22,798,394
<i>o/w: Wage:</i>	<i>7,094,524</i>	<i>5,333,585</i>	<i>7,303,192</i>
<i>Non-Wage Recurrent:</i>	<i>3,293,995</i>	<i>2,377,309</i>	<i>2,975,839</i>
<i>Domestic Devt:</i>	<i>6,468,088</i>	<i>4,555,840</i>	<i>8,116,720</i>
<i>External Financing:</i>	<i>3,215,858</i>	<i>72,012</i>	<i>4,402,642</i>

Expenditure Performance by end of March FY 2018/19

In terms of departmental expenditure against revenue allocated, the largest share went to Education at UGX 2,625,177,000 which spent UGX 2,068,991,000 (79%), followed by Administration UGX 2,260,346,000 against expenditure of UGX 413,822,000 (18%), then Health received UGX 953,158,000 and spent UGX (892,186,000 (92%); Production and Marketing received UGX 492,656,000 and Spent UGX 236,916,000 (48%); Water sector received UGX 375,145,000 and Spent UGX 205,341,000 (55%); Roads received UGX 365,862,000 and spent UGX 119,937,000 (33%); Statutory Bodies received UGX 252,794,000 and spent UGX 164,906,000 (65%); Finance received UGX 150,254,000 and spent UGX 94,286,000 (63%); Community Based Services received UGX 102,635,000 spent UGX 59,388,000 (58%); Natural Resources received UGX 97,084,000 spent UGX 70,407,000 (73%); while Planning department received UGX 78,102,000 and spent UGX 35,444,000 (45%) and finally Internal Audit received the least being UGX 28,775,000 and spent UGX 21,170,000 (74%). The 70 Million received from Donor (UNICEF) was spent by education department on sports activities. out of the total amount of UGX 3.126 billion expected from the Donors.

Planned Expenditures for the FY 2019/20

In the next FY 2019/20, Moroto district is planning to improve service delivery by increasing access to services in Hard to Reach areas/settlements and scaling up campaigns for greater inclusion of the entire population in productive activities. Infrastructure support will be boosted in the communities to reduce the cost of service delivery. Community Based Services department will be facilitate to increase mobilisation efforts and gender as across cutting issue is highly prioritised and given budget support from our discretionary funding in addition to what partners provide.

The indicative planning figure for NUSAF III has more than doubled from UGX 2.603 billion to UGX 4.675 billion. This will go a long way in supporting livelihood investments generated by community groups for funding. The department of Trade, Industry and Local Economic development has also been created to address local economic development in the district. The District Local government has similarly allocated some operational funds from local revenue to support mobilisation and awareness creation by the department.

Medium Term Expenditure Plans

Vote :538 Moroto District

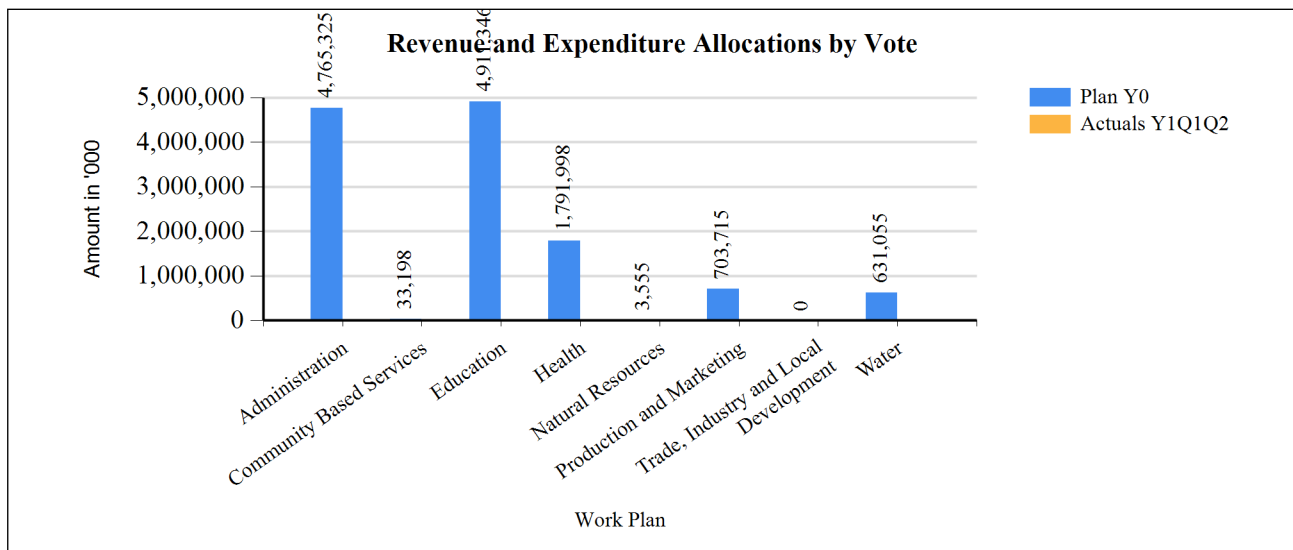
FY 2019/20

Over the medium term the the district plans to carry out extensive Local Revenue enhancement activities by actively funding and implementing the Local Revenue Enhancement Plan that emphasizes widening the tax base through inclusion of non-traditional Local Revenue sources, Supporting Private Public Partnership to promote Local Economic Development, reducing revenue loss from what is already realized by prioritizing activities to be funding under Local Revenue and increasing revenue mobilization and collection from the new and revamped local markets. also increase and intensify coordination of all development partner so that duplication and resource wastage in minimized. There will be joint monitoring and regular coordination meetings to address implementation challenges and build on synergies gained from improved partnership. Through ULGA, the district shall join efforts to ensure that Central Government increases percentage of budget allocation to Local to address funding gaps and release resources to LGs where they are needed most.

Challenges in Implementation

The major implementation constraint include, but are not limited to the following: High costs of operation for most departments against the generally decreasing funding from both Central Government and Development Partners; Limited wage provision to enable the district to fill Heads of Department positions and other Critical posts; Low attraction and retention of science-based professionals because of the hard too reach environment; Lack of logistics include transport equipment to facilitate field activities and in-country official travels; coordination challenges for Development Partners who should complement Government resources by closing the funding gaps in the development plans; Extreme weather conditions affecting crop and livestock interventions; Over hatching poverty among the population coupled with high illiteracy rates affecting possibility of change despite concerted efforts in place; Difficult terrain and migratory nature of the population leads to interruption in service delivery and remoteness from Central Government establishments increases cost of operation in consultations and workshops since a lot of time is given-off to respond to these call of duty.

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 March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	677,600	316,769	680,001
Agency Fees	45,000	11,851	45,000
Business licenses	4,000	4,700	4,000

Vote :538 Moroto District**FY 2019/20**

Land Fees	15,000	980	15,000
Local Services Tax	35,000	17,176	35,000
Other Fees and Charges	5,000	1,850	7,401
Rates – Produced assets- from private entities	122,000	72,700	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	168,600
Royalties	405,600	207,512	400,000
Sale of (Produced) Government Properties/Assets	46,000	0	5,000
2a. Discretionary Government Transfers	2,989,126	2,553,711	2,866,053
District Discretionary Development Equalization Grant	1,225,201	1,225,201	1,104,300
District Unconditional Grant (Non-Wage)	464,423	348,317	448,611
District Unconditional Grant (Wage)	1,299,502	980,193	1,313,142
2b. Conditional Government Transfer	8,492,998	6,671,488	9,030,700
Sector Conditional Grant (Wage)	5,795,022	4,361,356	5,990,050
Sector Conditional Grant (Non-Wage)	937,650	650,522	873,119
Support Services Conditional Grant (Non-Wage)	320,000	240,000	320,000
Sector Development Grant	1,001,142	1,001,142	1,503,815
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	269,823	269,823	0
Salary arrears (Budgeting)	0	0	19,446
Pension for Local Governments	134,618	117,325	180,776
Gratuity for Local Governments	13,691	10,268	113,691
2c. Other Government Transfer	4,696,884	2,744,337	5,818,998
Northern Uganda Social Action Fund (NUSAF)	2,603,407	1,844,350	4,675,303
Uganda Road Fund (URF)	476,191	363,771	340,195
Uganda Women Entrepreneurship Program(UWEP)	288,000	94,178	0
Youth Livelihood Programme (YLP)	525,786	269,150	0
Regional Pastoral Livelihoods Resilience Project	803,500	172,888	803,500
3. External Financing	3,215,858	198,685	4,402,642
European Union (EU)	56,275	0	46,637
United Nations Children Fund (UNICEF)	2,794,583	154,457	3,806,005
United Nations Population Fund (UNPF)	280,000	41,433	280,000
World Health Organisation (WHO)	0	0	130,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	50,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	85,000	2,794	90,000
Total Revenues shares	20,072,466	12,484,989	22,798,394

Vote :538 Moroto District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The cumulative receipts from locally raised revenue by the end of December FY 2018/19 was UGX 291.733 Million against an approved budget of UGX 677.6 Million indicating a 43.1% budget performance which is below average performance because only common sources of Revenue namely Royalties, Property Rates, Agency Fees and Local Service Tax were realized. Miscellaneous receipts amounted to UGX 44.964 Million, giving 15% of total Local Revenue received, indicating need for improvement in revenue projection and diversification of revenue sources.

Central Government Transfers

Cumulative Central Government transfers to the district by the end of December FY 2018/19 amounted to UGX 7.370 Billion compared to an approved annual budget of UGX 16.179 Billion representing a 45.9% performance. The best performing grant was DDEG at 57% of planned budget followed by Conditional Government Transfers at 52%. Other Government Transfers from Centre performed dismally at 27% mainly because of low release of funds to NUSAF III, UWEP and YLP and RPLRP in Quarters. Wage and Non Wage were released at 100% for the quarter. The entire wage was absorbed whereas Non Wage absorbed only 24% of funds received. Domestic development was released at 38% but also spent poorly at 2%. This was attributed to NUSAF III project beneficiaries delaying to open sub project accounts to allow them access funding through the bank and UWEP account having errors in the IFMS.

External Financing

The only Donor that provided funds was UNICEF. It released 70.012 Million to support activities in Education department. Total planned donor funding was expected to be UGX 3.216 Billion half of which should have been received by the middle of the Financial Year 2018/19.

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

In the FY 2019/20, the district expects to collect locally raised revenue amounting to UGX 680,001,091. This includes remittances from the four Lower Local Governments of 35% each from their revenue collections. The major revenue codes contributing to the above collection are Local Service Tax 35,000,000, Land fees 15,000,000, Business licenses 4,000,000, Rent & Rates - Non-Produced Assets from private entities 168,600,000, Royalties 4,000,000, Sale of (Produced) Government Properties 5,000,000, Agency Fees 45,000,000, Other Fees and Charges 7,400,000.

Central Government Transfers

The projected revenues from Government transfers is estimated at UGX 18.716 billion which is 77.7% of total district budget of UGX 22.798 billion. From this, Central Government Transfers is projected at UGX 11.897 billion out of which Conditional Government Transfers is UGX 9.031 billion, Discretionary Government Transfer at UGX 2.866 billion. Other Government Transfers is expected to total to UGX 5.819 billion broken down as follows; NUSAF III at UGX 4.675 and RPLRP at UGX 803.5 million

Sector Conditional Grants Wage and Non Wage are projected at UGX 5.795 and UGX 1.329 respectively, whereas Pensions and Gratuity is UGX 180 million and 113 million respectively. Salary Arrears is planned at UGX 19.4 million.

External Financing

The district expects to receive UGX 4.403 billion mainly from UNICEF (86.4%). The other partner is UNFPA supporting Gender activities in Community Based Services department. UNICEF supports the district both financially and materially and the departments of Health, Water, Education, Community Based Services and Planning. However, there has been a decline in overall donor funding because of implementation through sub-grantees (other Non Governmental Organisations). There is also additional External financing from European Union under DINU Project amounting to UGX. 46,637,444 for Local revenue enhancement activities.

Table on the revenues and Budget by Sector and Programme

Vote :538 Moroto District**FY 2019/20**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	632,077	348,125	650,387
District Production Services	1,016,469	2,500	860,494
District Commercial Services	12,812	0	0
<i>Sub- Total of allocation Sector</i>	1,661,359	350,625	1,510,881
Sector :Works and Transport			
District, Urban and Community Access Roads	678,084	274,781	491,990
District Engineering Services	2,608	0	0
<i>Sub- Total of allocation Sector</i>	680,692	274,781	491,990
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	84,189
<i>Sub- Total of allocation Sector</i>	0	0	84,189
Sector :Education			
Pre-Primary and Primary Education	3,696,682	2,707,574	3,628,924
Secondary Education	963,452	366,749	1,523,947
Skills Development	337,161	224,774	244,890
Education & Sports Management and Inspection	437,429	170,904	581,495
<i>Sub- Total of allocation Sector</i>	5,434,724	3,470,001	5,979,256
Sector :Health			
Primary Healthcare	1,577,559	1,148,819	1,935,516
Health Management and Supervision	2,489,747	126,306	2,433,117
<i>Sub- Total of allocation Sector</i>	4,067,306	1,275,125	4,368,633
Sector :Water and Environment			
Rural Water Supply and Sanitation	959,472	363,662	924,155
Natural Resources Management	306,166	99,723	269,871
<i>Sub- Total of allocation Sector</i>	1,265,639	463,385	1,194,026
Sector :Social Development			
Community Mobilisation and Empowerment	1,304,447	158,503	1,714,002
<i>Sub- Total of allocation Sector</i>	1,304,447	158,503	1,714,002
Sector :Public Sector Management			
District and Urban Administration	4,473,387	580,903	6,336,945
Local Statutory Bodies	516,060	213,844	575,624
Local Government Planning Services	268,338	55,154	150,687
<i>Sub- Total of allocation Sector</i>	5,257,785	849,901	7,063,256
Sector :Accountability			
Financial Management and Accountability(LG)	334,050	144,141	318,932

Vote :538 Moroto District**FY 2019/20**

Internal Audit Services	66,464	29,817	73,230
<i>Sub- Total of allocation Sector</i>	400,515	173,958	392,162

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,104,755	941,674	975,038
District Unconditional Grant (Non-Wage)	102,075	95,333	77,667
District Unconditional Grant (Wage)	374,407	356,298	395,259
General Public Service Pension Arrears (Budgeting)	269,823	269,823	0
Gratuity for Local Governments	13,691	10,268	113,691
Locally Raised Revenues	143,466	75,959	121,469
Multi-Sectoral Transfers to LLGs_NonWage	66,675	16,669	66,729
Pension for Local Governments	134,618	117,325	180,776
Salary arrears (Budgeting)	0	0	19,446
Development Revenues	3,368,632	2,926,965	5,361,907
District Discretionary Development Equalization Grant	48,482	666,774	47,522
Multi-Sectoral Transfers to LLGs_Gou	716,742	412,507	629,082
Other Transfers from Central Government	2,603,407	1,825,350	4,675,303
Transitional Development Grant	0	0	10,000
Total Revenues shares	4,473,387	3,868,639	6,336,945
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	374,407	356,298	395,259
Non Wage	730,348	200,075	579,779
Development Expenditure			
Domestic Development	3,368,632	24,530	5,361,907
External Financing	0	0	0
Total Expenditure	4,473,387	580,903	6,336,945

Narrative of Workplan Revenues and Expenditure

Vote :538 Moroto District**FY 2019/20**

During the FY 2019/20, the department anticipates to realize revenue amounting UGX: 6,336,943,758 compared to UGX 4,203,563,988 in FY 2018/19 which is a 50.7% increment arising from doubling NUSAF III funding. This budget comprises of Wage of UGX: 395,258,523, District Unconditional non-wage UGX 579,778,177, Multi Sectoral Transfers to LLGs UGX 629,081,980 Pension UGX: 180,776,081, Gratuity UGX 113,690,768 and Salary Arrears UGX 19,446,492.

Total development grants is expected at UGX 5,361,907,058 billion mainly from NUSAF III. Discretionary Development Grant transfers to LLGs is projected at UGX 629,081,980 million.

Expenditure will be largely recurrent comprising of wages, pension and gratuity payments and non wage shall fund recurrent activities required to maintain district assets and support services. NUSAF funds will be directed towards facilitating community groups to enhance household incomes, restore environment and build community infrastructure to support livelihood interventions so that communities move out of poverty.

Vote :538 Moroto District

FY 2019/20

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	277,775	201,202	272,294
District Unconditional Grant (Non-Wage)	56,435	61,042	35,828
District Unconditional Grant (Wage)	111,777	81,741	110,904
Locally Raised Revenues	109,563	58,419	125,563
Development Revenues	56,275	0	46,637
External Financing	56,275	0	46,637
Total Revenues shares	334,050	201,202	318,932
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	111,777	81,556	110,904
Non Wage	165,999	62,585	161,391
Development Expenditure			
Domestic Development	0	0	0
External Financing	56,275	0	46,637
Total Expenditure	334,050	144,141	318,932

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20, the department anticipates to realize revenue amounting to UGx 318.932 million compared to UGX 334.05 million which is a 4.5% decrease. The budget comprises of UGx 35,827.567 district unconditional non-wage, UGx 110.904 million district unconditional wage and UGx 125,563,000 locally raised revenue to cater for staff salaries, recurrent expenditure during the FY. Donor funding from EU-DINU to support revenue mobilization in the FY 2019/20 is projected at UGX 46.637 million.

The decline in the budget amount is attributed to a reduction in the DINU IPF by over 10 million.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	479,660	330,195	575,624
District Unconditional Grant (Non-Wage)	145,807	120,855	195,350
District Unconditional Grant (Wage)	189,488	133,807	215,910
Locally Raised Revenues	144,365	75,533	164,365
Development Revenues	36,400	22,133	0
District Discretionary Development Equalization Grant	36,400	12,133	0
Total Revenues shares	516,060	352,328	575,624
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	189,488	85,450	215,910
Non Wage	290,172	118,394	359,715
Development Expenditure			
Domestic Development	36,400	10,000	0
External Financing	0	0	0
Total Expenditure	516,060	213,844	575,624

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20, the department anticipates to realize revenue amounting to UGx 575.624 million compared to UGx 574.06 million in FY 2018/19 comprising of district unconditional non wage of UGx 195.35 million UGx 215.910 million district unconditional wage, UGx 164.365 million locally raised revenue to cater for salaries, recurrent expenditure and development works during the FY. The increase is attributed to increase in Local Revenue, district unconditional and wage allocation to the department.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	709,698	515,245	652,870
District Unconditional Grant (Non-Wage)	4,450	2,225	1,950
District Unconditional Grant (Wage)	47,692	21,097	0
Locally Raised Revenues	12,002	3,001	0
Sector Conditional Grant (Non-Wage)	134,810	101,108	140,176
Sector Conditional Grant (Wage)	510,744	387,815	510,744
Development Revenues	951,661	174,604	858,011
District Discretionary Development Equalization Grant	90,000	30,000	0
Other Transfers from Central Government	803,500	86,444	803,500
Sector Development Grant	58,161	58,161	54,511
Total Revenues shares	1,661,359	689,849	1,510,881
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	558,436	341,125	510,744
Non Wage	151,262	9,500	142,126
Development Expenditure			
Domestic Development	951,661	0	858,011
External Financing	0	0	0
Total Expenditure	1,661,359	350,625	1,510,881

Narrative of Workplan Revenues and Expenditure

The department during the FY 2019/20 anticipates to receive and spend UGX worth 1.511 billion compared to UGX 1.661,359, 000 (10% increase) comprising of UGX 510,744,158 sector conditional wage, UGX 140,175.531 sector conditional non wage, UGX 1,950,000 district unconditional non wage, UGX 56,866,713 sector development grant, UGX 803,500,000 funding from RPLRP and UGX 85,000,000 district discretionary development grant to cater for staff wages, extension services and development works under DDEG. the decrease is attributed to no LR allocation to the department.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,792,772	1,375,903	1,876,981
District Unconditional Grant (Non-Wage)	0	0	10,000
Locally Raised Revenues	12,800	4,000	22,800
Sector Conditional Grant (Non-Wage)	97,131	72,848	128,339
Sector Conditional Grant (Wage)	1,682,842	1,263,901	1,715,842
Development Revenues	2,274,534	28,026	2,491,652
District Discretionary Development Equalization Grant	93,800	16,000	341,091
External Financing	2,168,708	0	2,142,164
Sector Development Grant	12,026	12,026	8,396
Total Revenues shares	4,067,306	1,403,929	4,368,633
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,682,842	1,205,472	1,715,842
Non Wage	109,931	69,654	161,139
Development Expenditure			
Domestic Development	105,826	0	349,488
External Financing	2,168,708	0	2,142,164
Total Expenditure	4,067,306	1,275,125	4,368,633

Narrative of Workplan Revenues and Expenditure

FY 2019/20 the health department anticipate receipt of Total funds of UGX 4.639 billion compared to UGX 4,067,306,000 billion for FY 2018/19. This budget comprises of PHC Wage Ugx 1,715,841,936, Non wage Ugx 161,139,145, Gov Dev't Ugx 349,487,662 and Donor funding of Ugx 2,400,164,400.

Vote :538 Moroto District

FY 2019/20

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,338,965	3,191,297	4,408,386
District Unconditional Grant (Non-Wage)	10,113	5,857	10,113
District Unconditional Grant (Wage)	68,781	32,419	66,234
Locally Raised Revenues	30,570	22,080	50,570
Sector Conditional Grant (Non-Wage)	628,065	418,333	518,005
Sector Conditional Grant (Wage)	3,601,436	2,709,640	3,763,464
Development Revenues	1,095,759	804,314	1,570,870
District Discretionary Development Equalization Grant	151,371	50,457	25,000
External Financing	262,543	72,012	364,879
Sector Development Grant	681,846	681,846	1,180,991
Total Revenues shares	5,434,724	3,995,611	5,979,256
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,670,217	2,693,991	3,829,698
Non Wage	668,747	401,411	578,688
Development Expenditure			
Domestic Development	833,216	302,587	1,205,991
External Financing	262,543	72,012	364,879
Total Expenditure	5,434,724	3,470,001	5,979,256

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20, the department anticipates to realize revenue amounting to UGx 5.979 billion of which 4.773 billion is recurrent revenue and 1.205 billion is development revenue. From recurrent revenue, 3.763 billion is sector conditional grant (wage), 518.0 million is sector conditional grant (Non-wage), 50.57 million which in terms of expenditure 22 million of locally raised revenue is ear-marked for students' bursary scheme. From development revenue, 1.180 billion is from sector development grant and is for construction of Rupa seed secondary school, 25 million is from DDEG will be spent on procurement of furniture for education office and UGX: 364.879 million is donor funding.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	680,692	502,480	491,990
District Unconditional Grant (Non-Wage)	2,608	1,956	2,608
District Unconditional Grant (Wage)	145,526	105,070	114,821
Locally Raised Revenues	56,367	31,692	34,367
Other Transfers from Central Government	476,191	363,762	340,195
Development Revenues	0	0	0
N/A			
Total Revenues shares	680,692	502,480	491,990
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,526	101,581	114,821
Non Wage	535,165	173,200	377,169
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	680,692	274,781	491,990

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20, the department anticipates to realize amounting to UGx 491.990292 Million comprising of UGx 114,820,840 district unconditional wage, UGx 2,608,039 district unconditional non wage, UGx 34,366.840 locally raised revenue and UGx 340,194,573 URF. The decrease is due to reduction in LR allocation to the department and URF.

Vote :538 Moroto District

FY 2019/20

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	389,310	288,714	403,566
District Unconditional Grant (Wage)	24,418	17,045	41,156
Locally Raised Revenues	4,000	1,000	4,000
Sector Conditional Grant (Non-Wage)	40,892	30,669	38,409
Support Services Conditional Grant (Non-Wage)	320,000	240,000	320,000
Development Revenues	570,162	270,162	520,589
External Financing	300,000	0	240,870
Sector Development Grant	249,110	249,110	259,917
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	959,472	558,876	924,155
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,418	17,045	41,156
Non Wage	364,892	266,813	362,409
Development Expenditure			
Domestic Development	270,162	79,804	279,719
External Financing	300,000	0	240,870
Total Expenditure	959,472	363,662	924,155

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20, the department anticipates to realize revenue amounting to UGx 924,154,753 compared to UGx 959,472,000 last Financial Year. This comprises of UGx 38,409,218 Sector conditional non wage, UGx 41,156,400 district unconditional wage, UGx 320,000,000 support services conditional non wage, UGx 259,917,155 sector development grant, UGx 19,801,980 sanitation grant, UGx 240,870,000 Unicef funding and UGx 4,000,000 locally raised revenue to cater for staff salaries, recurrent expenditure and development works during the FY. The decrease is attributed to no donor funding allocation to the department.

Expenditures on Wage remains at UGX 41,156,400 while total Non Wage expenditure is projected at UGX 362.409 million and the rest for projected development expenditure.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	162,616	96,722	127,871
District Unconditional Grant (Non-Wage)	5,862	2,931	5,862
District Unconditional Grant (Wage)	97,200	65,700	82,800
Locally Raised Revenues	56,000	25,425	36,000
Sector Conditional Grant (Non-Wage)	3,555	2,666	3,209
Development Revenues	143,550	27,367	142,000
District Discretionary Development Equalization Grant	58,550	27,367	52,000
External Financing	85,000	0	90,000
Total Revenues shares	306,166	124,089	269,871
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	97,200	62,100	82,800
Non Wage	65,416	25,773	45,071
Development Expenditure			
Domestic Development	58,550	11,850	52,000
External Financing	85,000	0	90,000
Total Expenditure	306,166	99,723	269,871

Narrative of Workplan Revenues and Expenditure

In the year 2019-2020, the department has been allocated revenue amounting to UGx 269,671,004 of which 87,600,000 is for wage, UGx 45,071,004 Non wage, UGx 52,000,000 DDEG (GOU) and UGX 90,000,000 Donor funding from GIZ. the decrease in funding is attributed to reduction in DDEG allocation, local revenue and donor funding to the department.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	207,093	142,734	207,910
District Unconditional Grant (Non-Wage)	5,051	4,525	5,051
District Unconditional Grant (Wage)	144,845	105,735	148,900
Locally Raised Revenues	24,000	7,575	24,000
Sector Conditional Grant (Non-Wage)	33,198	24,898	29,960
Development Revenues	1,097,354	368,928	1,506,091
District Discretionary Development Equalization Grant	13,800	4,600	0
External Financing	269,768	0	1,506,091
Other Transfers from Central Government	813,786	364,328	0
Total Revenues shares	1,304,447	511,662	1,714,002
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	144,845	72,459	148,900
Non Wage	62,248	30,595	59,010
Development Expenditure			
Domestic Development	827,586	55,450	0
External Financing	269,768	0	1,506,091
Total Expenditure	1,304,447	158,503	1,714,002

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20, the department anticipates to realize revenue amounting to UGx 1,714,001,515 compared to UGx 1,304,447,000 in the previous year, a 31% increase mainly from External financing i.e. UNICEF and UNFPA. This budget comprises of UGx 29,959,532 Sector conditional non wage, UGx 5,050,839 district unconditional non-wage, UGx 148,899,744 district unconditional wage. YLP and UWEP funds for groups have been centralised, Donor funds is UGx 1.506 billion of which UNICEF is UGx 1,248 billion. Locally raised revenue is expected to receive UGx 24,000,000.

The department intends to spend this budget on staff salaries, recurrent expenditure and funding to youth and women groups for IGAs during the FY. The decrease is attributed to increase in donor funding and wage to the department.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	178,718	86,287	129,082
District Unconditional Grant (Non-Wage)	58,837	32,042	28,944
District Unconditional Grant (Wage)	76,898	36,650	57,156
Locally Raised Revenues	42,983	17,596	42,983
Development Revenues	89,620	5,352	21,604
District Discretionary Development Equalization Grant	16,055	5,352	9,604
External Financing	73,565	0	12,000
Total Revenues shares	268,338	91,639	150,687
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,898	32,349	57,156
Non Wage	101,820	18,032	71,927
Development Expenditure			
Domestic Development	16,055	4,773	9,604
External Financing	73,565	0	12,000
Total Expenditure	268,338	55,154	150,687

Narrative of Workplan Revenues and Expenditure

Total expected revenue to the department is UGX 150,686,747 down from to UGX 268,338,000 last Financial Year, a decrease of 78 % mainly because of removal of Planning Unit staff from salary science scale. Of this, Central Government Transfer is UGX 138,686,747 distributed as UCG Wage UGX 57,155,592, Non Wage UGX 71,926,804 and GOU Development i.e. DDEG is UGX 9,604,351/=. Donor funding is expected from UNFPA amounting to UGX 12,000,000/=. Interm of expenditure Wage will cover staff salaries whereas Non Wage will be spent on operation of district planning office (UGX 50,650,000) which entails office supplies and consumables, office maintenance, asset maintenance, and contributions to Associations, Printing and binding services; UGX 16,177,000 is for planning functions; and UGX 15,031,443 is allocated to monitoring and Evaluation activities consisting of UGX 5,099,739 Local Revenue and 9,604,351 DDEG. and contributions to Associations. The decrease is attributed to reduction in unconditional grant non wage allocation and donor funding to the department.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,464	38,440	73,230
District Unconditional Grant (Non-Wage)	6,510	4,883	8,510
District Unconditional Grant (Wage)	18,470	16,668	23,236
Locally Raised Revenues	41,484	16,890	41,484
Development Revenues	0	0	0
N/A			
Total Revenues shares	66,464	38,440	73,230
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,470	13,152	23,236
Non Wage	47,994	16,666	49,994
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	66,464	29,817	73,230

Narrative of Workplan Revenues and Expenditure

During the FY 2019/20, the department anticipates to realize revenue amounting to UGx 73.230 million compared to UGx 66,464,000 million comprising of UGx 8,510,000 district unconditional non wage, UGx 23.236 million wage and locally raised revenue and UGx 41.484 million to cater for staff salaries and recurrent expenditure. The increase is attributed to wage allocation because of recruitment of Principal Internal Auditor.

Vote :538 Moroto District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	84,189
District Unconditional Grant (Wage)	0	0	56,768
Locally Raised Revenues	0	0	12,400
Sector Conditional Grant (Non-Wage)	0	0	15,021
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	84,189
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	56,768
Non Wage	0	0	27,421
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	84,189

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total budget of 84,189,000 out of which 56,767,636 is wage, 27,421,339 as non wage . of which 12,400,000 is local revenue and 15,021,339 as central government allocations to the department. Of the non-wage 30% will finance sector management, 40% will go to sensitization and carpentry building of business and cooperatives, 20% will go to financing data collections and dissemination and finally 10% will facilitate the maintenance of office equipment.

Vote :538 Moroto District

FY 2019/20
