

Vote: 539 Moyo District

FY 2018/19

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 **2018/19**. 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 **2018/19** 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 **2018/19**.

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 :

Signature :



Mr. Chelimo Alex Chief Administrative Moyo
District Local Government

(Accounting Officer)

Signed on Date: _____



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

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote: 539 Moyo District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	763,956	463,262	287,955
Discretionary Government Transfers	3,614,302	3,008,112	3,973,796
Conditional Government Transfers	15,723,853	11,222,619	17,671,772
Other Government Transfers	1,254,146	1,590,556	9,286,862
Donor Funding	2,190,410	1,111,919	2,493,106
Grand Total	23,546,667	17,396,469	33,713,491

Revenue Performance by end of March of the Running FY

Moyo District Planned to receive revenue of Uganda Shillings 23,546,667,000 and Uganda Shillings 17,396,469,000 (73.9%) was the actual receipt. Out of Uganda Shillings 17,396,469,000, Uganda Shillings 17,244,636,000 (99%) was actual expenditure by the end of Quarter three. The other balance of Uganda Shillings 151,833,000 (1%) was largely development revenue not spent due to delayed process of procurement While in FY 2018/2019, the district has planned to receive total revenue of Uganda Shillings 33,713,491,000 of which Uganda Shillings 30,932,430,000 (91.8%) is central Government Transfers, Uganda Shillings 2,493,106,000 (7.4%) Donor funds and Uganda Shillings 287,955,000 (0.8%) Locally raised revenue. The Total planned expenditure is Uganda Shillings 33,713,491,000 of which Uganda Shillings 15,323,549,000 (44.6%) is wage, Uganda Shillings 5,689,016,000 (16.9%) is non wage and Uganda Shillings 12,700,925,000 (37.6%) is Development

Planned Revenues for next FY

Total Planned revenue for FY 2018/2019 is Uganda Shillings 33,713,491,000 compared to Uganda Shillings 23,546,667,000. there is an increase of Uganda Shillings 10,166,824,000 (43.1%) . The major reason for this huge increase is due to NUSAF III and DRDIP and increase in wage provision for secondary, Primary, Tertiary teachers, health workers and wage enhancement. Secondly, additional allocation from donors which have began activities in FY 2018/2019. However, there was reduction in Locally Raised Revenue due only Thirty five percent revenue at higher Local government being communicated to Ministry of Finance, Planning Economic Development for Parliament appropriation excluding Lower Local Government

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	3,794,712	3,457,951	10,229,415
Finance	475,282	404,257	442,444
Statutory Bodies	531,194	387,965	464,913
Production and Marketing	1,008,567	642,921	1,536,351
Health	6,559,246	4,302,937	7,970,060
Education	8,132,906	6,101,195	9,360,860
Roads and Engineering	883,425	705,043	1,466,196
Water	467,695	390,890	511,995
Natural Resources	549,351	351,425	522,658

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Community Based Services	916,080	343,860	985,450
Planning	154,139	100,644	166,127
Internal Audit	74,071	55,549	57,022
Grand Total	23,546,667	17,244,636	33,713,491
<i>o/w: Wage:</i>	12,690,581	9,504,077	15,323,549
<i>Non-Wage Recurrent:</i>	5,770,917	4,145,193	5,689,016
<i>Domestic Devt:</i>	2,894,759	2,483,456	10,207,819
<i>Donor Devt:</i>	2,190,410	1,111,909	2,493,106

Expenditure Performance by end of March FY 2017/18

All departments except two had expenditures below seventy five percent by quarter three and they are Roads and Engineering (43%) and Water (43%). This was because for Roads some of the equipment were down. While for Water the Contract delayed to execute the works. While the rest of the departments executed their budgets above seventy five percent by end of quarter Three. these are departments of Administration (96%), Finance (100%), Statutory (100%) Health (94%), Education (96%), Natural Resources and Environment (91%) Planning (100%), Production and Marketing (85%), Community Based Services (100%) and Internal Audit (100%). Out of total planned revenue of Uganda Shillings 23,546,667,000, Uganda Shillings 17,396,469,000 (73%) was received and disbursed to departments and Uganda Shillings 17,244,636,000 (99.1%) was spent. Total Planned expenditure is Uganda Shillings 33,713,491,000, of which Uganda Shillings 15,323,549,000 (45.5%) is Recurrent Wage, Uganda Shillings 12,700,925,000 (37.6%) is Development and Uganda Shillings 5,689,016,000 (16.9%) is non wage recurrent.

Planned Expenditures for the FY 2018/19

There has been decrease witnessed only by Statutory, Natural resources and Internal Audit. All the other departments have an increased allocation compared to FY 2017/2018. Health and Education had increased allocation due to increase in wage provision. Administration has an increased in revenue due to increased in allocation of NUSAF III and DRDIP. Finance has increased allocation because of a project under MOLG for enhanced local revenue. Roads and Engineering's increased allocation was due to increase in Road Fund and fund from UNHCR. Community Development allocation has increased because of more allocations from YLP and UWEF. Planning allocation increased due to UNICEF fund, Water allocation increased due to funding from UNICEF and Similarly the allocation of Planning increased due to UNICEF intervention. However, these increases would have been much higher if the Local revenue for Lower Local Governments were not excluded from the budget.

Medium Term Expenditure Plans

Vision is transformed population that is productive and prosperous by 2040 and the goal is sustainable socio-economic transformation and improved standard of living of the people of Moyo district. The key objectives are; increased agricultural production and productivity and enhanced house hold income, increased people's access to quality education and improved skills.

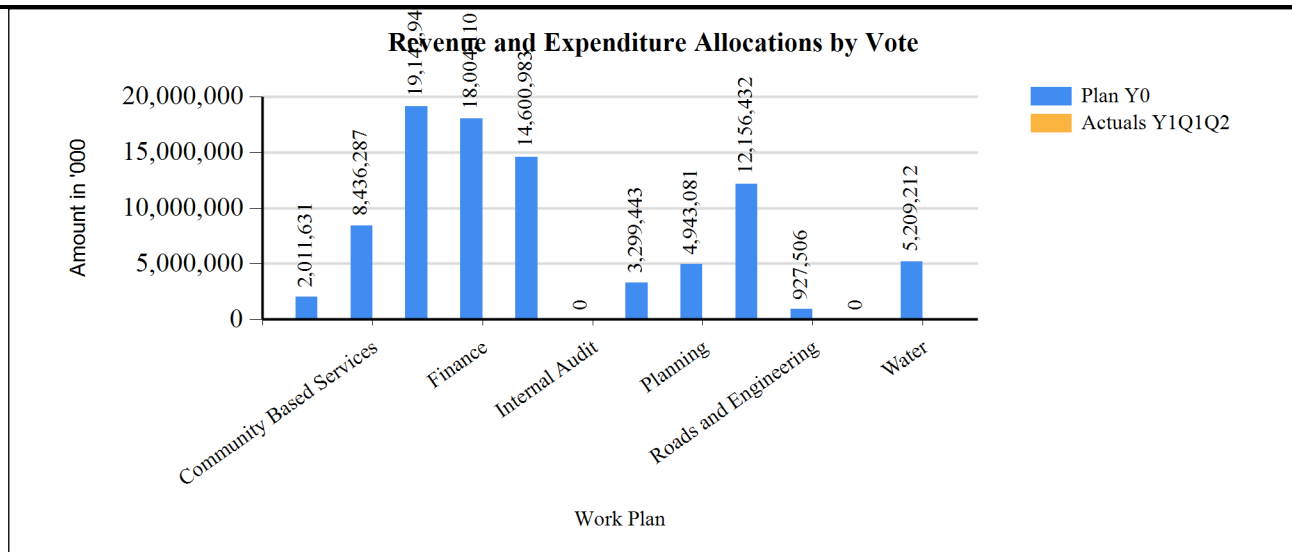
Challenges in Implementation

Poor road conditions and infrastructure, limited access to reliable supply of electricity, negative community attitude, high influx of south Sudanese refugees and high undetected crimes especially robbery and theft.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	763,956	463,262	287,955
Advertisements/Bill Boards	1,350	495	228
Agency Fees	10,030	7,070	10,070
Animal & Crop Husbandry related Levies	30,521	28,859	11,378
Application Fees	8,280	4,576	2,905
Business licenses	33,110	35,195	6,587
Cigarettes	0	0	0
Compensation for Graduated Tax (District	0	0	0
Educational/Instruction related levies	1,325	400	595
Inspection Fees	12,422	12,523	2,798
Land Fees	9,060	6,177	4,875
Liquor licenses	5,204	1,699	718
Local Hotel Tax	3,012	1,967	770
Local Services Tax	108,584	102,086	26,432
Market /Gate Charges	88,140	59,848	27,038
Miscellaneous receipts/income	123,000	36,663	37,919
Occupational Permits	3,060	1,535	0
Other Court Fees	0	0	721
Other Fees and Charges	92,770	50,261	78,256
Other licenses	2,782	20,106	8,516
Park Fees	45,960	15,391	2,604
Registration (e.g. Births, Deaths, Marriages, etc.) fees	8,566	2,425	2,490

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Registration of Businesses	13,220	9,693	5,472
Rent & Rates - Non-Produced Assets – from other Govt units	70,534	37,694	17,584
Rent & Rates - Non-Produced Assets – from private entities	27,506	24,774	0
Sale of (Produced) Government Properties/Assets	40,000	3,413	40,000
Stamp duty	24,721	414	0
Tax Tribunal – Court Charges and Fees	800	0	0
Unspent balances – Locally Raised Revenues	0	0	0
2a. Discretionary Government Transfers	3,614,302	3,008,112	3,973,796
District Discretionary Development Equalization Grant	1,163,825	1,163,825	1,134,210
District Unconditional Grant (Non-Wage)	521,360	391,020	564,778
District Unconditional Grant (Wage)	1,692,987	1,269,741	1,975,166
Urban Discretionary Development Equalization Grant	25,717	25,717	32,471
Urban Unconditional Grant (Non-Wage)	45,238	33,928	44,498
Urban Unconditional Grant (Wage)	165,176	123,882	222,673
2b. Conditional Government Transfer	15,723,853	11,222,619	17,671,772
General Public Service Pension Arrears (Budgeting)	223,646	223,646	6,591
Gratuity for Local Governments	440,184	330,138	262,924
Pension for Local Governments	1,062,857	797,143	1,080,444
Salary arrears (Budgeting)	62,941	62,941	0
Sector Conditional Grant (Non-Wage)	2,583,386	1,255,406	2,170,482
Sector Conditional Grant (Wage)	10,832,418	8,124,314	13,125,710
Sector Development Grant	408,394	408,394	944,859
Transitional Development Grant	110,027	20,638	80,762
2c. Other Government Transfer	1,254,146	1,590,556	9,286,862
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Development Response to Displacement Impacts Project (DRDIP)	0	0	6,222,594
Infectious Diseases Institute (IDI)	0	0	50,000
Neglected Tropical Diseases (NTDs)	0	0	80,000
Northern Uganda Social Action Fund (NUSAF)	706,840	897,218	973,288
Other	0	670,472	0
Social Assistance Grant for Empowerment (SAGE)	0	0	0
Support to PLE (UNEB)	0	0	8,000
Uganda Road Fund (URF)	0	0	1,301,345
Uganda Women Entrepreneurship Program(UWEP)	216,881	2,350	218,478
Unspent balances - Other Government Transfers	0	7,711	0
Youth Livelihood Programme (YLP)	330,426	12,805	433,157
3. Donor	2,190,410	1,111,919	2,493,106

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European Union (EU)	0	0	56,275
United Nations Children Fund (UNICEF)	625,000	253,984	1,227,037
United Nations Population Fund (UNPF)	73,250	47,844	0
Global Fund for HIV, TB & Malaria	100,000	23,016	110,000
United Nations High Commission for Refugees (UNHCR)	629,959	661,031	719,794
World Health Organisation (WHO)	20,000	42,966	250,000
Global Alliance for Vaccines and Immunization (GAVI)	85,000	0	90,000
Belgium Technical Cooperation (BTC)	0	0	40,000
Infectious Diseases Institute (IDI)	120,000	32,247	0
Institutional Capacity Building (ICB)	456,000	8,450	0
Neglected Tropical Diseases (NTDs)	81,201	42,383	0
Total Revenues shares	23,546,667	17,396,469	33,713,491

i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

Total planned annual revenue was Uganda Shillings 763,956,000 and actual commulative was Uganda Shillings 152,147,000 (20%). The main sources that had high performance were; Rent and Rates from non Produce from private entity (53%), Other licenses (104%), application fees (40%), Local Service Tax (43%). While other sources of revenue did not perform as expected and these include Sale of Government property, Park fees, Educational related levies

Central Government Transfers

Total planned revenue was Uganda Shillings 20,592,301,000 and actual commulative receipt was Uganda Shillings 5,047,350,000 (25%). The salary arrears has performed at 100%. District Discretionary Development Grant and sector development grant performed at 33%. While other Grants like Sector Conditional Non Wage performed at 21%

Donor Funding

Total Planned annual Donor revenue was Uganda Shillings 2,190,410,000 and actual release to the district was only Uganda Shillings 186,371,000 (9%). The low performance was due to failure by some development partners to meet their commitment or obligation and these were UNHCR,, NTD, ICB,, GAVI

ii) Planned Revenues for FY 2018/19**Locally Raised Revenues**

Total planned Locally raised revenue is Uganda shillings 287,955,000 (0.8%). The local revenue has declined from Uganda Shillings 763,956,000 of FY 2017/2018 to Uganda Shillings 287,955,000 due reduction in amount estimated from sources such as Park fees Bus Operators have been waved off certain payments. Similarly revue from Local Service tax has dropped since some staff under Contract with the partners have moved and Estimated revenue from Miscellaneous income has also dropped due to other sources being eliminated

Central Government Transfers

Out of the total Planned revenue of Uganda Shillings 34,384,805,000, Uganda Shillings 30,932,430,000 is Central Government Transfers.,Central Government Transfers increased from Uganda Shillings 20,992,301,000 in FY 2017/2018 to Uganda Shillings 30,932,430,000 in FY 2018/2019. Although there was slight decrease in Discretionary Development Equalization Grant, there was additional allocation of DRDIP under OPM. Secondly, there were some increases witnessed by Sector wage under education , health and production and as well District Un conditional Grant for wage enhancement

Donor Funding

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Out of the Total estimated total revenue of Uganda Shillings 33,171,491,000, Uganda Shillings 2,493,106,000 (7.4%) was Donor Funds. Donor funds increased from Uganda Shillings 2,190,410,000 in FY 2017/2018 to Uganda Shillings 2,493,106,000 due to increased funding from UNICEF that stepped up the funding from Uganda Shillings 625,000,000 to Uganda Shillings 1,269,000,000. World Health Organization (WHO) also increased their funding from Uganda Shillings 20,000,000 in FY 2017/2018 to Uganda Shillings 250,000,000 in FY 2018/2019 and BTC that had no estimates for revenue in FY 2017/2018 has allocated Uganda Shillings 40,000,000

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	859,333
District Production Services	993,630	538,846	666,977
District Commercial Services	14,937	7,790	10,042
<i>Sub- Total of allocation Sector</i>	<i>1,008,567</i>	<i>546,636</i>	<i>1,536,351</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	883,425	302,090	1,466,196
<i>Sub- Total of allocation Sector</i>	<i>883,425</i>	<i>302,090</i>	<i>1,466,196</i>
Sector: Education			
Pre-Primary and Primary Education	5,915,583	4,412,043	6,426,761
Secondary Education	1,362,513	715,191	1,744,244
Skills Development	679,359	546,392	824,616
Education & Sports Management and Inspection	175,451	197,802	365,239
<i>Sub- Total of allocation Sector</i>	<i>8,132,906</i>	<i>5,871,428</i>	<i>9,360,860</i>
Sector: Health			
Primary Healthcare	409,429	256,614	1,939,563
District Hospital Services	501,328	122,489	323,263
Health Management and Supervision	5,648,488	3,668,285	5,707,234
<i>Sub- Total of allocation Sector</i>	<i>6,559,246</i>	<i>4,047,388</i>	<i>7,970,060</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	467,695	176,589	511,995
Natural Resources Management	549,351	321,400	522,658
<i>Sub- Total of allocation Sector</i>	<i>1,017,046</i>	<i>497,989</i>	<i>1,034,653</i>
Sector: Social Development			
Community Mobilisation and Empowerment	916,080	343,860	985,450
<i>Sub- Total of allocation Sector</i>	<i>916,080</i>	<i>343,860</i>	<i>985,450</i>
Sector: Public Sector Management			
District and Urban Administration	3,794,712	3,332,699	10,229,415
Local Statutory Bodies	531,194	387,965	464,913

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Local Government Planning Services	154,139	100,644	166,127
<i>Sub- Total of allocation Sector</i>	<i>4,480,045</i>	<i>3,821,308</i>	<i>10,860,455</i>
Sector: Accountability			
Financial Management and Accountability(LG)	475,282	404,257	442,444
Internal Audit Services	74,071	54,722	57,022
<i>Sub- Total of allocation Sector</i>	<i>549,353</i>	<i>458,979</i>	<i>499,465</i>

Vote: 539 Moyo District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,836,995	2,173,740	2,405,928
District Unconditional Grant (Non-Wage)	59,872	49,327	73,128
District Unconditional Grant (Wage)	445,262	424,744	715,820
General Public Service Pension Arrears (Budgeting)	223,646	223,646	6,591
Gratuity for Local Governments	440,184	330,138	262,924
Locally Raised Revenues	39,749	27,135	44,605
Multi-Sectoral Transfers to LLGs_NonWage	128,178	182,702	79,608
Multi-Sectoral Transfers to LLGs_Wage	298,706	75,964	142,808
Other Transfers from Central Government	75,600	0	0
Pension for Local Governments	1,062,857	797,143	1,080,444
Salary arrears (Budgeting)	62,941	62,941	0
Development Revenues	957,717	1,284,211	7,823,487
District Discretionary Development Equalization Grant	124,169	124,069	125,960
Donor Funding	71,878	129,497	469,174
Multi-Sectoral Transfers to LLGs_Gou	130,430	116,369	32,471
Other Transfers from Central Government	631,240	914,276	7,195,882
Total Revenue Shares	3,794,712	3,457,951	10,229,415
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	806,909	500,708	858,628
Non Wage	2,030,086	1,673,032	1,547,300
Development Expenditure			
Domestic Development	885,839	1,029,461	7,354,313
Donor Development	71,878	129,497	469,174
Total Expenditure	3,794,712	3,332,699	10,229,415

Narrative of Workplan Revenues and Expenditure

The Revenue Allocation of Administration increased from Uganda Shillings 3,794,712,000 in FY 2017/2018 to Uganda Shillings 10,229,415 in FY 2018/2019. This is due to higher allocation from DRDIP and increased pension and gratuity. The Total planned expenditure is Uganda Shillings 10,229,415,000 , of which Uganda Shillings 8,823,487,000 is development, Uganda Shillings 1,547,300,000 is non wage recurrent and Uganda Shillings 858,628,000 is wage recurrent

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	463,310	404,257	386,169
District Unconditional Grant (Non-Wage)	70,372	55,066	71,240
District Unconditional Grant (Wage)	116,605	154,203	222,377
Locally Raised Revenues	71,753	56,057	40,329
Multi-Sectoral Transfers to LLGs_NonWage	129,690	81,976	21,437
Multi-Sectoral Transfers to LLGs_Wage	74,889	56,955	30,785
Development Revenues	11,972	0	56,275
Donor Funding	0	0	56,275
Multi-Sectoral Transfers to LLGs_Gou	11,972	0	0
Total Revenue Shares	475,282	404,257	442,444
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	191,494	211,158	253,163
Non Wage	271,815	193,099	133,006
Development Expenditure			
Domestic Development	11,972	0	0
Donor Development	0	0	56,275
Total Expenditure	475,282	404,257	442,444

Narrative of Workplan Revenues and Expenditure

For financial year 2018/2019, the departments workplan for revenue amounted to UGX. 442,444,000 these funds are sourced from unconditional grant wages of UGX. 253,163,000, non-wages of UGX. 253,163,000 and development of UGX 56,275,000, locally raised revenue of UGX. 40,329,000, IFMS recurrent costs of UGX 30,000,000= and Development Initiative for Northern Uganda of UGX 56,275,000. Total expenditure of UGX 442,444,000 allocations as for wages is UGX 253,163,000, non-wage recurrent of UGX. 133,006,000 and development pf UGX 56,275,000. There has been a decline in revenue budget allocation to Finance from UGX 475,282,000 in FY 2017/2018 to UGX 442,444,000 in FY 2018/2019 due to non allocation of local revenue from Lower Local Governments

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	531,194	387,965	464,913
District Unconditional Grant (Non-Wage)	204,520	152,773	239,175
District Unconditional Grant (Wage)	179,367	130,821	148,449
Locally Raised Revenues	66,371	24,079	67,909
Multi-Sectoral Transfers to LLGs_NonWage	80,937	80,292	9,381

Vote: 539 Moyo District**FY 2018/19**

<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	531,194	387,965	464,913
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	179,367	130,821	148,449
Non Wage	351,828	257,144	316,464
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	531,194	387,965	464,913

Narrative of Workplan Revenues and Expenditure

Statutory has a total planned revenue of UGX464,913,000. Out of this, UGX 67,909,000 is expected to come from locally raised revenue, UGX 239,175,000 is District Un Conditional Grant Non Wage, UGX 148,449,000 is District Un Conditional Grant Wage. While the planned total expenditure is UGX 464,913,000, of which UGX 316,464,000 is non wage, UGX 148,449,000 is wage

The planned budget declined from UGX 531,194,000 in FY 2017/2018 to UGX 464,913,000 due to non allocation of locally raised revenue from Lower Local Governments

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	732,996	392,775	1,224,942
District Unconditional Grant (Non-Wage)	3,612	2,698	2,612
District Unconditional Grant (Wage)	76,611	41,128	197,178
Locally Raised Revenues	20,902	3,000	26,392
Multi-Sectoral Transfers to LLGs_NonWage	55,393	9,302	7,036
Multi-Sectoral Transfers to LLGs_Wage	127,615	0	11,808
Sector Conditional Grant (Non-Wage)	33,130	24,847	320,709
Sector Conditional Grant (Wage)	415,733	311,800	659,207
<i>Development Revenues</i>	275,571	250,146	311,409

Vote: 539 Moyo District**FY 2018/19**

District Discretionary Development Equalization Grant	68,228	68,228	0
Donor Funding	25,936	32,563	0
Locally Raised Revenues	8,250	0	0
Multi-Sectoral Transfers to LLGs_Gou	142,246	118,443	223,439
Sector Development Grant	30,912	30,912	87,970
Total Revenue Shares	1,008,567	642,921	1,536,351
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	619,959	352,928	868,193
Non Wage	113,037	39,847	356,749
<i>Development Expenditure</i>			
Domestic Development	249,635	121,299	311,409
Donor Development	25,936	32,563	0
Total Expenditure	1,008,567	546,636	1,536,351

Narrative of Workplan Revenues and Expenditure

The Production and Marketing department has been allocated a total budget of UGX 1,536,351,000 of which UGX 1,224,942,000 is recurrent representing 79.7% Of the total budget and UGX 310,416,000 is development representing 20.3% .

The Recurrent revenues are of the following categories; Locally raised revenue contributes UGX 26,392,000 representing 2.2% of the recurrent budget, Un Conditional Grant is UGX 2,612,000 representing 0.2% while Un Conditional Grant Wage is UGX 197,178,000 representing 16.4%. Conditional Wage Grant PM is UGX 659,206,833 representing 54.7%. Conditional Non-Wage Grant Production is 24,773,260 representing 2.1%. Conditional Non-wage Grant Commercial Services is 10,041,813 representing 0.8% and Conditional Non-wage Grant Agriculture Extension is UGX 285,893,964 and this represents 23.7%.

The sources of the development grant to the department are as follows; 29,962,460 is Development Grant PM Production Development which represents 34% of the total budget for development for the department while UGX 58,007,812 comes from Agriculture Extension Development which accounts for 66% of the development fund.

The total budget increased from Uganda Shillings 1,008,567,000 in FY to Uganda Shillings 1,536,351,000 in FY 2018/2019 due to increased allocation of sector grant wage

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	4,693,157	3,491,552	6,228,563
District Unconditional Grant (Non-Wage)	2,612	1,951	2,612
Locally Raised Revenues	27,023	0	27,637
Multi-Sectoral Transfers to LLGs_NonWage	38,091	20,528	4,111
Sector Conditional Grant (Non-Wage)	547,092	410,319	547,092
Sector Conditional Grant (Wage)	4,078,339	3,058,754	5,647,111
<i>Development Revenues</i>	1,866,088	811,385	1,741,496
District Discretionary Development Equalization Grant	120,000	120,000	155,000

Vote: 539 Moyo District**FY 2018/19**

Donor Funding	1,568,199	629,986	1,226,246
Multi-Sectoral Transfers to LLGs_Gou	88,500	8,992	71,321
Other Transfers from Central Government	0	52,406	130,000
Sector Development Grant	0	0	78,168
Transitional Development Grant	89,389	0	80,762
Total Revenue Shares	6,559,246	4,302,937	7,970,060
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	4,078,339	3,012,755	5,647,111
Non Wage	614,818	284,481	581,452
<i>Development Expenditure</i>			
Domestic Development	297,889	120,166	515,250
Donor Development	1,568,199	629,986	1,226,246
Total Expenditure	6,559,246	4,047,388	7,970,060

Narrative of Workplan Revenues and Expenditure

The total district health revenue for FY 2018 - 2019 is Uganda Shillings 7,970,060,000. Uganda Shillings 5,647,111,000 is PHC wage, 547,092,000 is PHC non wage, Uganda Shillings 80,762,000 is transitional development, Uganda Shillings 233,168,000 is development (DDEG and sector development), Uganda Shillings 130,000,000 is other centre transfers (IDI and NTDs), and Uganda Shillings 1,226,246,000 is donor support. The sources of this revenue are Local revenue of Uganda Shillings 36,465,000 (0.46%), donors of Uganda Shillings 1,226,246,000 (15.4%) and the rest is central government support of Uganda Shillings 6,716,177,000 (84.14%).

The Total overall planned expenditure is Uganda Shillings 7,970,060,000, of which Uganda Shillings 5,647,111,000 is wage, Uganda Shillings 581,452,000 in non wage recurrent and Uganda Shillings 1,741,496,000 is development

The total allocation of Health increased from UGX 6,559,246,000 in FY 2017/2018 to UGX 7,970,060,000 in FY 2018/2019 due to increased allocation of Sector Wage and other Government Transfers

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	7,590,362	5,571,609	8,176,639
District Unconditional Grant (Non-Wage)	11,546	9,414	11,546
District Unconditional Grant (Wage)	84,000	45,095	100,000
Locally Raised Revenues	13,230	9,517	14,846
Multi-Sectoral Transfers to LLGs_NonWage	19,985	4,987	3,048
Sector Conditional Grant (Non-Wage)	1,123,255	748,837	1,227,807
Sector Conditional Grant (Wage)	6,338,346	4,753,759	6,819,392
<i>Development Revenues</i>	542,544	529,586	1,184,222
District Discretionary Development Equalization Grant	134,345	134,345	27,717
Donor Funding	40,000	37,194	350,000

Vote: 539 Moyo District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	220,717	210,565	206,658
Other Transfers from Central Government	0	0	8,000
Sector Development Grant	147,483	147,483	591,846
Total Revenue Shares	8,132,906	6,101,195	9,360,860
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	6,422,346	4,798,854	6,919,392
Non Wage	1,168,016	772,755	1,257,246
<i>Development Expenditure</i>			
Domestic Development	502,544	262,626	834,222
Donor Development	40,000	37,194	350,000
Total Expenditure	8,132,906	5,871,428	9,360,860

Narrative of Workplan Revenues and Expenditure

The overall total planned revenue for the Financial 2018/19 is Uganda 9,360,860,000. Out of the total planned revenue, Uganda Shillings 8,176,638,000 is Recurrent and Uganda Shillings 1,184,222,000 is development. Of the planned recurrent revenue, Uganda Shillings 6,919,392,000 is Recurrent Wage and Uganda Shillings 1,257,246,000 is Recurrent Non-Wage. The department shall obtain revenue from the following sources : Sector Conditional Grant Non-Wage (1,227,807,000), Sector Conditional Grant Wage (6,819,392,000), Sector Development Grant (591,846,000), District Discretionary Development Grant (27,717,000), District Un Conditional Grant Wage (100,000,000), District Unconditional Grant Non-Wage (11,546,000), Locally Raised Revenue (14,846,000), Other transfers from Central Government (8,000,000) and donor funding (350,000,000). The total planned expenditure for the department is Uganda Shillings 9,360,860,000 of which Uganda Shillings 8,176,638,000 is Recurrent and Uganda Shillings 1,184,222,000 is Development. Out of the total planned recurrent expenditure, Uganda Shillings 6, 919,392,000 is Recurrent Wage and Uganda Shillings 1,257,246,000 is Recurrent Non-Wage. The allocation of education increased from UGX 8,132,906,000 in FY 2017-2018 to UGX 9,360,860,000 is due to increase in the capitation grants , Sector Grant Wage and donor funding .

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	855,858	640,940	1,436,196
District Unconditional Grant (Non-Wage)	1,043	779	1,043
District Unconditional Grant (Wage)	47,234	45,026	125,037
Locally Raised Revenues	9,698	0	10,883
Multi-Sectoral Transfers to LLGs_NonWage	4,497	155,182	476,299
Multi-Sectoral Transfers to LLGs_Wage	8,682	4,582	27,888
Other Transfers from Central Government	0	435,370	795,046
Sector Conditional Grant (Non-Wage)	784,705	0	0
<i>Development Revenues</i>	27,567	64,103	30,000
Donor Funding	27,567	32,810	0
Multi-Sectoral Transfers to LLGs_Gou	0	31,294	0

Vote: 539 Moyo District**FY 2018/19**

Other Transfers from Central Government	0	0	30,000
Total Revenue Shares	883,425	705,043	1,466,196
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	55,916	49,608	152,925
Non Wage	799,942	188,379	1,283,271
<i>Development Expenditure</i>			
Domestic Development	0	31,294	30,000
Donor Development	27,567	32,810	0
Total Expenditure	883,425	302,090	1,466,196

Narrative of Workplan Revenues and Expenditure

Total planned revenue is Uganda Shillings 1466,196,000 and the Revenue sources are District Unconditional Grant (Non-Wage) of UGX=1,043,000/=, Locally Raised Revenues of UGX=10,883,000/=, District Unconditional Grant (Wage) of UGX=125,036,541/=, and Other Transfers from Central Government of UGX=925,330,387/=.

Of the total planned revenue , Uganda Shillings 152,925,000 is wage and , Non-Wage is Uganda Shillings 1,283,271,000

The total overall expenditure is Uganda Shillings 1,466,196,000 of which Community Access Roads Maintenance (LLGs) of UGX=311,176,101/=, Urban Roads Maintenance (LLGs) of UGX=294,761,873/=, District Roads Equipment and Machinery Repairs of UGX=108,799,558/=, Operation of District Roads Office (Wage) of UGX=125,036,541/=, Operation of District Roads Office (Non-Wage) of UGX=83,525,359/=, Promotion of Community Based Management in Road Maintenance of UGX=27,854,000/=, District Roads Maintenance (URF) of UGX=717,077,470/= and Staff Salaries/Wage (LLGs) = 27,888,000/=, TOTAL EXPENDITURE for 2018/2019FY of UGX=1,466,196,000/=. The total overall revenue and expenditure budget increased from UGX 883,425,000 in FY 2017/2018 to UGX 1,466,196,000 in FY 2018/2019 due increased allocation of funds from Uganda Road Fund

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	142,558	71,959	64,762
District Unconditional Grant (Non-Wage)	635	474	653
District Unconditional Grant (Wage)	20,318	21,815	26,300
Locally Raised Revenues	1,256	0	1,409
Multi-Sectoral Transfers to LLGs_NonWage	84,217	22,571	1,963
Sector Conditional Grant (Non-Wage)	36,131	27,098	34,437
<i>Development Revenues</i>	325,137	318,931	447,233

Vote: 539 Moyo District**FY 2018/19**

District Discretionary Development Equalization Grant	0	0	96,000
Donor Funding	42,000	33,405	108,108
Multi-Sectoral Transfers to LLGs_Gou	32,500	34,888	56,250
Sector Development Grant	230,000	230,000	186,875
Transitional Development Grant	20,638	20,638	0
Total Revenue Shares	467,695	390,890	511,995
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	20,318	21,815	26,300
Non Wage	122,239	50,144	38,461
<i>Development Expenditure</i>			
Domestic Development	283,137	71,225	339,125
Donor Development	42,000	33,405	108,108
Total Expenditure	467,695	176,589	511,995

Narrative of Workplan Revenues and Expenditure**Expenditure**

Total Budget allocation for FY 2028-2019 is Uganda Shillings 511,995,000, of which Uganda Shillings 453,782,000 is for HLG and Uganda Shillings 58,213,000 is for LLGs. Out of the planned Revenue of UGX: 511,995,000, UGX: 26,300,000 is wage, District Unconditional Grant (Non-Wage) is UGX: 636,000=, Locally Raised Revenues is UGX: 1,409,000= Sector Conditional Grant (Non-Wage) is UGX: 34,436,821=, District Discretionary Development Equalization Grant is UGX: 51,624,828=, Development Grant for HLG is UGX: 186,875,309=, Development for LLGs is UGX: 56,250,000= and Donor Funding is UGX: 108,108,000= (UNICEF)

The total planned expenditure for Water Department is Uganda Shillings 511,995,000 and Uganda Shillings 26,300,000 is wage allocation, Uganda Shillings 38,213,000 is non Wage and Uganda Shillings 447,233,000

The Budget allocation increased from UGX 467,695,000 in FY 2017/2018 to UGX 511,995,000 in FY 2018/2019 due increased allocation of funds from UNICEF

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	153,357	97,225	198,399
District Unconditional Grant (Non-Wage)	7,791	5,820	7,791
District Unconditional Grant (Wage)	69,531	75,197	167,795
Locally Raised Revenues	13,702	2,300	15,376
Multi-Sectoral Transfers to LLGs_NonWage	20,115	10,867	3,352
Multi-Sectoral Transfers to LLGs_Wage	38,162	0	0
Sector Conditional Grant (Non-Wage)	4,056	3,042	4,085
<i>Development Revenues</i>	395,994	254,199	324,259
District Discretionary Development Equalization Grant	40,000	40,000	49,561

Vote: 539 Moyo District**FY 2018/19**

Donor Funding	298,994	158,308	250,620
Multi-Sectoral Transfers to LLGs_Gou	57,000	55,892	24,078
Total Revenue Shares	549,351	351,425	522,658
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	107,693	75,197	167,795
Non Wage	45,664	22,029	30,604
Development Expenditure			
Domestic Development	97,000	65,867	73,639
Donor Development	298,994	158,308	250,620
Total Expenditure	549,351	321,400	522,658

Narrative of Workplan Revenues and Expenditure

Total Budget allocation to Natural Resources Department is UGX 522,658,000 shillings out of which Recurrent revenue is UGX 198,399,000 shillings, Discretionary Development Equalization Grant is UGX73,639,000 shillings and Donor Funding is UGX250,620,000 shillings.

Out of the Recurrent revenue above, Locally Raised Revenue allocation is UGX15,376,000 shillings, Sector Conditional Grant (Wetlands) is UGX4,084,721 shillings, Multisectoral transfers to LLGs is UGX 24,078,000 shillings, District Unconditional Grant (Non-wage) is UGX 7,791,000 shillings and District Unconditional Grant (Wage) is UGX 167,795,000 shillings.

Out of the Development Funding of UGX73,639,000 shillings, Multisectoral Transfers to LLGs is UGX24,078,000 shillings. The total planned expenditure for Natural Resources and Environment is Uganda Shillings 522,658,000 and Non wage recurrent is Uganda Shillings 30,604,000, Uganda Shillings 167,795,000 is wage recurrent and Uganda Shillings 324,259,000 is development. The Budget reduced from UGX 549,351,000 in FY 2017/2018 to UGX 522,658,000 in FY 2018/2019 due reduction in allocation of funds from UNHCR and Lower Local Governments allocations

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	278,480	290,950	244,801
District Unconditional Grant (Non-Wage)	3,418	4,553	2,418
District Unconditional Grant (Wage)	67,583	160,895	173,808
Locally Raised Revenues	9,901	1,643	11,110
Multi-Sectoral Transfers to LLGs_NonWage	36,336	17,291	11,729
Multi-Sectoral Transfers to LLGs_Wage	106,225	65,305	9,384
Sector Conditional Grant (Non-Wage)	55,017	41,263	36,352
Development Revenues	637,600	52,911	740,650
District Discretionary Development Equalization Grant	0	0	3,669
Donor Funding	80,793	38,187	17,136

Vote: 539 Moyo District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	9,500	11,316	68,209
Other Transfers from Central Government	547,307	3,407	651,635
Total Revenue Shares	916,080	343,860	985,450
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	173,808	226,200	183,192
Non Wage	104,672	64,750	61,609
Development Expenditure			
Domestic Development	556,807	14,723	723,514
Donor Development	80,793	38,187	17,136
Total Expenditure	916,080	343,860	985,450

Narrative of Workplan Revenues and Expenditure

Total Planned revenue allocation for Community Development is Uganda Shillings 985,450,000 and sources are Local revenue Uganda Shillings 13,218,000, District Un Conditional Non Wage of Uganda Shillings 2,418,000, District Un Conditional Grant Wage of Uganda Shillings 173,808,000, Multi Sectoral Transfer to Lower Local Governments of Uganda Shillings 68,209,000, Other Government Transfers (YLP and UWEP) of Uganda Shillings 651,635,000, Donor of Uganda Shillings 17,136,000, Discretionary Development Equalization of Uganda Shillings 3,669,000

The overall planned expenditure for the department is Uganda Shillings 985,450,000 of which Wage is Uganda Shillings 183,192,000, Uganda Shillings 61,609,000 and Development is Uganda Shillings 740,650,000

The overall revenue and expenditure budget increased from Uganda Shillings 916,080,000 in FY 2017/2018 to Uganda Shillings 985,450,000 in FY 2018/2019 due to increased allocation from donors and other government transfers

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	109,161	70,750	125,233
District Unconditional Grant (Non-Wage)	36,763	27,461	33,409
District Unconditional Grant (Wage)	46,099	36,664	58,296
Locally Raised Revenues	13,271	1	23,503
Multi-Sectoral Transfers to LLGs_NonWage	13,029	6,623	10,025
Development Revenues	44,978	29,894	40,894
District Discretionary Development Equalization Grant	9,935	9,935	11,789
Donor Funding	35,043	19,959	15,547
Multi-Sectoral Transfers to LLGs_Gou	0	0	13,558
Total Revenue Shares	154,139	100,644	166,127
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,098	36,664	58,296

Vote: 539 Moyo District**FY 2018/19**

Non Wage	63,063	34,086	66,937
Development Expenditure			
Domestic Development	9,935	9,935	25,347
Donor Development	35,043	19,959	15,547
Total Expenditure	154,139	100,644	166,127

Narrative of Workplan Revenues and Expenditure

Total planned revenue is Uganda Shillings 166,127,000, of which Uganda Shillings 144,952,000 is of Higher Local Government (HLG) and Uganda Shillings is for Lower Local Government (LLG). Out of total planned revenue of Uganda Shillings 166,127,000, Uganda Shillings 58,296,000 is Wage, Uganda Shillings 56,937,000 is Non wage recurrent and Uganda Shillings 40,894,000 is Development

The Total allocation of Planning Department increased from Uganda Shillings 154,139,000 in FY 2017/2018 to Uganda Shillings 166,127,000 in FY 2018/2019 to allocation under UNICEF and District Un Conditional Grant wage due to salary scale of District Planner revised to U1E

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	74,071	55,549	56,022
District Unconditional Grant (Non-Wage)	12,629	9,434	11,961
District Unconditional Grant (Wage)	30,939	36,356	40,105
Locally Raised Revenues	3,525	815	3,956
Multi-Sectoral Transfers to LLGs_NonWage	6,642	3,930	0
Multi-Sectoral Transfers to LLGs_Wage	20,336	5,014	0
Development Revenues	0	0	1,000
District Discretionary Development Equalization Grant	0	0	1,000
Total Revenue Shares	74,071	55,549	57,022
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,376	41,370	40,105
Non Wage	22,696	13,352	15,917
Development Expenditure			
Domestic Development	0	0	1,000
Donor Development	0	0	0
Total Expenditure	74,071	54,722	57,022

Narrative of Workplan Revenues and Expenditure

Vote: 539 Moyo District**FY 2018/19**

The total revenue allocated to the department amounted to Uganda Shillings is 57,022,000 of this Uganda Shillings 40,105,000 is for wage representing 72% and the balance of Uganda Shillings 21,187,000 for non-wage which represents 28%.

Development is Uganda Shillings 1,000,000. Under Output 148201 - Management of Internal Audit Office an amount of Uganda Shillings . 47,579,000 is budgeted of this Uganda Shillings . 40,105,000 is for wage representing 84% and Uganda Shillings 7,474,000 is for non-wage representing 16%. Under Output 148202 - Internal Audit and amount of Uganda Shillings 8,443,000 will be expended as non-wage.