

Vote :538 Moroto District**FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :



Kumakech Charles Oluba - CHIEF
ADMINISTRATIVE OFFICER.

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

Vote :538 Moroto District**FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :538 Moroto District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	680,001	331,802	692,600
Discretionary Government Transfers	2,866,053	2,425,615	2,949,597
Conditional Government Transfers	9,030,700	7,169,594	11,797,886
Other Government Transfers	5,818,998	1,936,186	1,546,588
External Financing	4,402,642	733,986	2,273,717
Grand Total	22,798,394	12,597,182	19,260,389

Revenue Performance by end of March of the Running FY

By the end of March FY 2019/2020, the District managed to collect a total of UGX. 12,597,182 billion which was 55% of planned UGX. 22,798,394 billion in the financial year. Local Revenue performed at 48.8% of the planned annual collection and contributed only 1.6% to the total District revenue collection. Conditional Government transfer collection by end of March was UGX. 7,169,594 billion i.e. more than 79% of planned annual collection from Conditional Government transfer. This was 34.4% contribution to the total District revenue collection by end of March FY 2019/2020. The District had other government transfers receipt amounting to UGXs. 1,936,186 billion, which was 32.7% of expected annual collection from other government transfers. Discretionary Government Transfers was UGX 2,425,615 billion by the end of March of FY 2019/2020. This was 84.6% of the estimated annual receipt of UGX. 2,866,053 billion and overall, contributed 10.6% to the District total revenue collection. The district also received External financing of UGX 733,986 million which was 16.7% of the District annual budget by the end March of FY 2019/2020.

Planned Revenues for next FY

In FY 2020/2021, the District is making a forecast of UGX. 19,260,389 billion which is about 20% decrease compared to the approved budget estimates of the current FY 2019/20. Local revenue will contribute UGX. 692,600 million (3.7%), Central Government Grants will contribute UGX. 14,747,483 (76%), Other Government Transfers estimated at UGX. 1,546,588 billion and external financing of UGX. 2,273,717 billion (12%) thus reducing by 48% from UGX. 4,402,642 billion that was approved in FY 2019/20. The reduction in expected revenues is attributed to closure of most donor projects and general budget cuts from Central Government

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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	6,336,945	3,109,887	4,039,095
Finance	318,932	213,818	301,369
Statutory Bodies	575,624	322,092	578,920
Production and Marketing	1,510,881	544,651	1,502,364
Health	4,368,633	2,070,959	3,323,351
Education	5,979,256	4,661,999	6,339,089
Roads and Engineering	491,990	369,974	526,666

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Water	924,155	587,828	831,067
Natural Resources	269,871	136,356	258,533
Community Based Services	1,714,002	360,117	1,125,652
Planning	150,687	81,038	149,817
Internal Audit	73,230	36,443	72,271
Trade, Industry and Local Development	84,189	69,938	212,195
Grand Total	22,798,394	12,565,100	19,260,389
<i>o/w: Wage:</i>	<i>7,303,192</i>	<i>5,527,264</i>	<i>7,760,991</i>
<i>Non-Wage Recurrent:</i>	<i>2,975,839</i>	<i>2,029,043</i>	<i>5,115,563</i>
<i>Domestic Devt:</i>	<i>8,116,720</i>	<i>4,274,807</i>	<i>4,110,117</i>
<i>External Financing:</i>	<i>4,402,642</i>	<i>733,986</i>	<i>2,273,717</i>

Expenditure Performance by end of March FY 2019/20

Cumulative receipts by the end of March, FY 2019/20 was UGX. 12,565,100 billion out of which Education department received the highest proportion of the release of UGX. 4,661,999 billion i.e. 78% of the total collection, followed by Roads with 75% performance, while Community Based services performed lowest at 21%. The District expended a total of UGX. 7,036,185 billion which was 55.9% of the total release spent and overall only 31% of the annual estimated budget of UGX. 22,798,394 billion. This left UGX. 5,560,997 billion as unspent balance. The following key physical performance was realized: Drilling of 7 boreholes in water stressed villages, construction of staff houses at Acherer and Kalemungole HCII, Construction of a staff house at Lia Primary School, Renovation of maternity ward at Kakingol HCIII, Phased construction of a farmer's hall at Rupa Subcounty, Phased construction of a seed secondary School at Katikekile Sub County.

Planned Expenditures for the FY 2020/21

The District plans to spend UGX. 19,260,389 billion in the FY 2020/21, which is a 20% decrease compared to the approved budget estimates of FY 2019/20. The decrease is attributed to general budget cuts of Central Government transfers as provided in the Indicative Planning Figures by MoFPED, poor performance of the Local Revenue in the first half of FY 2019/20, and low expected external financing due to closure of most projects. Some of planned investments for the ensuing financial year include the following: completion of Seed Secondary schools, completion of staff houses at Acherer and Kalemungole HCII, Rehabilitation of non Functional boreholes, Drilling of 8 accessible boreholes in some selected water stressed villages in the district, supply of furniture in some schools and education office, grading and maintenance of access road, completion of farmers, hall in Rupa sub county, □ Conducting routine immunization exercises, ANC's, supervised deliveries in health facilities ? □ Supporting PWDs thru disability grant, women council meetings, Youth Livelihood Programme, Uganda Women Empowerment Programme, Social Assistance Grant for the Elder among others. ? □ Payment of staff salaries, pension and gratuity

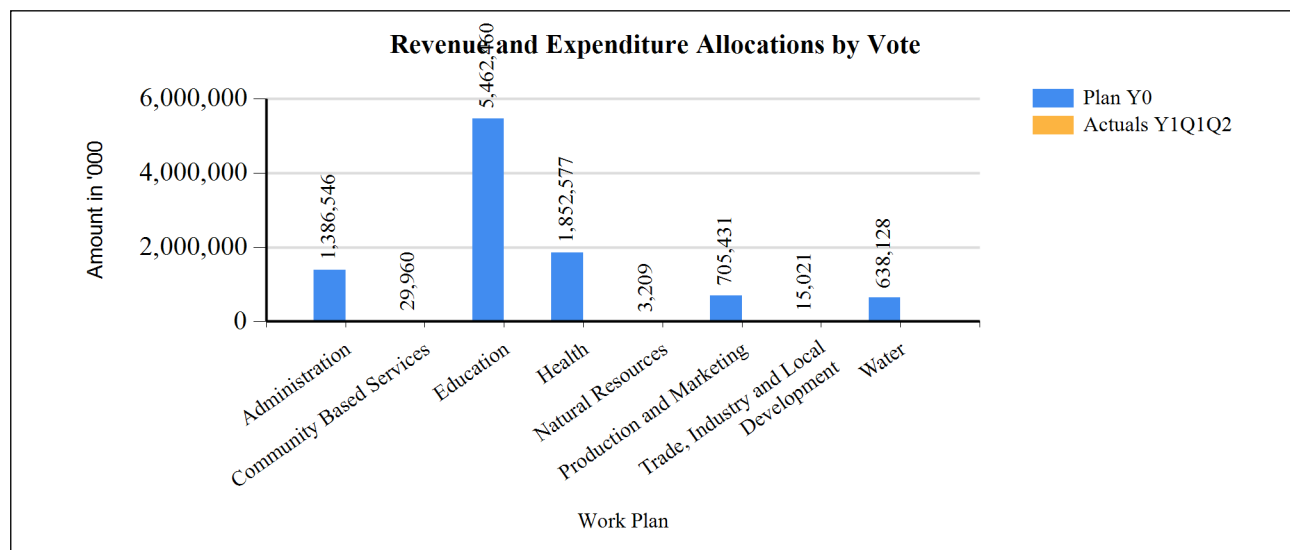
Medium Term Expenditure Plans

Increasing agricultural production and productivity through promotion of farming for business and value addition, and ensure food security and house income, enhance people's access to health care and improve health status of the community, maintain accountable, transparent and responsive service delivery, promote sustainable use of natural resources, increase stock of physical infrastructure by constructing new facilities and maintaining the existing ones, Improve on maternal and child health through up scaling immunization coverage to 100%, ANC attendance & supervised health facility deliveries, □ Promote quality education at all levels for both girls and boys as well as attracting and retaining girl children in schools by providing an enabling environment for them, empowerment of communities through skills enhancement and capacity-building of all vulnerable groups, Provision of capacity building to youths, women and men in modern agronomic practices, Improve road access to hard to reach areas in the District to ease access to social services, Provision of clean and safe water in all areas of the District by drilling accessible boreholes. Undertake infrastructural development at Institutions and communities.

Challenges in Implementation

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The major challenges foreseen to affect the implementation of the future plans of Moroto District include: Limited dis-aggregated data by gender & disability in all departments to inform planning and decision making, Limited access to information especially in rural areas regarding development interventions undertaken in the District, hard to reach nature of some areas in the District for instance Tapac and Katiekile Sub counties which affects service delivery, Inadequate transport especially for extension workers, Poor roads especially during rainy season which makes it hard to deliver services especially in hard to reach places. Low local revenue which limits activity implementation, rapidly changing prices of construction materials, making contract management and administration a challenge leading to incomplete projects.

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	680,001	331,802	692,600
Agency Fees	45,000	12,153	45,000
Business licenses	4,000	253	4,000
Land Fees	15,000	3,450	15,000
Local Services Tax	35,000	13,054	35,000
Market /Gate Charges	0	0	10,000
Other Fees and Charges	7,401	127,791	10,000
Rates – Produced assets – from other govt. units	0	0	5,000
Rent & Rates - Non-Produced Assets – from private entities	168,600	44,910	168,600
Royalties	400,000	130,192	400,000
Sale of (Produced) Government Properties/Assets	5,000	0	0
2a. Discretionary Government Transfers	2,866,053	2,425,615	2,949,597
District Discretionary Development Equalization Grant	1,104,300	1,104,300	1,168,169

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District Unconditional Grant (Non-Wage)	448,611	336,458	468,286
District Unconditional Grant (Wage)	1,313,142	984,857	1,313,142
2b. Conditional Government Transfer	9,030,700	7,169,594	11,797,886
Sector Conditional Grant (Wage)	5,990,050	4,542,407	6,447,849
Sector Conditional Grant (Non-Wage)	873,119	611,669	909,448
Support Services Conditional Grant (Non-Wage)	320,000	240,000	300,000
Sector Development Grant	1,503,815	1,503,815	1,748,333
Transitional Development Grant	29,802	29,802	19,802
Salary arrears (Budgeting)	19,446	19,446	0
Pension for Local Governments	180,776	137,186	317,688
Gratuity for Local Governments	113,691	85,268	2,054,766
2c. Other Government Transfer	5,818,998	1,936,186	1,546,588
Northern Uganda Social Action Fund (NUSAF)	4,675,303	1,668,973	85,070
Support to PLE (UNEB)	0	0	3,599
Uganda Road Fund (URF)	340,195	267,213	372,775
Uganda Women Entrepreneurship Program(UWEP)	0	0	14,044
Youth Livelihood Programme (YLP)	0	0	25,000
Regional Pastoral Livelihoods Resilience Project	803,500	0	803,500
Micro Projects under Karamoja Development Programme	0	0	242,600
3. External Financing	4,402,642	733,986	2,273,717
European Union (EU)	46,637	0	84,000
United Nations Children Fund (UNICEF)	3,806,005	607,845	1,919,717
United Nations Population Fund (UNPF)	280,000	11,293	0
World Health Organisation (WHO)	130,000	114,848	130,000
Global Alliance for Vaccines and Immunization (GAVI)	50,000	0	50,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	90,000	0	90,000
Total Revenues shares	22,798,394	12,597,182	19,260,389

Vote :538 Moroto District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

Total Local Revenue realized by end of third quarter was US\$ 331.802 Million which was 47.9% of projected figure hence below expected 75%. The largest contributors were Royalties and other Fees/charges each performing slightly above 18%. Markets/gate fees, rates-produced assets and sale of Government produced Assets did not realize any receipts while Rent and Agency Fees realized 6% and 1% respectively. The district with support from EU (DINU) has developed a Local revenue Management Plan whose implementation will see a significant upward shift in revenue performance next Financial Year going forward because of the well thought out enhancement strategies envisaged in this document.

Central Government Transfers

This was received at US\$ 11.531 billion out of expected US\$ 17.716 representing 65% performance. This is however below expected performance arising from the fact that Development Grants are released at 100% by Third Quarter of a Financial Year. Of this, Conditional Government Transfers performed at 79%, Discretionary Government Transfers at 84.6% and Other Government Transfers at 33.3%.

External Financing

This was received at US\$ 733.986 million which performed at 16.7% of the total expected donor funds. WHO was the best performer although at 88.3% (realising US\$ 114.848 million) followed by UNICEF at 16% (US\$ 607.845 million) and UNFPA third at only 4% (US\$ 11.293 million).

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

Local Revenue is expected to increase marginally to 692.6 million due to support for local revenue enhancement activities by EU through DINU. This will ensure that the district builds capacity to implement Local Revenue Enhancement and Management Plan (LREMP) leading to realization of additional revenue from all potential sources. New sources identified especially Market fees and Produced assets will add projected figures of US\$ 10 million and 5 Million respectively projected total revenue.

Central Government Transfers

Central Government Transfers is projected at US\$ 11.766 billion comprising of Conditional Government Transfer of US\$ 8.862 billion, Discretionary Government Transfers of 2.904 billion (of which 1.143 billion is Discretionary Development Equalization Grant while 447.956 million is Unconditional Grant Non Wage). Other Government Transfers is projected at US\$ 5.844 billion. This is made up of NUSAF (US\$ 4.675 billion), Uganda Road Fund (US\$ 34.195 million), Regional Pastoral Livelihoods and Resilience Project (US\$ 803.5 million) and Youth Livelihoods Project (US\$ 25 million for operations).

External Financing

External Financing is projected at UGX 2,274 billion, which is a decline of 51.6% from previous Financial Year. The biggest contributor remains UNICEF with 84.4% share. The other major contributors are GIZ, European Union (DINU), GAVI and UNFPA in that order.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	650,387	373,959	606,744
District Production Services	860,494	17,878	895,620
Sub- Total of allocation Sector	1,510,881	391,838	1,502,364

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Sector :Works and Transport			
District, Urban and Community Access Roads	491,990	327,522	507,666
District Engineering Services	0	0	19,000
Sub- Total of allocation Sector	491,990	327,522	526,666
Sector :Trade and Industry			
Commercial Services	84,189	60,371	212,195
Sub- Total of allocation Sector	84,189	60,371	212,195
Sector :Education			
Pre-Primary and Primary Education	3,628,924	2,680,058	4,320,685
Secondary Education	1,523,947	240,565	1,607,883
Skills Development	244,890	145,941	38,601
Education & Sports Management and Inspection	581,495	153,021	371,920
Sub- Total of allocation Sector	5,979,256	3,219,585	6,339,089
Sector :Health			
Primary Healthcare	1,935,516	1,298,268	1,839,500
Health Management and Supervision	2,433,117	406,415	1,483,851
Sub- Total of allocation Sector	4,368,633	1,704,683	3,323,351
Sector :Water and Environment			
Rural Water Supply and Sanitation	924,155	318,861	831,067
Natural Resources Management	269,871	126,197	258,533
Sub- Total of allocation Sector	1,194,026	445,058	1,089,600
Sector :Social Development			
Community Mobilisation and Empowerment	1,714,002	286,966	1,125,652
Sub- Total of allocation Sector	1,714,002	286,966	1,125,652
Sector :Public Sector Management			
District and Urban Administration	6,336,945	1,537,253	4,039,095
Local Statutory Bodies	575,624	264,088	578,920
Local Government Planning Services	150,687	53,540	149,817
Sub- Total of allocation Sector	7,063,256	1,854,881	4,767,831
Sector :Accountability			
Financial Management and Accountability(LG)	318,932	136,609	301,369
Internal Audit Services	73,230	22,150	72,271
Sub- Total of allocation Sector	392,162	158,759	373,640

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
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Vote :538 Moroto District**FY 2020/21**

A: Breakdown of Workplan Revenues			
Recurrent Revenues	975,038	779,726	3,233,760
District Unconditional Grant (Non-Wage)	77,667	113,764	77,735
District Unconditional Grant (Wage)	395,259	339,045	395,259
Gratuity for Local Governments	113,691	85,268	2,054,766
Locally Raised Revenues	121,469	51,652	130,113
Multi-Sectoral Transfers to LLGs_NonWage	66,729	33,365	258,198
Pension for Local Governments	180,776	137,186	317,688
Salary arrears (Budgeting)	19,446	19,446	0
Development Revenues	5,361,907	2,330,161	805,335
District Discretionary Development Equalization Grant	47,522	54,188	49,683
Multi-Sectoral Transfers to LLGs_Gou	629,082	629,082	670,582
Other Transfers from Central Government	4,675,303	1,636,891	85,070
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	6,336,945	3,109,887	4,039,095
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	395,259	263,025	395,259
Non Wage	579,779	334,105	2,838,501
Development Expenditure			
Domestic Development	5,361,907	940,124	805,335
External Financing	0	0	0
Total Expenditure	6,336,945	1,537,253	4,039,095

Narrative of Workplan Revenues and Expenditure

The department of administration and management including Sub Counties expects to receive and spend a total of UGX. 4,039,095 billion, which is 16.4% of the District forecast for FY 2020/21. Of this Sub Counties projection is UGX 928,780 million and district UGX 3,110,314 billion. This allocation shows a 36.3% decrease compared to the FY 2019/20 budget under administration. The decrease was due NUSAF 3 closing. The total expected revenue comprises of Locally raised revenue of UGX 130,113 million, District unconditional nonwage of UGX 77.735 million, District unconditional wage of UGX 395.259 million, Pension for local governments of UGX 317,688 million, Gratuity of UGX 2,054,766 billion, Other transfers from central governments of UGX 85.070 million, and DDEG of 49.683 million,

The expected expenditures will comprise of UGX. 395.25 million wage, UGX. 2,580,564 billion as non wage and UGX 134.753 million as Domestic development.

Multisectoral transfers to Lower Local Governments non-wage of UGX. 66.596,933 million, multi sectoral transfers to LLG development was UGX 670.581.782 million

Vote :538 Moroto District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	272,294	213,818	217,369
District Unconditional Grant (Non-Wage)	35,828	19,713	35,828
District Unconditional Grant (Wage)	110,904	80,653	110,904
Locally Raised Revenues	125,563	113,451	70,637
Development Revenues	46,637	0	84,000
External Financing	46,637	0	84,000
Total Revenues shares	318,932	213,818	301,369
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	110,904	77,150	110,904
Non Wage	161,391	59,459	106,465
Development Expenditure			
Domestic Development	0	0	0
External Financing	46,637	0	84,000
Total Expenditure	318,932	136,609	301,369

Narrative of Workplan Revenues and Expenditure

Finance department has an allocation of UGX. 301.369 million which is just 1.5% of the total District projected revenues for the FY 2020/21. This allocation shows a 0.1% decline compared to the approved budget allocation in the FY 2019/2020. The decline is attributed to reduced allocation of local revenue as a result of low local revenue base.

36.8% (UGX. 110.9 million) of the total expected revenue will be spent on staff salary. UGX. 106.5 million (35.3%) is expected to be for non wage recurrent expenditure 66.3% of which is locally raised revenue. External financing will constitute 27.9% of the allocation to the department at UGX. 84 million.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	575,624	322,092	532,920
District Unconditional Grant (Non-Wage)	195,350	107,397	195,350
District Unconditional Grant (Wage)	215,910	148,382	215,910
Locally Raised Revenues	164,365	66,314	121,660
Development Revenues	0	0	46,000
District Discretionary Development Equalization Grant	0	0	46,000
Total Revenues shares	575,624	322,092	578,920
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	215,910	117,200	215,910
Non Wage	359,715	146,887	317,010
Development Expenditure			
Domestic Development	0	0	46,000
External Financing	0	0	0
Total Expenditure	575,624	264,088	578,920

Narrative of Workplan Revenues and Expenditure

Statutory Bodies anticipates to receive Ushs. 578,920 million in FY 2020/21 compared to UShs. 575,624 million approved for FY 2019/20. This will include; DUG Wage- UShs.215,910 million, DUG N/Wage- UShs. 195,350 million, Local Revenue- UShs. 121,660 million and development of Ushs 46 million. There is 0.6% increase in the 2020/20201 financial year compared to the one of this financial year 2019/2020 budget. . The department will spend Ushs.215,910 million on wage, Ushs 317,010 million on non wage and Ushs 46 million on development.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	652,870	490,140	644,996
District Unconditional Grant (Non-Wage)	1,950	1,950	1,950
Sector Conditional Grant (Non-Wage)	140,176	105,132	132,302
Sector Conditional Grant (Wage)	510,744	383,058	510,744
Development Revenues	858,011	54,511	857,368
Other Transfers from Central Government	803,500	0	803,500
Sector Development Grant	54,511	54,511	53,868
Total Revenues shares	1,510,881	544,651	1,502,364
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	510,744	304,202	510,744
Non Wage	142,126	87,636	134,252
Development Expenditure			
Domestic Development	858,011	0	857,368
External Financing	0	0	0
Total Expenditure	1,510,881	391,838	1,502,364

Narrative of Workplan Revenues and Expenditure

Production department is making a revenue forecast of UGX. 1,502,364 billion, which is 8.4% of the total District projected revenue for FY 2020/21. This budget estimate represents a 5.1% increase from the approved budget estimates of FY 2019/20. The expenditure will comprise of UGX. 510,744 million on sector conditional (wage), UGX. 132,302 million on sector conditional (non wage), UGX. 1,950 million on District unconditional non wage and Government of Uganda UGX 857,368 million .

Vote :538 Moroto District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,876,981	1,399,273	2,003,187
District Unconditional Grant (Non-Wage)	10,000	10,440	10,000
Locally Raised Revenues	22,800	5,700	11,435
Sector Conditional Grant (Non-Wage)	128,339	96,251	265,910
Sector Conditional Grant (Wage)	1,715,842	1,286,881	1,715,842
Development Revenues	2,491,652	671,685	1,320,164
District Discretionary Development Equalization Grant	341,091	299,267	20,400
External Financing	2,142,164	364,022	1,283,846
Sector Development Grant	8,396	8,396	15,918
Total Revenues shares	4,368,633	2,070,959	3,323,351
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,715,842	1,155,182	1,715,842
Non Wage	161,139	112,392	287,345
Development Expenditure			
Domestic Development	349,488	156,944	36,318
External Financing	2,142,164	280,165	1,283,846
Total Expenditure	4,368,633	1,704,683	3,323,351

Narrative of Workplan Revenues and Expenditure

Health department anticipates an allocation of UGX. 3,323,351 billion i.e. 18% of the District forecast for FY 2020/21. This allocation represents a decrease of 32% from the FY 2019/20 approved budget estimates for health. The reduction is attributed to low expected revenue from external financing .

The expenditure will constitute of wage of UGX. 1,715,842 billion, non-wage UGX. 287,345 million, Domestic development UGX. 36,318 million, and external financing of UGX. 1,283,846 million.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,408,386	3,283,126	4,722,395
District Unconditional Grant (Non-Wage)	10,113	14,100	10,113
District Unconditional Grant (Wage)	66,234	46,817	66,234
Locally Raised Revenues	50,570	4,404	43,898
Sector Conditional Grant (Non-Wage)	518,005	345,337	380,887
Sector Conditional Grant (Wage)	3,763,464	2,872,468	4,221,263
Development Revenues	1,570,870	1,378,873	1,616,694
District Discretionary Development Equalization Grant	25,000	60,158	110,000
External Financing	364,879	137,724	184,235
Other Transfers from Central Government	0	0	3,599
Sector Development Grant	1,180,991	1,180,991	1,318,860
Total Revenues shares	5,979,256	4,661,999	6,339,089
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,829,698	2,785,875	4,287,497
Non Wage	578,688	331,933	434,899
Development Expenditure			
Domestic Development	1,205,991	40,289	1,432,459
External Financing	364,879	61,488	184,235
Total Expenditure	5,979,256	3,219,585	6,339,089

Narrative of Workplan Revenues and Expenditure

Education department expects to receive and expend funds to a tune of UGX. 6.339,089 billion which is 32.9% of the District forecast for FY 2020/21. This allocation is showing an increase of about 5.7% when compared to FY 2019/20 approved budget estimates of the department. The increment was due to increased SectorWage, sector Non Wage and sector Development Grants. The expenditure will comprise of wage of UGX. 4.287,497 billion, non-wage UGX. 434.899 million, domestic development of UGX. 1.4352,459 billion meant for capital investments, and external financing from UNICEF of UGX. 184,235 million.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	491,990	369,974	507,666
District Unconditional Grant (Non-Wage)	2,608	2,608	2,700
District Unconditional Grant (Wage)	114,821	80,010	114,821
Locally Raised Revenues	34,367	20,143	17,370
Other Transfers from Central Government	340,195	267,213	372,775
Development Revenues	0	0	19,000
District Discretionary Development Equalization Grant	0	0	19,000
Total Revenues shares	491,990	369,974	526,666
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	114,821	75,255	114,821
Non Wage	377,169	252,268	392,845
Development Expenditure			
Domestic Development	0	0	19,000
External Financing	0	0	0
Total Expenditure	491,990	327,522	526,666

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the department anticipates to receive and appropriate a total of UGX 526,666 million as revenue constituting of locally raised revenue of UGX 17,370 million and Uganda Road Fund (URF) of Ush 372,775 million.

Ush 114,821 million is earmarked for staff salaries and the rest of the non wage to cater for recurrent expenditure for office running. of the revenue, Ush 132 million is earmarked for mechanised maintenance of 31km of district roads, 20km of CARs and 128m for manual maintenance using the road gang and Ush 19 million under DDEG for capital investments

Vote :538 Moroto District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	403,566	298,449	412,173
District Unconditional Grant (Wage)	41,156	29,642	41,156
Locally Raised Revenues	4,000	0	2,895
Sector Conditional Grant (Non-Wage)	38,409	28,807	68,122
Support Services Conditional Grant (Non-Wage)	320,000	240,000	300,000
Development Revenues	520,589	289,379	418,894
District Discretionary Development Equalization Grant	0	0	39,404
External Financing	240,870	9,660	0
Sector Development Grant	259,917	259,917	359,688
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	924,155	587,828	831,067
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	41,156	28,213	41,156
Non Wage	362,409	262,049	371,017
Development Expenditure			
Domestic Development	279,719	28,600	418,894
External Financing	240,870	0	0
Total Expenditure	924,155	318,861	831,067

Narrative of Workplan Revenues and Expenditure

The sector expects UGX. 831,067 million as revenue for FY 2020/21, this contributes 4.4% of the District forecasted total revenue collection for FY 2020/21. This allocation shows a decrease of 8% from FY 2019/20 approved budget to water sector. This budget reduction was because there was no anticipated revenues from external financing to the department. The expenditure will constitute of UGX. 41,156 million on wage, UGX. 371,017 million on non wage and, UGX. 418,894 million on domestic development.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	127,871	84,356	130,033
District Unconditional Grant (Non-Wage)	5,862	4,536	5,651
District Unconditional Grant (Wage)	82,800	60,072	82,800
Locally Raised Revenues	36,000	17,342	24,607
Sector Conditional Grant (Non-Wage)	3,209	2,407	16,975
Development Revenues	142,000	52,000	128,500
District Discretionary Development Equalization Grant	52,000	52,000	38,500
External Financing	90,000	0	90,000
Total Revenues shares	269,871	136,356	258,533
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	82,800	59,283	82,800
Non Wage	45,071	24,285	47,233
Development Expenditure			
Domestic Development	52,000	42,629	38,500
External Financing	90,000	0	90,000
Total Expenditure	269,871	126,197	258,533

Narrative of Workplan Revenues and Expenditure

Natural Resources has an allocation of UGX. 258,533,185 million which is 1% of the District forecast for FY 2020/21. This allocation shows a reduction of about 5.6% compared to approved estimates of the FY 2019/20. The expenditures will comprise of wages of UGX. 82,800 million, DDEG 38,500,000, non-wage of UGX. 47,233,185 million and external financing of UGX. 90 million.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	207,910	137,538	202,372
District Unconditional Grant (Non-Wage)	5,051	7,325	5,100
District Unconditional Grant (Wage)	148,900	104,579	148,900
Locally Raised Revenues	24,000	3,165	18,093
Sector Conditional Grant (Non-Wage)	29,960	22,470	30,279
Development Revenues	1,506,091	222,579	923,280
District Discretionary Development Equalization Grant	0	0	10,000
External Financing	1,506,091	222,579	631,635
Other Transfers from Central Government	0	0	281,644
Total Revenues shares	1,714,002	360,117	1,125,652
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,900	95,933	148,900
Non Wage	59,010	25,255	53,472
Development Expenditure			
Domestic Development	0	0	291,644
External Financing	1,506,091	165,778	631,635
Total Expenditure	1,714,002	286,966	1,125,652

Narrative of Workplan Revenues and Expenditure

The department anticipates an allocation of UGX. 1,125,652 billion i.e. 6% of the District forecast for FY 2020/21. This allocation shows a decline of 35% in comparison to the current FY 2019/20 approved estimates. This decline was brought about by centralization of Youth Livelihood Programme (YLP) and Uganda Women Entrepreneurship Programme (UWEP) grants by line ministries. In the FY 2020/21, Community Based Services intends to spend UGX. 148,900 million on wage, UGX. 53,472 million on nonwage recurrent activities, external financing of UGX. 631,635 million and development of UGX 281,644 million.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	129,082	71,434	124,817
District Unconditional Grant (Non-Wage)	28,944	15,322	48,000
District Unconditional Grant (Wage)	57,156	42,867	57,156
Locally Raised Revenues	42,983	13,246	19,661
Development Revenues	21,604	9,604	25,000
District Discretionary Development Equalization Grant	9,604	9,604	25,000
External Financing	12,000	0	0
Total Revenues shares	150,687	81,038	149,817
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	57,156	21,983	57,156
Non Wage	71,927	22,648	67,661
Development Expenditure			
Domestic Development	9,604	8,909	25,000
External Financing	12,000	0	0
Total Expenditure	150,687	53,540	149,817

Narrative of Workplan Revenues and Expenditure

The Planning department revenue allocation for FY 2020/21 is UGX. 149.817 million i.e. over 0.8% of the overall district forecast for FY 2020/21. This allocation indicates a 0.6% decrease when compared to the approved budget estimates of FY 2019/20. The department intends to expend in the areas of wage UGX. 57.156 million, non-wage UGX. 67.661 million and development of UGX. 25 million from DDEG.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	73,230	36,443	62,271
District Unconditional Grant (Non-Wage)	8,510	5,939	9,000
District Unconditional Grant (Wage)	23,236	12,819	23,236
Locally Raised Revenues	41,484	17,686	30,035
Development Revenues	0	0	10,000
District Discretionary Development Equalization Grant	0	0	10,000
Total Revenues shares	73,230	36,443	72,271
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,236	4,712	23,236
Non Wage	49,994	17,439	39,035
Development Expenditure			
Domestic Development	0	0	10,000
External Financing	0	0	0
Total Expenditure	73,230	22,150	72,271

Narrative of Workplan Revenues and Expenditure

The Internal Audit is projected to receive UShs. 72,271 million, this is 0.4% of the district's forecast FY 2020/21. The composition of the expenditure by category is as follows: Recurrent Non-wage expenditure amounts to UShs. 39,035 million (54% of the department budget). Out of which the Unconditional Grant non Wage is Ushs 9 million and Locally Raised Revenue amount 30.035 million and DDEG Ugx 10 million while wage is UGX 23,236 million.

Vote :538 Moroto District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	84,189	69,938	82,595
District Unconditional Grant (Wage)	56,768	39,972	56,766
Locally Raised Revenues	12,400	18,700	10,856
Sector Conditional Grant (Non-Wage)	15,021	11,266	14,972
Development Revenues	0	0	129,600
District Discretionary Development Equalization Grant	0	0	129,600
Total Revenues shares	84,189	69,938	212,195
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,768	37,120	56,766
Non Wage	27,421	23,251	25,828
Development Expenditure			
Domestic Development	0	0	129,600
External Financing	0	0	0
Total Expenditure	84,189	60,371	212,195

Narrative of Workplan Revenues and Expenditure

The department expects revenue receipt and expenditure of UGX. 212,195 million in the FY 2020/21. This will contribute only 1.1% of the anticipated District total collection for FY 2020/21. This forecasted department collection indicates 63.7% increase compared to the current FY 2019/20 approved budget. This increase is due to the increase in sector conditional grant non wage and allocation of DDEG of UGX 129,600 million.

Expenditure will comprise of wage UGX. 56,766 million and non wage of UGX. 25,828 million, and capital expenditure of 129,600 million.

Vote :538 Moroto District

FY 2020/21
