

Vote: 528 Kotido 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 :



UMA CHARLES - CHIEF ADMINISTRATIVE OFFICER

(Accounting Officer)

Signed on Date: _____

Signature :

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.

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	181,560	84,753	161,423
Discretionary Government Transfers	2,969,714	2,544,682	3,512,848
Conditional Government Transfers	5,446,847	3,946,460	7,142,068
Other Government Transfers	4,960,272	1,106,275	7,949,883
Donor Funding	3,387,000	271,354	2,233,354
Grand Total	16,945,394	7,953,525	20,999,577

Revenue Performance by end of March of the Running FY

Kotido DLG received a total of US\$ 7,953,525 (46.9% of the Annual approved budget for FY 2017/18 of US\$ 16,945,394) by the end of Quarter 3. This included; Locally Raised Revenues- US\$ 84,753; Discretionary Government Transfers- US\$ 3,946,460; Conditional Government Transfers- US\$ 3,946,460; Other Government Transfers- US\$ 1,106,275; and Donor funding- US\$ 271,354. There were less funds received because of the low local revenue collected, no NUSAF III funds received during the quarter, and less donor funds received compared to the IPF that was provided during budgeting.

Planned Revenues for next FY

Kotido DLG plans to receive US\$ 21,137,742 for FY 2018/19 compared to US\$ 16,945,394 as approved budget for FY 2017/18. This reflects a 24.7% increase in the expected revenues in comparison to those of FY 2017/18. The increase in expected revenues is due to; increased allocation of Discretionary Government transfers expected from US\$ 2,969,714 to US\$ 3,512,848 as a result of wage enhancement and increased DDEG allocations; Increase in Conditional Government Transfers from US\$ 5,446,847 approved in FY 2017/18 to US\$ 7,166,068 expected in FY 2018/19 resulting from increased PHC wage, Allocation of PHC development not allocated in FY 2017/18, increase in Teachers' salaries allocated increased allocation for pensions and gratuity; Increase in Other Government Transfers from US\$ 4,960,272 approved in FY 2017/18 to US\$ 8,064,049 resulting from increased IPFs for UWEP, YLP, NUSAF III and URF. Despite the increase in total revenue expected, Kotido DLG expects a reduction in some revenue sources which include; Local Revenue from US\$ 181,560 approved in FY 2017/18 to US\$ 161,423 expected in FY 2018/19 as some revenue sources were taken by Kotido MC and Donor funds from US\$ 3,387,000 approved in FY 2017/18 to US\$ 2,233,354 expected in FY 2018/19 from UNICEF and GIZ only

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	5,571,135	1,839,336	8,288,398
Finance	347,668	302,249	345,764
Statutory Bodies	535,776	454,809	528,613
Production and Marketing	1,128,706	620,638	1,483,181
Health	2,521,046	1,119,831	3,440,643
Education	2,728,112	1,755,903	4,146,197
Roads and Engineering	504,720	382,865	563,840

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Water	1,740,515	568,283	567,812
Natural Resources	221,303	186,559	184,975
Community Based Services	1,487,304	578,623	1,243,845
Planning	106,642	106,381	148,567
Internal Audit	52,465	38,049	57,742
Grand Total	16,945,394	7,953,525	20,999,577
<i>o/w: Wage:</i>	4,396,288	3,297,216	5,415,608
<i>Non-Wage Recurrent:</i>	3,797,646	2,442,413	4,352,983
<i>Domestic Devt:</i>	5,364,460	1,942,542	8,997,632
<i>Donor Devt:</i>	3,387,000	271,354	2,233,354

Expenditure Performance by end of March FY 2017/18

By the end of third quarter, Kotido DLG had received US\$ 7,953,525 (46.9% out of the approved budget of US\$ 16,945,394 for FY 2017/18) and spent US\$ 5,563,525 (70% of the received revenues and 33% of the approved annual budget) on Wage- US\$ 3,063,999 (93%), N/Wage- US\$ 1,732,333 (71%); Domestic Devt- US\$ 685,664 (35%) and Donor Devt- US\$ 82,097 (30%). The Departments spent as follows: Administration- US\$ 985,453 (54% of US\$ 1,839,336); Finance- US\$ 206,208 (68% of US\$ 302,249 received); Statutory bodies- US\$ 216,748 (48% of US\$ 454,809 received); Production- US\$ 409,657 (66% of US\$ 620,638 received); Health- US\$ 947,517 (85% of US\$ 1,119,831); Education- US\$ 1,655,804 (94% of US\$ 1,755,903 received); Roads and Engineering- US\$ 221,631 (58% of US\$ 382,865 received); Water- US\$ 165,595 (29% of US\$ 568,283 received); Natural Resources- US\$ 98,039 (53% of US\$ 186,559); Community Based Services- US\$ 552,596 (96% of US\$ 578,623); Planning- US\$ 70,510 (66% of US\$ 106,381 received); and Internal Audit- US\$ 33,736 (89% of US\$ 38,049)

Planned Expenditures for the FY 2018/19

Kotido DLG plans to spend its expected revenue of US\$ 21,137,742 for FY 2018/19 on: Administration- US\$ 8,288,398 (48.7% increase from US\$ 5,571,135 in FY 2017/18 was due to increased IPFs for wage, pension, gratuity and NUSAF III); Finance- US\$ 345,764 (0.5% decline from US\$ 347,668 in FY is due to less DDEG for projects allocated); Statutory bodies- US\$ 528,613 (1.3% decline from 535,776/= in 2017/18 due to DDEG for Council Block allocated); Production- US\$ 1,483,181 (31.4% rise from 1,128,706/= in 2017/18 due more SCG Wage and N/Wage expected); Health- US\$ 3,440,643 (36.5% increase from 2,521,046/= in 2017/18 due to more PHC wage, DDEG, PHC Devt and UNICEF funds allocated); Education- US\$ 4,146,197 (52% increase from 2,728,112/= in 2017/18 is due to Wage for Kacheri SS, DDEG and huge SFG allocated); Roads and Engineering- US\$ 678,006 (34% from 504,720/= in 2017/18 due to more funds allocated by URF); Water- US\$ 591,812 (66% decline from 1,740,515/= in 2017/18 due to less cond grants expected and less UNICEF funds); Natural Resources- US\$ 184,975 (16% decline from 221,303/= in 2017/18 due to no DDEG allocated); Community Based Services- US\$ 1,243,845 (16% decline from 1,487,304/= in 2017/18 due to less UNICEF and UWEF funds expected); Planning- US\$ 148,567 (39.3% increase from 106,642/= in 2017/18 due to GIZ funds and more DDEG for integrated monitoring); Internal Audit- US\$ 57,742 (10% rise from 52,465/= in 2017/18 due to more wage)

Medium Term Expenditure Plans

Kotido DLG plans to spend its FY 2018/19 revenue on; Pay Salaries, Pay Pensions, Improve staffing, Build staff capacity, Supervise Government programmes, Collect revenue, Prepare and submit annual and quarterly performance reports, Prepare and submit budgets, Prepare final accounts and submit to OAG, Complete existing projects, Hold 6 Council meetings, Hold 12 DEC meetings, Conduct 4 Land Boards meetings, Process Land titles, Hold DSC meetings, Complete Council block foundation, Vaccinate livestock, Purchase 2 Motorcycles, Install solar on Veterinary office, Support health facilities, Construct OPD, Repair Ambulance, Construct latrines, Complete Losakucha OPD, Support USE and UPE schools, Supply furniture to schools, Construct classrooms, Renovate staff houses, Inspect civil works, Maintain District and Community roads, Carry out ADRICs, Rehabilitate 26 Boreholes, Drill 10 Boreholes, Promote hygiene and sanitation, Plant 1000 tree seedlings, Conserve environment, Analyze site plans, Support 60 youth groups and 40 women groups, Mainstream cross cutting issues, Follow child abuse cases, Hold 12 DTPC meetings, Conduct budget conference, Collect data and update District database, Coordinate HIV/AIDS activities, Procure Projector and Router, Carry out 60 internal audits, Prepare Quarterly internal audit reports

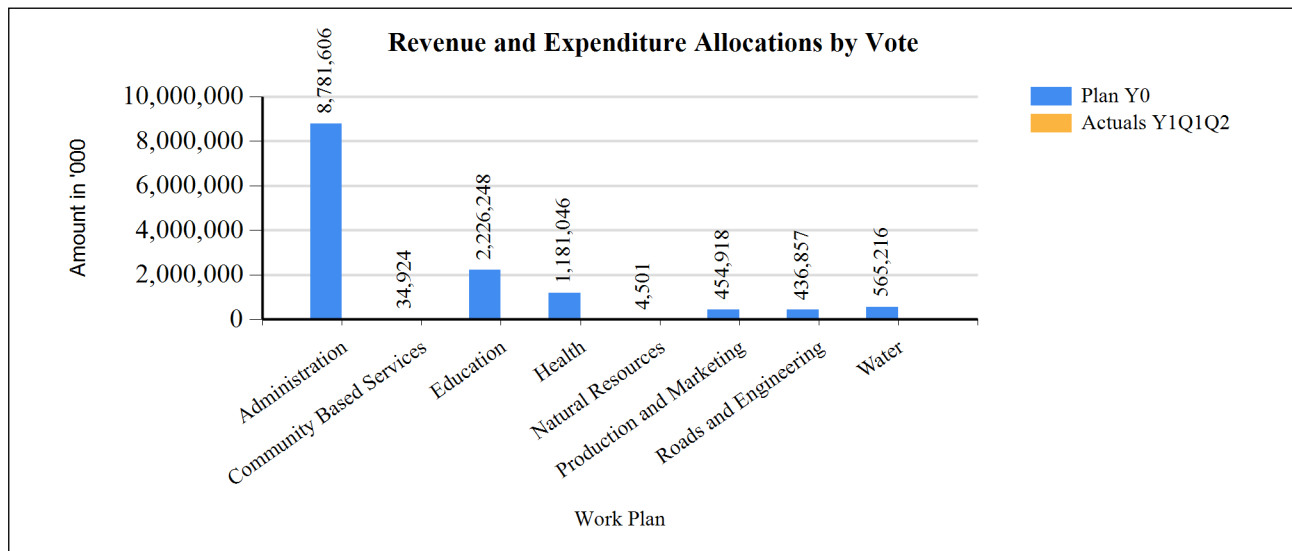
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Challenges in Implementation

The major challenges to implementing of the plan for FY 2018/19 include: 1. High poverty levels; 2. High illiteracy levels; 3. Inadequate transport facilities; 4. Development of new settlements and mobile population; 5. Delays in procurement process; 6. Lack of reliable power supply; 7. High school drop out

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 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	181,560	84,753	161,423
Advance Recoveries	4,000	9,985	29,591
Agency Fees	25,000	11,650	23,680
Animal & Crop Husbandry related Levies	4,000	0	4,000
Group registration	2,560	6,825	992
Land Fees	0	0	0
Local Services Tax	20,000	17,231	21,300
Miscellaneous receipts/income	26,000	22,074	5,709
Rent & Rates - Non-Produced Assets – from private entities	0	0	0
Rent & rates – produced assets – from private entities	50,000	16,988	26,151
Sale of non-produced Government Properties/assets	50,000	0	50,000
2a. Discretionary Government Transfers	2,969,714	2,544,682	3,512,848
District Discretionary Development Equalization Grant	1,269,587	1,269,587	1,602,846
District Unconditional Grant (Non-Wage)	478,013	358,510	491,311
District Unconditional Grant (Wage)	1,093,710	820,282	1,418,691

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Urban Unconditional Grant (Wage)	128,404	96,303	0
2b. Conditional Government Transfer	5,446,847	3,946,460	7,142,068
General Public Service Pension Arrears (Budgeting)	21,955	21,955	189,556
Gratuity for Local Governments	118,668	89,001	244,288
Pension for Local Governments	214,978	161,234	224,167
Salary arrears (Budgeting)	187,536	187,536	0
Sector Conditional Grant (Non-Wage)	1,057,580	440,148	1,022,597
Sector Conditional Grant (Wage)	3,174,175	2,380,631	3,996,917
Sector Development Grant	627,317	627,317	1,443,491
Support Services Conditional Grant (Non-Wage)	24,000	18,000	0
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	4,960,272	1,106,275	7,949,883
Micro Projects under Luwero Rwenzori Development Programme	0	0	0
Northern Uganda Social Action Fund (NUSAF)	3,446,918	55,049	5,930,242
Regional Pastoral Livelihoods Resilience Project	653,354	252,102	653,354
Uganda Road Fund (URF)	0	331,968	475,813
Uganda Women Entrepreneurship Program(UWEP)	360,000	144,830	319,078
Unspent balances - Other Government Transfers	0	6,373	0
Youth Livelihood Programme (YLP)	500,000	315,953	571,395
3. Donor	3,387,000	271,354	2,233,354
United Nations Children Fund (UNICEF)	2,487,000	142,537	2,223,354
United Nations Population Fund (UNPF)	300,000	44,690	0
Global Fund for HIV, TB & Malaria	50,000	28,135	0
World Health Organisation (WHO)	260,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	150,000	0	0
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	15,011	10,000
Neglected Tropical Diseases (NTDs)	20,000	32,869	0
Others	120,000	0	0
Strengthening Uganda's Systems for Treating AIDS Nationally (SUSTAIN)	0	8,111	0
Total Revenues shares	16,945,394	7,953,525	20,999,577

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

Kotido DLG collected US\$ 19,458 (11%) as Locally Raised Revenue out of the approved budget US\$ 181,560 planned for FY 2017-18. This included: LST- US\$ 5,325 (27% of the planned US\$ 20,000); Rent and rates- produced assets from private entities- US\$ 6,538 (13% of the planned US\$ 50,000), Agency fees- US\$ 5,920 (24% of the planned US\$ 25,000); Group registration- US\$ 248 (10% of the planned US\$ 2,560); and Miscellaneous receipts / income- US\$ 1,427 (5% of the planned US\$ 26,000). Less revenue was collected because the main market was taken over by Kotido MC and the LLGs did not submit their 35% to the HLGs

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By the end of Quarter 1, Kotido DLG had received a total of US\$ 2,647,115 (19.8%) as Central Government transfers and other transfers out of the approved budget of US\$ 13,376,833 for FY 2017-18. This included; Dst Uncond. Grant N/Wage- US\$ 119,503 (25% of US\$ 478,013), Dst Uncond. Grant Wage - US\$ 273,427 (25% of US\$ 1,093,710), Urban Uncond. Grant Wage- US\$ 32,101 (25% of US\$ 128,404), DDEG- US\$ 423,196 (33% of 1,269,587), Sector Cond. grant Wage- US\$ 7893,544 (25% of US\$ 3,174,175), Sector Cond. Grant N/Wage- US\$ 180,575 (17% of US\$ 1,057,580), Support Services Cond. Grant N/Wage- US\$ 6,000 (25% of US\$ 24,000), Sector Devt Grant - US\$ 209,106 (33% of US\$ 627,317), Transitional Devt Grant- US\$ 6,879 (33% of US\$ 20,638), Salary Arrears- US\$ 187,536 (100% of US\$ 187,536), Pension for LG- US\$ 53,745 (24% of US\$ 214,978), Gratuity for LGs- US\$ 29,667 (25% of 118,668). The releases were less than 25% because no funds were released for Pension Arrears, and less revenues disbursed for various grants as presented above

Donor Funding

Kotido DLG received only US\$ 57,035 as Donor funding of which UNICEF- US\$ 20,734 (1% of US\$ 2,487,000), UNFPA- US\$ 28,190 (9% of US\$ 300,000) and SUSTAIN- US\$ 8,111 as arrears from FY 2016/17. There was less donor revenues received because some partners (GAVI, WHO, NTDs and Global Fund) did not honor their obligations and less revenues from UNICEF compared to the planned figures they gave to the District

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

Kotido District Local Government plans to receive US\$ 161,423 as Locally Raised Revenues for FY 2018/19. This will include; Advance recoveries- US\$ 29,591, Local Service Tax- US\$ 21,300, Rent & rates - Produced Assets- from private entities- US\$ 26,151, Sale of non-produced Government properties / assets- US\$ 50,000, Animal and Crop Husbandry related levies- US\$ 4,000, Agency fees- US\$ 23,680, Group registration- US\$ 992, Miscellaneous receipts / income- US\$ 5,709. The Local Government has projected less revenues because some revenue sources were affected by the creation Kotido MC and nullifying the collection development tax

Central Government Transfers

Kotido DLG plans to receive US\$ 16,639,301 as Central Government Transfers for FY 2018/19 compared to US\$ 13,376,833 which was planned for FY 2017/18. This includes; Dist Uncond Grant N/Wage- US\$ 491,311 compared to US\$ 478,013 approved for FY 2017/18; DDEG- US\$ 1,602,846 compared to US\$ 1,269,587 approved for FY 2017/18; Urban Cond. Grant wage is not expected against US\$ 128,404 approved for FY 2017/18; District Uncond. Grant Wage- US\$ 1,418,691 compared to US\$ 1,093,710 approved for FY 2017/18; Sector Cond. Wage- US\$ 3,996,917 compared to US\$ 3,174,175 approved in FY 2017/18; Sect Cond Grant (N/Wage)- US\$ 965,897 compared to US\$ 1,057,580 approved for FY 2017/18, Support Services Cond. grant- US\$ 24,000 (Not changed); Sector Devt Grant- US\$ 1,879,850 compared to US\$ 627,317 approved for 2017/18; Transitional Devt grant- US\$ 21,053 compared to US\$ 20,638 approved for FY 2017/18; General Public Service Pension Arrears- US\$ 189,556 compared to US\$ 21,955 approved for FY 2017/18; Pension for LG- US\$ 224,167 compared to US\$ 214,978 approved for FY 2017/18; Gratuity for LGs- US\$ 244,288 compared to US\$ 118,668 approved for FY 2017/18; NUSAF- US\$ 3,446,918 (Same as for FY 2017/18), URF- US\$ 589,979 for FY 2018/19; UWEP- US\$ 319,078 compared to US\$ 360,000 approved for FY 2017/18; YLP- US\$ 571,395 compared to US\$ 500,000 approved for FY 2018/19; RPLRP- US\$ 653,354 (Same as for FY 2017/18)

Donor Funding

Kotido DLG has planned to received US\$ 2,233,354 as donor funding from UNICEF (US\$ 2,223,354) and GIZ (US\$ 10,000)

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	358,504	176,124	697,623
District Production Services	755,704	231,859	769,775

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District Commercial Services	14,498	2,027	15,783
<i>Sub- Total of allocation Sector</i>	<i>1,128,706</i>	<i>410,010</i>	<i>1,483,181</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	504,720	221,631	563,840
<i>Sub- Total of allocation Sector</i>	<i>504,720</i>	<i>221,631</i>	<i>563,840</i>
Sector: Education			
Pre-Primary and Primary Education	1,479,130	1,098,313	1,960,716
Secondary Education	173,675	15,922	963,399
Skills Development	561,129	162,598	623,028
Education & Sports Management and Inspection	512,179	69,770	597,054
Special Needs Education	2,000	0	2,000
<i>Sub- Total of allocation Sector</i>	<i>2,728,112</i>	<i>1,346,604</i>	<i>4,146,197</i>
Sector: Health			
Primary Healthcare	1,014,793	751,756	1,514,502
Health Management and Supervision	1,506,253	195,761	1,926,140
<i>Sub- Total of allocation Sector</i>	<i>2,521,046</i>	<i>947,517</i>	<i>3,440,643</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	1,716,515	160,784	567,812
Urban Water Supply and Sanitation	24,000	0	0
Natural Resources Management	221,303	97,039	184,975
<i>Sub- Total of allocation Sector</i>	<i>1,961,818</i>	<i>257,823</i>	<i>752,787</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,487,304	553,596	1,243,845
<i>Sub- Total of allocation Sector</i>	<i>1,487,304</i>	<i>553,596</i>	<i>1,243,845</i>
Sector: Public Sector Management			
District and Urban Administration	5,571,135	999,421	8,288,398
Local Statutory Bodies	535,776	216,748	528,613
Local Government Planning Services	106,642	70,510	148,567
<i>Sub- Total of allocation Sector</i>	<i>6,213,554</i>	<i>1,286,679</i>	<i>8,965,578</i>
Sector: Accountability			
Financial Management and Accountability(LG)	347,668	232,763	345,764
Internal Audit Services	52,465	33,736	57,742
<i>Sub- Total of allocation Sector</i>	<i>400,133</i>	<i>266,498</i>	<i>403,506</i>

Vote: 528 Kotido 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	1,325,090	1,014,616	1,353,973
District Unconditional Grant (Non-Wage)	148,511	111,383	110,235
District Unconditional Grant (Wage)	331,615	248,688	430,150
General Public Service Pension Arrears (Budgeting)	21,955	21,955	189,556
Gratuity for Local Governments	118,668	89,001	244,288
Locally Raised Revenues	86,400	3,200	68,736
Multi-Sectoral Transfers to LLGs_NonWage	87,022	65,266	86,841
Multi-Sectoral Transfers to LLGs_Wage	128,404	96,303	0
Other Transfers from Central Government	0	30,049	0
Pension for Local Governments	214,978	161,234	224,167
Salary arrears (Budgeting)	187,536	187,536	0
Development Revenues	4,246,046	824,720	6,934,426
District Discretionary Development Equalization Grant	93,631	93,823	66,518
Donor Funding	0	400	0
Multi-Sectoral Transfers to LLGs_Gou	705,497	705,497	937,665
Other Transfers from Central Government	3,446,918	25,000	5,930,242
Total Revenue Shares	5,571,135	1,839,336	8,288,398
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	331,615	242,641	430,150
Non Wage	778,049	341,000	923,823
Development Expenditure			
Domestic Development	4,461,472	415,780	6,934,426
Donor Development	0	0	0
Total Expenditure	5,571,135	999,421	8,288,398

Narrative of Workplan Revenues and Expenditure

Vote: 528 Kotido District**FY 2018/19**

Administration plans to receive US\$ 8,288,398 in FY 2018/19 compared to US\$ 5,571,135 approved for FY 2017/18. This will include: DUG (N/Wage)- US\$ 110,235; DUG (Wage)- US\$ 430,150; Pension Arrears- US\$ 189,556; Gratuity- US\$ 244,288; LRR- US\$ 68,735; Multi-Sectoral Transfers (N/Wage)- US\$ 86,841; Pension- 224,167; DDEG- US\$ 66,518; Multi-sectoral Transfers (Devt)- US\$ 937,665; and NUSAF III- US\$ 5,930,242.

There will be a 48.8% increase in expected revenues from US\$ 5,571,135 approved for FY 2017/18 due to increased NUSAF III funds expected, More allocation for Pension, Pension arrears, Gratuity, and Multi-sectoral transfers (Devt).

The revenues will be spent on: Operation of Administration Dept- US\$ 541,624 (Wage- US\$ 430,150 and N/Wage- US\$ 111,474); Human Resource Mgmt- US\$ 20,200; Supervision of S/Cs- 3,000; Public Information Dissemination- US\$ 9,796; Office support Svs- 1,500; Assets and Facilities Mgmt- US\$ 3,000; Payroll and HRM Systems- 650,011; Records Mgmt- US\$ 4,000; Information Collection & Mgmt- US\$ 3,500; Procurement Svs- US\$ 22,500; Administrative capital (NUSAF III Projects and Capacity Building)- US\$ 5,996,701

Workplan Title : Finance

<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	231,668	186,249	278,941
District Unconditional Grant (Non-Wage)	72,000	54,000	78,676
District Unconditional Grant (Wage)	133,668	100,251	173,386
Locally Raised Revenues	26,000	31,998	26,879
Development Revenues	116,000	116,000	66,823
District Discretionary Development Equalization Grant	116,000	116,000	66,823
Total Revenue Shares	347,668	302,249	345,764
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	133,668	100,251	173,386
Non Wage	98,000	65,263	105,555
Development Expenditure			
Domestic Development	116,000	67,249	66,823
Donor Development	0	0	0
Total Expenditure	347,668	232,763	345,764

Narrative of Workplan Revenues and Expenditure

Finance department plans to receive US\$ 345,764 for FY 2018/19 compared to US\$ 347,668 for FY 2017/18. The 0.5% decrease is due to less DDEG funds allocated to the Department. This includes; Dist Uncond Grant N/Wage- US\$ 78,676, District Uncond. Wage- US\$ 173,386, Local Revenue- US\$ 26,879 and DDEG- US\$ 66,823.

The revenue will be spent on LG. management services- US\$ 208,441 (Wage- US\$ 173,386 and N/Wage- US\$ 35,055), Revenue management and collection services- US\$ 10,908, Budget and Planning Services- US\$ 10,000, LG Expenditure and management services- US\$ 10,530, LG Accounting services- US\$ 9,062, IFMS- US\$ 30,000 and Administrative capital (Renovations and Retention payment)- US\$ 66

Workplan Title : Statutory Bodies

Vote: 528 Kotido District**FY 2018/19**

<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	310,985	230,460	383,906
District Unconditional Grant (Non-Wage)	110,480	82,860	145,559
District Unconditional Grant (Wage)	157,905	118,429	204,824
Locally Raised Revenues	42,600	29,171	33,523
Development Revenues	224,791	224,349	144,707
District Discretionary Development Equalization Grant	224,791	224,349	144,707
Total Revenue Shares	535,776	454,809	528,613
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,905	118,429	204,824
Non Wage	153,080	91,206	179,082
Development Expenditure			
Domestic Development	224,791	7,113	144,707
Donor Development	0	0	0
Total Expenditure	535,776	216,748	528,613

Narrative of Workplan Revenues and Expenditure

Statutory Bodies plans to receive UShs. 528,613/= compared to UShs. 535,776/= approved for FY 2017/2018. This will include; DUG Wage- UShs. 204,824/=, DUG N/Wage- UShs. 145,559/= Local Revenue- UShs. 33,522/= and DDDEG- UShs. 144,706/=. The 1.3% decline in revenues was due to less local revenue projected for FY 2018/2019 and less DDDEG allocation. The Department will spend the funds as follows; LG Council Administration- UShs. 280,394/= (Wage- UShs. 177,028/= and N/Wage- UShs. 15,470/=, LG Land Management services- UShs. 5,000/=, LG Financial Accountability- UShs. 10,200/=, LG Political and Executive Oversight- UShs. 24,791, Standing Committee services- UShs. 15,200/= and Council Block Construction- UShs. 144,706.

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			
Recurrent Revenues	1,080,618	572,550	1,410,601
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	10,434	7,826	13,534
Other Transfers from Central Government	653,354	252,102	653,354
Sector Conditional Grant (Non-Wage)	48,325	36,244	160,248
Sector Conditional Grant (Wage)	358,504	268,878	573,464
Development Revenues	48,088	48,088	72,580

Vote: 528 Kotido District**FY 2018/19**

Sector Development Grant	48,088	48,088	72,580
Total Revenue Shares	1,128,706	620,638	1,483,181
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	368,939	183,950	586,998
Non Wage	711,680	208,104	823,602
<i>Development Expenditure</i>			
Domestic Development	48,088	17,956	72,580
Donor Development	0	0	0
Total Expenditure	1,128,706	410,010	1,483,181

Narrative of Workplan Revenues and Expenditure

Production and Marketing department plans to receive a total of US\$ 1,483,181 for FY 2018/19 compared to US\$ 1,128,706. This will include; Other transfers from Govt (RPLRP)- US\$ 653,354; Dst Uncond Grant N/Wage- US\$ 10,000; Dst UnCond Grant Wage- 13,534; Sector Cond Grant Wage- US\$ 573,464, Sector Cond Grant N/Wage- US\$ 160,248 and Sector Devt Grant- US\$ 72,580. The increase of 31.4% is due to increased DUG Wage, increase in the sector N/wage and devt grant allocated to the department.

The revenues will be spent on the following; Extension services- US\$ 697,623 (Wage- US\$ 573,464 and N/Wage- US\$ 124,159), Livestock vaccination and treatment- US\$ 662,654 Fisheries regulation- US\$ 8,650; Agriculture statistics- US\$ 4,000; District Production Services- US\$ 697,195 (Wage- 13,534 and N/Wage- US\$ 683,661); Administrative Capital (2 Motorcycles, Tiling and Office solar)- US\$ 42,500; Tsetse vector control and commercial insect farm promotion- US\$ 7,000; Cattle Dip- US\$ 30,000; Trade development and promotion- US\$ 8,001; Enterprise development services- US\$ 1,382; Cooperatives mobilization and outreach services- US\$ 4,900 and Tourism promotion services- US\$ 1,500; Non Extension workers wage- US\$ 11,251.

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>	1,181,046	885,784	1,564,009
Sector Conditional Grant (Non-Wage)	185,613	139,210	185,613
Sector Conditional Grant (Wage)	995,433	746,575	1,378,396
<i>Development Revenues</i>	1,340,000	234,047	1,876,633
District Discretionary Development Equalization Grant	0	0	185,707
Donor Funding	1,340,000	234,047	1,660,862
Sector Development Grant	0	0	30,064
Total Revenue Shares	2,521,046	1,119,831	3,440,643
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	995,433	737,037	1,378,396

Vote: 528 Kotido District**FY 2018/19**

Non Wage	185,613	130,534	185,613
Development Expenditure			
Domestic Development	0	0	215,771
Donor Development	1,340,000	79,946	1,660,862
Total Expenditure	2,521,046	947,517	3,440,643

Narrative of Workplan Revenues and Expenditure

Health Department plans to receive total revenue of US\$ 3,440,643 in FY 2018/19 compared to US\$ 2,521,046 approved for FY 2017/18. This includes; SCG Wage- US\$ 1,378,396, SCG N/Wage- US\$ 185,613, UNICEF- US\$ 1,660,862, Sector Devt Grant US\$ 30,064 and DDEG- US\$ 185,613. The 36.5% increase from 2,521,046/= in 2017/18 due to more PHC wage, DDEG, PHC Devt and UNICEF funds allocated.

The revenue is to be spent on; NGO Basic Health Services (LLS)- US\$ 69,977; Basic Health Care services (HC IIIs - HC IIs)- US\$ 1,283,833 (Wage- US\$ 1,203,742 and N/Wage- US\$ 80,091), H/F Latrines- 30,064; OPD Construction and Rehabilitation- US\$ 132,206;

i- Health services management (DHO's office)- US\$ 203,083 (Wage- US\$ 174,654. and N/Wage- US\$ 28,429); Health services monitoring and inspection- US\$ 8,694, UNICEF supported programs-1,660,862 (RNMCAH-621,125, HIV/AIDS-411,924, Nutrition-587,650 and WASH CLTS-40,163); Non Standard Service delivery- US\$ 53,501

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			
Recurrent Revenues	2,194,831	1,619,633	2,721,799
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	55,865	41,899	72,465
Locally Raised Revenues	4,000	1,904	6,905
Sector Conditional Grant (Non-Wage)	304,729	203,153	587,373
Sector Conditional Grant (Wage)	1,820,237	1,365,178	2,045,056
Development Revenues	533,281	136,269	1,424,398
District Discretionary Development Equalization Grant	15,000	15,250	122,738
Donor Funding	417,000	19,738	294,028
Sector Development Grant	101,281	101,281	1,007,633
Total Revenue Shares	2,728,112	1,755,903	4,146,197
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,876,102	1,052,657	2,117,521
Non Wage	318,729	206,170	604,278
Development Expenditure			
Domestic Development	116,281	71,132	1,130,370

Vote: 528 Kotido District**FY 2018/19**

Donor Development	417,000	16,645	294,028
Total Expenditure	2,728,112	1,346,604	4,146,197

Narrative of Workplan Revenues and Expenditure

Education plans to receive US\$ 4,146,197 for FY 2018/19 compared to US\$ 2,728,112 approved for FY 2017/18. This will include; LRRs- US\$ 6,905, Dist Uncond. Grant N/Wage- US\$ 10,000, Dist Uncond. Grant Wage- US\$ 72,465, Sector Cond Grant (Wage)- US\$ 2,045,056, Sector Cond Grant N/Wage- 587,373, DDEG- US\$ 122,738 and Sector Devt Grant- US\$ 1,007,633. The 52% increase from 2,728,112/= in 2017/18 was due to Wage for Kacheri SS, DDEG and Huge SFG allocated provided by the MoES as Devt grant.

The revenues will be spent on; UPE Primary School Services (UPE)- US\$ 1,384,584 (Wage- US\$ 1,303,388 and N/Wage- US\$ 81,196), Primary classroom construction- US\$ 201,500; Primary Latrine construction- US\$ 25,000; Primary Teacher house construction and rehabilitation- US\$ 342,738, Primary furniture- US\$ 6,500; Secondary Capitation (USE) (LLS)- US\$ 413,399 (Wage- US\$ 374,610 and N/Wage- US\$ 38,789); Secondary Girls Dormitory- US\$ 170,000; Secondary classroom construction- US\$ 240,000; Secondary Office- 140,000; Tertiary Education Services Wage- US\$ 367,059; Skill Devt Svs- US\$ 255,970; Monitoring of Pri Education- US\$ 16,348; Monitoring of Secondary Education- US\$ 88,530; Education Management Services- US\$ 191,910 (Wage- US\$ 72,465 and N/Wage- US\$ 119,445), and Administrative Capital- US\$ 298,661 (Devt Monitoring- US\$ 4,633 and UNICEF Activities- US\$ 294,028)

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			
Recurrent Revenues	504,720	382,865	563,840
District Unconditional Grant (Wage)	67,863	50,897	88,028
Other Transfers from Central Government	0	331,968	475,813
Sector Conditional Grant (Non-Wage)	436,857	0	0
Development Revenues	0	0	0
N/A			
Total Revenue Shares	504,720	382,865	563,840
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	67,863	50,897	88,028
Non Wage	436,857	170,734	475,813
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	504,720	221,631	563,840

Narrative of Workplan Revenues and Expenditure

Vote: 528 Kotido District

FY 2018/19

Roads and Engineering plans to receive Ushs.('000) 563,840/= in FY 2018/2019 compared to Ushs. ('000) 504,720/= which was approved for FY 2017/2018 comprising; DUG (Wage)- UShs. ('000) 88,028 and Uganda Road Fund- Ushs. ('000) 475,813/=. The 34% increase from 504,720/= in 2017/18 was due to more funds allocated by Uganda Road Fund.

The department intends to spend it revenues on; Community Access Road- UShs. ('000) 76,654 ('000) 397,898/=. District Road equipment and machinery repair- UShs. ('000) 72,793, Operation of District Roads- UShs. ('000) 147,925 (Wage- UShs. 88,028 and N/Wage- UShs. 59,897), Community Access Road Maintenance (LLS)- UShs. 77,915, District Road maintenance- UShs. ('000) 188,554

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			
Recurrent Revenues	92,930	69,697	74,510
District Unconditional Grant (Wage)	26,299	19,724	34,113
Sector Conditional Grant (Non-Wage)	42,631	31,973	40,397
Support Services Conditional Grant (Non-Wage)	24,000	18,000	0
Development Revenues	1,647,586	498,586	493,302
Donor Funding	1,149,000	0	139,036
Sector Development Grant	477,948	477,948	333,213
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	1,740,515	568,283	567,812
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,299	19,724	34,113
Non Wage	66,631	17,340	40,397
Development Expenditure			
Domestic Development	498,586	123,720	354,266
Donor Development	1,149,000	0	139,036
Total Expenditure	1,740,515	160,784	567,812

Narrative of Workplan Revenues and Expenditure

The Water department plans to receive UShs. 591,812 for FY 2018/19 compared to UShs. 1,740,000 approved for FY 2017/18. The 66% decline in revenues was due to a decline in SDG and SCG N/Wage.

This will include; Dist Uncond Grant Wage- UShs. 34,113, Sector Cond Grant N/Wage- UShs. 40,397, Support services Cond Grant- UShs. 24,000, Sector Devt Grant- UShs. 333,213 and Transitional Development Grant- UShs. 21,053 and Donor funding- UShs. 139,036.

The revenues will be spent on Operation of District Water Office- UShs. 40,408 (Wage- UShs. 34,113), Supervision, Monitoring and Coordination- UShs. 13,135, Promotion of community-based management- UShs. 20,967, Administrative Capital- UShs. 57,305 (Monitoring- UShs. 2,350 and Borehole rehabilitation- UShs. 54,955), Non-Standard Service delivery Capital- UShs. 21,348, RGC latrines- UShs. 32,428, Borehole drilling and rehabilitation- UShs. 343,681, RGC piped water design- UShs. 19,540, Repair of Panyangara RGC Water Scheme- UShs. 16,650

Workplan Title : Natural Resources

Vote: 528 Kotido District**FY 2018/19**

<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	141,635	106,891	184,975
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	127,134	95,374	164,910
Locally Raised Revenues	0	641	5,000
Sector Conditional Grant (Non-Wage)	4,501	3,375	5,065
Development Revenues	79,668	79,668	0
District Discretionary Development Equalization Grant	79,668	79,668	0
Total Revenue Shares	221,303	186,559	184,975
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	127,134	95,374	164,910
Non Wage	14,501	1,665	20,065
Development Expenditure			
Domestic Development	79,668	0	0
Donor Development	0	0	0
Total Expenditure	221,303	97,039	184,975

Narrative of Workplan Revenues and Expenditure

Natural Resources plans to receive Ushs 184,975/= compared to UShs 217,056/= approved in FY 2017/18. This will include: Dist Uncond Grant Wage - UShs 164,910/=, Conditional Grants N/Wage to District N/Resources (Wetlands) - UShs 5,074/=, Dist Uncond Grant N/Wage - UShs. 10,000/=, and Locally raised revenues - UShs 5,000/=. The decline in expected revenues is due to no allocation of DDEG funds by the budget desk while other revenues sources remained constant.

Natural Resources department plans to spend under District Natural Resources Mgt. Wage - Ushs 164,910/=, N/wage Ushs 3,791/=, Tree Planting & Afforestation Ushs. 2,933/=, River Bank & Wetlands Restoration Ushs. 5,074/=, M&E of Env'tal. Compliance Ushs 2,933/=, Land Mgt. Services Ushs. 3,706/=, Infrastructure Planning Ushs 1,628/=

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	1,006,304	576,465	1,074,417
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	98,820	74,115	128,183
Locally Raised Revenues	2,560	1,500	1,859
Other Transfers from Central Government	860,000	467,156	890,473
Sector Conditional Grant (Non-Wage)	34,924	26,193	43,902

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Development Revenues	481,000	2,159	169,428
District Discretionary Development Equalization Grant	0	0	40,000
Donor Funding	481,000	2,159	129,428
Total Revenue Shares	1,487,304	578,623	1,243,845
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,820	74,115	128,183
Non Wage	907,484	477,332	946,234
Development Expenditure			
Domestic Development	0	0	40,000
Donor Development	481,000	2,150	129,428
Total Expenditure	1,487,304	553,596	1,243,845

Narrative of Workplan Revenues and Expenditure

Community Based Services department plans to receive 1,243,845/ in F/Y 2018/2019 against 1,487,304 planned in the year 2017/2018. These are; Local revenue Ushs. 1,859; Dist. Uncond grant Wage: @128,183/=, Distr. Uncond. N/W @10,000/=; Sector cond grant @43,902/=; DDEG Ushs: @40,000/=; Other Govt transfers for UWEP & YLP @Ushs 890,473/=; Donor funding 129,427/=. The 16% decrease in expected revenue is due to low UNICEF funding to the department expected in FY 2018/19 compared to FY 2017/18.

The revenues will be spent on; Facilitation of Community Development Workers- UShs. 140,044 (Wage- UShs. 128,183 and N/Wage- UShs. 11,861); Adult learning- UShs. 10,000; Gender mainstreaming- UShs. 1,302; Support to Youth Councils- UShs. 575,395; Support to Disabled and Elderly- UShs. 11,200; Culture mainstreaming- UShs. 1,600; Representation to Women Councils- 323,076; Community Devt Services for LLG- UShs. 7,000; and Administrative Capital (Renovation of Community centre)- UShs. 40,000

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	76,642	61,370	99,878
District Unconditional Grant (Non-Wage)	10,000	7,500	20,000
District Unconditional Grant (Wage)	51,642	38,731	66,987
Locally Raised Revenues	15,000	15,139	12,892
Development Revenues	30,000	45,011	48,689
District Discretionary Development Equalization Grant	30,000	30,000	38,689
Donor Funding	0	15,011	10,000
Total Revenue Shares	106,642	106,381	148,567
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,642	38,731	66,987

Vote: 528 Kotido District**FY 2018/19**

Non Wage	25,000	10,972	32,892
Development Expenditure			
Domestic Development	30,000	20,807	38,689
Donor Development	0	0	10,000
Total Expenditure	106,642	70,510	148,567

Narrative of Workplan Revenues and Expenditure

Planning Unit plans to receive Ugx. 148567, compared to Ugx. 106,642 in the FY 2017/18 budget comprising of: Wage -Ugx. 66,987, NW recurrent Ugx. 32,892, GoU-Devt Ugx.38,699 and Donor Devt Ugx.10,000. The increase by 39% (ugx. 41,925) is due to an increase in: Wage projection by 29% (15,345) DUCG by 100% (Ugx.10,000) and DDEG by 29% (Ugx.8,699). However, LR reduced by 14% (Ugx.2,108). The funds will be spent: management of planning office Ugx. 81,316,district Planning Ugx. 6,006,Statistical function Ugx.6,343, demographic function Ugx.11,178, MIS Ugx.1,336 and administrative Capital Ugx. 48,699.

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	47,465	33,049	57,742
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	32,465	24,349	42,112
Locally Raised Revenues	5,000	1,200	5,631
Development Revenues	5,000	5,000	0
District Discretionary Development Equalization Grant	5,000	5,000	0
Total Revenue Shares	52,465	38,049	57,742
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,465	24,349	42,112
Non Wage	15,000	7,957	15,631
Development Expenditure			
Domestic Development	5,000	1,430	0
Donor Development	0	0	0
Total Expenditure	52,465	33,736	57,742

Narrative of Workplan Revenues and Expenditure

Internal Audit department plans to receive US\$ 57,742 for FY 2018/19 compared to US\$ 52,465 approved for FY 2017/18. Of which Local Revenue- US\$ 5,631, District Uncond Grant- N/Wage- 10,000 and Dist Uncond Grant Wage- 42,112. The 10% increase was due to increased wage allocated despite a decline in expected revenues is due to reduced local revenue allocation to the department and no DDEG fund allocated for FY 2018/19.

Internal Audit will spend the funds on management of Internal Audit Office- US\$ 49,102 (Wage- US\$ 42,112, and N/Wage- US\$ 6,990) and Internal Audit- US\$ 8,640