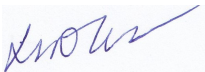


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Foreword

Kotido District Local Government has prepared this Budget Framework Paper for financial year 2018/19 in accordance with the Public Finance Management Act (2015) under section 9. This BFP was a result of consultations made with key stakeholders in the District including Community leaders, Lower Local Governments, Development Partners and the District leadership. The theme of Kotido's BFP for FY 2018/19 will be, "Industrialization for job creation and shared prosperity," which will contribute to Kotido's vision, "A peaceful, Healthy, Food secure and prosperous community living in harmony with their environment and resilient to climate by 2040," and the national vision 2020. This will be done through increasing production and productivity, improving environment for industrialization, promoting value addition, infrastructure development, public-private partnerships and improving service delivery. It is therefore my plea that all key stakeholders, Development Partners, Higher Local Government and Lower Local Governments embrace this document and use it as a guiding tool for the completion of the budgeting process in order to achieve the aspirations of the people of Kotido District. For God and My Country



Lotukei Ambrose - District Chairperson

Vote : 528 Kotido District**FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	181,560	19,458	131,832
Discretionary Government Transfers	2,969,714	848,227	3,288,494
Conditional Government Transfers	5,446,847	1,467,051	4,692,804
Other Government Transfers	4,960,272	331,837	5,427,603
Donor Funding	3,387,000	57,035	0
Grand Total	16,945,394	2,723,608	13,540,732

Revenue Performance in the First Quarter of 2017/18

In Quarter 1, Kotido District Local Government received a total of US\$ 2,723,608 of which Locally Raised Revenues- US\$ 19,458, Discretionary Government Transfers- US\$ 848,227, Conditional Government Transfers- 1,467,051, Other Government Transfers- US\$ 331,837 and Donor funding- US\$ 57,035.

Planned Revenues for FY 2018/19

Kotido District Local Government plans to receive US\$ 13,540,732 for FY 2018/2019 reflecting a 20% decline from US\$ 16,945,394 approved for FY 2017/18. The decrease is due to no communication from partners about their support to the FY 2018/19 budget, Reduced Locally Raised Revenues as a result of Kotido MC and reduced Conditional transfers. This will include: Locally Raised Revenues US\$ 131,832 which is expected to reduce by 27.4% from US\$ 181,560 approved for FY 2017/2018; Discretionary Government Transfers- US\$ 3,288,494 which is expected to increase by 10.7% from US\$ 2,696,714 approved for FY 2017/18; Conditional Government Transfers- US\$ 4,692,603 which is expected to reduce by 13.9% from US\$ 5,446,847 approved for FY 2017/2018; Other Government Transfers- US\$ 5,427,603 which is expected to increase by 9.4% from US\$ 4,960,272 approved for FY 2017/18; There was no commitment for donor funding.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	5,699,539	748,341	5,369,748
Finance	347,668	90,470	582,193
Statutory Bodies	535,776	128,958	405,784
Production and Marketing	1,128,706	282,093	1,115,380
Health	2,521,046	333,493	1,217,046
Education	2,728,112	627,257	2,397,972
Roads and Engineering	504,720	91,119	504,720
Water	1,740,515	189,428	569,310
Natural Resources	221,303	55,349	142,208

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Community Based Services	1,487,304	106,482	1,085,054
Planning	106,642	26,651	105,223
Internal Audit	52,465	11,866	46,095
Grand Total	17,073,798	2,691,507	13,540,732
<i>o/w: Wage:</i>	<i>4,396,288</i>	<i>1,066,971</i>	<i>4,396,288</i>
<i>Non-Wage Recurrent:</i>	<i>3,926,050</i>	<i>928,320</i>	<i>3,442,866</i>
<i>Domestic Devt:</i>	<i>5,364,460</i>	<i>639,181</i>	<i>5,701,578</i>
<i>Donor Devt:</i>	<i>3,387,000</i>	<i>57,035</i>	<i>0</i>

Expenditure Performance in the First Quarter FY 2017/18

By the end of Quarter 1, Kotido had received US\$ 2,691,507 (16% of the approved total budget of US\$ 16,945,394) and spent 38% of the received funds on Wage- US\$ 761,798 (71%), N/Wage Recurrent- US\$ 243,313 (26%), Domestic Devt- US\$ 12,288 (2%) and Donor supported activities- US\$ 16,647 (29%). The Departments spent as follows; Administration- US\$ 162,377 (22% of US\$ 748,341); Finance- US\$ 55,505 (61% of US\$ 90,470 received); Statutory bodies- US\$ 65,864 (51% of 128,958); Production and Marketing- US\$ 98,051 (35% of 282,093 received); Health- US\$ 236,042 (71% of 333,493 received); Education- US\$ 453,930 (72% of 627,257 received); Roads and Engineering- US\$ 23,540 (26% of US\$ 91,119 received); Water- US\$ 6,575 (3% of 189,428 received); Natural Resources- US\$ 31,807 (57% of 55,349 received); Community Based Services- US\$ 34,172 (7% of 106,482 received); Planning- US\$ 16,651 (62% of US\$ 26,651); and Internal Audit- US\$ 8,119 (68% of 11,866 received).

Planned Expenditures for The FY 2018/19

Kotido plans to spend its total revenue of US\$ 13,540,732 for FY 2018/2019 on the following; Administration- US\$ 5,369,748 (3.6% decline from US\$ 5,571,135 was due to less local revenue projected for FY 2018/19); Finance- US\$ 582,193 (67% increase US\$ 582,193 is due to DDEG allocated for Education and Health projects whose estimates have not been finalized); Statutory bodies- US\$ 405,784 (24% decline from US\$ 535,776 was due to reduced local revenue and reduced DDEG allocation due to following of DDEG guidelines); Production and Marketing- US\$ 1,115,380 (1% decline from US\$ 1,128,706 was due to a reduction in the sector conditional grant N/Wage); Health- US\$ 1,217,046 (53% decline from US\$ 2,521,046 is due to no donor support to the sector declared during the budget conference); Education- US\$ 2,397,972 (12% from US\$ 2,728,112); Roads and Engineering- US\$ 504,720 (No decline or increase); Water- US\$ 569,310 (67% decline from US\$ 1,740,515 is due to no donor funds allocated); Natural Resources- US\$ 142,208 (36% decrease from US\$ 221,303 was due no DDEG allocation); Community Based Services- US\$ 1,085,054 (27% decline from US\$ 1,487,304 was due no local revenue allocated, no donor funding allocated and reduced UWEP funds); Planning- US\$ 105,223 (1% decline from US\$ 106,642 due to reduced local revenue allocation); and Internal Audit- US\$ 46,095 (12% decline was due to less local revenue allocated)

Medium Term Expenditure Plans

Kotido DLG in FY 2018/19 plans to; Pay salaries for its staff, pay pension, Improve staffing, Hold 10 capacity building sessions, Supervise S/C programmes, Collect local revenues, Prepare annual and Quarterly performance reports, Prepare budget, Prepare final accounts to OAG, Complete existing projects, 6 Council meetings 12 DEC meetings, 4 Land board meetings, Process land titles, Hold DSC meetings, Pay Council block construction, Vaccinate Livestock, 3 slaughter slabs, Solar system for veterinary office, Support health facilities, Support UPE primary schools and USE Secondary schools, Supply furniture to primary schools, Complete Classrooms, Inspect Civil works, Maintain District roads, 30 lines of culverts, Carry out ADRICS, Rehabilitate 26 boreholes, Drill 10 bore boreholes, Promote hygiene and sanitation, 1000 tree seedlings, Conserve the environment, Analyze climate change pattern, Screen projects, Enforce environmental compliance, Develop S/C Physical Development Plans, Approve site plans, Support 60 youth groups, Support 40 women groups, Mainstream cross cutting issues, Follow up Child abuse cases, 12 DTPC meetings, Conduct budget conference, Prepare Quarterly progress reports, Prepare and submit performance contract, Collect data and Update the District database, Coordinate HIV/AIDS activities, Carry out 60 internal audits, Prepare Quarterly internal audit reports.

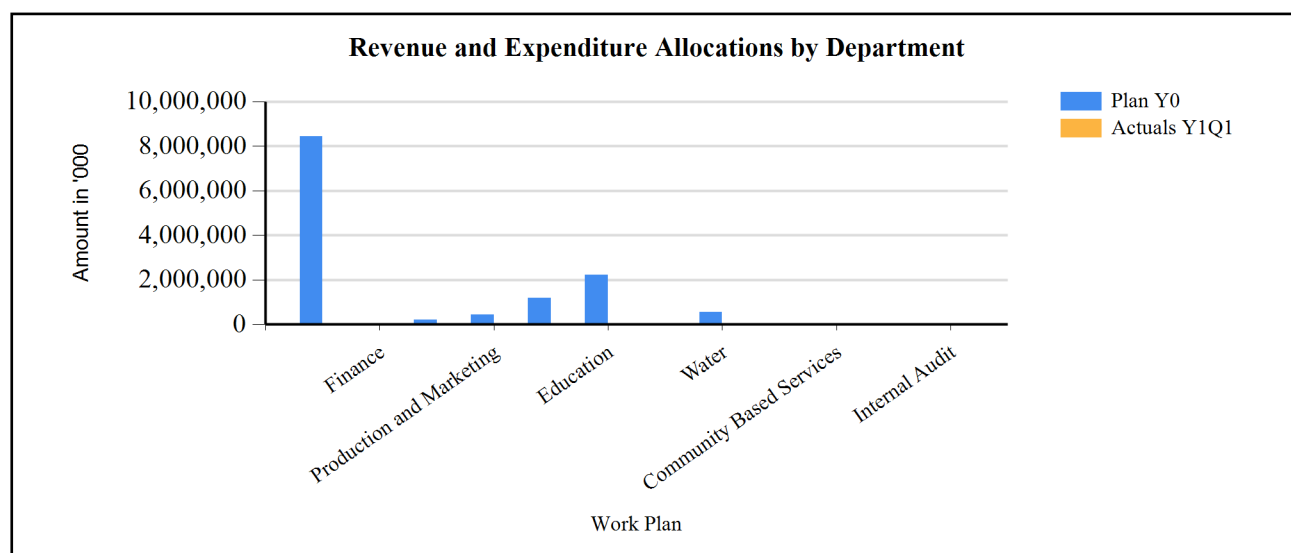
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Challenges in Implementation

1- High poverty levels; 2- High illiteracy levels; 3- Inadequate transport facilities; 4- Development of new settlements; 5- Delays in the procure processes; 6- Lack of reliable power supply; 7- High school drop-out rates;

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 Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	181,560	19,458	131,832
Local Services Tax	20,000	5,325	21,300
Rent & Rates - Non-Produced Assets – from private entities	0	0	26,151
Sale of non-produced Government Properties/assets	50,000	0	50,000
Rent & rates – produced assets – from private entities	50,000	6,538	0
Animal & Crop Husbandry related Levies	4,000	0	4,000
Agency Fees	25,000	5,920	23,680
Group registration	2,560	248	992
Advance Recoveries	4,000	0	0
Miscellaneous receipts/income	26,000	1,427	5,709
2a. Discretionary Government Transfers	2,969,714	848,227	3,288,494
District Unconditional Grant (Non-Wage)	478,013	119,503	468,889
District Discretionary Development Equalization Grant	1,269,587	423,196	1,597,491

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Urban Unconditional Grant (Wage)	128,404	32,101	128,404
District Unconditional Grant (Wage)	1,093,710	273,427	1,093,710
2b. Conditional Government Transfer	5,446,847	1,467,051	4,692,804
Sector Conditional Grant (Wage)	3,174,175	793,544	3,174,175
Sector Conditional Grant (Non-Wage)	1,057,580	180,575	622,482
Support Services Conditional Grant (Non-Wage)	24,000	6,000	24,000
Sector Development Grant	627,317	209,106	636,550
Transitional Development Grant	20,638	6,879	20,619
General Public Service Pension Arrears (Budgeting)	21,955	0	0
Salary arrears (Budgeting)	187,536	187,536	0
Pension for Local Governments	214,978	53,745	214,978
Gratuity for Local Governments	118,668	29,667	0
2c. Other Government Transfer	4,960,272	331,837	5,427,603
Northern Uganda Social Action Fund (NUSAF)	3,446,918	30,049	3,446,918
Uganda Road Fund (URF)	0	74,153	436,857
Uganda Women Entrepreneurship Program(UWEP)	360,000	42,651	319,078
Youth Livelihood Programme (YLP)	500,000	19,364	571,395
Unspent balances - Other Government Transfers	0	6,373	0
Regional Pastoral Livelihoods Resilience Project	653,354	159,248	653,354
3. Donor	3,387,000	57,035	0
Global Alliance for Vaccines and Immunization (GAVI)	150,000	0	0
Infectious Diseases Institute (IDI)	0	0	0
Neglected Tropical Diseases (NTDs)	20,000	0	0
United Nations Children Fund (UNICEF)	2,487,000	20,734	0
United Nations Fund for Population Activities (UNFPA)	300,000	28,190	0
World Health Organisation (WHO)	260,000	0	0
Global Fund	50,000	0	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	2,723,608	13,540,732

i) Revenue Performance by September 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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Central Government Transfers

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\$ 131,832 as Locally Raised Revenues for FY 2018/19. This will include; Local Service Tax- US\$ 21,300, Rent & rates - Non-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\$ 13,408,901 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\$ 468,889 for FY 2018/19 compared to US\$ 478,013 approved for FY 2017/18; DDEG- US\$ 1,597,491 for FY 2018/19 compared to US\$ 1,269,587 approved for FY 2017/18; Urban Cond. Grant wage never change at US\$ 128,404; District Uncond. Grant Wage never change- US\$ 1,093,710; Sector Cond. Wage will not change at US\$ 3,174,175; Support Services Cond. grant- US\$ 24,000 (Not changed); Sector Devt Grant- US\$ 636,550 compared to US\$ 627,317 approved for 2017/18; Transitional Devt grant- 20,619 compared to US\$ 20,638 approved for FY 2018/19; Pension for for LG- US\$ 214,978 (Same as 2017/18); NUSAF- US\$ 3,446,918 (Same as for FY 2017/18), URF- US\$ 436,857 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 for any donor funding because no development partner pledged to support the District during the budget conference. However, engagement on with various partners like UNICEF, UNFPA, FAO and other partners which will be captured in the next budgeting steps.

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 Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
Agricultural Extension Services	358,504	89,626	358,938
District Production Services	755,704	188,926	743,943
District Commercial Services	14,498	3,624	12,498

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<i>Sub- Total of allocation Sector</i>	1,128,706	282,177	1,115,380
Sector :Works and Transport			
District, Urban and Community Access Roads	504,720	126,180	504,720
<i>Sub- Total of allocation Sector</i>	504,720	126,180	504,720
Sector :Education			
Pre-Primary and Primary Education	1,479,130	369,782	1,949,142
Secondary Education	173,675	43,419	173,675
Skills Development	561,129	140,282	194,070
Education & Sports Management and Inspection	512,179	128,045	79,084
Special Needs Education	2,000	500	2,000
<i>Sub- Total of allocation Sector</i>	2,728,112	682,028	2,397,972
Sector :Health			
Primary Healthcare	1,014,793	253,698	1,050,002
Health Management and Supervision	1,506,253	376,563	167,044
<i>Sub- Total of allocation Sector</i>	2,521,046	630,261	1,217,046
Sector :Water and Environment			
Rural Water Supply and Sanitation	1,716,515	429,129	545,310
Urban Water Supply and Sanitation	24,000	6,000	24,000
Natural Resources Management	221,303	55,326	142,208
<i>Sub- Total of allocation Sector</i>	1,961,818	490,455	711,518
Sector :Social Development			
Community Mobilisation and Empowerment	1,487,304	371,826	1,085,054
<i>Sub- Total of allocation Sector</i>	1,487,304	371,826	1,085,054
Sector :Public Sector Management			
District and Urban Administration	4,650,212	1,162,553	5,369,748
Local Statutory Bodies	535,776	133,944	405,784
Local Government Planning Services	106,642	26,660	105,223
<i>Sub- Total of allocation Sector</i>	5,292,631	1,323,158	5,880,755
Sector :Accountability			
Financial Management and Accountability(LG)	347,668	86,917	582,193
Internal Audit Services	52,465	13,116	46,095
<i>Sub- Total of allocation Sector</i>	400,133	100,033	628,289

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,453,494	442,760	964,142
Locally Raised Revenues	86,400	0	62,735
Multi-Sectoral Transfers to LLGs_NonWage	215,426	21,755	77,898
Multi-Sectoral Transfers to LLGs_Wage	128,404	0	0
Other Transfers from Central Government	0	30,049	0
District Unconditional Grant (Non-Wage)	148,511	37,128	148,511
Urban Unconditional Grant (Wage)	0	0	128,404
District Unconditional Grant (Wage)	331,615	82,880	331,615
General Public Service Pension Arrears (Budgeting)	21,955	0	0
Salary arrears (Budgeting)	187,536	187,536	0
Pension for Local Governments	214,978	53,745	214,978
Gratuity for Local Governments	118,668	29,667	0
Development Revenues	4,246,046	305,581	4,405,606
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	705,497	0	887,710
Other Transfers from Central Government	3,446,918	0	3,446,918
District Discretionary Development Equalization Grant	93,631	0	70,978
Total Revenues shares	5,699,539	748,341	5,369,748
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	331,615	80,880	460,019
Non Wage	778,049	69,209	504,123
Development Expenditure			
Domestic Development	3,540,549	12,288	4,405,606
Donor Development	0	0	0
Total Expenditure	4,650,212	162,377	5,369,748

Narrative of Workplan Revenues and Expenditure

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Administration plans to receive 4,405,606/= in FY 2018/19 compared to 5,571,135/= approved budget for FY 2017/18. Decrease of 20% in FY 2018/19 budget is due to reduced DDEG allocation and no IPFs for domestic arrears for FY 2018/19. Administration revenues comprise recurrent multi-sectoral transfers to LLGs-77,898/=, multi-sectoral transfers to LLGs DDEG- 887,710/=, Urban Wage- 128,404/=, Pension for LG- 214,978/=, District Uncond. grant Wage- 331,615/=, District Uncond N/Wage- 148,511, Local Revenue- 62,735/=, DDEG (Capacity building)- 70,978/= and NUSAF 3 - 3,446,918/=. Administration plans to spend the revenues for Wage Ushs. 460,019/=. Operation of Administration Non-wage-152,2461/=. Human Resource Mgmt- 15,000/=. capacity building- 70,978/=. Supervision of of Sub County programme- 7,000/=. Public Information Dissemination- 6,000/=. Office support services- 2,000/=. Assets and facilities- 4,000/=. Payroll & HRM System- 214,978, Records Mgmt- 6,000/=. Procurement- 19,000/= and Administration capital- 3,446,918/=

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*Finance***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	231,668	61,470	224,547
Locally Raised Revenues	26,000	10,053	18,879
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	72,000	18,000	72,000
Urban Unconditional Grant (Wage)	0	0	0
District Unconditional Grant (Wage)	133,668	33,417	133,668
Development Revenues	116,000	29,000	357,647
District Discretionary Development Equalization Grant	116,000	0	357,647
Total Revenues shares	347,668	90,470	582,193
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	133,668	33,417	133,668
Non Wage	98,000	15,614	90,879
Development Expenditure			
Domestic Development	116,000	6,474	357,647
Donor Development	0	0	0
Total Expenditure	347,668	55,505	582,193

Narrative of Workplan Revenues and Expenditure

Finance department plans to receive US\$ 582,193 for FY 2018/19 compared to US\$ 347,668 for FY 2017/18. This includes; US\$ 18,879, Dist Uncond Grant N/Wage- US\$ 72,000, District Uncond. Wage- US\$ 133,668, and DDEG- US\$ 357,647. The increase by 67.5% is due to funds allocated under DDEG to cater incomplete health and education projects.

The revenue is to spent on LG. management services- US\$ 512,690 (Wage- US\$ 133,668, N/Wage- US\$ 21,376 and DDEG Projects- US\$ 357,646), Revenue management and collection services- US\$ 12,208, Budget and Planning Services- US\$ 12,208, LG Expenditure and management services- US\$ 6,879, LG Accounting services- US\$ 12,208 and IFMS- US\$ 26,000

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FY 2018/19

Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	310,985	72,761	299,317
Locally Raised Revenues	42,600	5,664	30,932
District Unconditional Grant (Non-Wage)	110,480	27,620	110,480
District Unconditional Grant (Wage)	157,905	39,476	157,905
Development Revenues	224,791	56,198	106,467
District Discretionary Development Equalization Grant	224,791	0	106,467
Total Revenues shares	535,776	128,958	405,784
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	157,905	39,476	157,905
Non Wage	153,080	26,388	141,412
Development Expenditure			
Domestic Development	224,791	0	106,467
Donor Development	0	0	0
Total Expenditure	535,776	65,864	405,784

Narrative of Workplan Revenues and Expenditure

Statutory Bodies plans to receive US\$ 405,784 in FY 2018/19 compared to US\$ 535,776 approved for FY 2017/18. This will include; DUG Wage- US\$157,904, DUG N/Wage- US\$ 110,480/=-, Local Revenue- US\$ 30,931 and DDEG- US\$ 106,467. The decline in revenues expected is due to less local revenue projected for FY 2018/19 and less DDEG allocation. The department will spend the funds as follows; LG Council Administration- US\$ 240,864 (Wage- US\$ 139,905 and N/Wage- 100,959), LG Procurement Services- US\$ 5,000, LG staff recruitment services- US\$ 33,470 (Wage- US\$ 18,000 and N/Wage- US\$ 15,470), LG Land Management services- US\$ 5,000, LG Financial Accountability- US\$ 10,250, LG Political and Executive Oversight- US\$ 24,791, Standing Committee services- US\$ 4,733 and Construction of Council block- US\$ 81,676.

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FY 2018/19

*Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,080,618	266,064	1,074,980
Other Transfers from Central Government	653,354	159,248	653,354
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	10,434	2,609	10,434
Sector Conditional Grant (Wage)	358,504	89,626	358,504
Sector Conditional Grant (Non-Wage)	48,325	12,081	42,687
Development Revenues	48,088	16,029	40,400
Sector Development Grant	48,088	0	40,400
Total Revenues shares	1,128,706	282,093	1,115,380
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	368,939	61,317	368,938
Non Wage	711,680	12,811	706,041
Development Expenditure			
Domestic Development	48,088	0	40,400
Donor Development	0	0	0
Total Expenditure	1,128,706	74,128	1,115,380

Narrative of Workplan Revenues and Expenditure

Production and Marketing department plans to receive a total of US\$ 1,115,380 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- 10,434; Sector Cond Grant Wage- US\$ 358,504, Sector Cond Grnat N/Wage- US\$ 42,687 and Sector Devt Grant- 40,400. The decline of 1.2% was due to the reduction in the sector devt grant allocated to the department. The revenues will be spent on the following; Payment of extension workers' salaries- US\$ 358,938; District Production management services- US\$ 17,883 (Wage- US\$ 10,000 and N/Wage- US\$ 7,883); Crop disease control and marketing- US\$ 11,000; Livestock health and marketing- US\$ 704,754 (Devt- US\$ 40,400 and RPLRP activities- US\$ 664,354); Tsetse vector control and commercial insect farm production- US\$ 5,306; Trade development and promotion- US\$ 5,000; Enterprise development services- US\$ 3,000 Cooperatives mobilization and outreach services- US\$ 3,000 and Tourism promotion services- US\$ 1,498

Vote : 528 Kotido District

FY 2018/19

*Health***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,181,046	295,261	1,181,046
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Sector Conditional Grant (Wage)	995,433	248,858	995,433
Sector Conditional Grant (Non-Wage)	185,613	46,403	185,613
Development Revenues	1,340,000	38,231	36,000
Donor Funding	1,340,000	0	0
District Discretionary Development Equalization Grant	0	0	36,000
Sector Development Grant	0	0	0
Total Revenues shares	2,521,046	333,493	1,217,046
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	995,433	248,858	995,433
Non Wage	185,613	18,587	185,613
Development Expenditure			
Domestic Development	0	0	36,000
Donor Development	1,340,000	0	0
Total Expenditure	2,521,046	267,445	1,217,046

Narrative of Workplan Revenues and Expenditure

Health Department plans to receive total revenue of US\$ 1,217,046 in FY 2018/19 compared to US\$ 2,521,046 approved for FY 2017/18. The decline is due to no donor funding allocated to the department.

The revenue is to be spent on; Health services management- US\$ 150,349 (Wage- US\$ 126,019 and N/Wage- US\$ 24,330), Health services monitoring and inspection- US\$ 16,695, NGO Basic Health Services (LLS)- US\$ 69,977, Basic Health Care services (HC IV - HC II)- US\$ 944,025 (Wage- US\$ 869,414 and N/Wage- US\$ 74,611) and Health Centre Construction and Rehabilitation- US\$ 36,000

Vote : 528 Kotido District

FY 2018/19

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,194,831	573,102	2,193,737
Locally Raised Revenues	4,000	0	2,905
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	55,865	13,966	55,865
Sector Conditional Grant (Wage)	1,820,237	455,059	1,820,237
Sector Conditional Grant (Non-Wage)	304,729	101,576	304,729
Development Revenues	533,281	54,155	204,235
Donor Funding	417,000	0	0
District Discretionary Development Equalization Grant	15,000	0	66,000
Sector Development Grant	101,281	0	138,235
Total Revenues shares	2,728,112	627,257	2,397,972
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,876,102	339,813	1,876,102
Non Wage	318,729	97,472	317,634
Development Expenditure			
Domestic Development	116,281	0	204,235
Donor Development	417,000	16,645	0
Total Expenditure	2,728,112	453,930	2,397,972

Narrative of Workplan Revenues and Expenditure

Education plans to receive US\$ 2,397,972 for FY 2018/19 compared to US\$ 2,728,112 approved for FY 2017/18. This includes; Locally Raised Revenues- US\$ 2,905, Dist Uncond. Grant N/Wage- US\$ 10,000, Dist Uncond. Grant Wage- US\$ 55,865, Sector Cond Grant- US\$ 1,820,237, Sector Cond Grant- N/Wage- 304,729, DDEG- US\$ 304,729 and Sector Devt Grant- US\$ 138,235. The decline in revenues expected by 12% is due to no donor revenues were captured for the department. The revenues will be spent on UPE Primary School services- US\$ 1,744,907 (Wage- US\$ 1,670,446 and N/Wage- US\$ 74,461), Primary Teacher house construction and rehabilitation- US\$ 39,000, Provision of furniture to Primary Schools- US\$ 162,235, Secondary Capitation (USE) (LLS)- US\$ 173,675 (Wage- US\$ 149,791 and N/Wage- US\$ 23,884), Tertiary Education Services- US\$ 194,070, Education Management Services- US\$ 72,084 (Wage- US\$ 55,865 and N/Wage- 16,219), Monitoring and supervision of Primary and Secondary Education- US\$ 5,000 and Sports Development Services- US\$ 2,000.

Vote : 528 Kotido District

FY 2018/19

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	504,720	91,119	504,720
Other Transfers from Central Government	0	74,153	436,857
District Unconditional Grant (Wage)	67,863	16,966	67,863
Sector Conditional Grant (Non-Wage)	436,857	0	0
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	504,720	91,119	504,720
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	67,863	16,966	67,863
Non Wage	436,857	0	436,857
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	504,720	16,966	504,720

Narrative of Workplan Revenues and Expenditure

Roads and Engineering plans to receive Ushs. 504,712/= (as budget as for FY 2017/18) comprising of Other Govt Transfers (URF)- Ushs. 436,857/= and Dist Uncond. Grant Wage- UShs. 67,863. The funds are to be spent on; Operation of District Roads Office- UShs. 120,326 (Wage- UShs. 67,863 and N/Wage- UShs. 52,463), Community Access Road Maintenance (LLS)- UShs. 62, 914, Bottle necks Clearance on Community Access Roads- UShs. 141,576, District Roads Maintenance (URF)- 179,904

Vote : 528 Kotido District

FY 2018/19

*Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	92,930	23,232	90,776
District Unconditional Grant (Wage)	26,299	6,575	26,299
Sector Conditional Grant (Non-Wage)	42,631	10,658	40,477
Support Services Conditional Grant (Non-Wage)	24,000	6,000	24,000
Development Revenues	1,647,586	166,195	478,534
Donor Funding	1,149,000	0	0
Sector Development Grant	477,948	0	457,915
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	1,740,515	189,428	569,310
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,299	6,575	26,299
Non Wage	66,631	0	64,477
Development Expenditure			
Domestic Development	498,586	0	478,534
Donor Development	1,149,000	0	0
Total Expenditure	1,740,515	6,575	569,310

Narrative of Workplan Revenues and Expenditure

The Water department plans to receive UShs. 569,310 for FY 2018/19 compared to UShs. 478,534 approved for FY 2017/18. This will include; Dist Uncond Grant Wage- UShs. 26,299, Sector Cond Grant N/Wage- UShs. 40,477, Support services Cond Grant- UShs. 24,000, Sector Devt Grant- UShs. 457,915 and Transitional Development Grant- UShs. 20,619. The decline in expected revenues is due to no donor allocation and reduced IPFs for N/Wage Sector Con Grant and sector Devt Grant.

The revenues will be spent on Operatio of District Water Office- UShs. 56,065 (Wage- UShs. 26,299, N/Wage- UShs. 8,418 and Devt- UShs. 21,348), Supervision, Monitoring and Coordination- UShs. 20,599, Promotion of community based management- UShs. 16,904, Promotion of sanitation and hygiene- UShs. 20,619 and Borehole drilling and rehabilitation- UShs. 431,123.

Vote : 528 Kotido District

FY 2018/19

*Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	141,635	35,432	142,208
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	127,134	31,807	127,134
Sector Conditional Grant (Non-Wage)	4,501	1,125	5,074
Development Revenues	79,668	19,917	0
District Discretionary Development Equalization Grant	79,668	0	0
Total Revenues shares	221,303	55,349	142,208
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	127,134	31,807	127,134
Non Wage	14,501	0	15,074
Development Expenditure			
Domestic Development	79,668	0	0
Donor Development	0	0	0
Total Expenditure	221,303	31,807	142,208

Narrative of Workplan Revenues and Expenditure

Natural Resources plans to receive Ushs. 142,208/= compared to Ushs. 217,056/= approved in FY 2017/18. This will include; Dist Uncond Grant Wage- UShs. 127,134, Dist Uncond Grant- N/Wage- UShs. 10,000 and Sector Cond. Grant N/Wage- UShs. 5,074. The decline in expected revenues is due to no allocation no 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. 127,134/=, N/wage Ushs. 3,000/=, Tree Planting & Afforestation Ushs. 2,333/=, River Bank & Wetlands Restoration Ushs. 5,074/=, M&E of Env'tal. Compliance Ushs. 2,333/=, Land Mgt. Services Ushs. 1,556/=, Infrastructure Planning Ushs. 778/=

Vote : 528 Kotido District

FY 2018/19

*Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,006,304	104,323	1,045,054
Locally Raised Revenues	2,560	0	1,859
Other Transfers from Central Government	860,000	68,387	890,473
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	98,820	24,705	98,820
Sector Conditional Grant (Non-Wage)	34,924	8,731	43,902
Development Revenues	481,000	2,159	40,000
Donor Funding	481,000	0	0
District Discretionary Development Equalization Grant	0	0	40,000
Total Revenues shares	1,487,304	106,482	1,085,054
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,820	24,705	98,820
Non Wage	907,484	10,464	946,234
Development Expenditure			
Domestic Development	0	0	40,000
Donor Development	481,000	2	0
Total Expenditure	1,487,304	35,172	1,085,054

Narrative of Workplan Revenues and Expenditure

The department has planned to receive US\$ 1,085,054 in FY 2018/19 vis-a-vis US\$ 1,487,304 which was approved for FY 2017/18. This will include; Local revenues- US\$ 1,859, Other transfers from Govt (UWEP and YLP funds)- US\$ 890,473, Dist Uncond Grant N/Wage- US\$ 10,000, Dist Uncond Grant Wage- US\$ 98,820, Sector Cond Grant N/Wage- US\$ 43,902 and DDEG- US\$ 40,000. The department expects a 27% decline due to no donor funds allocated and less local revenue despite an increase in the sector cond grant.

The revenues will be spent as follows, Operation of Community Based Services Department- US\$ 112,281 (Wage- US\$ 98,820 and N/Wage- US\$ 13,461); Probation and welfare- US\$ 2,000; Adult learning- US\$ 10,000; Gender mainstreaming- US\$ 2,000; Support to youth councils (including YLP projects)- US\$ 575,395; Support to disabled and Elderly- US\$ 11,000; Culture mainstreaming- US\$ 1,300; Work based Inspections- US\$ 2,000; Labour dispute settlement- US\$ 1,000; Representation of women's Council (including UWEP projects)- US\$ 323,078; Community Development Services (LLS)- US\$ 5,000 and Rehabilitation of community centre- US\$ 40,000

Vote : 528 Kotido District

FY 2018/19

*Planning***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	76,642	19,151	72,533
Locally Raised Revenues	15,000	3,741	10,892
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	51,642	12,910	51,642
Development Revenues	30,000	7,500	32,689
District Discretionary Development Equalization Grant	30,000	0	32,689
Total Revenues shares	106,642	26,651	105,223
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,642	12,910	51,642
Non Wage	25,000	3,741	20,892
Development Expenditure			
Domestic Development	30,000	0	32,689
Donor Development	0	0	0
Total Expenditure	106,642	16,651	105,223

Narrative of Workplan Revenues and Expenditure

Planning Units plans to receive Ugx. 105,222,529 compared to Ugx. 106,642,000 in the FY 2017/18 Budget. The shortfall of 1.7% is due to a reduction in total local revenue envelop. The funds will be spent for Management of the District Planning Office - wage Ugx. 51,641,978, and Non wage Ugx. 15,826,527, District planning Ugx. 3,008. 377, Statistical data collection Ugx. 3,342, 641, demographic data collection Ugx. 4,178,301, Management of Information system Ugx. 835,660, and Monitoring and Evaluation of district sector plans and projects Ugx. 26,389,045.

Vote : 528 Kotido District

FY 2018/19

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	47,465	10,616	46,095
Locally Raised Revenues	5,000	0	3,631
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	32,465	8,116	32,465
Development Revenues	5,000	1,250	0
District Discretionary Development Equalization Grant	5,000	0	0
Total Revenues shares	52,465	11,866	46,095
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,465	8,116	32,465
Non Wage	15,000	2,500	13,631
Development Expenditure			
Domestic Development	5,000	235	0
Donor Development	0	0	0
Total Expenditure	52,465	10,851	46,095

Narrative of Workplan Revenues and Expenditure

Internal audit department plans to receive UShs. 46,095 for FY 2018/19 compared to UShs.52,465 approved fr FY 2017/18. Of which Local Revenue- UShs. 3,631, District Uncond Grant- N/Wage- 10,000 and Dist Uncond Grant Wage- 32,465. The 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- UShs. 37,455 (Wage- UShs. 32,465 and N/Wage- UShs. 4,990) and Internal Audit- UShs. 8,640