

Vote :528 Kotido District

FY 2019/20

Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

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

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

Signature :



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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FY 2019/20**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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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 :528 Kotido District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	161,423	69,023	206,526
Discretionary Government Transfers	3,512,848	3,041,425	3,239,445
Conditional Government Transfers	7,142,068	5,715,351	9,094,802
Other Government Transfers	7,949,883	1,104,573	5,846,592
External Financing	2,233,354	218,832	2,246,924
Grand Total	20,999,577	10,149,203	20,634,290

Revenue Performance by end of March of the Running FY

Kotido District Local Government plans to receive ('000s) US\$ 20,634,290 for FY 2019/2020 reflecting a 1.7% decline from US\$ 20,999,577 approved for FY 2018/19. The decrease is due less funds expected from UNICEF (from US\$ 2,223,354 in FY 2018/19 to US\$ 1,192,000 in FY 2019/20), less DDEG expected, less SDG, no UWEP funds and less RPLRP funds expected in FY 2019/20. This will include: Locally Raised Revenues US\$ 206,526 (Increased by 27.9% from US\$ 161,423 approved in FY 2018/19 due to more local revenue captured from the LLGs); Discretionary Government Transfers- US\$ 3,239,445 which is expected to decrease by 7.8 % from US\$ 3,512,848 approved for FY 2018/19; Conditional Government Transfers- US\$ 9,094,802 which is expected to increase by 27.3% from US\$ 7,142,068 approved for FY 2018/2019 due to more SCG (Wage) for Health and Education and SCG for LG Pension arrears; Other Government Transfers- US\$ 5,846,592 which is expected to decrease by 26.5% from US\$ 7,949,883 approved for FY 2018/19 due less YLP, RPLRP and no UWEP funds expected; and Donor funding – US\$ 2,246,924 which is expected to increase from US\$ 2,233,354 approved in FY 2018/19 due to more funds from UNFPA, World Bank, GAVI and Global Fund coming on board.

Planned Revenues for next FY

Kotido District Local Government plans to receive ('000s) US\$ 18,257,025 for FY 2019/2020 reflecting a 13.1% decline from US\$ 20,999,577 approved for FY 2018/19. The decrease is due less funds expected from UNICEF (from US\$ 2,223,354 in FY 2018/19 to US\$ 1,192,000 in FY 2019/20), less DDEG expected, less LG Pension arrears, less LG Gratuity, no UWEP funds, no GIZ funds and less RPLRP funds expected in FY 2019/20. This will include: Locally Raised Revenues US\$ 206,527 (Increased by 27.9% from US\$ 161,423 approved in FY 2018/19 due to more local revenue captured from the LLGs); Discretionary Government Transfers- US\$ 3,344,703 which is expected to decrease by 2.9% from US\$ 3,512,848 approved for FY 2018/19; Conditional Government Transfers- US\$ 7,430,678 which is expected to increase by 4% from US\$ 7,142,068 approved for FY 2018/2019 due to URF becoming SCG (N/Wage); Other Government Transfers- US\$ 5,627,917 which is expected to decrease by 29% from US\$ 7,949,883 approved for FY 2018/19 due less YLP, RPLRP and no UWEP funds expected; and Donor funding – US\$ 1,647,200 which is expected to decline from US\$ 2,233,354 approved in FY 2018/19 due to less funds expected from UNFPA despite new partners like UNFPA, World Bank, GAVI and Global Fund coming on board.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	8,288,398	2,054,166	7,834,865
Finance	345,764	261,977	324,000

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Statutory Bodies	528,613	424,493	545,943
Production and Marketing	1,483,181	829,177	1,399,523
Health	3,440,643	1,466,213	3,541,700
Education	4,146,197	3,177,367	4,544,018
Roads and Engineering	563,840	439,160	521,365
Water	567,812	477,633	478,417
Natural Resources	184,975	135,481	274,723
Community Based Services	1,243,845	730,373	827,190
Planning	148,567	114,078	263,222
Internal Audit	57,742	39,084	45,814
Trade, Industry and Local Development	0	0	33,510
Grand Total	20,999,577	10,149,203	20,634,290
<i>o/w: Wage:</i>	<i>5,415,608</i>	<i>4,079,436</i>	<i>5,867,224</i>
<i>Non-Wage Recurrent:</i>	<i>4,352,983</i>	<i>2,761,835</i>	<i>4,915,352</i>
<i>Domestic Devt:</i>	<i>8,997,632</i>	<i>3,089,100</i>	<i>7,604,790</i>
<i>External Financing:</i>	<i>2,233,354</i>	<i>218,832</i>	<i>2,246,924</i>

Expenditure Performance by end of March FY 2018/19

Kotido DLG disbursed all the funds to the departments who spent in ('000s) US\$ 5,963,864 (59% of the released budget and 28% of the annual approved budget of US\$ 20,999,577) by the end of Quarter 3 as follows: Administration received US\$ 2,054,166 and spent US\$ 1,343,512; Finance received US\$ 261,977 and spent US\$ 150,372; Statutory bodies received 424,493 and spent US\$ 214,608; Production received US\$ 829,177 and spent US\$ 546,744; Health received US\$ 1,466,213 and spent US\$ 1,173,019; Education received US\$ 3,177,367 and spent US\$ 1,635,324; Roads received US\$ 439,160 and spent US\$ 315,174; Water received US\$ 477,633 and spent US\$ 203,180; Natural Resources received US\$ 135,481 and spent US\$ 131,077; Community Based Services received US\$ 730,373 and spent 129,140; Planning received US\$ 114,078 and spent US\$ 90,700; and Internal Audit received US\$ 39,084 and spent US\$ 31,014.

By end of Quarter three, Kotido DLG generally had spent in ('000s) US\$ 5,963,864 (59% the received US\$ 10,149,203 received on: Wage- US\$ 3,182,887; N/wage- US\$ 1,698,312; Domestic Development- US\$ 918,715 and Donor Development- US\$ 163,950.

Planned Expenditures for the FY 2019/20

Kotido DLG plans to spend its FY 2019/20 revenues (in '000s) of US\$ 20,518,156 on; Administration- US\$ 7,834,865 (5.5% decline from US\$ 8,288,398 in FY 2018/19 due to less multisectoral transfers by LLGs); Finance- US\$ 324,000 (6.3% decline from US\$ 345,764 in FY 2018/19 due to no DDEG); Statutory bodies- US\$ 528,613 (3% increase from US\$ 528,613 due to more DDEG and LLG allocations); Production- US\$ 1,399,523 (5.6% decline from US\$ 1,483,181 in FY 2018/19 due to less SCG N/Wage and less PLRP funds expected); Health- US\$ 3,425,565 (0.4% decline from US\$ 3,440,643 in FY 2018/19 due to less UNICEF funds expected); Education- US\$ 4,544,018 (9.6% increase from US\$ 4,146,197 due to LLG allocations and wage enhancement); Roads- US\$ 521,365 (7.5% decline from US\$ 563,840 due to less URF); Water- US\$ 478,417 (14.2% decline from US\$ 567,840 in FY 2018/19 due to less UNICEF funds and SDG expected in FY 2019/20); N/Resources- US\$ 274,723 (48.5% increase from US\$ 563,840 due salary enhancement and DDEG); Community Based Services- US\$ 827,190 (33.5% decline from US\$ 1,243,845 in FY 2019/20 due to less DUG (Wage), less SCG (N/Wage), no DDEG and no UWEP funds); Planning- US\$ 263,222 (77% increase from US\$ 148,567 due to more DDEG); and Internal Audit- US\$ 45,518 (20.7% decrease from US\$ 57,742 in FY 2018/19 due to less DUG (wage) allocated), and Trade, Industry and Local Development- US\$ 32,671.

Medium Term Expenditure Plans

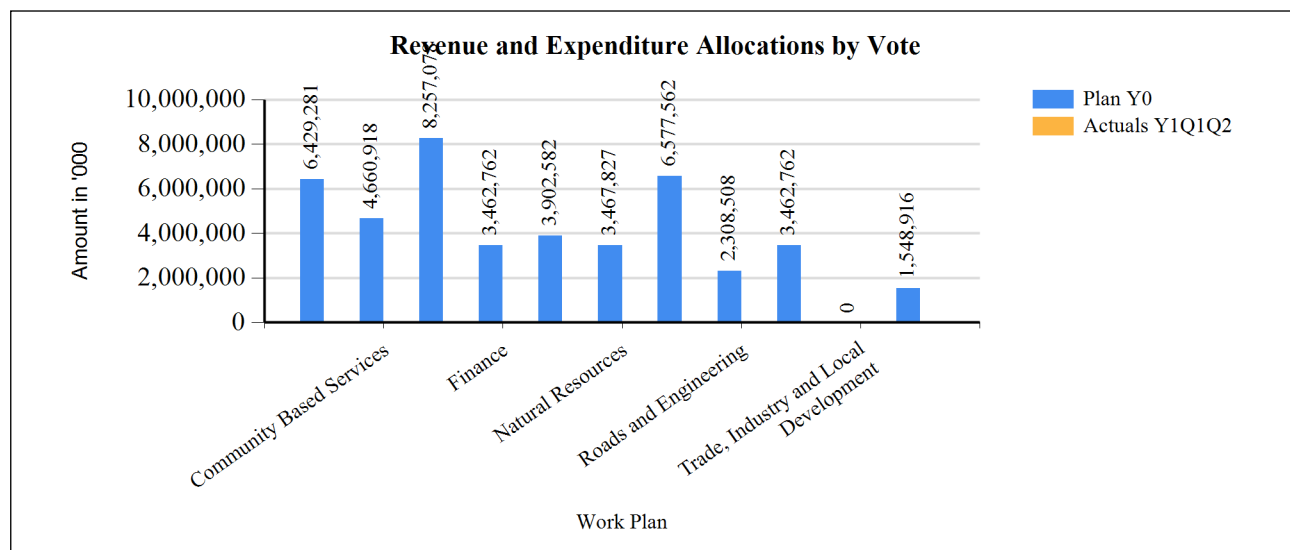
Vote :528 Kotido District**FY 2019/20**

Kotido DLG in FY 2019/20 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, Resume Council block construction, Vaccinate Livestock, Establish 1 Plant Clinic Support health facilities, Pay Outstanding obligations, Support UPE primary schools and USE Secondary schools, Supply furniture to primary schools, Construct a new seed secondary school in Rengen SC, Construct School staff houses and Classrooms, Supply of school furniture Inspect Civil works, Maintain District roads, 30 lines of culverts, Carry out ADRICS, Rehabilitate 15 boreholes, Drill 8 bore boreholes, Promote hygiene and sanitation, 1000 tree seedlings, Conserve the environment, Analyze climate change pattern, Screen projects, Enforce environmental compliance, Process 100 land titles, Approve site plans, Support 48 youth groups and 36 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 District database, Do 60 internal audits, Prepare Quarterly internal audit reports.

Challenges in Implementation

Kotido DLG expect face the following constraints during the implementation of its future plans;

1- High poverty levels especially among the rural population; 2- High illiteracy levels in the communities which has affect embracing and conceptualization of government programmes; 3- Inadequate transport facilities with key departments like education, works and water having no department vehicle for supervision and monitoring of development projects; 4- Development of new settlements where there are no social services; 5- Delays in the procure processes which affects the completion of projects and results in low absorption of funds; 6- Lack of reliable power supply with the District not connected to the national grid and surviving on weak and expensive sources like solar and generators; 7- High school drop-out rates in schools especially for girls who withdrawn from schools too support house chores; 8- Delayed Local Revenue Cash limits from Ministry of Finance which has affected the effective utilization of those funds for improved service delivery

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	161,423	66,630	206,526

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Advance Recoveries	29,591	5,944	29,591
Agency Fees	23,680	10,935	23,680
Animal & Crop Husbandry related Levies	4,000	0	4,000
Business licenses	0	0	0
Group registration	992	3,468	992
Interest from private entities - Domestic	0	0	0
Local Services Tax	21,300	19,062	21,300
Market /Gate Charges	0	0	0
Miscellaneous receipts/income	5,709	8,267	5,709
Rent & rates – produced assets – from private entities	26,151	17,868	26,151
Sale of non-produced Government Properties/assets	50,000	1,087	50,000
2a. Discretionary Government Transfers	3,512,848	3,041,425	3,239,445
District Discretionary Development Equalization Grant	1,602,846	1,602,846	1,339,948
District Unconditional Grant (Non-Wage)	491,311	368,483	467,165
District Unconditional Grant (Wage)	1,418,691	1,070,095	1,432,332
2b. Conditional Government Transfer	7,142,068	5,715,351	9,094,802
Sector Conditional Grant (Wage)	3,996,917	3,009,341	4,434,892
Sector Conditional Grant (Non-Wage)	1,022,597	700,569	1,078,290
Sector Development Grant	1,443,491	1,443,491	1,369,691
Transitional Development Grant	21,053	21,053	19,802
General Public Service Pension Arrears (Budgeting)	189,556	189,556	1,588,403
Pension for Local Governments	224,167	168,126	259,437
Gratuity for Local Governments	244,288	183,216	344,288
2c. Other Government Transfer	7,949,883	1,052,073	5,846,592
Northern Uganda Social Action Fund (NUSAF)	5,930,242	21,710	4,875,349
Uganda Road Fund (URF)	475,813	366,702	348,613
Uganda Women Entrepreneurship Program(UWEP)	319,078	10,704	0
Youth Livelihood Programme (YLP)	571,395	469,636	372,350
Regional Pastoral Livelihoods Resilience Project	653,354	183,321	250,280
3. External Financing	2,233,354	205,221	2,246,924
International Bank for Reconstruction and Development (IBRD)	0	0	329,724
United Nations Children Fund (UNICEF)	2,223,354	205,221	1,257,200
United Nations Population Fund (UNPF)	0	0	130,000
Global Fund for HIV, TB & Malaria	0	0	150,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	250,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	10,000	0	130,000
Total Revenues shares	20,999,577	10,080,699	20,634,290

Vote :528 Kotido District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

By end of Quarter 3, Kotido DLG has collected and warranted US\$ 69,023,221. The less revenue collected was due to no Animal & Crop Husbandry related Levies collected and no sale of old vehicles was happened which was expected to raise the local revenue.

There were other revenue sources which did not perform well and these include; Rent & rates (68%), Agency Fees (46%) and advance recoveries (20%). However, there over performance of group registration (350%) and Miscellaneous receipts (145%) due more registration by community groups who wanted to access YLP, UWEP and NGO supports while Miscellaneous was increased by unplanned revenues generated at sub county level.

Central Government Transfers

Kotido District Local Government received a total of ('000s) US\$ 9,861,349 (53%) as Discretionary Government Transfers, Central Government Transfers and Other Government Transfers out of the approved budget of US\$ 18,604,799 for FY 2018/19. This included; DUG N/Wage- US\$ 368,483 (75% of US\$ 491,311), DDEG- US\$ 1,602,846 (100% of US\$ 1,602,846), DUG (Wage)- US\$ 1,070,095 (75% of 1,418,691), SCG (Wage)- US\$ 3,009,341 (75% of US\$ 3,996,917), SCG (N/Wage)- US\$ 700,569 (40% of US\$ 1,022,597), SDG- US\$ 1,443,491 (100% of US\$ 1,443,491), Transitional Development Grant- US\$ 21,053 (100% of 21,053), LG Pension Arrears- US\$ 189,556 (100% of US\$ 189,556), LG Pension- US\$ 168,126 (100% of US\$ 224,167), LG Gratuity- US\$ 183,216 (75% of 244,288), NUSAF III- US\$ 21,710 (0.4% of US\$ 5,930,242), URF- US\$ 366,702 (77% of US\$ 475,813), UWEP- US\$ 10,704 (3% of US\$ 319,078), YLP- US\$ 469,636 (82% of US\$ 571,395) and RPLRP- US\$ 183,321 (28% of US\$ 653,354).

External Financing

Kotido District realized 9% (US\$ 205,221,000) of the expected US\$ 2,223,354,000 donor funds by the end of Quarter 3, There were less donor funds due to less funds received from UNICEF (9%) and no funds had been received from GIZ by end of March.

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

Kotido DLG expects to collect and spend in ('000s) US\$ 206,526 as Locally Raised Revenue by the end of FY 2019/20. This will include; Advance Recoveries- US\$ 29,591, Agency Fees- US\$ 23,680, Animal & Crop Husbandry related Levies- US\$ 6,750, Business Licenses- US\$ 7,410, Group registration- US\$ 992, Interest from private entities- US\$ 4,300, Local Service Tax- US\$ 25,859, Market charges- US\$ 19,300, Miscellaneous receipts/incomes- US\$ 9,994, Rent and rates- US\$ 28,651 and Sale of Gov't Assets- US\$ 50,000.

Kotido DLG's is expected to increase by 27.9% from US\$ 161,423 planned for in FY 2018/19 to US\$ 206,527 in FY 2019/20 due to more local revenue sources declared by the Lower Local Governments.

Central Government Transfers

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Kotido DLG plans to receive (in '000s) US\$ 18,180,839 from Central Government inform of Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. This will include; DDEG- US\$ 1,339,948 compared to US\$ 1,602,846 in FY 2018/19, DUG (N/Wage)- US\$ 467,165 compared to US\$ 491,311 in FY 2018/19, DUG (Wage)- US\$ 1,432,332 compared to US\$ 1,418,691 in FY 2018/19, SCG (Wage)- US\$ 4,434,892 as in FY 2018/19, SCG (N/Wage)- US\$ 1,078,290 compared to US\$ 1,022,597, SDG- US\$ 1,369,691 compared to US\$ 1,443,491 in FY 2018/19, Transitional Development Grant- US\$ 19,802 compared to US\$ 21,053 in FY 2018/19, General Public Service Pension Arrears (Budgeting)- US\$ 1,588,403 compared to US\$ 189,556, LG Pension- US\$ 259,437 compared to US\$ 224,167 in FY 2018/19, LG Gratuity- US\$ 344,288 compared to US\$ 244,288, NUSAF III- US\$ 4,875,249 compared to US\$ 5,930,242 in FY 2018/19, URF- US\$ 348,613 compared to US\$ 475,813 in FY 2018/19, YLP- US\$ 250,280 compared to US\$ 571,395 in FY 2018/19, and RPLRP- US\$ 250,280 compared to US\$ 653,354 in FY 2018/19.

The increase in funds from Central Government expected to be 2.3% from US\$ 18,604,799 ('000) approved in FY 2018/19 to US\$ 18,180,839 ('000) in FY 2019/20 is due to increase in DUG (Wage), SCG (Wage) Pension Arrears, LG Pension and LG Gratuity despite a decline DDEG, DUG (N/Wage), SCG N/Wage, Transitional Development Grant, Pension arrears, NUSAF III, YLP, No UWEP and RPLRP.

External Financing

Kotido DLG expects (in '000s) US\$ 2,246,924 in FY 2019/20 compared to US\$ 2,233,354 in FY 2018/19. The External Financing is expected to increase by 0.6% is due to more funds in FY 2018/19 from UNFPA- US\$ 130,000 ('000), World Bank- US\$ 329,724 ('000), Global Fund- US\$ 150,000 ('000) and GAVI- US\$ 250,000 despite a big decline in UNICEF funds expected from US\$ 2,223,354 ('000) in FY 2018/19 to US\$ 1,257,200 ('000) in FY 2019/20.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	697,623	360,073	713,809
District Production Services	769,775	175,071	685,714
District Commercial Services	15,783	11,600	0
<i>Sub- Total of allocation Sector</i>	1,483,181	546,744	1,399,523
Sector :Works and Transport			
District, Urban and Community Access Roads	563,840	315,174	521,365
<i>Sub- Total of allocation Sector</i>	563,840	315,174	521,365
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	33,510
<i>Sub- Total of allocation Sector</i>	0	0	33,510
Sector :Education			
Pre-Primary and Primary Education	1,960,716	936,906	2,168,125
Secondary Education	963,399	209,284	1,285,784
Skills Development	623,028	259,855	623,028
Education & Sports Management and Inspection	597,054	228,780	447,391
Special Needs Education	2,000	500	19,689
<i>Sub- Total of allocation Sector</i>	4,146,197	1,635,324	4,544,018
Sector :Health			

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Primary Healthcare	1,514,502	981,389	355,071
Health Management and Supervision	1,926,140	191,630	3,186,629
Sub- Total of allocation Sector	3,440,643	1,173,019	3,541,700
Sector :Water and Environment			
Rural Water Supply and Sanitation	567,812	203,180	478,417
Natural Resources Management	184,975	131,077	274,723
Sub- Total of allocation Sector	752,787	334,257	753,140
Sector :Social Development			
Community Mobilisation and Empowerment	1,243,845	129,140	827,190
Sub- Total of allocation Sector	1,243,845	129,140	827,190
Sector :Public Sector Management			
District and Urban Administration	8,288,398	1,343,512	7,834,865
Local Statutory Bodies	528,613	214,608	545,943
Local Government Planning Services	148,567	90,700	263,222
Sub- Total of allocation Sector	8,965,578	1,648,820	8,644,031
Sector :Accountability			
Financial Management and Accountability(LG)	345,764	150,372	324,000
Internal Audit Services	57,742	31,014	45,814
Sub- Total of allocation Sector	403,506	181,386	369,814

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,353,973	1,028,275	2,826,150
District Unconditional Grant (Non-Wage)	110,235	82,676	110,067
District Unconditional Grant (Wage)	430,150	308,096	388,916
General Public Service Pension Arrears (Budgeting)	189,556	189,556	1,588,403
Gratuity for Local Governments	244,288	183,216	344,288
Locally Raised Revenues	68,736	31,474	68,736
Multi-Sectoral Transfers to LLGs_NonWage	86,841	65,131	66,303
Pension for Local Governments	224,167	168,126	259,437
Development Revenues	6,934,426	1,025,892	5,008,715
District Discretionary Development Equalization Grant	66,518	66,518	56,763

Vote :528 Kotido District**FY 2019/20**

Multi-Sectoral Transfers to LLGs_Gou	937,665	937,663	76,603
Other Transfers from Central Government	5,930,242	21,710	4,875,349
Total Revenues shares	8,288,398	2,054,166	7,834,865
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	430,150	250,329	388,916
Non Wage	923,823	449,549	2,437,234
<i>Development Expenditure</i>			
Domestic Development	6,934,426	643,635	5,008,715
External Financing	0	0	0
Total Expenditure	8,288,398	1,343,512	7,834,865

Narrative of Workplan Revenues and Expenditure

Administration plans to receive in ('000s) 7,834,865/= in FY 2019/20 compared to 8,288,398/= approved budget for FY 2018/19. The 5.5% decline from UShs. 8,288,398 in FY 2018/19 was due to less DUG (Wage) and multi-sectoral transfers allocated to the department as well as DDEG for capacity building despite increase in the LG pension and LG Gratuity.

Administration revenues in ('000s) comprise recurrent multi-sectoral transfers to LLGs- 66,303/=, multi-sectoral transfers to LLGs DDEG- 95,120/=, Pension for LG- 259,437/=, District Uncond. grant Wage- 388,916/=, District Uncond N/Wage- 110,067/=, Pension Arrears- 1,588,403/=, Local Revenue- 68,736/=, DDEG (Capacity Building)- 56,763/= and Other Government Transfers including NUSAF III funds- 4,875,349/=

Administration plans to spend the revenues on: Wage- 388,916/=, Operation of Administration Non-wage- 100,200/=, Human Resource Mgmt- 20,400/=, Capacity building- 56,763/=, Supervision of Sub County programme- 5,000/=, Public Information Dissemination- 10,000/=, Office support services- 3,000/=, Assets and facilities- 5,000/=, Payroll & HRM System- 661,726/=, Records Mgmt- 5,000/=, Information collection- 4,473/=, Procurement- 25,730/= and Administration capital- 4,875,340/=

Vote :528 Kotido District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	278,941	195,154	301,047
District Unconditional Grant (Non-Wage)	78,676	59,007	78,676
District Unconditional Grant (Wage)	173,386	130,039	165,285
Locally Raised Revenues	26,879	6,107	26,879
Multi-Sectoral Transfers to LLGs_NonWage	0	0	30,207
Development Revenues	66,823	66,823	22,953
District Discretionary Development Equalization Grant	66,823	66,823	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	22,953
Total Revenues shares	345,764	261,977	324,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	173,386	94,390	165,285
Non Wage	105,555	55,982	135,762
Development Expenditure			
Domestic Development	66,823	0	22,953
External Financing	0	0	0
Total Expenditure	345,764	150,372	324,000

Narrative of Workplan Revenues and Expenditure

Finance department plans to receive (in '000s) US\$. 324,000 for FY 2019/20 compared to US\$. 345,764 approved for FY 2018/19. This includes; Dist Uncond Grant N/Wage- US\$. 78,676, District Uncond. Wage- US\$. 165,285, Local Revenue- US\$. 26,879, LLG Multi-sectoral transfers (N/Wage)- US\$. 30,207 and LLG Multi-sectoral transfers (DDEG)- US\$. 22,953. The department expects a decrease in revenues due to no DDEG funds allocated at Higher Local Government with no development Projects.

The expected revenues will be spent (in '000s) as follows: Payment of wage- US\$. 165,285, LG Financial Management services- US\$. 35,105, Revenue Management and Collection Services- US\$. 10,908; Budget and Planning- US\$. 10,000, LG Expenditure and Management Services- US\$. 10,530, LG Accounting- US\$. 9,012 and IFMS- US\$. 30,000, LLG Now Wage Expenditures- US\$. 30,207 and LLG Development Expenditures- US\$. 22,953

Vote :528 Kotido District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	383,906	279,786	385,632
District Unconditional Grant (Non-Wage)	145,559	109,169	145,559
District Unconditional Grant (Wage)	204,824	153,618	178,447
Locally Raised Revenues	33,523	16,999	33,523
Multi-Sectoral Transfers to LLGs_NonWage	0	0	28,104
Development Revenues	144,707	144,707	160,311
District Discretionary Development Equalization Grant	144,707	144,707	150,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	10,311
Total Revenues shares	528,613	424,493	545,943
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	204,824	99,781	178,447
Non Wage	179,082	114,827	207,185
Development Expenditure			
Domestic Development	144,707	0	160,311
External Financing	0	0	0
Total Expenditure	528,613	214,608	545,943

Narrative of Workplan Revenues and Expenditure

Statutory Bodies plans to receive (‘000s) UShs. 545,943 in FY 2019/20 compared to UShs. 528,613 approved for FY 2018/19. This expected revenue will include; DUG Wage- UShs. 178,447, DUG N/Wage- UShs. 145,559/=:, Local Revenue- UShs. 33,523, DDEG- UShs. 150,000, LLG Multi-sectoral Transfers N/Wage revenue- UShs. 28,104 and LLG Multi-sectoral Transfers Development revenue- UShs. 10,311 The increase in funds expected is due to more DDEG funds allocated at District level and allocations by the LLGs to their respective finance departments.

The department will spend the funds (in ‘000s) as follows; LG Council Administration- UShs. 296,233 (Wage- UShs. 178,447 and N/Wage- UShs. 117,786), LG Procurement Services- UShs. 5,000, LG staff recruitment services- UShs. 43,266 (Wage- UShs. 27,796 and N/Wage- UShs. 15,470), LG Land Management services- UShs. 5,000, LG Financial Accountability- UShs. 10,250, LG Political and Executive Oversight- UShs. 10,376, Standing Committee services- UShs. 15,200, Construction of Council block- UShs. 150,000, LLG Multi-sectoral Transfers N/Wage expenditure- UShs. 28,104 and LLG Multi-sectoral Transfers Development expenditure- UShs. 10,311

Vote :528 Kotido District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,410,601	756,597	1,004,738
District Unconditional Grant (Non-Wage)	10,000	7,500	0
District Unconditional Grant (Wage)	13,534	10,151	12,864
Other Transfers from Central Government	653,354	183,321	250,280
Sector Conditional Grant (Non-Wage)	160,248	120,186	168,129
Sector Conditional Grant (Wage)	573,464	435,440	573,464
Development Revenues	72,580	72,580	394,785
Multi-Sectoral Transfers to LLGs_Gou	0	0	330,190
Sector Development Grant	72,580	72,580	64,594
Total Revenues shares	1,483,181	829,177	1,399,523
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	586,998	289,037	586,329
Non Wage	823,602	246,654	418,409
Development Expenditure			
Domestic Development	72,580	11,053	394,785
External Financing	0	0	0
Total Expenditure	1,483,181	546,744	1,399,523

Narrative of Workplan Revenues and Expenditure

Production and Marketing department plans to receive (in '000s) US\$ 1,399,523 in the FY 2019/20 compared to US\$ 1,483,181 approved in FY 2018/19. This will include; Dst Uncond Grant Wage- US\$ 12,864; Other Government Transfers (RPLRP)- US\$ 250,280; Sector Cond Grant Wage- US\$ 573,464, Sector Cond Grant N/Wage- US\$ 168,129, Sector Devt Grant- 64,594 and LLG Multi-sectoral Transfers Development revenue- US\$ 330,190.

The 5.7% decline from US\$ 1,483,181 in FY 2018/19 due to a reduction in the sector conditional grant N/Wage and less RPLRP fund expected despite allocations by the Lower Local Governments.

The revenues will be spent on the following; Extension worker Services- US\$ 713,809 (Extension staff salaries- US\$ 573,464 and N/Wage- US\$ 140,345); Livestock Vaccination and Treatment- US\$ 8,000; District Production management services- US\$ 17,864 (Wage- US\$ 12,864 and N/Wage- US\$ 5,000); Crop disease control and marketing- US\$ 8,000; Livestock health and marketing- US\$ 250,280; Agriculture statistics and information- US\$ 4,000; Tsetse vector control and commercial insect farm production- US\$ 2,784; Repair of Production Block- US\$ 14,000 and LLG Multi-sectoral Transfers Development expenditures- US\$ 330,190

Vote :528 Kotido District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,564,009	1,157,357	1,597,009
Sector Conditional Grant (Non-Wage)	185,613	122,110	185,613
Sector Conditional Grant (Wage)	1,378,396	1,035,247	1,411,396
Development Revenues	1,876,633	308,856	1,944,690
District Discretionary Development Equalization Grant	185,707	185,707	179,380
External Financing	1,660,862	93,085	1,629,724
Multi-Sectoral Transfers to LLGs_Gou	0	0	100,433
Sector Development Grant	30,064	30,064	35,154
Total Revenues shares	3,440,643	1,466,213	3,541,700
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,378,396	968,069	1,411,396
Non Wage	185,613	84,448	185,613
Development Expenditure			
Domestic Development	215,771	44,523	314,966
External Financing	1,660,862	75,979	1,629,724
Total Expenditure	3,440,643	1,173,019	3,541,700

Narrative of Workplan Revenues and Expenditure

Vote :528 Kotido District**FY 2019/20**

Health Department plans to receive Ushs 3,541,700 in FY 2019/20 compared to UShs. 3,440,643,000 detailed as;

i- PHC Wage =UShs 1,411,396,419

ii- PHC Devt=UShs 35,153,805,

iii-PHC Non-wage =UShs 185,612,695

iv- DDEG =UShs 179,380,090,

v-Donor funding =1,210,000,000 (UNICEF=800,000,000, Global Fund=150,000,000, World Bank =136,000,000, UNFPA=100,000,000 and GAVI=250,000,000)

This planned revenue will be spent as follows; i-Wage DHO's office=Ushs 194,454,419,

ii-Wage Basic Health care services- Ushs 1,216,492,000

iii-Non wage recurrent PHC DHO's office=45,075,606 (Health care management services -Ushs 21,400,000 and Health services Monitoring and Inspection-23,675,606

iv-Non wage recurrent -Basic Health care services (HCIII-HCII)=Ushs 140,537,089

v-Staff house construction(phase1) at Apalopus HCIII-PHC Dev't=Ushs 35,153,805

vi-OPD Completion phase 2 Apalopus HC II-DDEG=Ushs 133,380,090

viii-Contractual obligation for Kotido HCIV staff houses=UShs 42,000,000

ix-Contractual obligation for Kotido HC IV fence-Ushs 4,000,000

x-Donor funding from UNICEF for RMNCAH and HIV/AIDS=800,000,000,

xi-Global Fund for Malaria, TB & HIV/AIDS=150,000,000,

xii-World Bank for RBF=60,000,000

xiii- UNFPA for SRH =100,000,000

xiv- GAVI for Immunization activities=100,000,000

Vote :528 Kotido District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,721,799	1,995,548	3,170,704
District Unconditional Grant (Non-Wage)	10,000	7,500	7,000
District Unconditional Grant (Wage)	72,465	54,348	77,387
Locally Raised Revenues	6,905	3,795	6,905
Sector Conditional Grant (Non-Wage)	587,373	391,250	629,380
Sector Conditional Grant (Wage)	2,045,056	1,538,654	2,450,032
Development Revenues	1,424,398	1,181,819	1,373,313
District Discretionary Development Equalization Grant	122,738	122,738	96,242
External Financing	294,028	51,448	182,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	124,734
Sector Development Grant	1,007,633	1,007,633	970,338
Total Revenues shares	4,146,197	3,177,367	4,544,018
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,117,521	1,125,287	2,527,419
Non Wage	604,278	397,619	643,285
Development Expenditure			
Domestic Development	1,130,370	69,136	1,191,313
External Financing	294,028	43,282	182,000
Total Expenditure	4,146,197	1,635,324	4,544,018

Narrative of Workplan Revenues and Expenditure

Vote :528 Kotido District**FY 2019/20**

Education plans to receive ('000s) US\$ 4,544,018 for FY 2019/20 compared to US\$ 4,146,197 approved for FY 2018/19. This includes; Local Revenue- US\$ 6,905, DUG N/Wage- US\$ 7,000, DUG Wage- US\$ 77,387, SCG Wage- US\$ 2,450,032, SCG- N/Wage- US\$ 629,380, Donor funding (UNICEF)- US\$ 182,000 and SDG- US\$ 970,338 and LLG Devt revenue- US\$ 124,734. The 3% decline is due to less UNICEF funds and under SCG N/wage, SDG and DDEG expected despite allocations by the Lower Local Governments

The revenues will be spent (in '000s) on; Pri teachers' salaries- US\$ 1,708,363, UPE Pri School (UPE) Capitations- US\$ 149,328, Primary School Services (LLGs)- US\$ 221,704, Primary furniture- US\$ 117,014; Latrine construction- US\$ 89,186; Secondary teachers' salaries- 374,610, Secondary School Capitation (USE)- US\$ 68,502; Seed Secondary school latrines- US\$ 64,706, Dormitory construction at Kacheri SS- US\$ 96,242; P SS Library- US\$ 112,658; Tr latrine- US\$ 15,516; Staff houses at P SS- US\$ 471,749; Tertiary Tutors' Wage- US\$ 67,059; Laboratory construction- US\$ 248,005; Tertiary Salaries- US\$ 367,059; Skill Devt Svs- US\$ 255,970; Monitoring of Primary and Secondary Education- US\$ 12,400; Education Management Services- US\$ 319,368 (Wage- US\$ 76,706, N/Wage- US\$ 60,661 and UNICEF activities- US\$ 182,000); Sports Devt- US\$ 3,000; Project monitoring- US\$ 17,869; Department Vehicle- US\$ 150,000; and Special Needs Education- US\$ 19,689;

Vote :528 Kotido District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	563,840	439,160	457,355
District Unconditional Grant (Wage)	88,028	72,459	108,741
Other Transfers from Central Government	475,813	366,702	348,613
Development Revenues	0	0	64,010
District Discretionary Development Equalization Grant	0	0	13,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	51,010
Total Revenues shares	563,840	439,160	521,365
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	88,028	66,014	108,741
Non Wage	475,813	249,160	348,613
Development Expenditure			
Domestic Development	0	0	64,010
External Financing	0	0	0
Total Expenditure	563,840	315,174	521,365

Narrative of Workplan Revenues and Expenditure

Roads and Engineering plans to receive UShs. ('000s) 521,365/= in FY 2019/2020 compared to UShs. ('000s) 563,840/= which was approved for FY 2018/2019 comprising; DUG (Wage)- UShs. ('000) 108,741, SCG- UShs. 348,613, DDEG- UShs. 13,000 and LLG Multi-sectoral Transfers Development revenue- UShs. 51,010

The 7.5% decrease from UShs. 563,840 approved in FY 2018/19 was due less URF expected despite more wage as a result of salary enhancement and allocation by Lower Local Governments.

The department intends to spend the received funds (in '000s) on: Community Access Roads maintenance- UShs. ('000s) 56,163, District Road equipment and machinery repaired- UShs. 53,333 and Operations of District Roads Office Wage UShs. 156,363 (Wage- UShs. 108,741 and N/Wage- UShs. 47,622), Community Access Road Maintenance (LLS)- UShs. 57,086, District Roads Maintenance (URF)- UShs. 183,454, Administrative Capital (Toilet rehabilitation)- UShs. 13,000; and LLG Multi-sectoral Transfers Development expenditure- UShs. 51,000.

Vote :528 Kotido District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	74,510	70,037	92,811
District Unconditional Grant (Wage)	34,113	39,740	55,565
Sector Conditional Grant (Non-Wage)	40,397	30,297	37,245
Development Revenues	493,302	407,596	385,606
External Financing	139,036	0	65,200
Multi-Sectoral Transfers to LLGs_Gou	0	0	1,000
Sector Development Grant	333,213	333,213	299,604
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	567,812	477,633	478,417
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,113	32,887	55,565
Non Wage	40,397	10,183	37,245
Development Expenditure			
Domestic Development	354,266	122,779	320,406
External Financing	139,036	37,331	65,200
Total Expenditure	567,812	203,180	478,417

Narrative of Workplan Revenues and Expenditure

The Water department plans to receive (in 000s) US\$ 478,417 for FY 2019/20 compared to US\$ 567,812 approved for FY 2018/19. This will include; Dist Uncond Grant Wage- US\$ 55,565, Sector Cond Grant N/Wage- US\$ 37,245, Sector Devt Grant- US\$ 299,604 and Transitional Development Grant- US\$ 19,802, and LLG Multi-sectoral Transfers Development revenue- US\$ 1,000

The 14.2% was due to less Sector Cond Grant N/wage, Transitional Devt Grant funds and SDG expected and less UNICEF declared for WASH interventions

The revenues will be spent ('000s) on Operation of District Water Office- US\$ 64,607 (Wage- US\$ 55,565 and N/Wage- US\$ 9,042), Supervision, Monitoring and Coordination- US\$ 12,712, Support to O&M- US\$ 4,983; Promotion of community-based management- US\$ 10,509, Promotion of hygiene and Sanitation- US\$ 65,200, Administrative capital (Monitoring)- US\$ 21,053; Non standard Service delivery- US\$ 44,999, Rehabilitation of water office- US\$ 44,999, Borehole drilling and rehabilitation- US\$ 162,651 and Construction of piped water supply system- US\$ 65,000, and LLG Multi-sectoral Transfers Development expenditure- US\$ 1,000.

Vote :528 Kotido District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	184,975	135,481	250,783
District Unconditional Grant (Non-Wage)	10,000	7,500	11,000
District Unconditional Grant (Wage)	164,910	123,683	230,376
Locally Raised Revenues	5,000	500	5,000
Sector Conditional Grant (Non-Wage)	5,065	3,798	4,407
Development Revenues	0	0	23,940
District Discretionary Development Equalization Grant	0	0	4,340
Multi-Sectoral Transfers to LLGs_Gou	0	0	19,600
Total Revenues shares	184,975	135,481	274,723
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	164,910	123,550	230,376
Non Wage	20,065	7,527	20,407
Development Expenditure			
Domestic Development	0	0	23,940
External Financing	0	0	0
Total Expenditure	184,975	131,077	274,723

Narrative of Workplan Revenues and Expenditure

The department planned to receive a total of 274,722,729/= of which; staffs' salaries (wage) 230,376,034/=, non-wage unconditional grant of 11,000,000/=, conditional wetlands mgt of 4,406,695/=, local revenue allocation of 5,000,000/=, Dev't fund (DDEG) of 4,340,000/= and LLG Multi-sectoral Transfers Development revenue- UShs. 19,600,000

The department planned expenditure: Natural Resource Management & Administration 3,600,000/=, Tree planting and afforestation 700,000/=, Forestry Regulation & Inspection 2,333,000/=, monitoring environmental compliance 3,033,000/=, Lands Management & Administration 6,056,000/=, Infrastructure planning 1,778,000/=, and Administrative Capital 1,840,000/=, and LLG Multi-sectoral Transfers Development expenditure- UShs. 19,600,000

Vote :528 Kotido District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,074,417	669,404	551,711
District Unconditional Grant (Non-Wage)	10,000	7,500	10,000
District Unconditional Grant (Wage)	128,183	96,137	121,102
Locally Raised Revenues	1,859	0	5,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,353
Other Transfers from Central Government	890,473	532,840	372,350
Sector Conditional Grant (Non-Wage)	43,902	32,927	37,906
Development Revenues	169,428	60,969	275,479
District Discretionary Development Equalization Grant	40,000	40,000	0
External Financing	129,428	20,969	240,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	35,479
Total Revenues shares	1,243,845	730,373	827,190
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	128,183	67,815	121,102
Non Wage	946,234	53,967	430,609
Development Expenditure			
Domestic Development	40,000	0	35,479
External Financing	129,428	7,358	240,000
Total Expenditure	1,243,845	129,140	827,190

Narrative of Workplan Revenues and Expenditure

Vote :528 Kotido District**FY 2019/20**

Community Based Services department is to receive ('000s) UShs. 827,190 in FY 2019/20 visa vie UShs. 1,243,845 approved for FY 2018/19. This will include; Local revenues- UShs. 5,000, Other Gov't transfers from Govt (YLP)- UShs. 372,350, Dist Uncond Grant N/Wage- UShs. 10,000, Dist Uncond Grant Wage- UShs. 121,102, Sector Cond Grant N/Wage- 43,902, External financing (UNICEF and UNFPA)- UShs. 210,000, LLG Multi-sectoral Transfers N/Wage revenue- UShs. 5,353 and LLG Multi-sectoral Transfers Development revenue- UShs. 35,479.

The 35.5% decrease from UShs. 1,243,845 in FY 2018/19 is due to no UWEP funds, less YLP recoverable funds and less SCG (N/Wage) and less DUG (Wage) despite Lower Local Governments allocating funds to the department.

The revenues will be spent ('000s) as follows; Operation of Community Based Services Department- 281,102 (N/wage- UShs. 160,000; Wage- UShs. 221,102); Adult learning- UShs. 5,200; Gender mainstreaming- UShs. 32,000; Children and Youth Services- UShs. 3,000; Support to youth councils (including YLP projects)- UShs. 372,350; Support to disabled and Elderly- UShs. 10,200; Culture mainstreaming-UNPA UShs. 50,000; Community Development External Funding; Ushs: 210,000; Work based Inspections- UShs. 3,000; Representation of women's Council- UShs. 4,000; Community Development Services (LLS)- UShs. 5,132, LLG Multi-sectoral Transfers N/Wage expenditure- UShs. 5,353 and LLG Multi-sectoral Transfers Development expenditure- UShs. 35,479.

Vote :528 Kotido District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	99,878	75,388	65,313
District Unconditional Grant (Non-Wage)	20,000	15,000	12,000
District Unconditional Grant (Wage)	66,987	50,240	45,933
Locally Raised Revenues	12,892	10,148	7,380
Development Revenues	48,689	38,690	197,910
District Discretionary Development Equalization Grant	38,689	38,690	67,910
External Financing	10,000	0	130,000
Total Revenues shares	148,567	114,078	263,222
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,987	42,213	45,933
Non Wage	32,892	20,898	19,380
Development Expenditure			
Domestic Development	38,689	27,589	67,910
External Financing	10,000	0	130,000
Total Expenditure	148,567	90,700	263,222

Narrative of Workplan Revenues and Expenditure

Planning Units plans to receive ('000s) Ugx. 110,818 in FY 2019/20 compared to Ugx. 148,567 in the FY 2018/19 approved Budget. This will include; Locally Raised Revenues- Ugx- 7,380, DUG (N/Wage)- Ugx- 10,000, DUG (Wage)- Ugx 45,530 and DDEG- Ugx 47,910.

The 25.4% decrease from US\$ 148,567 in FY 2018/19 is due to reduction in LRR, DUCG in both N/Wage and Wage allocated to the department.. The funds will be spent for Management of the District Planning Office – Ugx. 49,299 (Wage Ugx. 45,530, and Non wage- Ugx. 3,770), District planning Ugx. 6,000, Statistical data collection Ugx. 3,796, demographic data collection Ugx. 3,815, Management of Information system Ugx. 1,283, and Administrative capital- Ugx. 47,910.

Vote :528 Kotido District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	57,742	39,084	45,814
District Unconditional Grant (Non-Wage)	10,000	7,500	8,000
District Unconditional Grant (Wage)	42,112	31,584	29,814
Locally Raised Revenues	5,631	0	8,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	57,742	39,084	45,814
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,112	23,514	29,814
Non Wage	15,631	7,500	16,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	57,742	31,014	45,814

Narrative of Workplan Revenues and Expenditure

Internal Audit department plans to receive ('000s) UShs. 45,814 for FY 2019/20 compared to UShs.57,742 approved for FY 2018/19. Of which Local Revenue- UShs. 8,000, District Uncond Grant- N/Wage- 8,000 and Dist Uncond Grant Wage- 29,814. Audit expects to receive less revenue compared to last year because of the less wage which was allocated due to the changes in the staff structure which left Audit Unit with only 2 staff.

Internal Audit will spend the funds on management of Internal Audit Office- UShs. 37,814 (Wage- UShs. 29,552, and N/Wage- UShs. 8,000) and Internal Audit- UShs. 8,000

Vote :528 Kotido District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	33,510
District Unconditional Grant (Wage)	0	0	17,900
Sector Conditional Grant (Non-Wage)	0	0	15,609
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	33,510
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	17,900
Non Wage	0	0	15,609
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	33,510

Narrative of Workplan Revenues and Expenditure

Trade, Industry and Local Development plans to receive funds worth 32,671,110 to fund activities of trade development, Enterprise Development, Market linkages, Cooperatives support, Tourism development. These comprise District Unconditional Grant (Wage)- UShs. 16,564,257 and Sector Conditional Grant (N/Wage)- UShs. 16,107,853

The department has planned 2,000,000 for trade, 2000000 for enterprise development, 3,500,000 for market linkages, 4500000 for cooperatives and 4,106,853 for tourism development and promotion.

The department plans to utilize 16,564,257 UGX for paying staff salaries of the Commercial Officer and the Tourism Officer

Vote :528 Kotido District

FY 2019/20
