

**Vote :797 Kotido Municipal Council****FY 2020/21****Terms and Conditions**

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

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

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

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

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

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

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

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

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

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

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://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](http://gpp.ppda.go.ug)).

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

Signature :

Signature :

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 MUKOBI SELEVERIO BYARUFU

(Accounting Officer)

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 Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

Signed on Date: \_\_\_\_\_

## Vote :797 Kotido Municipal Council

**FY 2020/21**

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

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

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

#### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

**Vote :797 Kotido Municipal Council****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	297,484	74,371	398,960
<b>Discretionary Government Transfers</b>	1,405,611	1,136,512	1,581,898
<b>Conditional Government Transfers</b>	3,296,841	2,459,376	4,478,676
<b>Other Government Transfers</b>	284,341	240,512	453,461
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>5,284,277</b>	<b>3,910,772</b>	<b>6,912,994</b>

**Revenue Performance by end of March of the Running FY**

Against the approved budget estimates of UGX. 5.2Bn, a cumulative total of UGX. 3.9Bn , had been received as at the end of quarter III translating to .74 .% cumulative performance. Out of the total receipts, Local revenue was UGX 74M, Conditional grants amounted to UGX 2.4 Bn, Discretionary 1.1Bn, and other Government transfers UGX 240M. The reasons for average performance during the three quarterly targets was due to release of 100% for all development grants. in addition, Education none wage grants are released termly commensurate with the school calendar thus 66% was also released by end of Q III.

**Planned Revenues for next FY**

Kotido Municipal council Local Government plans to receive (6.9 Bn) UShs. for FY 2020/21 reflecting a 30.8% increase as compared with UShs. 5,284,277 approved for FY 2019/20. the reasons for the increase includes increase in Locally Raised Revenues to UShs. 398,M from 297,484m translating to 34% increase as compared with the approved budget for FY 2019/20 due to integration of LLGs budgets. Discretionary Government Transfers of UShs. 1.5Bn as compared with 1.4Bn in Fy 2019/20 representing 7.1% increase. Conditional Government Transfers have also been increased from 3.2Bn to 4.3Bn representing 34% increase. Other Government Transfers will also increase from UShs. 284M to 449M which translates into 58% increment . The council is not in receipt of any confirmation of external funding for the next financial 2020/2021

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	1,056,123	919,017	1,181,520
Finance	199,000	91,967	191,533
Statutory Bodies	173,163	94,677	204,093
Production and Marketing	118,187	92,068	105,512
Health	698,980	536,571	1,000,140
Education	2,277,127	1,647,843	3,214,973
Roads and Engineering	408,185	344,875	541,884
Natural Resources	121,000	78,531	152,179
Community Based Services	144,907	58,665	199,331
Planning	47,000	27,748	61,000

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Internal Audit	31,000	11,604	33,652
Trade, Industry and Local Development	9,607	7,205	27,177
<b>Grand Total</b>	<b>5,284,277</b>	<b>3,910,772</b>	<b>6,912,994</b>
<i>o/w: Wage:</i>	<i>2,691,175</i>	<i>2,032,839</i>	<i>3,481,807</i>
<i>Non-Wage Recurrent:</i>	<i>2,121,634</i>	<i>1,406,465</i>	<i>2,715,623</i>
<i>Domestic Devt:</i>	<i>471,467</i>	<i>471,467</i>	<i>715,564</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Expenditure Performance by end of March FY 2019/20**

Kotido Municipal council received (in 000s) US\$ 2.6Bn by end of quarter II which were disbursed to departments that spent as follows in ('000s) : Administration received US\$ 452M out of 776M budgeted Finance received US\$ 63M out of UGX 199M allocated, Statutory bodies received 68 M out of UGX 173M budgeted, Production received US\$ 62M out of 118M budgeted, Health received US\$ 358M out of 698M Budgeted; Education received US\$ 1.0Bn compared to 2.2B; Roads received US\$ 310M Compared to 408M, Natural Resources received US\$ 56M out of 121M ; Community Based Services received US\$ 39M Out of 134M; Planning received US\$ 20M Out of 47 allocated Internal Audit received US\$ 9.3M out of 31 M and Trade, Industry and LED received US\$ 4.8M Out of 9.6M By end of Quarter II,

**Planned Expenditures for the FY 2020/21**

Kotido MC plans to spend its revenue of US\$ 6.9Bn for FY 2020/21 as follows, Administration- US\$ 1.181Bn compared to US\$ 1.0Bn for FY 19/20 Finance- US\$ 191M Compared to 199M in 19/20, Statutory bodies- US\$ 204M Compared to 173M in FY 19/20 due to exgratia increase. Production and Marketing- US\$ 105M compared to 118M ; Health 1 Bn compared with 698M for FY 19/20, the development grant from 36M to 115M. Education- US\$ 3.2 Bn in comparison of US\$ 2,277,127, Roads and Engineering- US\$ 541 M comparison to 284M Natural Resources- US\$ 152M compared to 121M in the running budget, The reason for increased budgetary allocation under Natural resource is due to increased allocations of DDEG to the department for the development of the area physical development plan. Community Based Services- US\$ 199M Compared to 144M in the running budget. Planning- US\$ 61 M compared to 47M in the current budget ; Internal Audit- US\$ 33M comparison to the 31M and Trade, Industry and Local Development- UGX 27M compared to 9,6M. Overall there is an increment in the allocation to departments as compared to the financial year 19/20. the reasons for increase in allocations too departments is due to increase in sector conditional and un conditional grants inline with the priorities.

**Medium Term Expenditure Plans**

Kotido MC in FY 2020/21 plans to; Pay Staff salaries, pay pension, Improve staffing, performance improvement sessions, Update municipal data bases, Supervise govt programmes, Collect local revenues, Prepare annual and Quarterly performance reports, Prepare final accounts to OAG, 5 Council meetings, Process 2 land titles, Construct phase II of the dormitory in Kanawat primary school, Vaccinate Animals, Train the youth and women on vegetable gardening and goat management, Support health facilities, renovate the theatre at Kotido HC IV Immunization for all children, Conduct nutrition interventions for women and children, Support UPE primary schools and USE Secondary schools, Renovate Lomukura and Kotido Army Primary schools Support sports and co-curricular sports activities, Quality of education standards maintained, Inspect and supervise civil works,, Promote hygiene and sanitation, Conserve the environment, Screen projects, Enforce environmental compliance, , open new roads and drainage channels, maintain all equipment and machinery, Approve building plans, GBV cases handled, Disability, Older persons' Women and Youth Councils empowered, Prepare Quarterly progress reports, Carry out internal audits, Prepare Quarterly internal audit reports, Promote trade and local economic development, Develop a cold chain system for the Veterinary sector, procure furniture and ICT equipment, Continue with the formulation of the physical development plan.

**Challenges in Implementation**

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1. Poor infrastructure, Kotido Mc lacks basic infrastructure such as markets, tarmac roads, sewer lines, poor coverage of piped water, poor state of roads at Divisions

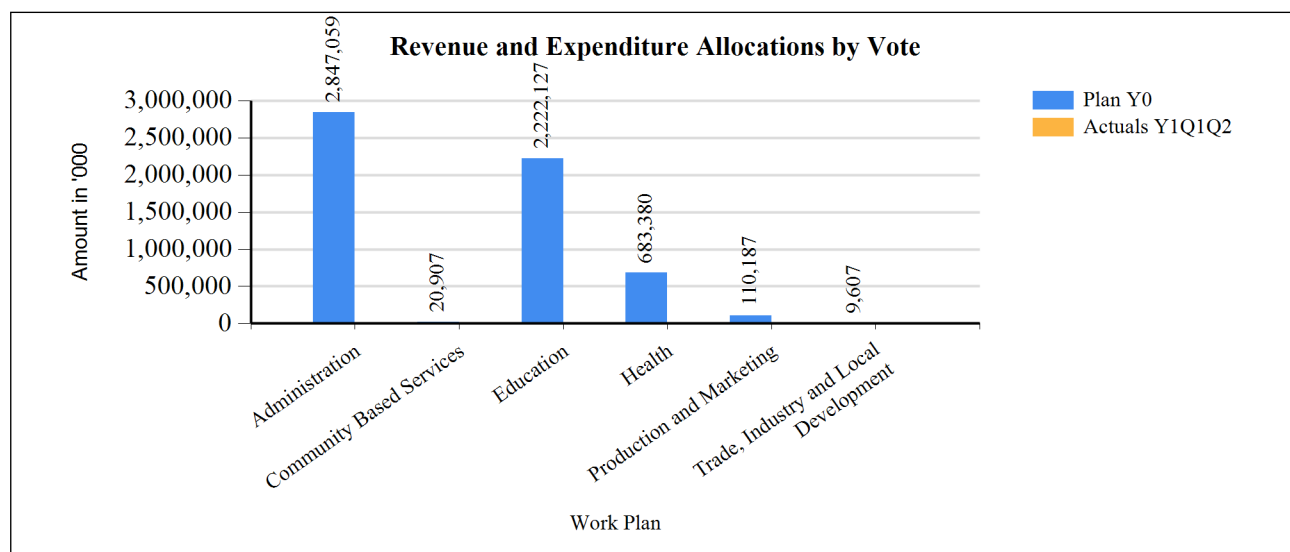
2. Lack of a physical development plan. Kotido Mc inherited an obsolete physical plan from Kotido Town council and as a result, development control and enforcement have proved hard and futile

3. High poverty levels; More than 67% of Kotido's population is below the poverty and predominantly in rural areas engaged in subsistence farming with high unemployment levels which has resulted in low revenue base. 4. Inadequate transport facilities; The District has less 7 vehicles in good working conditions with many motorcycles which have grounded, this affected implementation of field activities and reached all communities in need of government services.

5- Lack of reliable power supply; Kotido is among the few Districts in the Country which are connected to the national power grid, this leaves the council relying on a generator and an unreliable solar which has affected the economy as few industries can thrive in an environment with hydro electric power.

6. High school drop-out rates; Kotido mobilizes a lot of children every year but few are retained with only 23% of them completing the primary cycle. This has been due to the lukewarm attitude of communities towards formal education

### G1: Graph on the revenue and expenditure allocations by Department



### Revenue Performance, Plans and projections by Source

Ushs Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>297,484</b>	<b>74,371</b>	<b>398,960</b>
Advertisements/Bill Boards	1,300	325	2,800
Agency Fees	5,500	1,375	10,000
Animal & Crop Husbandry related Levies	96,000	24,000	144,200
Application Fees	0	0	3,200
Business licenses	11,515	2,879	28,560
Land Fees	10,800	2,700	14,000
Local Hotel Tax	4,500	1,125	8,000

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Local Services Tax	30,000	7,500	40,000
Lock-up Fees	25,000	6,250	0
Market /Gate Charges	16,250	4,063	32,400
Miscellaneous receipts/income	10,384	2,596	4,000
Occupational Permits	0	0	0
Other Fees and Charges	6,375	1,594	1,300
Other Goods - Local	0	0	0
Other licenses	0	0	4,500
Other taxes on specific services	10,000	2,500	0
Park Fees	12,000	3,000	30,000
Property related Duties/Fees	26,400	6,600	10,600
Refuse collection charges/Public convenience	18,460	4,615	49,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	750	900
Registration of Businesses	10,000	2,500	0
Rent & rates – produced assets – from other govt. units	0	0	5,000
Sale of (Produced) Government Properties/Assets	0	0	10,000
<b>2a. Discretionary Government Transfers</b>	<b>1,405,611</b>	<b>1,136,512</b>	<b>1,581,898</b>
Urban Discretionary Development Equalization Grant	329,214	329,214	471,679
Urban Unconditional Grant (Non-Wage)	327,262	245,446	361,083
Urban Unconditional Grant (Wage)	749,135	561,851	749,135
<b>2b. Conditional Government Transfer</b>	<b>3,296,841</b>	<b>2,459,376</b>	<b>4,478,676</b>
Sector Conditional Grant (Wage)	1,942,040	1,470,987	2,732,671
Sector Conditional Grant (Non-Wage)	961,914	657,901	1,354,224
Sector Development Grant	142,253	142,253	243,885
Salary arrears (Budgeting)	1,040	1,040	0
Pension for Local Governments	23,610	17,707	35,253
Gratuity for Local Governments	225,984	169,488	112,643
<b>2c. Other Government Transfer</b>	<b>284,341</b>	<b>240,512</b>	<b>453,461</b>
Support to PLE (UNEB)	0	0	3,000
Uganda Road Fund (URF)	284,341	240,512	400,000
Uganda Women Entrepreneurship Program(UWEP)	0	0	9,552
Youth Livelihood Programme (YLP)	0	0	0
Uganda Aids Commission	0	0	0
Micro Projects under Karamoja Development Programme	0	0	40,909
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>5,284,277</b>	<b>3,910,772</b>	<b>6,912,994</b>

**Vote :797 Kotido Municipal Council****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

From the 297,576 (100%) planned annual local revenue. UGX 74,370,894 (25%) was received as at end of QIII amounting to 25% local revenue performance. The reason for under performance of local revenue receipt during the quarter was due to closure of all livestock markets and business by MAIF following the out break of FMD

**Central Government Transfers**

Against the approved budget of UGX 4.7 Bn, a total of UGX 3.9 Bn was released translating into 74% cumulative performance as at end of QIII, Over performance was due to release of 66 % of all development grants and UGX 114M supplementary budget from URF for completion of the tarmac project.

**External Financing**

The Municipal council has no confirmation of external financing. However we are expecting to receive funding from YLP and UWEP from Ministry of Gender, Labor and Social Development

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

Kotido MC forecasts to collect 398 M (FY 2020-21). From all the identified and assessed revenue sources as indicated in the detailed budget summary. Compared with the FY 2019-2020 with an approved budget for LRR of 297,484, There is an envisaged increase in LRR because of integration of LLGs budgets in the overall municipal budget in accordance with the law and guidance from the ministry.

**Central Government Transfers**

Kotido MC expects receive US\$ 6.5Bn in FY 2020/21 in comparison to the previous years budget of 5.2Bn translating into an overall 30.8% budget increment, the reasons for the overall budget increment include the following: 1. Transfer of the tertiary none wage from the District to the Municipal council, Transfer of Panyangara HC III sector none wage from the District to the Municipal council, Increment on Education development grant and wage, increment of the health sector Conditional none wage from the previous allocations from Central Government. of which Discretionary Government transfers will be 1,5Bn as compared to 1,405,611 for FY 2019-20 translating into 12% budget increment, Conditional Government transfers are expected to be UGX 4.4Bn As against 3,296Bn for FY 2019-20 translating into 35% budget increment While other Government transfers will be UGX 453M.compared to 284M of 2019/20 translating into 59% OGT budget increment. the reason for the increment of OGT is due to allocations from OPM for Karamoja micro projects, inclusion of UWEP operations and UNEB funds in the budget, and an allocational increment of over 40% from Uganda Road fund.

**External Financing**

The Municipality has no confirmation of external financing. However we are expecting to receive from YLP and UWEP from Ministry of Gender, Labor and social Development

**Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	56,293	35,597	61,546
District Production Services	61,893	51,972	43,967
<b>Sub- Total of allocation Sector</b>	<b>118,187</b>	<b>87,569</b>	<b>105,512</b>



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<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	86,560	37,310	78,688
Municipal Services	321,625	132,014	463,196
<b>Sub- Total of allocation Sector</b>	<b>408,185</b>	<b>169,325</b>	<b>541,884</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	9,607	6,605	27,177
<b>Sub- Total of allocation Sector</b>	<b>9,607</b>	<b>6,605</b>	<b>27,177</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	778,616	494,999	1,710,217
Secondary Education	1,395,537	997,479	1,040,025
Skills Development	0	0	271,045
Education & Sports Management and Inspection	98,974	34,258	193,686
Special Needs Education	4,000	1,000	0
<b>Sub- Total of allocation Sector</b>	<b>2,277,127</b>	<b>1,527,736</b>	<b>3,214,973</b>
<b>Sector :Health</b>			
Primary Healthcare	157,807	101,951	261,500
Health Management and Supervision	541,173	406,311	738,640
<b>Sub- Total of allocation Sector</b>	<b>698,980</b>	<b>508,262</b>	<b>1,000,140</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	121,000	62,052	152,179
<b>Sub- Total of allocation Sector</b>	<b>121,000</b>	<b>62,052</b>	<b>152,179</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	144,907	55,481	199,331
<b>Sub- Total of allocation Sector</b>	<b>144,907</b>	<b>55,481</b>	<b>199,331</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,056,123	495,929	1,181,520
Local Statutory Bodies	173,163	86,273	204,093
Local Government Planning Services	47,000	26,198	61,000
<b>Sub- Total of allocation Sector</b>	<b>1,276,286</b>	<b>608,400</b>	<b>1,446,613</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	199,000	91,544	191,533
Internal Audit Services	31,000	10,438	33,652
<b>Sub- Total of allocation Sector</b>	<b>230,000</b>	<b>101,982</b>	<b>225,185</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
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**Vote :797 Kotido Municipal Council****FY 2020/21**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>832,752</b>	<b>695,646</b>	<b>874,841</b>
Gratuity for Local Governments	225,984	169,488	112,643
Locally Raised Revenues	161,484	40,371	290,927
Multi-Sectoral Transfers to LLGs_NonWage	112,237	84,178	111,148
Pension for Local Governments	23,610	17,707	35,253
Salary arrears (Budgeting)	1,040	1,040	0
Urban Unconditional Grant (Non-Wage)	59,262	55,631	44,735
Urban Unconditional Grant (Wage)	249,135	327,231	280,135
<b>Development Revenues</b>	<b>223,371</b>	<b>223,371</b>	<b>306,679</b>
Multi-Sectoral Transfers to LLGs_Gou	167,371	167,371	222,621
Urban Discretionary Development Equalization Grant	56,000	56,000	84,058
<b>Total Revenues shares</b>	<b>1,056,123</b>	<b>919,017</b>	<b>1,181,520</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	249,135	217,744	280,135
Non Wage	583,617	126,129	594,706
<b>Development Expenditure</b>			
Domestic Development	223,371	152,057	306,679
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,056,123</b>	<b>495,929</b>	<b>1,181,520</b>

**Narrative of Workplan Revenues and Expenditure**

Administration anticipates to receive UGX 847,752M compared with UGX 776,515M this translates to a 9.1% Increase of while comparing to the FY 2019/20.

The reasons for the increase include;increase in local revenue allocation and DDEG to the department . Out of the total allocation to the department including LLGs, Wage recurrent has been allocated UGX 280M from UGX 249 M for FY 2019/20. this is due to the new recruitment under Administration that are being under taken

None wage recurrent has been allocated 483 M compared to 471 M for FY 2019/20.

Domestic Development has been allocated 84 M against the UGX 56 M allocated during the the previous year.

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>199,000</b>	<b>91,967</b>	<b>191,533</b>
Locally Raised Revenues	29,000	7,250	25,533
Urban Unconditional Grant (Non-Wage)	40,000	24,406	36,000
Urban Unconditional Grant (Wage)	130,000	60,311	130,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>199,000</b>	<b>91,967</b>	<b>191,533</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	130,000	60,311	130,000
Non Wage	69,000	31,234	61,533
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>199,000</b>	<b>91,544</b>	<b>191,533</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with the budget allocation of 199M to the department during FY 2019/20, Finance department has been allocated UGX 191M for FY 2020/2021, of which LRR IS 25M, None wage 36 M and Wage of 130M

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>173,163</b>	<b>94,677</b>	<b>204,093</b>
Locally Raised Revenues	40,000	10,000	31,893
Urban Unconditional Grant (Non-Wage)	88,163	53,285	127,200
Urban Unconditional Grant (Wage)	45,000	31,392	45,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>173,163</b>	<b>94,677</b>	<b>204,093</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	45,000	31,392	45,000
Non Wage	128,163	54,881	159,093
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>173,163</b>	<b>86,273</b>	<b>204,093</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with the financial year 2019/20, the department has been allocated UGX 204 M of which wage is UGX 45m, and non wage is UGX 127 M. The allocated funds to the department will be used to pay salary for the 6 elected leaders and allowances for the council meetings including oversight activities.

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>92,473</b>	<b>66,355</b>	<b>80,441</b>
Locally Raised Revenues	4,000	1,000	2,589
Sector Conditional Grant (Non-Wage)	52,574	39,430	45,953
Sector Conditional Grant (Wage)	31,899	23,924	31,899
Urban Unconditional Grant (Wage)	4,000	2,000	0
<b>Development Revenues</b>	<b>25,714</b>	<b>25,714</b>	<b>25,071</b>
Sector Development Grant	25,714	25,714	25,071
<b>Total Revenues shares</b>	<b>118,187</b>	<b>92,068</b>	<b>105,512</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	35,899	24,924	31,899
Non Wage	56,574	36,930	48,542
<b>Development Expenditure</b>			
Domestic Development	25,714	25,714	25,071
External Financing	0	0	0
<b>Total Expenditure</b>	<b>118,187</b>	<b>87,569</b>	<b>105,512</b>

**Narrative of Workplan Revenues and Expenditure**

The production and Marketing sector has been allocated UGX 105M from UGX 118M allocated during the previous FY 2019/2020. The reason for reductions in revenue allocation is due reduced Sector conditional grant None wage. Out of the total allocation to the depart, salaries for Extension staff will take UGX 31M while Development is allocated UGX 25M, Sector conditional grant 45M

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>662,020</b>	<b>499,611</b>	<b>884,658</b>
Locally Raised Revenues	10,000	2,500	7,947
Sector Conditional Grant (Non-Wage)	116,443	87,330	143,692
Sector Conditional Grant (Wage)	529,976	397,482	729,020
Urban Unconditional Grant (Non-Wage)	5,600	12,299	4,000
<b>Development Revenues</b>	<b>36,961</b>	<b>36,961</b>	<b>115,482</b>
Sector Development Grant	36,961	36,961	115,482
<b>Total Revenues shares</b>	<b>698,980</b>	<b>536,571</b>	<b>1,000,140</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	529,976	397,249	729,020
Non Wage	132,043	74,347	155,638
<b>Development Expenditure</b>			
Domestic Development	36,961	36,666	115,482
External Financing	0	0	0
<b>Total Expenditure</b>	<b>698,980</b>	<b>508,262</b>	<b>1,000,140</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with the approved budget for the health department for the Financial year 2019/20, there has been an increase in budgetary allocation to the department. The department has been allocated a total of UGX 1Bn. Out of the total allocation, UGX 729M is wage, UGX 143 is sector non wage and UGX 4m as urban unconditional grant non wage. The increase in revenue allocation to the department is due to allocation of additional development grant, local revenue and non wage to finance the competing priorities of the department. Out of the total allocation to the department, UGX729 will be spent on wage recurrent, UGX 143m on Non wage recurrent and UGX 115m on development..

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,197,548</b>	<b>1,568,265</b>	<b>3,111,642</b>
Locally Raised Revenues	10,000	2,500	2,884
Other Transfers from Central Government	0	0	3,000
Sector Conditional Grant (Non-Wage)	762,384	508,256	1,134,005
Sector Conditional Grant (Wage)	1,380,165	1,049,581	1,971,752
Urban Unconditional Grant (Non-Wage)	3,000	1,988	0
Urban Unconditional Grant (Wage)	42,000	5,941	0
<b>Development Revenues</b>	<b>79,579</b>	<b>79,579</b>	<b>103,331</b>
Sector Development Grant	79,579	79,579	103,331
<b>Total Revenues shares</b>	<b>2,277,127</b>	<b>1,647,843</b>	<b>3,214,973</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,422,165	1,053,541	1,971,752
Non Wage	775,384	398,949	1,139,889
<b>Development Expenditure</b>			
Domestic Development	79,579	75,245	103,331
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,277,127</b>	<b>1,527,736</b>	<b>3,214,973</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with the approved budget of 2,27,7127 for FY 2019-20, The department expects to receive 3.2 Bn from all the revenue sources during the financial year 2020 -2021. Out of the total allocations to the department, Wage recurrent will take 1,9Bn, None wage 1.1 Bn and Domestic development of 103M .

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>338,341</b>	<b>275,032</b>	<b>451,884</b>
Locally Raised Revenues	6,000	1,500	3,884
Other Transfers from Central Government	284,341	240,512	400,000
Urban Unconditional Grant (Wage)	48,000	33,020	48,000
<b>Development Revenues</b>	<b>69,843</b>	<b>69,843</b>	<b>90,000</b>
Urban Discretionary Development Equalization Grant	69,843	69,843	90,000
<b>Total Revenues shares</b>	<b>408,185</b>	<b>344,875</b>	<b>541,884</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,000	31,014	48,000
Non Wage	290,341	91,749	403,884
<b>Development Expenditure</b>			
Domestic Development	69,843	46,562	90,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>408,185</b>	<b>169,325</b>	<b>541,884</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with the F/Y 2019/20, the department has been allocated a total UGX. 541M of which UGX.3.8m is locally raised revenue , UGX.48 Wage , UGX 400M is Uganda road fund is UGX. 90M DDEG The allocated funds will implement the departmental activities as prioritized by council.



**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>101,000</b>	<b>58,531</b>	<b>102,179</b>
Locally Raised Revenues	17,000	4,250	15,179
Urban Unconditional Grant (Non-Wage)	3,000	7,249	6,000
Urban Unconditional Grant (Wage)	81,000	47,033	81,000
<b>Development Revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>50,000</b>
Urban Discretionary Development Equalization Grant	20,000	20,000	50,000
<b>Total Revenues shares</b>	<b>121,000</b>	<b>78,531</b>	<b>152,179</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,000	46,543	81,000
Non Wage	20,000	3,843	21,179
<b>Development Expenditure</b>			
Domestic Development	20,000	11,667	50,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>121,000</b>	<b>62,052</b>	<b>152,179</b>

**Narrative of Workplan Revenues and Expenditure**

Compared with the approved budget for the previous Financial year, the department has been allocated UGX 152m of which UGX 15 m is local revenue, UGX 6m is non wage, UGX 81m is wage and UGX 50 m is DDEG. the proposed allocation is higher than that of the previous F/Y because of allocation of additional local revenue and DDEG to finance specific priorities assigned to the department. Out of the allocated funds, wage recurrent is UGX 81m, Development is UGX 50 m and UGX 31m is non wage.

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>144,907</b>	<b>58,665</b>	<b>199,331</b>
Locally Raised Revenues	4,000	1,000	3,884
Other Transfers from Central Government	0	0	50,461
Sector Conditional Grant (Non-Wage)	20,907	15,680	20,986
Urban Unconditional Grant (Non-Wage)	0	0	4,000
Urban Unconditional Grant (Wage)	120,000	41,985	120,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>144,907</b>	<b>58,665</b>	<b>199,331</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	120,000	41,985	120,000
Non Wage	24,907	13,496	79,331
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>144,907</b>	<b>55,481</b>	<b>199,331</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates to receive 199,331M, of which UGX 120,000,000 is urban un condition grant wage, while sh 20,986 is sector conditional grant none wage . out of the allocated budget, there is an envisaged increment of onl UGX 4,000,000 due to an increase in sector none wage, The department also anticipates to receive other Government Transfers worth 50,461M

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>31,000</b>	<b>11,748</b>	<b>39,000</b>
Locally Raised Revenues	8,000	2,000	4,000
Urban Unconditional Grant (Non-Wage)	8,000	3,580	20,000
Urban Unconditional Grant (Wage)	15,000	6,168	15,000
<b>Development Revenues</b>	<b>16,000</b>	<b>16,000</b>	<b>22,000</b>
Urban Discretionary Development Equalization Grant	16,000	16,000	22,000
<b>Total Revenues shares</b>	<b>47,000</b>	<b>27,748</b>	<b>61,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,000	6,168	15,000
Non Wage	16,000	5,580	24,000
<b>Development Expenditure</b>			
Domestic Development	16,000	14,450	22,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>47,000</b>	<b>26,198</b>	<b>61,000</b>

**Narrative of Workplan Revenues and Expenditure**

In comparison to the previous allocation of UGX 47M in FY 2019/2020 . the department has been allocated UGX 61M for FY 20/21 Of these allocation 15M is wage, LRR of 4M, Urban unconditional none wage of 20 M, and Development allocation of 22M

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>31,000</b>	<b>11,604</b>	<b>30,652</b>
Locally Raised Revenues	8,000	2,000	7,652
Urban Unconditional Grant (Non-Wage)	8,000	2,832	8,000
Urban Unconditional Grant (Wage)	15,000	6,772	15,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
Urban Discretionary Development Equalization Grant	0	0	3,000
<b>Total Revenues shares</b>	<b>31,000</b>	<b>11,604</b>	<b>33,652</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,000	6,772	15,000
Non Wage	16,000	3,666	15,652
<b>Development Expenditure</b>			
Domestic Development	0	0	3,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>31,000</b>	<b>10,438</b>	<b>33,652</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates to receive UGX 33M. as compared to UGX 31M for FY 2019/2020 of which UGX 7M is from LRR, UGX 8M , from Urban unconditional none wage and 15,000,000 for wage . out of the total allocation to the department a total of UGX 15M will be spent on wage recurrent while UGX 15M will be spent on none wage recurrent expenses

**Vote :797 Kotido Municipal Council****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,607</b>	<b>7,205</b>	<b>27,177</b>
Locally Raised Revenues	0	0	2,589
Sector Conditional Grant (Non-Wage)	9,607	7,205	9,588
Urban Unconditional Grant (Wage)	0	0	15,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>9,607</b>	<b>7,205</b>	<b>27,177</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	15,000
Non Wage	9,607	6,605	12,177
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>9,607</b>	<b>6,605</b>	<b>27,177</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates has been allocated a total of UGX 27,000,000 in comparison to UGX 9,000,000 allocated during the financial year 19/20. Out of the total allocation to the sector, Unconditional wage is UGX 15,000,000, Sector conditional None wage is UGX 9500,000, and LRR of 2,500,000. The increase in allocation to the department is as a result of allocation of wage and LRR to the sector unlike in the previous FY

**Vote :797 Kotido Municipal Council**

**FY 2020/21**

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