

# Vote : 563 Koboko District

**FY 2020/21**

## Foreword

I am glad and honored to present Koboko District Local Government budget Framework Paper (BFP) for FY 2020/2021. The preparation of BFP is the mandate of the local governments to guide the implementation of the District Development Plan (DDP). This BFP clearly sets the Medium-Term Expenditure Framework (MTEF) showing the resource envelop available to the District and how Koboko District Local Government plans to utilize these resources. The BFP has been aligned with the district development plan which was prepared in line with the National Development Plan III to benefit all the people of Koboko district. The district is in the process of preparing the District Development Plan III (DDP III) but guidance was received from the National Planning Authority (NPA) on the strategic direction of the NDP III which was used to guide the preparation of this BFP. This document was prepared in a participatory way involving all the stakeholders of the district through consultations that were crowned by district conference held on 30th October 2019 in Koboko Municipal Council Hall. In this BFP Koboko District plans to offer equitable, inclusive and gender responsive services to all the people in Koboko.

Koboko district has a population of 67,731 (33% of the population) children aged 0-8 years that would potentially need IECD services per year. Currently it is estimated 9,863 (4,813 males and 5,055 females) that about 14.6% of children in this age group attend pre-primary. Additionally, an estimated 5,212 (5%) women are currently pregnant requiring prenatal care services. Because of this the district prioritizes integrated/ coordinated IECD service provision through IECD service points as one of the strategies to improve access to the key services.

According the Uganda Demographic and Household Survey Report 2016, regional statistics indicate that 34% under five years children are stunted, 10% suffer from acute malnutrition while 55% suffer from anemia. In addition, 32% of women of reproductive age suffer from anemia, all these indicators are unacceptable. Children aged below the age of five, school age children, adolescents and women of reproductive age are the ones who often suffer the negative effects of poor nutrition outcomes and hence need to be deliberately targeted for multi-sectoral nutrition programming. In this BFP we commit to take practical steps to ensure our department strategies, programs and budgets are nutrition-sensitive.

Between 2002 and 2014 the population increased from 24.2 million to 34.6 million representing an average annual growth rate of 3.0 percent with TFR of 5.4. In the same period the population of Koboko district increased from 129,200 in 2002 to 206,495 persons in 2014 with TFR of 6.8. If the population is left to grow at slow decline of TFR from 6.8 (2014) to 5.0 (2040), the population of Koboko District is estimated to be 546,717 persons in 2040. However, if efforts are to be made to achieve the Vision 2040 TFR of 2.5, by 2040, then the population of Koboko will be 448,483. This BFP intends to achieve reduced TFR from 6.8 in 2014 to 2.47 in 2040 by implementing interventions that reduces TFR like keeping the girls longer in school, increasing modern family planning methods uptake, reduction in teenage pregnancy, up-scaling community sensitization to address religious and cultural beliefs, improving health services etc.

Commendable achievements were recorded in the past Financial Year and this BFP is intended to strengthen the gains and address the weaknesses. The district is committed to its role of mentoring and back stopping the lower local governments to ensure improvement in implementation of all Government Programs. I wish to thank the Central Government for its valuable technical guidance in the preparation of this document and the support by development partners. I also wish to thank the Budget Desk, the Technical Planning Committee and the Planning department Staff for their commitment and guidance of the process of preparing the BFP.

The district continues to face challenges especially functionalizing the District hospital in terms of the needed human resources, infrastructure, equipment and the finances to support the hospital operate fully. The district is committed to work with Ministry of Health to upgrade all the Health centre twos to health centre threes in a systematic way.

The efficiency ratios in education continue to challenge the district and efforts are being made to work with the Ministry of Education and Sports, development partners and all the stakeholders to find long lasting solutions such that all categories of children are given opportunity to go to school.

The district, through Koboko Transformation Agenda (KTA) and other government efforts such as Operation wealth Creation (OWC), Vegetable Oil Development Plan (VODP), NAADS, DRDIP, NUSAF 3, YLP, UWEP, is committed to improve Agricultural production and productivity. Clean water provision to all the people of Koboko district remains a priority and resources have been allocated according to the safe water coverage in the district. Maintenance of good road network is planned for in the BFP though the reducing IPF for URF continues to challenge the district in her effort to improve the road network in the district.

We shall continue to engage URF secretariat to improve linkage of services to all the people of Koboko district. I therefore, invite all stakeholders to embrace this document and refer to it for their medium term priorities so as to achieve equitable and improved service delivery to all the people of Koboko in their various categories. I endorse this BFP for Financial Year (FY) 2020/2021 as a working document to harmonize all development interests in Koboko District.

## Vote : 563 Koboko District

**FY 2020/21**

---



Nginya Hassan Said, District Chairperson

03/12/2019

**Vote : 563 Koboko District****FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by Source**

| <i>Uganda Shillings Thousands</i>         | <b>Current Budget Performance</b>     |   |                                    |
|---|---------------------------------------|---|------------------------------------|
|   | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End Sept for FY 2019/20</b> | <b>Draft Budget for FY 2020/21</b> |
| <b>Locally Raised Revenues</b>            | 455,741                               | 113,936   | 478,019                            |
| <b>Discretionary Government Transfers</b> | 2,911,454                             | 811,957   | 3,153,758                          |
| <b>Conditional Government Transfers</b>   | 12,481,555                            | 3,625,399   | 11,003,759                         |
| <b>Other Government Transfers</b>         | 7,562,701                             | 1,567,469   | 7,503,251                          |
| <b>External Funding</b>                   | 2,885,477                             | 44,942  | 1,682,878                          |
| <b>Grand Total</b>                        | <b>26,296,927</b>                     | <b>6,163,701</b>                                      | <b>23,821,664</b>                  |

**Revenue Performance in the First Quarter of 2019/20**

Koboko district local government planned to receive Ushs. 26,296,927,000 in the FY 2019/20 and by the end of the first quarter, the district received a total of Ushs. 6,163,701,000 representing 23% of the annual budget. This low revenue performance was attributed to low performance of external financing (2%) and Other Government Transfers (21%). Of the revenue received, Ushs. 113,936,000 (25%) was from locally raised revenues, Ushs. 811,957,000 (28%) was from discretionary government transfers, Ushs. 3,625,399,000 (29%) from conditional government transfers, Ushs. 1,567,469,000 from other government transfers and Ushs. 44,942,000 (2%) from external financing by UNICEF. The district still believes the revenues will continue to flow from all sources in the secon quarter of the financial year especially the donors so that all the people of Koboko district benefit from the planned interventions for the FY 2019/20.

**Planned Revenues for FY 2020/21**

Koboko district plans to receive a total of Ushs. 23,821,664,000 in the FY 2020/21. This revenue will constitute Ushs. 478,019,000 (2%) from locally raised revenues, Ushs. 3,153,758,000 (13.2%) from discretionary government transfers, Ushs. 11,003,759,000 (46.2%) from conditional government transfers, Ushs. 7,503,251,000 representing 31.5% from other government transfers and Ushs. 1,682,878,000 (7.1%) from external financing.

**Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme**

| <i>Uganda Shillings Thousands</i> | <b>Approved Budget for FY 2019/20</b> | <b>Cumulative Receipts by End Sept for FY 2019/20</b> | <b>Draft Budget for FY 2020/21</b> |
|-----------------------------------|---------------------------------------|---|------------------------------------|
| Administration                    | 1,912,780                             | 722,701   | 1,175,833                          |
| Finance                           | 293,536                               | 70,272  | 315,028                            |
| Statutory Bodies                  | 583,840                               | 143,023   | 579,647                            |
| Production and Marketing          | 1,088,418                             | 270,135   | 1,131,415                          |
| Health                            | 5,034,219                             | 918,142   | 3,252,658                          |
| Education                         | 8,565,356                             | 2,097,163   | 8,587,134                          |

# Vote : 563 Koboko District

**FY 2020/21**

|                                       |                   |                  |                   |
|---------------------------------------|-------------------|------------------|-------------------|
| Roads and Engineering                 | 582,630           | 129,231          | 593,271           |
| Water                                 | 532,298           | 131,959          | 441,850           |
| Natural Resources                     | 203,962           | 41,696           | 176,134           |
| Community Based Services              | 7,301,450         | 1,571,469        | 7,302,127         |
| Planning                              | 121,167           | 48,261           | 174,629           |
| Internal Audit                        | 39,381            | 10,175           | 45,013            |
| Trade, Industry and Local Development | 37,888            | 9,472            | 46,923            |
| <b>Grand Total</b>                    | <b>26,296,927</b> | <b>6,163,701</b> | <b>23,821,664</b> |
| <i>o/w: Wage:</i>                     | <i>8,623,387</i>  | <i>2,155,847</i> | <i>8,623,387</i>  |
| <i>Non-Wage Recurrent:</i>            | <i>4,308,381</i>  | <i>1,347,457</i> | <i>3,570,246</i>  |
| <i>Domestic Devt:</i>                 | <i>10,479,682</i> | <i>2,615,457</i> | <i>9,945,153</i>  |
| <i>Ext. Financing:</i>                | <i>2,885,477</i>  | <i>44,942</i>    | <i>1,682,878</i>  |

## Expenditure Performance in the First Quarter FY 2019/20

Koboko District planned to receive a total of Ushs. 26,296,927,000 in the FY 2019/20 with Ushs. 455,741,000 to be collected from locally raised revenues, Ushs. 2,885,477,000 was to be received from external financing and the balance of Ushs. 22,955,709,000 was to come from central government inform of other government transfers, conditional and discretionary transfers. By the end of the first quarter the district received a total of Ushs. 6,163,701,000 representing 23%. The low performance is attributed to non transfer of

funds from some donors, non receipt of NTD funds and YLP. Planning department performed at 40%, followed by administration at 38%. Internal Audit was at 26%, water department, Production and Marketing, Trade, Industry and LED all performed at 25%. The department that performed least was Health at 18%, followed by natural Resources at 20%. Community Based Services, Roads and Engineering all performed at 22%. Finance, Statutory bodies and Education registered 24% performance.

## Planned Expenditures for The FY 2020/21

Koboko district plans to spend a total of Ushs. 23,821,664,000 in the FY 2020/21. The expenditure will be worth Ushs. 8,623,387,000 (36%) on wages, Ushs. 3,570,246,000 (15%) on non-wages, Ushs. 9,945,153,000 (42%) on domestic development and Ushs. 1,682,878,000 (7%) on donor activities. Given that the district intends to functionalize the operation of the district hospital, pay salary arrears, pension arrears, gratuity arrears, staff salary enhancement and implementation of the mandatory annual increments, Koboko district appeals to the line Ministries, directorates and Authorities to provide the required funding

## Medium Term Expenditure Plans

Koboko District in the medium term will continue to implement infrastructure projects under Education, health, roads and bridge construction. Under water we shall continue to drill more boreholes but also invest in piped water system. Under production we shall continue to invest in increasing agricultural productivity and production by supporting our farmers in land opening, supply of quality planting materials, disease and pest control and post harvest handling facilities. Under Natural resources we shall invest in environmental protection and energy saving technologies, and titling of our institutional lands in the district, under community based services we shall continue to support community groups under the different livelihood programmes like NUSAF3, YLP, UWEP, OWC, DRDIP, LICODEP. The administration department will continue to invest in office space and staff house provision to the staff and build capacity of existing staff so that their services benefit all groups of people in Koboko district. The department will invest in mindset change in order for all categories of people in Koboko district to realize their potential and participate equally in development efforts of the district

# Vote : 563 Koboko District

# FY 2020/21

## Challenges in Implementation

The district continues to have under staffing due to inadequate wage bill in key positions, refugee influx, declining local revenue, climate change, pest and disease, inadequate office space and unreliable internet network.

## Revenue Performance, Plans and Projections by Source

| <i>Ushs Thousands</i>                                    | Approved Budget for<br>FY 2019/20 | Cumulative Receipts<br>by End Sept for FY<br>2019/20 | Draft Budget for FY<br>2020/21 |
|--|-----------------------------------|--|--------------------------------|
| <b>1. Locally Raised Revenues</b>                        | <b>455,741</b>                    | <b>113,936</b>                                       | <b>478,019</b>                 |
| Local Services Tax                                       | 64,775                            | 16,194   | 68,216                         |
| Land Fees  | 7,440                             | 1,860  | 7,481                          |
| Application Fees   | 18,496                            | 4,624  | 28,405                         |
| Business licenses  | 17,117                            | 4,279  | 17,929                         |
| Sale of non-produced Government Properties/assets        | 1,520                             | 380  | 1,520                          |
| Rent & rates – produced assets – from other govt. units  | 3,365                             | 841  | 3,365                          |
| Park Fees  | 3,128                             | 782  | 2,971                          |
| Refuse collection charges/Public convenience             | 2,800                             | 700  | 2,800                          |
| Property related Duties/Fees                             | 1,402                             | 350  | 4,832                          |
| Animal & Crop Husbandry related Levies                   | 10,339                            | 2,585  | 10,345                         |
| Registration (e.g. Births, Deaths, Marriages, etc.) fees | 8,672                             | 2,168  | 6,996                          |
| Registration of Businesses                               | 13,628                            | 3,407  | 4,913                          |
| Market /Gate Charges                                     | 165,833                           | 41,458   | 179,324                        |
| Other Court Fees   | 2,868                             | 717  | 8,411                          |
| Other Fees and Charges                                   | 68,153                            | 17,038   | 60,804                         |
| Miscellaneous receipts/income                            | 66,204                            | 16,551   | 69,707                         |
| <b>2a. Discretionary Government Transfers</b>            | <b>2,911,454</b>                  | <b>811,957</b>                                       | <b>3,153,758</b>               |
| District Unconditional Grant (Non-Wage)                  | 575,827                           | 143,957  | 577,943                        |
| District Discretionary Development Equalization Grant    | 1,009,120                         | 336,373  | 1,249,308                      |
| District Unconditional Grant (Wage)                      | 1,326,506                         | 331,626  | 1,326,506                      |
| <b>2b. Conditional Government Transfer</b>               | <b>12,481,555</b>                 | <b>3,625,399</b>                                     | <b>11,003,759</b>              |
| Sector Conditional Grant (Wage)                          | 7,296,881                         | 1,824,220  | 7,296,881                      |
| Sector Conditional Grant (Non-Wage)                      | 1,680,774                         | 512,268  | 1,681,896                      |
| Sector Development Grant                                 | 1,698,529                         | 566,176  | 1,702,648                      |
| Transitional Development Grant                           | 778,837                           | 236,667  | 0                              |
| General Public Service Pension Arrears (Budgeting)       | 146,617                           | 146,617  | 0                              |
| Salary arrears (Budgeting)                               | 159,296                           | 159,296  | 0                              |
| Pension for Local Governments                            | 322,334                           | 80,583   | 322,334                        |
| Gratuity for Local Governments                           | 398,288                           | 99,572   | 0                              |
| <b>2c. Other Government Transfer</b>                     | <b>7,562,701</b>                  | <b>1,567,469</b>                                     | <b>7,503,251</b>               |
| Northern Uganda Social Action Fund (NUSAF)               | 875,632                           | 12,700   | 875,632                        |

## Vote : 563 Koboko District

FY 2020/21

|  |                   |                  |                   |
|--|-------------------|------------------|-------------------|
| Support to PLE (UNEB)  | 7,087             | 0                | 7,637             |
| Uganda Road Fund (URF)                                       | 430,528           | 84,591           | 430,528           |
| Vegetable Oil Development Project                            | 60,000            | 0                | 0                 |
| Youth Livelihood Programme (YLP)                             | 428,899           | 0                | 428,899           |
| Infectious Diseases Institute (IDI)                          | 46,163            | 6,638            | 46,163            |
| Neglected Tropical Diseases (NTDs)                           | 25,726            | 0                | 25,726            |
| Development Response to Displacement Impacts Project (DRDIP) | 5,688,666         | 1,463,540        | 5,688,666         |
| <b>3. External Financing</b>                                 | <b>2,885,477</b>  | <b>44,942</b>    | <b>1,682,878</b>  |
| United Nations Children Fund (UNICEF)                        | 1,925,627         | 44,942           | 723,028           |
| United Nations High Commission for Refugees (UNHCR)          | 954,400           | 0                | 954,400           |
| Gesellschaft fur Internationale Zusammenarbeit (GIZ)         | 5,450             | 0                | 5,450             |
| <b>Total Revenues shares</b>                                 | <b>26,296,927</b> | <b>6,163,701</b> | <b>23,821,664</b> |

Table on the Revenues and Budget by Sector and Programme

| <i>Uganda Shillings Thousands</i>            | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Of Sept for FY<br/>2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|--|--|
| <b>Sector :Agriculture</b>                   |   |  |  |
| Agricultural Extension Services              | 695,300                                   | 167,275  | 607,900                                |
| District Production Services                 | 393,118                                   | 95,354   | 523,516                                |
| <b>Sub- Total of allocation Sector</b>       | <b>1,088,418</b>                          | <b>262,629</b>   | <b>1,131,415</b>                       |
| <b>Sector :Works and Transport</b>           |   |  |  |
| District, Urban and Community Access Roads   | 582,630                                   | 152,273  | 593,271                                |
| <b>Sub- Total of allocation Sector</b>       | <b>582,630</b>                            | <b>152,273</b>   | <b>593,271</b>                         |
| <b>Sector :Tourism, Trade and Industry</b>   |   |  |  |
| Commercial Services                          | 37,888                                    | 10,122   | 46,923                                 |
| <b>Sub- Total of allocation Sector</b>       | <b>37,888</b>                             | <b>10,122</b>  | <b>46,923</b>                          |
| <b>Sector :Education</b>                     |   |  |  |
| Pre-Primary and Primary Education            | 5,814,710                                 | 1,453,678  | 5,546,869                              |
| Secondary Education                          | 2,381,668                                 | 595,417  | 2,397,300                              |
| Skills Development                           | 30,000                                    | 7,500  | 30,000                                 |
| Education & Sports Management and Inspection | 328,978                                   | 70,522   | 597,591                                |
| Special Needs Education                      | 10,000                                    | 2,500  | 15,374                                 |
| <b>Sub- Total of allocation Sector</b>       | <b>8,565,356</b>                          | <b>2,129,616</b>   | <b>8,587,134</b>                       |
| <b>Sector :Health</b>                        |   |  |  |
| Primary Healthcare                           | 2,893,957                                 | 723,489  | 1,591,569                              |
| District Hospital Services                   | 1,450,904                                 | 362,726  | 600,177                                |
| Health Management and Supervision            | 689,358                                   | 171,923  | 1,060,912                              |

## Vote : 563 Koboko District

FY 2020/21

|   |                  |                  |                  |
|---|------------------|------------------|------------------|
| <i>Sub- Total of allocation Sector</i>      | <b>5,034,219</b> | <b>1,258,138</b> | <b>3,252,658</b> |
| <b>Sector :Water and Environment</b>        |                  |                  |                  |
| Rural Water Supply and Sanitation           | 532,298          | 132,200          | 441,850          |
| Natural Resources Management                | 203,962          | 46,100           | 176,134          |
| <i>Sub- Total of allocation Sector</i>      | <b>736,261</b>   | <b>178,299</b>   | <b>617,985</b>   |
| <b>Sector :Social Development</b>           |                  |                  |                  |
| Community Mobilisation and Empowerment      | 7,301,450        | 1,841,125        | 7,302,127        |
| <i>Sub- Total of allocation Sector</i>      | <b>7,301,450</b> | <b>1,841,125</b> | <b>7,302,127</b> |
| <b>Sector :Public Sector Management</b>     |                  |                  |                  |
| District and Urban Administration           | 1,912,780        | 479,995          | 1,175,833        |
| Local Statutory Bodies                      | 583,840          | 96,225           | 579,647          |
| Local Government Planning Services          | 121,167          | 40,271           | 174,629          |
| <i>Sub- Total of allocation Sector</i>      | <b>2,617,787</b> | <b>616,492</b>   | <b>1,930,109</b> |
| <b>Sector :Accountability</b>               |                  |                  |                  |
| Financial Management and Accountability(LG) | 293,536          | 62,495           | 315,028          |
| Internal Audit Services                     | 39,381           | 10,175           | 45,013           |
| <i>Sub- Total of allocation Sector</i>      | <b>332,917</b>   | <b>72,670</b>    | <b>360,042</b>   |

## SECTION B : Workplan Summary

*Workplan: Administration*

## B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>1,797,964</b>                          | <b>684,564</b>  | <b>1,092,631</b>                       |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 80,040                                    | 23,649  | 0                                      |
| Locally Raised Revenues                                  | 39,083                                    | 11,771  | 80,323                                 |
| District Unconditional Grant (Non-Wage)                  | 148,613                                   | 37,153  | 186,280                                |
| District Unconditional Grant (Wage)                      | 503,694                                   | 125,923   | 503,694                                |
| General Public Service Pension Arrears<br>(Budgeting)    | 146,617                                   | 146,617   | 0                                      |
| Salary arrears (Budgeting)                               | 159,296                                   | 159,296   | 0                                      |
| Pension for Local Governments                            | 322,334                                   | 80,583  | 322,334                                |
| Gratuity for Local Governments                           | 398,288                                   | 99,572  | 0                                      |
| <b>Development Revenues</b>                              | <b>114,816</b>                            | <b>38,137</b>   | <b>83,203</b>                          |
| Multi-Sectoral Transfers to LLGs_Gou                     | 19,407                                    | 0   | 0                                      |
| External Financing                                       | 0   | 0   | 0                                      |
| District Discretionary Development<br>Equalization Grant | 85,409                                    | 0   | 83,203                                 |

**Vote : 563 Koboko District****FY 2020/21**

|  |                  |                |                  |
|--|------------------|----------------|------------------|
| Transitional Development Grant               | 10,000           | 0              | 0                |
| <b>Total Revenues shares</b>                 | <b>1,912,780</b> | <b>722,701</b> | <b>1,175,833</b> |
| <b>B: Breakdown of Workplan Expenditures</b> |                  |                |                  |
| <i>Recurrent Expenditure</i>                 |                  |                |                  |
| Wage   | 503,694          | 97,997         | 503,694          |
| Non Wage                                     | 1,294,270        | 128,027        | 588,937          |
| <i>Development Expenditure</i>               |                  |                |                  |
| Domestic Development                         | 114,816          | 6,334          | 83,203           |
| Donor Development                            | 0                | 0              | 0                |
| <b>Total Expenditure</b>                     | <b>1,912,780</b> | <b>232,358</b> | <b>1,175,833</b> |

**Narrative of Workplan Revenues and Expenditure**

The Administration Department plans to receive a total of UGX 1,175,833,000 in the FY 2020/21, with UGX 1,092,631,000 for recurrent expenditures and UGX 83,203,000 for development expenditure. This revenue projection is a decline from UGX 1,912,780,000 that was budgeted in the FY 2019/20. The decline in the departmental budget can be attributed to non-budgeting for General Public Service Pension Arrears, Salary arrears and gratuity for local governments as the IPFs for these revenue sources were not provided by MoFPED.

The department plans to use UGX 503,694,000 (42.8%) for wages, while UGX 588,937,000 (50%) will be used for non-wage expenses and only UGX 83,203,000 (7.1%) will be used for development expenditure under the department. The department will recruit some staff to fill in the gaps that do exist in the department, the process of recruitment is to be all inclusive and gender sensitive. The department will engage in community sensitization of nutrition and the importance of having a small household size through radio talk shows and community dialogues.



# Vote : 563 Koboko District

# FY 2020/21

## Workplan: Finance

### B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i>                        | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>     |   |   |  |
| <b>Recurrent Revenues</b>                    | <b>291,755</b>                            | <b>69,832</b>   | <b>310,279</b>                         |
| Multi-Sectoral Transfers to LLGs_NonWage     | 113,541                                   | 25,278  | 0                                      |
| Locally Raised Revenues                      | 42,278                                    | 10,569  | 154,017                                |
| District Unconditional Grant (Non-Wage)      | 18,186                                    | 4,547   | 38,511                                 |
| District Unconditional Grant (Wage)          | 117,751                                   | 29,438  | 117,751                                |
| <b>Development Revenues</b>                  | <b>1,780</b>                              | <b>441</b>  | <b>4,749</b>                           |
| Multi-Sectoral Transfers to LLGs_Gou         | 1,780                                     | 0   | 0                                      |
| <b>Total Revenues shares</b>                 | <b>293,536</b>                            | <b>70,272</b>   | <b>315,028</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b> |   |   |  |
| <b>Recurrent Expenditure</b>                 |   |   |  |
| Wage   | 117,751                                   | 25,346  | 117,751                                |
| Non Wage                                     | 174,004                                   | 32,785  | 192,528                                |
| <b>Development Expenditure</b>               |   |   |  |
| Domestic Development                         | 1,780                                     | 441   | 4,749                                  |
| Donor Development                            | 0   | 0   | 0                                      |
| <b>Total Expenditure</b>                     | <b>293,536</b>                            | <b>58,572</b>   | <b>315,028</b>                         |

## Narrative of Workplan Revenues and Expenditure

Finance Department plans to receive a total of UGX 315,028,000 in the FY 2020/21 with UGX 310,279,000 for recurrent costs and only UGX 4,749,000 for development expenditure. This projection of revenue is slightly more than UGX 293,536,000 budgeted in the FY 2019/20. This increase in the departmental budget can be attributed to increase in local revenue and District Unconditional grant non-wage allocation to the department.

Out of this revenue projection the department has budgeted to spend UGX 117,751,000 (37.4%) on wages, UGX 192,528,000 (61.1%) on non-wages and only UGX 4,749,000 (1.5%) on development expenditure in lower local governments.

# Vote : 563 Koboko District

# FY 2020/21

## Workplan: Statutory Bodies

### B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i>                                    | Approved Budget for<br>FY 2019/20 | Cumulative Receipts by<br>End Sept for FY 2019/20 | Draft Budget for FY<br>2020/21 |
|--|-----------------------------------|---|--------------------------------|
| <b>A: Breakdown of Workplan Revenues</b>                 |                                   |   |                                |
| <b>Recurrent Revenues</b>                                | <b>580,775</b>                    | <b>142,357</b>                                    | <b>579,647</b>                 |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 66,465                            | 14,029  | 0                              |
| Locally Raised Revenues                                  | 90,530                            | 22,633  | 138,428                        |
| District Unconditional Grant (Non-Wage)                  | 236,254                           | 58,813  | 253,693                        |
| District Unconditional Grant (Wage)                      | 187,526                           | 46,881  | 187,526                        |
| <b>Development Revenues</b>                              | <b>3,065</b>                      | <b>667</b>  | <b>0</b>                       |
| Multi-Sectoral Transfers to LLGs_Gou                     | 1,065                             | 0   | 0                              |
| District Discretionary Development<br>Equalization Grant | 2,000                             | 0   | 0                              |
| <b>Total Revenues shares</b>                             | <b>583,840</b>                    | <b>143,023</b>                                    | <b>579,647</b>                 |
| <b>B: Breakdown of Workplan Expenditures</b>             |                                   |   |                                |
| <b>Recurrent Expenditure</b>                             |                                   |   |                                |
| Wage   | 187,526                           | 33,954  | 187,526                        |
| Non Wage   | 393,249                           | 53,815  | 392,121                        |
| <b>Development Expenditure</b>                           |                                   |   |                                |
| Domestic Development                                     | 3,065                             | 0   | 0                              |
| Donor Development  | 0                                 | 0   | 0                              |
| <b>Total Expenditure</b>                                 | <b>583,840</b>                    | <b>87,769</b>                                     | <b>579,647</b>                 |

## Narrative of Workplan Revenues and Expenditure

Statutory Bodies Department plans to receive a total of UGX 579,647,000 in the FY 2020/21 this projection shows a slight decline as compared to UGX 583,840,000 budgeted in the FY 2029/20. The decline is attributed to non-allocation of DDEG to the department.

Out of this allocation to the department a total of UGX 187,526,000 (32.4%) has been earmarked for wages of procurement staff and political leaders both at district and sub county level, while a total of UGX 392,121,000 (67.6%) has been earmarked for recurrent expenditure of the department like facilitating council and committee meetings, quarterly meetings of DSC, DLB, LGPAC and contracts committee and monitoring the implementation of all government programmes.

## Vote : 563 Koboko District

FY 2020/21

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

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b><i>Recurrent Revenues</i></b>                         | <b>789,457</b>                            | <b>182,375</b>  | <b>728,580</b>                         |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 17,345                                    | 4,347   | 0                                      |
| Locally Raised Revenues                                  | 4,813                                     | 1,203   | 12,183                                 |
| Other Transfers from Central Government                  | 60,000                                    | 0   | 0                                      |
| District Unconditional Grant (Non-Wage)                  | 4,000                                     | 1,000   | 13,355                                 |
| District Unconditional Grant (Wage)                      | 32,400                                    | 8,100   | 32,400                                 |
| Sector Conditional Grant (Wage)                          | 461,321                                   | 115,330   | 461,321                                |
| Sector Conditional Grant (Non-Wage)                      | 209,579                                   | 52,395  | 209,321                                |
| <b><i>Development Revenues</i></b>                       | <b>298,961</b>                            | <b>87,760</b>   | <b>402,836</b>                         |
| Multi-Sectoral Transfers to LLGs_Gou                     | 198,562                                   | 0   | 0                                      |
| District Discretionary Development<br>Equalization Grant | 32,500                                    | 0   | 334,640                                |
| Sector Development Grant                                 | 67,899                                    | 0   | 68,196                                 |
| <b>Total Revenues shares</b>                             | <b>1,088,418</b>                          | <b>270,135</b>  | <b>1,131,415</b>                       |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b><i>Recurrent Expenditure</i></b>                      |   |   |  |
| Wage   | 493,721                                   | 123,355   | 493,721                                |
| Non Wage   | 295,736                                   | 58,168  | 234,859                                |
| <b><i>Development Expenditure</i></b>                    |   |   |  |
| Domestic Development                                     | 298,961                                   | 40,154  | 402,836                                |
| Donor Development  | 0   | 0   | 0                                      |
| <b>Total Expenditure</b>                                 | <b>1,088,418</b>                          | <b>221,677</b>  | <b>1,131,415</b>                       |

**Narrative of Workplan Revenues and Expenditure**

---

**Vote : 563 Koboko District****FY 2020/21**

---

Production and Marketing department plans to receive Ushs. 1,131,415,000 in the FY 2020/21. This is an increase from Ushs. 1,088,418,000 in the FY 2019/20. The increase is attributed to an increase in locally raised revenues, district unconditional grant non-wage, district discretionary equalization grant and sector development grant.

The department intends to spend Ushs. 493,721,000 (43.6%) on wages, Ush. 234,859,000 (20.8%) on non-wages and Ushs. 402,836,000 (35.6%) on domestic development. Production and Marketing department will use the funds to increase agricultural production and productivity in order to improve food security, nutritional levels and the quality of life of all the people of Koboko district. This will be done through identifying and training beneficiaries to government programs the selection of the beneficiaries will be all inclusive and gender sensitive so that all sections of the society benefit from these programmes, promote vegetable growing with the aim of improving the nutritional standards among the communities, offering timely extension services to all the farmers so that farmers can grow diversified crops with high nutritional values. Koboko Transformation Agenda (KTA) will involve identification of beneficiaries which will also be all inclusive and gender sensitive basis. The department will work closely with OWC to support farmers with inputs timely targeting all sections of the vulnerable people in the district.

## Vote : 563 Koboko District

FY 2020/21

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

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b><i>Recurrent Revenues</i></b>                         | <b>2,227,498</b>                          | <b>545,124</b>  | <b>2,227,346</b>                       |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 11,450                                    | 2,446   | 0                                      |
| Locally Raised Revenues                                  | 4,109                                     | 1,027   | 10,087                                 |
| Other Transfers from Central Government                  | 71,889                                    | 6,638   | 71,889                                 |
| Sector Conditional Grant (Wage)                          | 1,856,593                                 | 464,148   | 1,856,593                              |
| Sector Conditional Grant (Non-Wage)                      | 283,456                                   | 70,864  | 283,456                                |
| <b><i>Development Revenues</i></b>                       | <b>2,806,721</b>                          | <b>373,018</b>  | <b>1,025,311</b>                       |
| Multi-Sectoral Transfers to LLGs_Gou                     | 0   | 0   | 0                                      |
| External Financing                                       | 1,729,251                                 | 0   | 710,679                                |
| District Discretionary Development<br>Equalization Grant | 264,000                                   | 0   | 270,000                                |
| Sector Development Grant                                 | 44,632                                    | 0   | 44,632                                 |
| Transitional Development Grant                           | 768,837                                   | 0   | 0                                      |
| <b>Total Revenues shares</b>                             | <b>5,034,219</b>                          | <b>918,142</b>  | <b>3,252,658</b>                       |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b><i>Recurrent Expenditure</i></b>                      |   |   |  |
| Wage   | 1,856,593                                 | 434,063   | 1,856,593                              |
| Non Wage   | 370,905                                   | 77,919  | 370,753                                |
| <b><i>Development Expenditure</i></b>                    |   |   |  |
| Domestic Development                                     | 1,077,469                                 | 0   | 314,632                                |
| Donor Development  | 1,729,251                                 | 36,798  | 710,679                                |
| <b>Total Expenditure</b>                                 | <b>5,034,219</b>                          | <b>548,779</b>  | <b>3,252,658</b>                       |

**Narrative of Workplan Revenues and Expenditure**

---

**Vote : 563 Koboko District****FY 2020/21**

---

Health Department plans to receive a total of UGX 3,252,658,000 in the FY 2020/21 with UGX 2,227,346,000 as recurrent revenues and UGX 1,025,311,000 as development revenues. This allocation to health is a decline as compared to UGX 5,034,219,000 allocated to health in the FY 2019/20. The decline can be attributed to non-allocation of transition development grant to the department as it did not appear in the first budget call circular and a big drop in the external financing as a result of non-communication of IPFs from some of the donors.

Out of this allocation the department plans to spend a total of UGX 1,856,593,000 (57.1%) for wages of all health staff, while UGX 370,753,000 (11.4%) will be spent on non-wages like funds being used to offer services in the health facilities and the hospital, UGX 314,632,000 (9.7%) for domestic development and UGX 710,679,000 (21.8%) for donor development activities like paying staff salaries under UNHCR, UNICEF, supporting nutrition at individual, community and institutional levels, providing all inclusive and gender sensitive health services in the district. Implementing health care packages that help to reduce total fertility rate in the district like increasing the uptake of modern family planning methods, offering IECD services both at the facility and on out reach programmes.

## Vote : 563 Koboko District

FY 2020/21

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

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>6,172,940</b>                          | <b>1,631,927</b>  | <b>6,174,738</b>                       |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 12,170                                    | 1,432   | 0                                      |
| Locally Raised Revenues                                  | 5,813                                     | 1,453   | 12,681                                 |
| Other Transfers from Central Government                  | 7,087                                     | 0   | 7,637                                  |
| District Unconditional Grant (Non-Wage)                  | 4,000                                     | 1,000   | 9,587                                  |
| District Unconditional Grant (Wage)                      | 60,010                                    | 15,003  | 60,010                                 |
| Sector Conditional Grant (Wage)                          | 4,978,967                                 | 1,244,742   | 4,978,967                              |
| Sector Conditional Grant (Non-Wage)                      | 1,104,893                                 | 368,298   | 1,105,856                              |
| <b>Development Revenues</b>                              | <b>2,392,416</b>                          | <b>465,236</b>  | <b>2,412,397</b>                       |
| Multi-Sectoral Transfers to LLGs_Gou                     | 23,976                                    | 0   | 0                                      |
| External Financing                                       | 1,005,376                                 | 0   | 901,874                                |
| District Discretionary Development<br>Equalization Grant | 121,134                                   | 0   | 265,000                                |
| Sector Development Grant                                 | 1,241,930                                 | 0   | 1,245,523                              |
| <b>Total Revenues shares</b>                             | <b>8,565,356</b>                          | <b>2,097,163</b>  | <b>8,587,134</b>                       |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b>Recurrent Expenditure</b>                             |   |   |  |
| Wage   | 5,038,977                                 | 1,152,734   | 5,038,977                              |
| Non Wage   | 1,133,963                                 | 356,876   | 1,135,761                              |
| <b>Development Expenditure</b>                           |   |   |  |
| Domestic Development                                     | 1,387,039                                 | 13,576  | 1,510,523                              |
| Donor Development  | 1,005,376                                 | 0   | 901,874                                |
| <b>Total Expenditure</b>                                 | <b>8,565,356</b>                          | <b>1,523,186</b>  | <b>8,587,134</b>                       |

**Narrative of Workplan Revenues and Expenditure**

## Vote : 563 Koboko District

## FY 2020/21

Education department plans to receive a total of UGX 8,587,134,000 in the FY 2020/21, with UGX 6,174,738,000 as recurrent revenues mainly for salaries of teachers both in primary and secondary schools and UGX 2,412,397,000 for development revenues mainly for infrastructure development in the schools. This allocation is a slight increase as compared to UGX 8,565,356,000 budgeted in the FY 2019/20. The slight increase is as a result of increase in allocation to the department under sector development grant, DDEG, DUCG NW, sector conditional grant wage, OGT and locally raised revenues.

Out of this allocation the department has earmarked UGX 5,038,977,000 (58.7%) for wages of all the health staff, UGX 1,135,761,000 (13.2%) for non-wages especially UPE, USE and funds for tertiary institutions, UGX 1,510,523,000 (17.6%) for development expenditures especially for construction of classrooms in primary schools and infrastructural development in seed secondary school while UGX 901,874,000 will be used to finance donor activities under UNICEF and UNCHR.

The Education department will implement compulsory school feeding programme, retain the girl child in school with the aim of reducing teenage pregnancies and make sure all the interventions in our schools are all inclusive and gender sensitive, and ensuring that all the structures constructed in our schools have ramps for easy access of services by PWDs.



## Vote : 563 Koboko District

FY 2020/21

*Workplan: Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>517,078</b>                            | <b>105,942</b>  | <b>518,098</b>                         |
| Other Transfers from Central Government                  | 430,528                                   | 84,591  | 430,528                                |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 1,900                                     | 189   | 0                                      |
| Locally Raised Revenues                                  | 3,406                                     | 852   | 4,552                                  |
| District Unconditional Grant (Non-Wage)                  | 3,554                                     | 888   | 5,328                                  |
| District Unconditional Grant (Wage)                      | 77,690                                    | 19,422  | 77,690                                 |
| <b>Development Revenues</b>                              | <b>65,552</b>                             | <b>23,289</b>   | <b>75,173</b>                          |
| Multi-Sectoral Transfers to LLGs_Gou                     | 65,552                                    | 0   | 0                                      |
| Other Transfers from Central Government                  | 0   | 0   | 0                                      |
| District Discretionary Development<br>Equalization Grant | 0   | 0   | 75,173                                 |
| <b>Total Revenues shares</b>                             | <b>582,630</b>                            | <b>129,231</b>  | <b>593,271</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b>Recurrent Expenditure</b>                             |   |   |  |
| Wage   | 77,690                                    | 19,337  | 77,690                                 |
| Non Wage   | 439,388                                   | 40,375  | 440,408                                |
| <b>Development Expenditure</b>                           |   |   |  |
| Domestic Development                                     | 65,552                                    | 23,289  | 75,173                                 |
| Donor Development  | 0   | 0   | 0                                      |
| <b>Total Expenditure</b>                                 | <b>582,630</b>                            | <b>83,002</b>   | <b>593,271</b>                         |

**Narrative of Workplan Revenues and Expenditure**

Roads and Engineering department plans to receive a total of UGX 593,271,000 in the FY 2020/21 with UGX 518,098,000 for recurrent revenue while UGX 75,173,000 is development revenue. This allocation to the department is a slight increase from UGX 582,630,000 which was budgeted in the FY 2019/20. This slight increase is as a result of increased allocation to the department under local revenues, DUCGNW and DDEG.

Out of these funds allocated to the department, the department has earmarked a total of UGX 77,690,000 (13.1%) for staff salaries, UGX 440,408,000 (74.4%) for non-wages mainly road works under URF while UGX 75,173,000 (12.8%) for development expenditure. The department will implement both routine manual and mechanized road maintenance and when recruiting the road gangs for manual maintenance the process will have to be all inclusive and gender sensitive. In implementing the road works we shall be sensitive to environmental and social safe guards.

# Vote : 563 Koboko District

# FY 2020/21

## Workplan: Water

### B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i>                        | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>     |   |   |  |
| <b>Recurrent Revenues</b>                    | <b>71,098</b>                             | <b>17,270</b>   | <b>72,103</b>                          |
| Multi-Sectoral Transfers to LLGs_NonWage     | 3,200                                     | 300   | 0                                      |
| Locally Raised Revenues                      | 3,406                                     | 852   | 5,622                                  |
| District Unconditional Grant (Non-Wage)      | 3,554                                     | 883   | 5,535                                  |
| District Unconditional Grant (Wage)          | 30,330                                    | 7,582   | 30,330                                 |
| Sector Conditional Grant (Non-Wage)          | 30,609                                    | 7,652   | 30,616                                 |
| <b>Development Revenues</b>                  | <b>461,200</b>                            | <b>114,689</b>  | <b>369,748</b>                         |
| External Financing                           | 117,133                                   | 0   | 25,450                                 |
| Sector Development Grant                     | 344,067                                   | 0   | 344,298                                |
| <b>Total Revenues shares</b>                 | <b>532,298</b>                            | <b>131,959</b>  | <b>441,850</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b> |   |   |  |
| <b>Recurrent Expenditure</b>                 |   |   |  |
| Wage   | 30,330                                    | 7,542   | 30,330                                 |
| Non Wage                                     | 40,769                                    | 7,576   | 41,773                                 |
| <b>Development Expenditure</b>               |   |   |  |
| Domestic Development                         | 344,067                                   | 2,815   | 344,298                                |
| Donor Development                            | 117,133                                   | 0   | 25,450                                 |
| <b>Total Expenditure</b>                     | <b>532,298</b>                            | <b>17,933</b>   | <b>441,850</b>                         |

## Narrative of Workplan Revenues and Expenditure

The Water Department plans to receive a total of UGX 441,850,000 in the FY 2020/21 with UGX 72,103,000 for recurrent revenues and UGX 369,748,000 for development revenue. this allocation to the department is a decline from UGX 532,298,000 allocated in the FY 2019/20. This decline in allocation can be attributed to mainly reduced allocation to the department under External financing,

Out of this allocation the department plans to use UGX 30,330,000 (6.9%) for wages, UGX 41,773,000 (9.5%) for non wages, while UGX 344,298,000 (77.9%) for development and only UGX 25,450,000 for donor activities under UNHCR. Under the development expenditure the department will drill boreholes to supply water to the community in the district, focusing more on areas that are under serviced with water in the district.

# Vote : 563 Koboko District

# FY 2020/21

## Workplan: Natural Resources

### B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>133,699</b>                            | <b>33,862</b>   | <b>138,684</b>                         |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 5,477                                     | 1,807   | 0                                      |
| Locally Raised Revenues                                  | 8,219                                     | 2,055   | 16,238                                 |
| District Unconditional Grant (Non-Wage)                  | 6,000                                     | 1,500   | 8,391                                  |
| District Unconditional Grant (Wage)                      | 109,532                                   | 27,383  | 109,532                                |
| Sector Conditional Grant (Non-Wage)                      | 4,471                                     | 1,118   | 4,523                                  |
| <b>Development Revenues</b>                              | <b>70,263</b>                             | <b>7,833</b>  | <b>37,450</b>                          |
| Multi-Sectoral Transfers to LLGs_Gou                     | 21,314                                    | 0   | 0                                      |
| External Financing                                       | 25,450                                    | 0   | 25,450                                 |
| District Discretionary Development<br>Equalization Grant | 23,500                                    | 0   | 12,000                                 |
| <b>Total Revenues shares</b>                             | <b>203,962</b>                            | <b>41,696</b>   | <b>176,134</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b>Recurrent Expenditure</b>                             |   |   |  |
| Wage   | 109,532                                   | 27,011  | 109,532                                |
| Non Wage   | 24,167                                    | 5,472   | 29,152                                 |
| <b>Development Expenditure</b>                           |   |   |  |
| Domestic Development                                     | 44,814                                    | 2,500   | 12,000                                 |
| Donor Development  | 25,450                                    | 0   | 25,450                                 |
| <b>Total Expenditure</b>                                 | <b>203,962</b>                            | <b>34,983</b>   | <b>176,134</b>                         |

### Narrative of Workplan Revenues and Expenditure

Natural Resources department presumes to receive Ushs. 176,134,000 in the FY 2020/21. This is a decline from Ushs. 203,962,000 in the FY 2019/20. The decrease is as a result of a decrease in funds from Multi-sectoral transfers to LLGs and District Discretionary Equalization Grant.

The department plans to use Ushs. 109,532,000 (62.2%) on wages, Ushs. 29,152,000 (16.6%) on non-wages, Ushs. 12,000,000 (6.8%) on domestic development and Ushs. 25,450,000 (14.4%) on external financing from UNHCR and GIZ. The department is determined to ensure that natural resources are sustainably used and will all the people of Koboko. It will also develop physical plans for Rapid Growth Centres (RGCs) and approve all development projects, both public and private, in the district. It will spearhead the titling of government institutional land. All development projects in the district will be subjected to environmental safeguard plan assessment.

# Vote : 563 Koboko District

# FY 2020/21

## Workplan: Community Based Services

### B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>187,222</b>                            | <b>46,096</b>   | <b>184,695</b>                         |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 24,553                                    | 5,428   | 0                                      |
| Locally Raised Revenues                                  | 8,219                                     | 2,055   | 18,308                                 |
| District Unconditional Grant (Non-Wage)                  | 6,000                                     | 1,500   | 17,613                                 |
| District Unconditional Grant (Wage)                      | 111,693                                   | 27,923  | 111,693                                |
| Sector Conditional Grant (Non-Wage)                      | 36,757                                    | 9,189   | 37,081                                 |
| <b>Development Revenues</b>                              | <b>7,114,228</b>                          | <b>1,525,374</b>  | <b>7,117,432</b>                       |
| Other Transfers from Central Government                  | 6,993,196                                 | 0   | 6,993,196                              |
| Multi-Sectoral Transfers to LLGs_Gou                     | 109,620                                   | 0   | 0                                      |
| External Financing                                       | 0   | 0   | 19,425                                 |
| District Discretionary Development<br>Equalization Grant | 11,411                                    | 0   | 104,811                                |
| <b>Total Revenues shares</b>                             | <b>7,301,450</b>                          | <b>1,571,469</b>  | <b>7,302,127</b>                       |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b>Recurrent Expenditure</b>                             |   |   |  |
| Wage   | 111,693                                   | 24,798  | 111,693                                |
| Non Wage   | 75,529                                    | 12,249  | 73,002                                 |
| <b>Development Expenditure</b>                           |   |   |  |
| Domestic Development                                     | 7,114,228                                 | 83,472  | 7,098,007                              |
| Donor Development  | 0   | 0   | 19,425                                 |
| <b>Total Expenditure</b>                                 | <b>7,301,450</b>                          | <b>120,519</b>  | <b>7,302,127</b>                       |

### Narrative of Workplan Revenues and Expenditure

---

**Vote : 563 Koboko District****FY 2020/21**

---

Community Based Services (CBS) department anticipates to receive UGX. 7,302,127,000 in the FY 2020/21. This is a slight increase from UGX. 7,301,450,000 in the FY 2019/20. The increase is as a result of an increase in funds from locally raised revenues, District Unconditional Grant-Non Wage, sector conditional grant (non-wage), District Discretionary Equalization Grant and external financing.

The department intends to use UGX. 111,693,000 (1.5%) on wages, UGX. 73,002,000 (1%) on non-wages, UGX. 7,098,007,000 (97.2%) on domestic development which will implement infrastructural projects, livelihood projects with the aim of improving food security and nutritional standards among the communities under DRDIP, NUSAF 3 and YLP, UGX 19,425,000 (0.3%) on external financing from UNICEF to implement protection issues in the district. The department is dedicated to ensure that the rights and responsibilities of all stakeholders are observed. The department will employ positive mind-set change especially for all Government program beneficiaries to own the interventions. It will also prepare the different groups of people to benefit from government programs and projects. All development projects in the district will be subjected to social safeguard assessment. The department will participate in community sensitization of key family care practices, nutrition issues and advantages of having a manageable household size.

# Vote : 563 Koboko District

# FY 2020/21

## Workplan: Planning

### B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>85,010</b>                             | <b>24,307</b>   | <b>88,651</b>                          |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 8,156                                     | 5,094   | 0                                      |
| Locally Raised Revenues                                  | 9,819                                     | 2,455   | 16,243                                 |
| District Unconditional Grant (Non-Wage)                  | 20,600                                    | 5,150   | 25,973                                 |
| District Unconditional Grant (Wage)                      | 46,435                                    | 11,609  | 46,435                                 |
| <b>Development Revenues</b>                              | <b>36,157</b>                             | <b>23,954</b>   | <b>85,978</b>                          |
| Multi-Sectoral Transfers to LLGs_Gou                     | 16,871                                    | 0   | 0                                      |
| External Financing                                       | 8,267                                     | 0   | 0                                      |
| District Discretionary Development<br>Equalization Grant | 11,019                                    | 0   | 85,978                                 |
| <b>Total Revenues shares</b>                             | <b>121,167</b>                            | <b>48,261</b>   | <b>174,629</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b>Recurrent Expenditure</b>                             |   |   |  |
| Wage   | 46,435                                    | 4,935   | 46,435                                 |
| Non Wage   | 38,574                                    | 8,064   | 42,216                                 |
| <b>Development Expenditure</b>                           |   |   |  |
| Domestic Development                                     | 27,891                                    | 13,147  | 85,978                                 |
| Donor Development  | 8,267                                     | 8,134   | 0                                      |
| <b>Total Expenditure</b>                                 | <b>121,167</b>                            | <b>34,280</b>   | <b>174,629</b>                         |

## Narrative of Workplan Revenues and Expenditure

Planning department expects to receive Ushs. 174,629,000 in the FY 2020/21. This is an increase from Ushs. 121,167,000 in the FY 2019/20. The increase is due to an increase in funds from locally raised revenues, District Unconditional Grant-Non Wage and District Discretionary Equalization Grant.

The department plans to spend Ushs. 46,435,000 (26.6%) on wages, Ushs. 42,216,000 (24.2%) on non-wages and Ushs. 85,978,000 (49.2%) on domestic development. The department is committed to ensuring that the process of developing the district development plan III (DDP III) is smoothly done so that all the people of Koboko benefit from the interventions. All stakeholders will be consulted to give their input to the DDP III. The planning process will be done following the bottom - up approach so as to include the opinion of all categories of the people of Koboko district. The resource allocation will deliberately target all interest groups, especially the disadvantaged people in society.

# Vote : 563 Koboko District

# FY 2020/21

## Workplan: Internal Audit

### B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>39,381</b>                             | <b>10,175</b>   | <b>40,258</b>                          |
| Multi-Sectoral Transfers to LLGs_NonWage                 | 300                                       | 405   | 0                                      |
| Locally Raised Revenues                                  | 6,516                                     | 1,629   | 7,336                                  |
| District Unconditional Grant (Non-Wage)                  | 4,000                                     | 1,000   | 4,357                                  |
| District Unconditional Grant (Wage)                      | 28,565                                    | 7,141   | 28,565                                 |
| <b>Development Revenues</b>                              | <b>0</b>                                  | <b>0</b>  | <b>4,755</b>                           |
| Multi-Sectoral Transfers to LLGs_Gou                     | 0   | 0   | 0                                      |
| District Discretionary Development<br>Equalization Grant | 0   | 0   | 4,755                                  |
| <b>Total Revenues shares</b>                             | <b>39,381</b>                             | <b>10,175</b>   | <b>45,013</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b>Recurrent Expenditure</b>                             |   |   |  |
| Wage   | 28,565                                    | 2,872   | 28,565                                 |
| Non Wage   | 10,816                                    | 2,914   | 11,693                                 |
| <b>Development Expenditure</b>                           |   |   |  |
| Domestic Development                                     | 0   | 0   | 4,755                                  |
| Donor Development  | 0   | 0   | 0                                      |
| <b>Total Expenditure</b>                                 | <b>39,381</b>                             | <b>5,786</b>  | <b>45,013</b>                          |

## Narrative of Workplan Revenues and Expenditure

Internal Audit department plans to receive Ushs. 45,013,000 in the FY 2020/21. This is an increase from Ushs. 39,381,000 in the FY 2019/20. The increase is attributed to an increase in funds from locally raised revenues, District Unconditional Grant-Non Wage and District Discretionary Equalization Grant.

The department plans to spend Ushs. 28,565,000 (63.5%) on wages, Ushs. 11,693,000 (26%) on non-wages and Ushs. 4,755,000 (10.5%) on domestic development. The department intends to ensure that all departments, sub counties and institutions comply with policies. This is to make sure the intended benefits of interventions are realized for all the people of Koboko district and this will increase effectiveness and efficiency of all interventions hence improving the quality of life of all the people of Koboko district. The department will work to ensure that all the recommendations of audits are implemented.

**Vote : 563 Koboko District****FY 2020/21****Workplan: Trade, Industry and Local Development****B1: Overview of Workplan Revenues and Expenditures by source**

| <i>Ushs Thousands</i>                                    | <b>Approved Budget for<br/>FY 2019/20</b> | <b>Cumulative Receipts by<br/>End Sept for FY 2019/20</b> | <b>Draft Budget for FY<br/>2020/21</b> |
|--|---|---|--|
| <b>A: Breakdown of Workplan Revenues</b>                 |   |   |  |
| <b>Recurrent Revenues</b>                                | <b>37,888</b>                             | <b>9,472</b>  | <b>37,923</b>                          |
| Locally Raised Revenues                                  | 2,000                                     | 500   | 2,000                                  |
| District Unconditional Grant (Non-Wage)                  | 4,000                                     | 1,000   | 4,000                                  |
| District Unconditional Grant (Wage)                      | 20,880                                    | 5,220   | 20,880                                 |
| Sector Conditional Grant (Non-Wage)                      | 11,009                                    | 2,752   | 11,043                                 |
| <b>Development Revenues</b>                              | <b>0</b>                                  | <b>0</b>  | <b>9,000</b>                           |
| District Discretionary Development<br>Equalization Grant | 0   | 0   | 9,000                                  |
| <b>Total Revenues shares</b>                             | <b>37,888</b>                             | <b>9,472</b>  | <b>46,923</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b>             |   |   |  |
| <b>Recurrent Expenditure</b>                             |   |   |  |
| Wage   | 20,880                                    | 2,524   | 20,880                                 |
| Non Wage   | 17,009                                    | 3,166   | 17,043                                 |
| <b>Development Expenditure</b>                           |   |   |  |
| Domestic Development                                     | 0   | 0   | 9,000                                  |
| Donor Development  | 0   | 0   | 0                                      |
| <b>Total Expenditure</b>                                 | <b>37,888</b>                             | <b>5,690</b>  | <b>46,923</b>                          |

**Narrative of Workplan Revenues and Expenditure**

Trade, Industry and Local Economic Development plans to receive Ushs. 46,923,000 in the FY 2020/21. This is an increase from Ushs. 37,888,000 in the FY 2019/20. The increase is attributed to an increase in funds from sector conditional grant (Non-Wage) and District Discretionary Equalization Grant.

The department plans to spend Ushs. 20,880,000 (44.5%) on wages, Ushs. 17,043,000 (36.3%) on non-wages and Ushs. 9,000,000 (19.2%) on domestic development. The department intends to train SACCOs on financial management skills and conduct linkages to markets and value addition. The trainings will ensure that all the different categories of people in the groups are selected equitably. Tourist attraction sites will be identified and submitted to the line Ministry. This will make the intended benefits of interventions to be realized for all the people of Koboko district.