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# Vote : 797 Kotido Municipal Council

**FY 2020/21**

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## Foreword

Under the decentralization policy , administrative, planning, service delivery and judicial powers were transferred to Local Governments at various levels. Among the planning powers transferred to Local Governments was the authority to plan, budget, and raise revenues for delivery of decentralized functions . Kotido municipal council has formulated this budget framework paper to guide the mobilization of resources for delivery of services in the financial year 2020/2021. Guided by the mission ' A sustainable and well planned progressive Town with quality people' and vision ' To deliver effective and efficient services to the urban community inline with central Government priorities for sustainable Socio-Economic development ', this budget framework paper highlights the major development priorities to be undertaken during the FY 2020/2021 and the medium term

Its inline with the national development goals and objectives as defined in the National development plan and the Vision 2040. The people of Kotido Municipality are grateful to the Central Government for the resources allocated to them .We are also thankful to the tax payers of our New and young municipality for their commitment towards the development of our Town

Lastly i call upon every body in this municipality and beyond to embrace this budget framework paper of FY 2020/2021 and ensure that the priorities there in are achieved.

FOR GOD AND MY COUNTRY

MUHAMED ISMAIL LOMWAR

15/01/2020

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# FY 2020/21

## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by Source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	297,484	74,371	206,882
Discretionary Government Transfers	1,405,611	378,837	1,402,840
Conditional Government Transfers	3,296,841	900,377	3,056,028
Other Government Transfers	284,341	71,085	284,441
External Funding	0	0	0
<b>Grand Total</b>	<b>5,284,277</b>	<b>1,424,670</b>	<b>4,950,191</b>

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

Against the approved budget estimates of UGX. 5,2Bn, a cumulative total of UGX. 1,42Bn , had been received as at the end of quarter I translating to . 27 .% cumulative performance. whereas the estimate budget for quarter I was UGX . 1,32Bn, UGX 1,42Bn was received from all grants and locally raised revenue translating into 27% quarterly budget performance. Out of the total receipts, Local revenue was UGX 74M, Conditional grants amounted to UGX 900M, Discretionary 378M, and other Government transfers UGX 71M. The reasons for over performance above the quarterly target was due to release of 33% for all development grants. in addition, Education none wage grants are released termly commensurate with the school calendar thus 33% was also released in quarter one. Out of the cumulative receipts 1.42Bn

### Planned Revenues for FY 2020/21

Kotido Municipal council Local Government plans to receive (4.249700 Bn) UShs. for FY 2020/21 reflecting a 19.6% decline from UShs. 5,284,277 approved for FY 2019/20. This will include: less Locally Raised Revenues of UShs. 191,945M which is expected to reduce by 35.4% from UShs. 297,484M approved for FY 2019/20 to 191,945M; Discretionary Government Transfers of UShs. 1,386,009 which is expected to reduce by 1.4% from UShs. 1,405,611 approved for FY 2019/20; Conditional Government Transfers of 2387304 which is expected to reduce by 27.6% from UShs. 3,296,841 approved for FY 2019/20; Other Government Transfers of UShs. 284M which also is expected to remain to the same amount of 284M approved for FY 2019/20; External Financing is not expected in the council

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

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	1,056,123	331,278	778,474
Finance	199,000	34,560	191,533
Statutory Bodies	173,163	42,175	147,171
Production and Marketing	118,187	31,689	109,344
Health	698,980	180,525	722,327
Education	2,277,127	630,838	2,223,069

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Roads and Engineering	408,185	106,873	389,549
Natural Resources	121,000	27,257	137,179
Community Based Services	144,907	20,222	148,690
Planning	47,000	11,179	47,501
Internal Audit	31,000	5,673	28,179
Trade, Industry and Local Development	9,607	2,402	27,177
<b>Grand Total</b>	<b>5,284,277</b>	<b>1,424,670</b>	<b>4,950,191</b>
<i>o/w: Wage:</i>	<i>2,691,175</i>	<i>672,794</i>	<i>2,691,175</i>
<i>Non-Wage Recurrent:</i>	<i>2,121,634</i>	<i>594,721</i>	<i>1,793,650</i>
<i>Domestic Devt:</i>	<i>471,467</i>	<i>157,156</i>	<i>465,365</i>
<i>Ext. Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

Kotido Municipal council received (in μ000s) US\$ 1,424,670 by end of quarter one which were disbursed to departments who spent in ('000s) US\$ 1,023,344 (72% of the released budget and 19.4% of the annual approved budget of US\$ 5,284,277) by the end of Quarter 1 as follows: Administration received US\$ 331,278 and spent US\$ 152,207; Finance received US\$ 34,560 and spent US\$ 32,379; Statutory bodies received 42,175 and spent US\$ 35,921; Production received US\$ 31,689 and spent US\$ 13,631; Health received US\$ 180,525 and spent US\$ 156,989; Education received US\$ 630,838 and spent US\$ 572,816; Roads received US\$ 106,873 and spent US\$ 11,279; Natural Resources received US\$ 27,257 and spent US\$ 18,745; Community Based Services received US\$ 20,222 and spent US\$ 17,995; Planning received US\$ 11,179 and spent US\$ 6,761; Internal Audit received US\$ 5,673 and spent US\$ 3,755; and Trade, Industry and LD received US\$ 2,402 and spent US\$ 867. By end of Quarter one, Kotido MC generally had spent in ('000s) US\$ 1,023,344 (72% of the received US\$ 1,424,670) received on: Wage- US\$ 590,665 (88% of the received US\$ 672,794); N/wage- US\$ 370,057 (62 % of the received US\$ 594, 721); Domestic Development- US\$ 157,156 (40% of the received US\$ 62,622) and External Financing- 0.

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

Kotido MC plans to spend its revenue of US\$ 4,249,700 for FY 2020/21 on: Administration- US\$ 758,474 (28 % decline from US\$ 1,056,123 was due to none allocation of Pension arrears and Gratuity in FY 2020/21); Finance- US\$ 191,533 (4 % reduction from US\$ 199,000 due to reduced LRRR N/wage); Statutory bodies- US\$ 147,171 (15 % decline from US\$ 173,163 due to reduced LRR); Production and Marketing- US\$ 117,880 (0.5% decline from US\$ 118,187); Health- US\$ 686,015, (1.9 % decline from US\$ 698,980 due reduced local revenue allocation); Education- US\$ 1,591,245 (30 % decline from US\$ 2,277,127); Roads and Engineering- US\$ 385,665 (5.5 % decline from US\$ 408,185 due to less urban N/W allocation); Natural Resources- US\$ 137,179 (12% increase from US\$ 121,000 approved is due no allocation of more LRR); Community Based Services- US\$ 148,690 (2.6% increase from US\$ 144,907 due more allocation of Urban N/W in FY 2020/21); Planning- US\$ 49,349 (2.0 % increase from US\$ 47,000 due to more allocations of urban N/W); Internal Audit- US\$ 36,500 (2.2% Increase was due to allocation of more local revenue); and Trade, Industry and Local Development-

**Medium Term Expenditure Plans**

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Kotido MC in FY 2020/21 plans to; Pay Staff salaries, pay pension, Improve staffing, Hold capacity building sessions, Update municipal data bases , Supervise govt programmes, Collect local revenues, Prepare annual and Quarterly performance reports, Prepare final accounts to OAG, 6 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 maternity ward at Panyangara HC IIII, Immunization for all children, Conduct nutrition interventions for women and children, Support UPE primary schools and USE Secondary schools, construction, 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, Renovate all public latrines, construct refuse bankers, install street lights, open roads, maintain all its equipment and machinery Approve site 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

## Challenges in Implementation

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 oblate 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 un reliable 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

## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>297,484</b>	<b>74,371</b>	<b>204,150</b>
Local Services Tax	30,000	7,500	5,000
Land Fees	10,800	2,700	16,500
Other taxes on specific services	10,000	2,500	0
Local Hotel Tax	4,500	1,125	4,000
Application Fees	0	0	6,000
Business licenses	11,515	2,879	17,900
Sale of (Produced) Government Properties/Assets	0	0	8,000
Park Fees	12,000	3,000	7,200
Refuse collection charges/Public convenience	18,460	4,615	22,050
Property related Duties/Fees	26,400	6,600	10,000
Advertisements/Bill Boards	1,300	325	2,400
Animal & Crop Husbandry related Levies	96,000	24,000	77,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	3,000	750	4,500

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Registration of Businesses	10,000	2,500	0
Agency Fees	5,500	1,375	3,900
Market /Gate Charges	16,250	4,063	13,200
Other Fees and Charges	6,375	1,594	4,500
Lock-up Fees	25,000	6,250	0
Miscellaneous receipts/income	10,384	2,596	2,000
<b>2a. Discretionary Government Transfers</b>	<b>1,405,611</b>	<b>378,837</b>	<b>1,400,277</b>
Urban Unconditional Grant (Non-Wage)	327,262	81,815	325,083
Urban Unconditional Grant (Wage)	749,135	187,284	749,135
Urban Discretionary Development Equalization Grant	329,214	109,738	326,058
<b>2b. Conditional Government Transfer</b>	<b>3,296,841</b>	<b>900,377</b>	<b>3,060,023</b>
Sector Conditional Grant (Wage)	1,942,040	485,510	1,942,040
Sector Conditional Grant (Non-Wage)	961,914	304,010	955,066
Sector Development Grant	142,253	47,418	139,307
Salary arrears (Budgeting)	1,040	1,040	0
Pension for Local Governments	23,610	5,902	23,610
Gratuity for Local Governments	225,984	56,496	0
<b>2c. Other Government Transfer</b>	<b>284,341</b>	<b>71,085</b>	<b>284,341</b>
Uganda Road Fund (URF)	284,341	71,085	284,341
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>5,284,277</b>	<b>1,424,670</b>	<b>4,948,791</b>

## i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

From the 297,576 (100%) planned annual local revenue. 74,370,894 (25%) was received during Q1 amounting to 100% local revenue receipt for the first quarter. There was no under performance of local revenue receipt during the quarter because MOFPED advanced the Vote all the budgeted quarterly local revenue

**Central Government Transfers**

Against the approved budget of 4,702Bn, a total of 1,279Bn was released translating into 27% cumulative performance, whereas the total quarterly estimates was UGX 1.86Bn, the actual receipt was 1.279Bn translating into 107% over performance due to receipt of 33% of all the development grants and Education wage

Against the approved budget of 284M for URF, a total of 71 was released to the departments translating into 25% budget performance, this was as per the quarterly budget estimates and this amounted to 100% quarterly performance

**Donor Funding**

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**

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Kotido MC forecasts to collect 191,943 (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 decline in LRR of 34.5% because of the following reasons :

1. Break out of the foot and mouth disease (FMD) which as already affected the operations of cattle markets
2. Expiry of the property tax register that is making collection of property tax difficult
3. Break down of foot and mouth disease and the quarantine imposed has a trickle down effect other sources of revenue like the abattoir, licences from butcheries and public health permits from meat roasters

## Central Government Transfers

Kotido MC expects receive US\$ 4,057,755 in FY 2020/21 from Central Government. of which Discretionary Government transfers will be 1,386,009 as compared to 1,405,611 for FY 2019-20, Conditional Government transfers are expected to be UGX 2,387,304 As against 3,296,841 for FY 2019-20 While other Government transfers will be maintained at UGX 284,441M.

## Donor Funding

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 Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	56,293	14,073	64,077
District Production Services	61,893	15,473	43,967
<i>Sub- Total of allocation Sector</i>	<b>118,187</b>	<b>29,547</b>	<b>108,044</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	86,560	21,640	180,259
District Engineering Services	0	0	3,884
Municipal Services	321,625	80,406	205,306
<i>Sub- Total of allocation Sector</i>	<b>408,185</b>	<b>102,046</b>	<b>389,449</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	9,607	2,402	27,177
<i>Sub- Total of allocation Sector</i>	<b>9,607</b>	<b>2,402</b>	<b>27,177</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	778,616	194,654	996,166
Secondary Education	1,395,537	348,884	1,175,641
Education & Sports Management and Inspection	98,974	24,743	51,262
Special Needs Education	4,000	1,000	0
<i>Sub- Total of allocation Sector</i>	<b>2,277,127</b>	<b>569,282</b>	<b>2,223,069</b>
<b>Sector :Health</b>			
Primary Healthcare	157,807	39,452	165,390
Health Management and Supervision	541,173	135,293	556,937
<i>Sub- Total of allocation Sector</i>	<b>698,980</b>	<b>174,745</b>	<b>722,327</b>

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<b>Sector :Water and Environment</b>			
Natural Resources Management	121,000	30,250	137,179
<i>Sub- Total of allocation Sector</i>	<b>121,000</b>	<b>30,250</b>	<b>137,179</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	144,907	36,227	148,690
<i>Sub- Total of allocation Sector</i>	<b>144,907</b>	<b>36,227</b>	<b>148,690</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	1,048,123	269,705	778,474
Local Statutory Bodies	173,163	43,291	147,171
Local Government Planning Services	47,000	11,750	47,501
<i>Sub- Total of allocation Sector</i>	<b>1,268,286</b>	<b>324,746</b>	<b>973,146</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	199,000	49,750	191,533
Internal Audit Services	31,000	7,750	28,179
<i>Sub- Total of allocation Sector</i>	<b>230,000</b>	<b>57,500</b>	<b>219,711</b>

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## SECTION B : Workplan Summary

### Workplan: Administration

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

<i>Ushs 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>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>832,752</b>	<b>256,821</b>	<b>566,667</b>
Locally Raised Revenues	161,484	40,371	86,117
Multi-Sectoral Transfers to LLGs_NonWage	112,237	28,059	0
Urban Unconditional Grant (Non-Wage)	59,262	16,209	176,805
Urban Unconditional Grant (Wage)	249,135	108,744	280,135
Salary arrears (Budgeting)	1,040	1,040	0
Pension for Local Governments	23,610	5,902	23,610
Gratuity for Local Governments	225,984	56,496	0
<b>Development Revenues</b>	<b>223,371</b>	<b>74,457</b>	<b>211,807</b>
Multi-Sectoral Transfers to LLGs_Gou	167,371	0	0
Urban Discretionary Development Equalization Grant	56,000	0	211,807
<b>Total Revenues shares</b>	<b>1,056,123</b>	<b>331,278</b>	<b>778,474</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	249,135	55,565	280,135
Non Wage	583,617	66,071	286,532
<b>Development Expenditure</b>			
Domestic Development	223,371	58,630	211,807
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,056,123</b>	<b>180,266</b>	<b>778,474</b>

### Narrative of Workplan Revenues and Expenditure

Administration plans to receive μ000s) 6,770,606/= in FY 2020/21 compared to 7,834,865/= approved budget for FY 2019/20. Decrease of 13.6% in FY 2020/21 budget is due to no Pension arrears and no LG gratuity expected despite more local revenues, DUG Non wage and DDEG funds expected. Administration revenues comprised of; LG Pension for LG- 259,437/=, District Uncond. grant Wage- 390,817/=, District Uncond N/Wage- 228,325, Local Revenue- 109,495/=, DDEG- 907,183/= and NUSAF 3 ± 4,875,349/=. Administration plans to spend the revenues on; Department staff Salaries- 390,817/=, Operation of Administration Nonwage-125,000/=, Human Resource Mgmt- 20,000/=, Capacity building (for improving service delivery)- 56,337/=, Supervision of of Sub County programme- 5,000/=, Public Information Dissemination- 10,435/=, Office support services- 5,000/=, Assets and facilities- 8,000/=, Payroll & HRM System- 259,437/=, Records Mgmt- 8,000/=, Information collection and management- 6,000/=, Procurement- 25,000/= and NUSAF III projects (improving livelihoods among the vulnerable people especially the disabled (15%), Youth, women and children)- 4,875,349/=; Transfer DUGN/wage to LLGs- UShs. 125,386 and Transfer of DDEG to LLGs- UShs. 850,844.



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

<i>Ushs 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>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>199,000</b>	<b>34,560</b>	<b>191,533</b>
Locally Raised Revenues	29,000	7,250	19,372
Urban Unconditional Grant (Non-Wage)	40,000	7,206	42,161
Urban Unconditional Grant (Wage)	130,000	20,104	130,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>199,000</b>	<b>34,560</b>	<b>191,533</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	130,000	20,104	130,000
Non Wage	69,000	12,275	61,533
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>199,000</b>	<b>32,379</b>	<b>191,533</b>

**Narrative of Workplan Revenues and Expenditure**

Finance department plans to receive (in µ000s) US\$ 271,790 for FY 2020/21 compared to US\$ 324,000 for FY 2019/20. This will include; Local Revenue- US\$ 26,879; Dist Uncond Grant N/Wage- US\$ 71,626, District Uncond. Wage- US\$ 165,285, and DDEG- US\$ 8,000. The decrease by 16.1% is due to no funds allocated by the Lower Local Governments to their respective finance departments.. The revenue is to be spent on LG. Financial management services- US\$ 191,795 (Wage- US\$ 165,285 and N/Wage- US\$ 26,510), Revenue management and collection services- US\$ 10,908, Budget and Planning Services- US\$ 10,057, LG Expenditure and management services (providing funds to activity implementers, all projects and LLGs)- US\$ 10,530, LG Accounting services- US\$ 10,500 and IFMS- US\$ 30,000

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## Workplan: Statutory Bodies

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>173,163</b>	<b>42,175</b>	<b>147,171</b>
Locally Raised Revenues	40,000	10,000	26,169
Urban Unconditional Grant (Non-Wage)	88,163	21,711	76,002
Urban Unconditional Grant (Wage)	45,000	10,464	45,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>173,163</b>	<b>42,175</b>	<b>147,171</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	45,000	10,464	45,000
Non Wage	128,163	25,457	102,171
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>173,163</b>	<b>35,921</b>	<b>147,171</b>

### Narrative of Workplan Revenues and Expenditure

Compared with the financial year 2019/20, the department has been allocated UGX 147m of which wage is UGX 45m, and non wage is UGX 102m. The reduction in revenue allocation is as a result of a general budget cuts as well as the envisaged fall in local revenue due to the out break of foot and mouth disease that has affected the operations of all cattle markets within the municipality thus reducing the municipal local revenue base drastically. 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.

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

<i>Ushs 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>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>92,473</b>	<b>23,118</b>	<b>83,630</b>
Locally Raised Revenues	4,000	1,000	7,852
Urban Unconditional Grant (Non-Wage)	0	0	1,000
Urban Unconditional Grant (Wage)	4,000	1,000	0
Sector Conditional Grant (Wage)	31,899	7,975	31,899
Sector Conditional Grant (Non-Wage)	52,574	13,143	42,878
<b>Development Revenues</b>	<b>25,714</b>	<b>8,571</b>	<b>25,714</b>
Sector Development Grant	25,714	0	25,714
<b>Total Revenues shares</b>	<b>118,187</b>	<b>31,689</b>	<b>109,344</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	35,899	7,206	31,899
Non Wage	56,574	6,425	51,731
<b>Development Expenditure</b>			
Domestic Development	25,714	0	25,714
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>118,187</b>	<b>13,631</b>	<b>109,344</b>

**Narrative of Workplan Revenues and Expenditure**

From the final Indicative Planning Figures for the FY 2020/2021, the total sector conditional grant received (AEOG) for Agricultural Extension services will be 105,454,266/= of which 30.24% will spend on wages and salaries; 45.37% will spend on recurrent agricultural extension activities whereas 24.38% will spend on the developmental expenditures of the department of production and marketing.

Locally raised revenue (LRR) received for the department is 10,125,300/= and Urban unconditional Non-wage is 1,000,000/=. The Total non-wage expenditure is 58,966,522/= whereas sector capital development grant totals to 25,713,848/.

# Vote : 797 Kotido Municipal Council

# FY 2020/21

## Workplan: Health

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>662,020</b>	<b>168,204</b>	<b>665,366</b>
Locally Raised Revenues	10,000	2,500	17,947
Urban Unconditional Grant (Non-Wage)	5,600	4,100	6,000
Sector Conditional Grant (Wage)	529,976	132,494	529,976
Sector Conditional Grant (Non-Wage)	116,443	29,111	111,443
<b>Development Revenues</b>	<b>36,961</b>	<b>12,320</b>	<b>56,961</b>
Urban Discretionary Development Equalization Grant	0	0	20,000
Sector Development Grant	36,961	0	36,961
<b>Total Revenues shares</b>	<b>698,980</b>	<b>180,525</b>	<b>722,327</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	529,976	132,066	529,976
Non Wage	132,043	24,922	135,390
<b>Development Expenditure</b>			
Domestic Development	36,961	0	56,961
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>698,980</b>	<b>156,989</b>	<b>722,327</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 722m. Out of the total allocation, UGX 529 is wage, UGX 12.9m is local revenue, UGX 116 is sector non wage and UGX 6m 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, UGX 529 will be spent on wage recurrent, UGX 135m on Non wage recurrent and UGX 56m on development..

## Vote : 797 Kotido Municipal Council

FY 2020/21

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

<i>Ushs 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>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,197,548</b>	<b>604,312</b>	<b>2,146,436</b>
Locally Raised Revenues	10,000	2,500	3,800
Urban Unconditional Grant (Non-Wage)	3,000	663	2,000
Urban Unconditional Grant (Wage)	42,000	1,980	0
Sector Conditional Grant (Wage)	1,380,165	345,041	1,380,165
Sector Conditional Grant (Non-Wage)	762,384	254,128	760,472
<b>Development Revenues</b>	<b>79,579</b>	<b>26,526</b>	<b>76,632</b>
Urban Discretionary Development Equalization Grant	0	0	0
Sector Development Grant	79,579	0	76,632
<b>Total Revenues shares</b>	<b>2,277,127</b>	<b>630,838</b>	<b>2,223,069</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,422,165	320,267	1,380,165
Non Wage	775,384	252,549	766,272
<b>Development Expenditure</b>			
Domestic Development	79,579	0	76,632
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,277,127</b>	<b>572,816</b>	<b>2,223,069</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 1,591,245 from all the revenue sources during the financial year 2020 -2021. The reason for the decline in allocation is due to none reflection of LLS transfers to schools which is not reflected in the budget summary. Out of the total allocations to the department, Wage recurrent will take 1,330,165, None wage 141,648 and Domestic development of 119,432 .

# Vote : 797 Kotido Municipal Council

# FY 2020/21

## Workplan: Roads and Engineering

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

<i>Ushs 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>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>338,341</b>	<b>83,592</b>	<b>336,325</b>
Locally Raised Revenues	6,000	1,500	3,884
Other Transfers from Central Government	284,341	71,085	284,441
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	48,000	11,007	48,000
<b>Development Revenues</b>	<b>69,843</b>	<b>23,281</b>	<b>53,223</b>
Urban Discretionary Development Equalization Grant	69,843	0	53,223
<b>Total Revenues shares</b>	<b>408,185</b>	<b>106,873</b>	<b>389,549</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,000	11,007	48,000
Non Wage	290,341	273	288,325
<b>Development Expenditure</b>			
Domestic Development	69,843	0	53,223
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>408,185</b>	<b>11,279</b>	<b>389,549</b>

### Narrative of Workplan Revenues and Expenditure

Compared with the F/Y 2019/20, the department has been allocated a total UGX. 385m of which UGX.3.8m is locally raised revenue is UGX.48m, Urban un conditional grant wage UGX.284m is Uganda road fund is UGX. 53m DDEG is DDEG. There is a proposed decrease in allocation to the department due to less allocation of DDED grant. Out of the allocated funds, wage recurrent expenses has been allocated UGX..48m, Non wage recurrent UGX..288m and development UGX.53m. The allocated funds will implement the departmental activities as prioritized by council.

# Vote : 797 Kotido Municipal Council

# FY 2020/21

## Workplan: Natural Resources

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>101,000</b>	<b>20,590</b>	<b>112,179</b>
Locally Raised Revenues	17,000	4,250	25,179
Urban Unconditional Grant (Non-Wage)	3,000	663	6,000
Urban Unconditional Grant (Wage)	81,000	15,678	81,000
<b>Development Revenues</b>	<b>20,000</b>	<b>6,667</b>	<b>25,000</b>
Urban Discretionary Development Equalization Grant	20,000	0	25,000
<b>Total Revenues shares</b>	<b>121,000</b>	<b>27,257</b>	<b>137,179</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	81,000	15,678	81,000
Non Wage	20,000	1,780	31,179
<b>Development Expenditure</b>			
Domestic Development	20,000	1,287	25,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>121,000</b>	<b>18,745</b>	<b>137,179</b>

### Narrative of Workplan Revenues and Expenditure

Compared with the approved budget for the previous Financial year, the department has been allocated UGX 137m of which UGX 25m is local revenue, UGX 6m is non wage, UGX 81m is wage and UGX 25m 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 25m and UGX 31m is non wage.

# Vote : 797 Kotido Municipal Council

## FY 2020/21

### Workplan: Community Based Services

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>144,907</b>	<b>20,222</b>	<b>148,690</b>
Locally Raised Revenues	4,000	1,000	0
Other Transfers from Central Government	0	0	0
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	120,000	13,995	120,000
Sector Conditional Grant (Non-Wage)	20,907	5,227	28,690
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	0	0	0
<b>Total Revenues shares</b>	<b>144,907</b>	<b>20,222</b>	<b>148,690</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	120,000	13,995	120,000
Non Wage	24,907	4,000	28,690
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>144,907</b>	<b>17,995</b>	<b>148,690</b>

#### Narrative of Workplan Revenues and Expenditure

The department anticipates to receive 148,690, of which UGX 120,000,000 is urban un condition grant wage wage, while sh 28,690 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



**Vote : 797 Kotido Municipal Council****FY 2020/21****Workplan: Planning****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs 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>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>31,000</b>	<b>5,846</b>	<b>31,473</b>
Locally Raised Revenues	8,000	2,000	6,473
Urban Unconditional Grant (Non-Wage)	8,000	1,790	10,000
Urban Unconditional Grant (Wage)	15,000	2,056	15,000
<b>Development Revenues</b>	<b>16,000</b>	<b>5,333</b>	<b>16,028</b>
Urban Discretionary Development Equalization Grant	16,000	0	16,028
<b>Total Revenues shares</b>	<b>47,000</b>	<b>11,179</b>	<b>47,501</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,000	2,056	15,000
Non Wage	16,000	2,000	16,473
<b>Development Expenditure</b>			
Domestic Development	16,000	3,784	16,028
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>47,000</b>	<b>7,840</b>	<b>47,501</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates to receive the following revenues

wage of 15,000,000

Urban None wage of 13,876

Development of 10,000,000

# Vote : 797 Kotido Municipal Council

## FY 2020/21

### Workplan: Internal Audit

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>31,000</b>	<b>5,673</b>	<b>28,179</b>
Locally Raised Revenues	8,000	2,000	5,500
Urban Unconditional Grant (Non-Wage)	8,000	1,416	7,678
Urban Unconditional Grant (Wage)	15,000	2,257	15,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>31,000</b>	<b>5,673</b>	<b>28,179</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,000	2,257	15,000
Non Wage	16,000	1,498	13,179
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>31,000</b>	<b>3,755</b>	<b>28,179</b>

### Narrative of Workplan Revenues and Expenditure

The department anticipates to receive 36,500, 000. of which 13,500 is from LRR, 8000,000, from Urban unconditional none wage and 15,000,000 for wage . out of the total allocation to the department a total of sh 15,000,000 will be spent on wage recurrent while UGX 21,500 will be spent on none wage recurrent expenses

# Vote : 797 Kotido Municipal Council

# FY 2020/21

## Workplan: Trade, Industry and Local Development

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,607</b>	<b>2,402</b>	<b>27,177</b>
Locally Raised Revenues	0	0	4,589
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	0	0	15,000
Sector Conditional Grant (Non-Wage)	9,607	2,402	7,588
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>9,607</b>	<b>2,402</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	867	12,177
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>9,607</b>	<b>867</b>	<b>27,177</b>

### Narrative of Workplan Revenues and Expenditure

The department anticipates to receive 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