

# Vote : 528 Kotido District

**FY 2019/20**

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## Foreword

Kotido District Local Government has prepared this Budget Framework Paper for financial year 2018/19 in accordance with the Public Finance Management Act (2015) under section 9. This BFP was a result of consultations made with key stakeholders in the District including Community leaders, Lower Local Governments, Development Partners and the District leadership. The theme of Kotido's BFP for FY 2019/20 will be, "Industrialization for job creation and shared prosperity," which will contribute to Kotido's vision, "A peaceful, Healthy, Food secure and prosperous community living in harmony with their environment and resilient to climate by 2040," and the national vision 2020. This will be done through increasing production and productivity, improving environment for industrialization, promoting value addition, infrastructure development, public-private partnerships and improving service delivery. It is therefore my plea that all key stakeholders, Development Partners, Higher Local Government and Lower Local Governments embrace this document and use it a guiding tool for the completion of the budgeting process in order to achieve the aspirations of the people of Kotido District. For God and My Country



LOTUKEI AMBROSE -DISTRICT CHAIRPERSON

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## Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	161,423	0	161,423
Discretionary Government Transfers	3,512,848	1,011,783	3,428,155
Conditional Government Transfers	7,142,068	1,909,121	6,661,901
Other Government Transfers	7,949,883	111,379	1,374,289
Donor Funding	2,233,354	0	1,222,000
<b>Grand Total</b>	<b>20,999,577</b>	<b>3,032,282</b>	<b>12,847,767</b>

## Revenue Performance in the First Quarter of 2018/19

Kotido DLG received in ('000) US\$ 3,032,282 (14% of the approved annual budget of US\$ 20,999,577) by the end of Quarter 1 for FY 2018/19. This included; Discretionary Government Transfers- US\$ 1,011,783 (29% of the approved US\$ 3,512,848); Conditional Government Transfer- US\$ 1,909,121 (27% of the approved US\$ 7,142,068); Other Government Transfers- US\$ 111,379 (1% of the approved 7,949,883). There was under revenue performance of less 25% of the annual approved budget due to no Local Revenue cash limits received and no warranting during the quarter despite its collection, No cash limits for Other Government transfers with exception of URF received by Kotido DLG, and no donor funds received during the Quarter. Kotido DLG generally spent ('000s) US\$ 1,558,347 (51% of the received US\$ 3,032,282) on: Wage- US\$ 957,300; Non Wage- US\$ 464,654 and Domestic Development- US\$ 136,893. Kotido DLG had 51% under expenditure of the received (in '000s) US\$ 3,032,282 of which Wage was US\$ 396,602 as unpaid salary for vacant posts and staff who missed salary in various departments, Non-Wage recurrent- US\$ 191,263 for various software activities and operation activities for the different departments and Domestic Development- US\$ 885,570 for unimplemented works and development projects in the District.

## Planned Revenues for FY 2019/20

Kotido District Local Government plans to receive US\$ 12,847,767 for FY 2019/2020 reflecting a 38.8% decline from US\$ 20,999,577 approved for FY 2018/19. The decrease is due less funds expected from UNICEF (from US\$ 2,223,354 in FY 2018/19 to US\$ 1,192,000 in FY 2019/20), less DDEG expected, and No NUSAF II funds, No LG Pension arrears, No LG Gratuity, GIZ funds and RPLRP funds communicated by time of the Budget Conference. This will include: Locally Raised Revenues US\$ 161,423 (the same as for FY 2018/19); Discretionary Government Transfers- US\$ 3,428,155 which is expected to decrease by 2.4% from US\$ 3,512,848 approved for FY 2018/19; Conditional Government Transfers- US\$ 6,661,901 which is expected to reduce by 6.7% from US\$ 7,142,068 approved for FY 2018/2019; Other Government Transfers- US\$ 1,374,289 which is expected to decrease by 9.4% from US\$ 7,949,883 approved for FY 2018/19; and Donor funding – US\$ 1,222,000 which is expected to decline from US\$ 2,233,354 approved in FY 2018/19.

## SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	8,288,398	601,784	1,944,238
Finance	345,764	85,290	278,941

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Statutory Bodies	528,613	135,831	533,906
Production and Marketing	1,483,181	213,505	823,436
Health	3,440,643	462,926	2,657,392
Education	4,146,197	1,104,462	3,882,484
Roads and Engineering	563,840	121,306	678,006
Water	567,812	141,434	406,014
Natural Resources	184,975	44,994	184,830
Community Based Services	1,243,845	73,081	1,209,884
Planning	148,567	34,643	191,344
Internal Audit	57,742	13,028	57,291
<b>Grand Total</b>	<b>20,999,577</b>	<b>3,032,282</b>	<b>12,847,767</b>
<i>o/w: Wage:</i>	<i>5,415,608</i>	<i>1,353,902</i>	<i>5,415,608</i>
<i>Non-Wage Recurrent:</i>	<i>4,352,983</i>	<i>655,917</i>	<i>3,256,837</i>
<i>Domestic Devt:</i>	<i>8,997,632</i>	<i>1,022,463</i>	<i>2,953,322</i>
<i>Donor Devt:</i>	<i>2,233,354</i>	<i>0</i>	<i>1,222,000</i>

### Expenditure Performance in the First Quarter FY 2018/19

By the end of Quarter 1 of FY 2018/19, the Departments spent (in '000s) as follows; Administration- US\$ 291,166 (48% of US\$ 601,784); Finance- US\$ 34,022 (40% of US\$ 85,290 received); Statutory bodies- US\$ 49,469 (36% of US\$ 135,831); Production and Marketing- US\$ 90,185 (42% of US\$ 213,505 received); Health- US\$ 363,262 (78% of US\$ 462,926 received); Education- US\$ 519,887 (47% of US\$ 1,104,462 received); Roads and Engineering- US\$ 103,252 (85% of US\$ 121,306 received); Water- US\$ 13,247 (9% of US\$ 141,434 received); Natural Resources- US\$ 36,655 (81% of US\$ 184,975 received); Community Based Services- US\$ 35,189 (48% of US\$ 73,081 received); Planning- US\$ 11,349 (33% of US\$ 34,643); and Internal Audit- US\$ 10,663 (33% of US\$ 13,028 received). By end of Quarter 1 for FY 2018/19,

### Planned Expenditures for The FY 2019/20

Kotido DLG plans to spend its total revenue (in '000s) of US\$ 12,847,767 for FY 2019/20 on the following; Administration- US\$ 1,944,238 (77% decline from US\$ 8,288,398 in FY 2018/19 due to no NUSAF III funds projected for FY, 2019/20); Finance- US\$ 278,941 (19% decrease from US\$ 345,764 in FY 2018/19 due to no DDEG allocated with in development projects); Statutory bodies- US\$ 533,906 (1% increase from US\$ 528,613 due to increased DDEG allocation for Council block); Production- US\$ 823,436 (44% decline from US\$ 1,483,181 in FY 2018/19 due to a reduction in the sector conditional grant N/Wage and no RPLRP fund expected); Health- US\$ 2,657,393 (22% decline from US\$ 3,440,643 in FY 2018/19 due to less UNICEF support expected); Education- US\$ 3,882,484 (6% decline from US\$ 4,146,197 due to less UNICEF funds expected); Roads- US\$ 678,006 (20% increase from US\$ 563,840 due to increase URF expected); Water- US\$ 406,014 (29% decline from US\$ 567,840 in FY 2018/19 due to less UNICEF funds and SDG expected); Natural Resources- US\$ 184,830 (Minimal decrease); Community Based Services- US\$ 1,209,884 (3% decline from US\$ 1,243,845 in FY 2018/19 due to less YLP, UWEP and UNICEF funds expected); Planning- US\$ 191,344 (29% increase from US\$ 148,567 in FY 2018/19 due to more DDEG allocated for yet to be identified projects); and Internal Audit- US\$ 57,291 (marginal change)

### Medium Term Expenditure Plans

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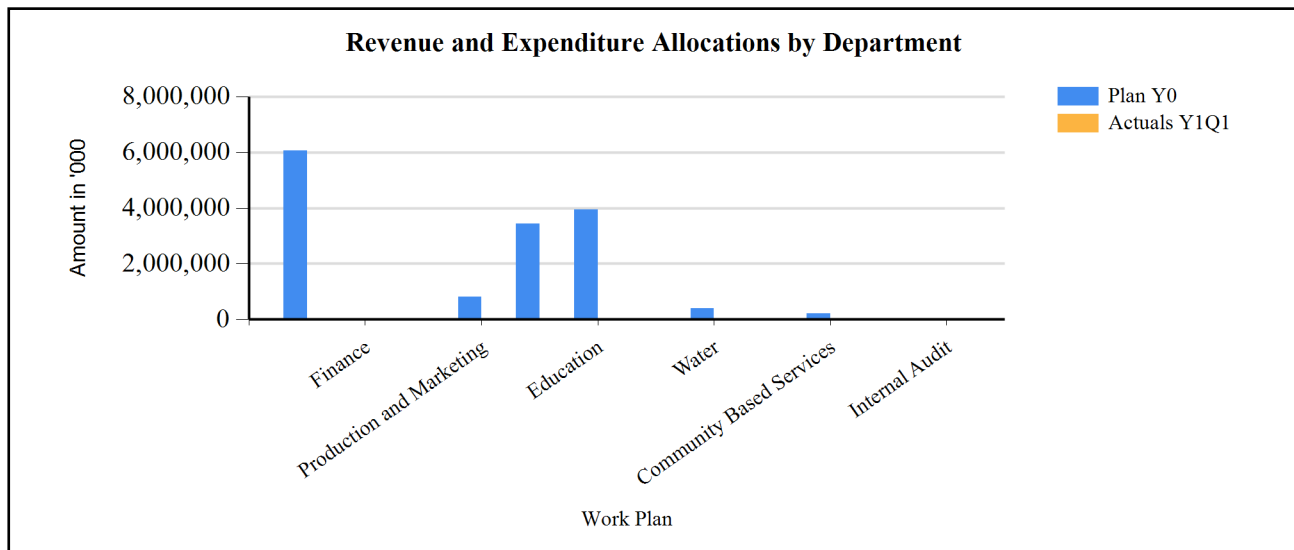
# FY 2019/20

Kotido DLG in FY 2018/19 plans to; Pay salaries for its staff, pay pension, Improve staffing, Hold 10 capacity building sessions, Supervise S/C programmes, Collect local revenues, Prepare annual and Quarterly performance reports, Prepare budget, Prepare final accounts to OAG, Complete existing projects, 6 Council meetings 12 DEC meetings, 4 Land board meetings, Process land titles, Hold DSC meetings, Resume Council block construction, Vaccinate Livestock, Establish 1 Plant Clinic Support health facilities, Pay Outstanding obligations, Support UPE primary schools and USE Secondary schools, Supply furniture to primary schools, Construct School staff houses and Classrooms, Supply of school furniture Inspect Civil works, Maintain District roads, 30 lines of culverts, Carry out ADRICS, Rehabilitate 15 boreholes, Drill 8 bore boreholes, Promote hygiene and sanitation, 1000 tree seedlings, Conserve the environment, Analyze climate change pattern, Screen projects, Enforce environmental compliance, Process 100 land titles , Approve site plans, Support 48 youth groups and 36 women groups, Mainstream cross cutting issues, Follow up Child abuse cases, 12 DTPC meetings, Conduct budget conference, Prepare Quarterly progress reports, Prepare and submit performance contract, Collect data and Update District database, Do 60 internal audits, Prepare Quarterly internal audit reports.

## Challenges in Implementation

1- High poverty levels; 2- High illiteracy levels; 3- Inadequate transport facilities; 4- Development of new settlements; 5- Delays in the procure processes; 6- Lack of reliable power supply; 7- High school droop-out rates; 8- Delayed Local Revenue Cash limits from Ministry of Finance

## G1: Graph on the Revenue and Expenditure Allocations by Department



## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>161,423</b>	<b>0</b>	<b>161,423</b>
Local Services Tax	21,300	0	21,300
Sale of non-produced Government Properties/assets	50,000	0	50,000
Rent & rates – produced assets – from private entities	26,151	0	26,151

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Animal & Crop Husbandry related Levies	4,000	0	4,000
Agency Fees	23,680	0	23,680
Group registration	992	0	992
Advance Recoveries	29,591	0	29,591
Miscellaneous receipts/income	5,709	0	5,709
<b>2a. Discretionary Government Transfers</b>	<b>3,512,848</b>	<b>1,011,783</b>	<b>3,428,155</b>
District Unconditional Grant (Non-Wage)	491,311	122,828	478,490
District Discretionary Development Equalization Grant	1,602,846	534,282	1,530,973
District Unconditional Grant (Wage)	1,418,691	354,673	1,418,691
<b>2b. Conditional Government Transfer</b>	<b>7,142,068</b>	<b>1,909,121</b>	<b>6,661,901</b>
Sector Conditional Grant (Wage)	3,996,917	999,229	3,996,917
Sector Conditional Grant (Non-Wage)	1,022,597	304,597	1,018,468
Sector Development Grant	1,443,491	481,164	1,402,547
Transitional Development Grant	21,053	7,018	19,802
General Public Service Pension Arrears (Budgeting)	189,556	0	0
Pension for Local Governments	224,167	56,042	224,167
Gratuity for Local Governments	244,288	61,072	0
<b>2c. Other Government Transfer</b>	<b>7,949,883</b>	<b>111,379</b>	<b>1,374,289</b>
Northern Uganda Social Action Fund (NUSAF)	5,930,242	0	0
Uganda Road Fund (URF)	475,813	97,153	589,979
Uganda Women Entrepreneurship Program(UWEP)	319,078	3,458	282,021
Youth Livelihood Programme (YLP)	571,395	10,768	502,289
Regional Pastoral Livelihoods Resilience Project	653,354	0	0
<b>3. Donor</b>	<b>2,233,354</b>	<b>0</b>	<b>1,222,000</b>
United Nations Children Fund (UNICEF)	2,223,354	0	1,192,000
United Nations Population Fund (UNPF)	0	0	30,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	10,000	0	0
<b>Total Revenues shares</b>	<b>20,999,577</b>	<b>3,032,282</b>	<b>12,847,767</b>

i) Revenue Performance by September FY 2018/19

### Locally Raised Revenues

Kotido collected a total of 18,711 ('000) but nothing was captured and disbursed to departments because Ministry of Finance did not offer cash limits and nothing has been warranted.

### Central Government Transfers

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Kotido District Local Government received a total of ('000s) US\$ 3,032,282 (16.3%) as Central Government Transfers and Other Government Transfers out of the approved budget of US\$ 18,604,799 for FY 2018/19. This included; DUG N/Wage- US\$ 122,828 (25% of US\$ 491,311), DDEG- US\$ 534,282 (33% of US\$ 1,602,846), DUG (Wage)- US\$ 354,673 (25% of 1,418,691), SCG (Wage)- US\$ 999,229 (25% of US\$ 3,996,917), SCG (n/Wage)- US\$ 304,597 (30% of US\$ 1,022,597), SDG- US\$ 481,164 (33% of US\$ 1,443,491), Transitional Development Grant- US\$ 7,018 (33% of 21,053), LG Pension- US\$ 56,042 (25% of US\$ 224,167), LG Gratuity- US\$ 61,072 (25% of 244,288), URF- US\$ 97,153 (20% of US\$ 475,813), UWEP- US\$ 3,458 (1% of US\$ 319,078) and YLP- US\$ 10,768 (2% of 571,395)

## Donor Funding

Kotido DLG did not receive any donor funds during Quarter 1

ii) Planned Revenues for FY 2019/20

## Locally Raised Revenues

Kotido DLG expects to collect and spend in ('000s) US\$ 161,423 as Locally Raised Revenue. This will include; Local Service Tax- US\$ 21,300, Rent & rates - Non-Produced Assets- from private entities- US\$ 26,151, Sale of non-produced Government properties / assets- US\$ 50,000, Animal and Crop Husbandry related levies- US\$ 4,000, Agency fees- US\$ 23,680, Group registration- US\$ 992, Miscellaneous receipts / income- US\$ 5,709. Kotido maintains the same local revenue amount plan for FY 2018/19 despite no cash limits and spent local revenue during quarter 1.

## Central Government Transfers

Kotido DLG plans to receive (in '000s) US\$ 11,464,345 from Central Government in form of Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. This will include; DUG (Wage)- US\$ 478,490 compared to US\$ 491,311 in FY 2018/19, DDEG- US\$ 1,530,973 compared to US\$ 1,022,597 in FY 2018/19, DUG (Wage)- US\$ 1,418,691 same as in FY 2018/19, SCG (Wage)- US\$ 3,996,917 as in FY 2018/19, SCG (N/Wage)- US\$ 1,018,468 compared to US\$ 1,022,597, SDG- US\$ 1,400,547 compared to US\$ 1,443,491 in FY 2018/19, Transitional Development Grant- US\$ 19,802 compared to US\$ 21,053 in FY 2018/19, LG Pension- US\$ 224,167 same as in FY 2018/19, URF- US\$ 589,979 compared to US\$ 475,813 in FY 2018/19, UWEP- US\$ 282,021 compared to US\$ 319,078 in FY 2018/19, YLP- US\$ 502,289 compared to US\$ 571,395 in FY 2018/19.

The decline in central government funds expected of 38.4% from 18,604,799 approved in FY 2018/19 to US\$ 11,464,345 in FY 2019/20 is due to funds expected under Pension Arrears, LG Gratuity, NUSAF 3 and RPLRP (Resilience) funds.

## Donor Funding

Kotido DLG expects (in '000s) US\$ 1,222,000 in FY 2019/20 compared to US\$ 2,233,354 in FY 2018/19. This will include; UNICEF- US\$ 1,192,000 compared to US\$ 2,233,354 approved for FY 2018/19 and UNFPA- US\$ 30,000 in FY 2018/19.

The decline in expected donor funds of 45% is due to less UNICEF funds expected and no GIZ funds expected despite UNFPA expected to support the Local Government.

## Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	697,623	174,406	674,290
District Production Services	769,775	192,444	137,714
District Commercial Services	15,783	3,946	11,432
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,483,181</b>	<b>370,795</b>	<b>823,436</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	563,840	140,960	678,006

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<i>Sub- Total of allocation Sector</i>	<b>563,840</b>	<b>140,960</b>	<b>678,006</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	1,960,716	490,179	1,764,229
Secondary Education	963,399	240,850	1,062,432
Skills Development	623,028	155,757	566,704
Education & Sports Management and Inspection	597,054	149,263	487,120
Special Needs Education	2,000	500	2,000
<i>Sub- Total of allocation Sector</i>	<b>4,146,197</b>	<b>1,036,549</b>	<b>3,882,484</b>
<b>Sector :Health</b>			
Primary Healthcare	1,514,502	378,626	1,567,615
Health Management and Supervision	1,926,140	481,535	1,089,777
<i>Sub- Total of allocation Sector</i>	<b>3,440,643</b>	<b>860,161</b>	<b>2,657,392</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	567,812	141,953	406,014
Urban Water Supply and Sanitation	0	6,000	0
Natural Resources Management	184,975	46,244	184,830
<i>Sub- Total of allocation Sector</i>	<b>752,787</b>	<b>194,197</b>	<b>590,844</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,243,845	310,961	1,209,884
<i>Sub- Total of allocation Sector</i>	<b>1,243,845</b>	<b>310,961</b>	<b>1,209,884</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	8,288,398	1,959,998	1,944,238
Local Statutory Bodies	528,613	132,153	533,906
Local Government Planning Services	148,567	37,142	191,344
<i>Sub- Total of allocation Sector</i>	<b>8,965,578</b>	<b>2,129,293</b>	<b>2,669,488</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	345,764	86,441	278,941
Internal Audit Services	57,742	14,436	57,291
<i>Sub- Total of allocation Sector</i>	<b>403,506</b>	<b>100,876</b>	<b>336,232</b>

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## SECTION B : Workplan Summary

### Administration

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,353,973</b>	<b>267,056</b>	<b>933,242</b>
Multi-Sectoral Transfers to LLGs_NonWage	86,841	21,710	86,841
Locally Raised Revenues	68,736	0	68,736
District Unconditional Grant (Non-Wage)	110,235	27,559	110,235
District Unconditional Grant (Wage)	430,150	100,673	443,263
General Public Service Pension Arrears (Budgeting)	189,556	0	0
Pension for Local Governments	224,167	56,042	224,167
Gratuity for Local Governments	244,288	61,072	0
<b>Development Revenues</b>	<b>6,934,426</b>	<b>334,728</b>	<b>1,010,996</b>
Other Transfers from Central Government	5,930,242	0	0
Multi-Sectoral Transfers to LLGs_Gou	937,665	0	937,665
District Discretionary Development Equalization Grant	66,518	0	73,331
<b>Total Revenues shares</b>	<b>8,288,398</b>	<b>601,784</b>	<b>1,944,238</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	430,150	63,515	443,263
Non Wage	923,823	90,758	489,979
<b>Development Expenditure</b>			
Domestic Development	6,934,426	136,893	1,010,996
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>8,288,398</b>	<b>291,166</b>	<b>1,944,238</b>

### Narrative of Workplan Revenues and Expenditure

Administration plans to receive in '000s 1,944,238/= in FY 2019/20 compared to 8,288,398/= approved budget for FY 2018/19. 77% decline from US\$ 8,288,398 in FY 2018/19 due to no NUSAF III funds, no LG gratuity and no LG pension arrears projected for FY, 2019/20 and less funds allocated for capacity building; Administration revenues comprise recurrent multi-sectoral transfers to LLGs- 86,841/=, multi-sectoral transfers to LLGs DDEG- 937,665/=, Pension for LG- 224,167/=, District Uncond. grant Wage- 443,263/=, District Uncond N/Wage- 110,235/=, Local Revenue- 68,736/=, and DDEG- 73,331/=.

Administration plans to spend the revenues for Wage- 443,263/=, Operation of Administration Non-wage- 40,000/=, Human Resource Mgmt- 14,000/=, capacity building- 59,331/=, Supervision of Sub County programme- 4,000/=, Public Information Dissemination- 9000/=, Office support services- 5,000/=, Assets and facilities- 5,000/=, Payroll & HRM System- 302,638/=, Records Mgmt- 5,000/=, Procurement- 15,000/= and Administration capital- 14,000/=



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*Finance*

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>278,941</b>	<b>63,016</b>	<b>278,941</b>
Locally Raised Revenues	26,879	0	26,879
District Unconditional Grant (Non-Wage)	78,676	19,669	78,676
District Unconditional Grant (Wage)	173,386	43,346	173,386
<b>Development Revenues</b>	<b>66,823</b>	<b>22,274</b>	<b>0</b>
District Discretionary Development Equalization Grant	66,823	0	0
<b>Total Revenues shares</b>	<b>345,764</b>	<b>85,290</b>	<b>278,941</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	173,386	24,402	173,386
Non Wage	105,555	9,620	105,555
<b>Development Expenditure</b>			
Domestic Development	66,823	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>345,764</b>	<b>34,022</b>	<b>278,941</b>

**Narrative of Workplan Revenues and Expenditure**

Finance department plans to receive (in '000s) UShs. 278,941 for FY 2018/19 compared to UShs. 345,764 for FY 2018/19. This includes; Ushs. 18,879, Dist Uncond Grant N/Wage- Ushs. 72,000, District Uncond. Wage- UShs. 133,668, and DDEG- UShs. 357,647. The department expects a 19% decrease in revenues due to no DDEG funds allocated with in development Projects. The planned revenues will be spent as follows: Wage= 173,385.672, Administraion(CFO) 35,105.376, Revenue allocated shs. 10,908, Budget shs, 10,000, Expenditure shs. 10,530, Accounting shs. 9,012 and IFMS shs. 30,000

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**Statutory Bodies**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>383,906</b>	<b>87,596</b>	<b>383,906</b>
Locally Raised Revenues	33,523	0	33,523
District Unconditional Grant (Non-Wage)	145,559	36,390	145,559
District Unconditional Grant (Wage)	204,824	51,206	204,824
<b>Development Revenues</b>	<b>144,707</b>	<b>48,236</b>	<b>150,000</b>
District Discretionary Development Equalization Grant	144,707	0	150,000
<b>Total Revenues shares</b>	<b>528,613</b>	<b>135,831</b>	<b>533,906</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	204,824	42,459	204,824
Non Wage	179,082	7,010	179,082
<b>Development Expenditure</b>			
Domestic Development	144,707	0	150,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>528,613</b>	<b>49,469</b>	<b>533,906</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory Bodies plans to receive (‘000s) UShs. 533,906 in FY 2019/20 compared to UShs. 528,613 approved for FY 2018/19. This will include; DUG Wage- UShs. 204,824, DUG N/Wage- UShs. 145,559/=-, Local Revenue- UShs. 33,523 and DDEG- UShs. 150,000.

The 1% increase is due to increased DDEG allocation for Council block

The department will spend the funds as follows; LG Council Administration- UShs. 280,399 (Wage- UShs. 177,028 and N/Wage- UShs. 103,371), LG Procurement Services- UShs. 5,000, LG staff recruitment services- UShs. 43,266 (Wage- UShs. 27,796 and N/Wage- UShs. 15,470), LG Land Management services- UShs. 5,000, LG Financial Accountability- UShs. 10,250, LG Political and Executive Oversight- UShs. 24,791, Standing Committee services- UShs. 15,200 and Construction of Council block- UShs. 150,000

# Vote : 528 Kotido District

# FY 2019/20

## Production and Marketing

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,410,601</b>	<b>189,312</b>	<b>755,257</b>
Other Transfers from Central Government	653,354	0	0
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	13,534	3,384	13,534
Sector Conditional Grant (Wage)	573,464	143,366	573,464
Sector Conditional Grant (Non-Wage)	160,248	40,062	158,258
<b>Development Revenues</b>	<b>72,580</b>	<b>24,193</b>	<b>68,179</b>
Sector Development Grant	72,580	0	68,179
<b>Total Revenues shares</b>	<b>1,483,181</b>	<b>213,505</b>	<b>823,436</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	586,998	58,028	586,998
Non Wage	823,602	32,158	168,258
<b>Development Expenditure</b>			
Domestic Development	72,580	0	68,179
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,483,181</b>	<b>90,185</b>	<b>823,436</b>

### Narrative of Workplan Revenues and Expenditure

Production and Marketing department plans to receive (‘000s) a total of US\$ 823,436 for FY 2019/20 compared to US\$ 1,483,181 approved in FY 2018/19. This will include; Dst Uncond Grant N/Wage- US\$ 10,000; Dst Uncond Grant Wage- 13,534; Sector Cond Grant Wage- US\$ 573,464, Sector Cond Grant N/Wage- US\$ 158,258 and Sector Devt Grant- 68,179.

The 44% decline from US\$ 1,483,181 in FY 2018/19 due to a reduction in the sector conditional grant N/Wage and no RPLRP fund expected)

The revenues will be spent on the following; Extension worker Services- US\$ 656,290 (Extension staff salaries- US\$ 573,464 and N/Wage- US\$ 82,826); Planning and Monitoring- US\$ 18,000; Cattle Based supervision- US\$ 8,000; District Production management services- US\$ 27,534 (Wage- US\$ 13,534 and N/Wage- US\$ 14,000); Crop disease control and marketing- US\$ 6,000; Livestock health and marketing- US\$ 14,000; Agriculture statistics and information- US\$ 4,000; Tsetse vector control and commercial insect farm production- US\$ 6,000; Trade development and promotion- US\$ 4,000; Enterprise development services- US\$ 1,432; Cooperatives mobilization and outreach services- US\$ 3,000 and Tourism promotion services- US\$ 3,000.

# Vote : 528 Kotido District

# FY 2019/20

## Health

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,564,009</b>	<b>391,002</b>	<b>1,564,009</b>
Sector Conditional Grant (Wage)	1,378,396	344,599	1,378,396
Sector Conditional Grant (Non-Wage)	185,613	46,403	185,613
<b>Development Revenues</b>	<b>1,876,633</b>	<b>71,924</b>	<b>1,093,383</b>
Donor Funding	1,660,862	0	830,000
District Discretionary Development Equalization Grant	185,707	0	233,000
Sector Development Grant	30,064	0	30,383
<b>Total Revenues shares</b>	<b>3,440,643</b>	<b>462,926</b>	<b>2,657,392</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,378,396	322,690	1,378,396
Non Wage	185,613	40,573	185,613
<b>Development Expenditure</b>			
Domestic Development	215,771	0	263,383
Donor Development	1,660,862	0	830,000
<b>Total Expenditure</b>	<b>3,440,643</b>	<b>363,262</b>	<b>2,657,392</b>

### Narrative of Workplan Revenues and Expenditure

Health Department plans to receive 2,657,391,648 in FY 2019/20 detailed as; PHC Wage =UShs 1,378,396,419, PHC Devt grant=Ushs 30,383,486, PHC Non wage =Ushs 185,612,695, DDEG =Ushs 233,000,000;

This planned revenue will be spent as follows;

i-Wage DHO's office=Ushs 174,654,419

ii-Wage Basic Health care services -HC III-HC II-Ushs 1,203,742,000

iii-Non wage recurrent PHC DHO's office=37,122,537 (Health care management services -Ushs 26,300,000 and Health services Monitoring and Inspection-10,122,537

iv-Non wage recurrent -NGO Basic Health services=Ushs 68,399,153

v-Non wage recurrent -Basic Health care services (HCIII-HCII)=Ushs 80,091,005

v-Latrines construction at Nakwakwa HCII-PHC Dev't=Ushs 30,064,486

vi-OPD Completion phase 2 Apalopus HC II-DDEG=Ushs 90,000,000

vii-OPD construction Lokrok-DDEG phase 1-Ushs 95,000,000

viii-Completion of Napumpum HC II fence=Ushs 22,000,000

ix-Contractual obligations=Ushs 256,000,000 (Kotido HC IV Medical store-Ushs 22,000,000 and Kotido HC IV fencing -Ushs 4,000,000)

# Vote : 528 Kotido District

# FY 2019/20

## Education

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,721,799</b>	<b>727,671</b>	<b>2,722,850</b>
Locally Raised Revenues	6,905	0	6,905
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	72,465	18,116	72,465
Sector Conditional Grant (Wage)	2,045,056	511,264	2,045,056
Sector Conditional Grant (Non-Wage)	587,373	195,791	588,424
<b>Development Revenues</b>	<b>1,424,398</b>	<b>376,790</b>	<b>1,159,634</b>
Donor Funding	294,028	0	182,000
District Discretionary Development Equalization Grant	122,738	0	0
Sector Development Grant	1,007,633	0	977,634
<b>Total Revenues shares</b>	<b>4,146,197</b>	<b>1,104,462</b>	<b>3,882,484</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,117,521	333,023	2,117,521
Non Wage	604,278	186,863	605,329
<b>Development Expenditure</b>			
Domestic Development	1,130,370	0	977,634
Donor Development	294,028	0	182,000
<b>Total Expenditure</b>	<b>4,146,197</b>	<b>519,887</b>	<b>3,882,484</b>

### Narrative of Workplan Revenues and Expenditure

Education plans to receive (‘000s) UShs. 3,882,484 for FY 2019/20 compared to UShs. 4,146,197 approved for FY 2018/19. This includes; Locally Raised Revenues- UShs. 6,905, Dist Uncond. Grant N/Wage- UShs. 10,000, Dist Uncond. Grant Wage- UShs. 72,465, Sector Cond Grant Wage)- UShs. 2,045,056, Sector Cond Grant- N/Wage- 588,424, Donor funding- UShs. 182,000 and Sector Devt Grant- UShs. 977,634. The 6% decline was due to less UNICEF funds expected

The revenues will be spent on; Primary teachers’ salaries- UShs. 1,303,388, UPE Primary School Services (UPE)- UShs. 139,341, Primary Latrine construction- UShs. 120,000; Primary Teacher house construction and rehabilitation- UShs. 141,500; Primary furniture- UShs. 60,000; Secondary teachers’ salaries- 374,610, Secondary School Capitation (USE) (LLS)- UShs. 191,687; Secondary school latrines- UShs. 60,000; Secondary classroom construction- UShs. 280,000; Secondary Office- 156,134; Tertiary Education Services Wage- UShs. 367,059; Skill Devt Svs- UShs. 199,645; Monitoring of Primary and Secondary Education- UShs. 14,184; Education Management Services- UShs. 292,120 (Wage- UShs. 72,465, N/Wage- UShs. 37,655 and UNICEF supported activities- UShs. 182,000); Sports Devt- UShs. 20,816; Department Vehicle- UShs. 160,800; and Special Needs Education- UShs. 2,000;

**Vote : 528 Kotido District**

**FY 2019/20**

**Roads and Engineering**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>563,840</b>	<b>121,306</b>	<b>678,006</b>
Other Transfers from Central Government	475,813	97,153	589,979
District Unconditional Grant (Wage)	88,028	24,153	88,028
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>563,840</b>	<b>121,306</b>	<b>678,006</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	88,028	24,153	88,028
Non Wage	475,813	79,099	589,979
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>563,840</b>	<b>103,252</b>	<b>678,006</b>

**Narrative of Workplan Revenues and Expenditure**

Roads and Engineering plans to receive Ushs. ('000) 678,006/= in FY 2019/2020 compared to Ushs. ('000) 563,840/= which was approved for FY 2018/2019 comprising; DUG (Wage)- UShs. ('000) 88,028, and Sector Cond. Grant N/Wage Ushs. ('000) 589,979/=.

The 20% increase from UShs. 563,840 due to increase URF expected);

The department intends to spend the received funds on: District roads- Ushs. ('000) 397,898/=, Town Council roads- Ushs. ('000) 104,695, Sub county Roads- Ushs. ('000) 87,385/= and Operations of District Roads Office Wage Ushs. ('000) 88,028/=

# Vote : 528 Kotido District

# FY 2019/20

## Water

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>74,510</b>	<b>23,346</b>	<b>59,861</b>
District Unconditional Grant (Wage)	34,113	13,247	21,000
Sector Conditional Grant (Non-Wage)	40,397	10,099	38,861
<b>Development Revenues</b>	<b>493,302</b>	<b>118,089</b>	<b>346,153</b>
Donor Funding	139,036	0	0
Sector Development Grant	333,213	0	326,351
Transitional Development Grant	21,053	0	19,802
<b>Total Revenues shares</b>	<b>567,812</b>	<b>141,434</b>	<b>406,014</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	34,113	13,247	21,000
Non Wage	40,397	0	38,861
<b>Development Expenditure</b>			
Domestic Development	354,266	0	346,153
Donor Development	139,036	0	0
<b>Total Expenditure</b>	<b>567,812</b>	<b>13,247</b>	<b>406,014</b>

### Narrative of Workplan Revenues and Expenditure

The Water department plans to receive (in 000s) US\$. 406,014 for FY 2019/20 compared to US\$. 567,812 approved for FY 2018/19. This will include; Dist Uncond Grant Wage- US\$. 21,000, Sector Cond Grant N/Wage- US\$. 38,861, Sector Devt Grant- US\$. 326,351 and Transitional Development Grant- US\$. 19,802.

The 29% was due to less Sector Cond Grant N/wage, Transitional Devt Grant funds and SDG expected and no UNICEF declared for WASH interventions

The revenues will be spent ('000a) on Operation of District Water Office- US\$. 27295 (Wage- US\$. 21,000 and N/Wage- US\$. 6,295), Supervision, Monitoring and Coordination- US\$. 13,135, Promotion of community-based management- US\$. 19,431, Administrative capital (Monitoring)- US\$. 21,053; B Borehole drilling and rehabilitation- US\$. 255,100 and Construction of piped water supply system- US\$. 70,000.

# Vote : 528 Kotido District

# FY 2019/20

## Natural Resources

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>184,975</b>	<b>44,994</b>	<b>184,830</b>
Locally Raised Revenues	5,000	0	5,000
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	164,910	41,228	164,910
Sector Conditional Grant (Non-Wage)	5,065	1,266	4,920
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>184,975</b>	<b>44,994</b>	<b>184,830</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	164,910	33,371	164,910
Non Wage	20,065	3,284	19,920
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>184,975</b>	<b>36,655</b>	<b>184,830</b>

### Narrative of Workplan Revenues and Expenditure

the department planned to receive a total of 184,829,963= of which; staffs salaries (wage) 164,910,180=, non wage unconditional grant of 10,000,000=, conditional wetlands mgt of 4,919,783= and local revenue allocation of 5,000,000=

the department planned expenditure is as ;

Natural Reaource managment & Adminstrstion 3,600,000=, Tree planting & afforestation 1,166,500, Forestry Regulation & Inspection 1,966,500, monitoring environmental compliance 3,133,333, Lands Management & Administration 3,505,333 and Infrastrucure planning 1,628,000



# Vote : 528 Kotido District

# FY 2019/20

## Community Based Services

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,074,417</b>	<b>59,747</b>	<b>969,884</b>
Other Transfers from Central Government	890,473	14,226	784,310
Locally Raised Revenues	1,859	0	5,000
District Unconditional Grant (Non-Wage)	10,000	2,500	10,000
District Unconditional Grant (Wage)	128,183	32,046	128,183
Sector Conditional Grant (Non-Wage)	43,902	10,976	42,392
<b>Development Revenues</b>	<b>169,428</b>	<b>13,333</b>	<b>240,000</b>
Donor Funding	129,428	0	210,000
District Discretionary Development Equalization Grant	40,000	0	30,000
<b>Total Revenues shares</b>	<b>1,243,845</b>	<b>73,081</b>	<b>1,209,884</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	128,183	25,545	128,183
Non Wage	946,234	10,144	841,701
<b>Development Expenditure</b>			
Domestic Development	40,000	0	30,000
Donor Development	129,428	0	210,000
<b>Total Expenditure</b>	<b>1,243,845</b>	<b>35,689</b>	<b>1,209,884</b>

### Narrative of Workplan Revenues and Expenditure

The department has planned to receive (‘000s) UShs. 1,209,884 in FY 2019/20 visa vie UShs. 1,243,845 which was approved for FY 2018/19. This will include; Local revenues- UShs. 5,000, Other transfers from Govt (UWEP and YLP funds)- UShs. 784,310, Dist Uncond Grant N/Wage- UShs. 10,000, Dist Uncond Grant Wage- UShs. 128,183, Sector Cond Grant N/Wage- 43,902, Donor funding- UShs. 210,000 and DDEG- 30,000.

The 3% decline from UShs. 1,243,845 in FY 2018/19 due to less YLP, UWEP and UNICEF funds expected.

The revenues will be spent as follows, Operation of Community Based Services Department- UShs. 139,183 (Wage- UShs. 128,183 and N/Wage- UShs. 11,000); Probation and welfare- UShs. 2,500; Adult learning- UShs. 10,000; Gender mainstreaming- UShs. 4,000; Children and Youth Services- UShs. 210,000; Support to youth councils (including YLP projects)- UShs. 505,889; Support to disabled and Elderly- UShs. 11,000; Culture mainstreaming- UShs. 2,692; Work based Inspections- UShs. 2,000; Labour dispute settlement- UShs. 1,000; Representation of women's Council (including UWEP projects)- UShs. 285,621; Community Development Services (LLS)- UShs. 7,000 and Rehabilitation of community centre- UShs. 30,000

# Vote : 528 Kotido District

# FY 2019/20

## Planning

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>99,878</b>	<b>21,747</b>	<b>84,367</b>
Locally Raised Revenues	12,892	0	7,380
District Unconditional Grant (Non-Wage)	20,000	5,000	10,000
District Unconditional Grant (Wage)	66,987	16,747	66,987
<b>Development Revenues</b>	<b>48,689</b>	<b>12,896</b>	<b>106,977</b>
Donor Funding	10,000	0	0
District Discretionary Development Equalization Grant	38,689	0	106,977
<b>Total Revenues shares</b>	<b>148,567</b>	<b>34,643</b>	<b>191,344</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	66,987	8,704	66,987
Non Wage	32,892	2,645	17,380
<b>Development Expenditure</b>			
Domestic Development	38,689	0	106,977
Donor Development	10,000	0	0
<b>Total Expenditure</b>	<b>148,567</b>	<b>11,349</b>	<b>191,344</b>

### Narrative of Workplan Revenues and Expenditure

Planning Units plans to receive (‘000s) Ugx. 191,344 in FY 2019/20 compared to Ugx. 148,567 in the FY 2018/19 approved Budget. This will include; Locally Raised Revenues- Ugx- 7,300, DUG (N/Wage)- Ugx- 10,000, DUG (Wage)- Ugx 66,987 and DDEG- Ugx 106,977.

The 29% increase from UShs. 148,567 in FY 2018/19 due to more DDEG allocated for yet to be identified projects. The funds will be spent for Management of the District Planning Office – Ugx. 71,016 (Wage Ugx. 51,641,978, and Non wage- Ugx. 4,029), District planning Ugx. 5,043, Statistical data collection Ugx. 3,000, demographic data collection Ugx. 3,878, Management of Information system Ugx. 1,430, and Administrative capital- Ugx. 106,977

**Vote : 528 Kotido District**

**FY 2019/20**

**Internal Audit**

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Sept for FY 2018/19</b>	<b>Draft Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>57,742</b>	<b>13,028</b>	<b>57,291</b>
Locally Raised Revenues	5,631	0	8,000
District Unconditional Grant (Non-Wage)	10,000	2,500	7,180
District Unconditional Grant (Wage)	42,112	10,528	42,112
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>57,742</b>	<b>13,028</b>	<b>57,291</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	42,112	8,163	42,112
Non Wage	15,631	2,500	15,180
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>57,742</b>	<b>10,663</b>	<b>57,291</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit department plans to receive (‘000s) UShs. 57,291 for FY 2019/20 compared to UShs.57,742 approved for FY 2018/19. Of which Local Revenue- UShs. 8,000, District Uncond Grant- N/Wage- 7,180 and Dist Uncond Grant Wage- 57,742. Audit expects a marginal change in revenues as the increase in local revenue allocation is offset by a decrease in District Uncond Grant N/Wage.

Internal Audit will spend the funds on management of Internal Audit Office- UShs. 50,756 (Wage- UShs. 42,112, and N/Wage- UShs. 8,640) and Internal Audit- UShs. 6,540