

**Vote: 607 Kole District****FY 2018/19****Terms and Conditions**

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

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

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

Signature :

Signature :



Eria Magumba, Chief Administrative Officer- Kole

(Accounting Officer)

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**NOTE:**

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

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

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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	256,733	124,416	246,733
<b>Discretionary Government Transfers</b>	3,604,848	3,137,135	3,977,549
<b>Conditional Government Transfers</b>	15,992,728	12,008,720	17,937,059
<b>Other Government Transfers</b>	923,370	1,903,988	3,641,731
<b>Donor Funding</b>	21,929	18,106	0
<b>Grand Total</b>	<b>20,799,608</b>	<b>17,192,365</b>	<b>25,803,072</b>

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

By the end of quarter the accumulative receipt stood at 83% of the total annual budget. With other government transfers being 206% of the budgeted figure Discretionary Development Grants 87% , Conditional government transfer 75% and locally raise revenue 48% .

### Planned Revenues for next FY

The total Revenue forecast for the financial year 2018-2019 has an Aggregate increase of 3.7% above the 2017-2018 Planning Figures. This is Accounted for by Variances from Last Financial Years Planning Figures in the Different sources of Funding as follows: Local Revenue (0,0%), District Development Equalization Grant (-0,4%), Conditional Grants (-11.7), Other Government Transfers (280.2%) and Donor Funds (111.1%).

### Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	3,516,781	3,119,862	2,116,307
Finance	156,419	135,363	185,108
Statutory Bodies	484,948	276,511	491,062
Production and Marketing	586,633	464,803	1,242,900
Health	1,581,236	1,325,545	2,834,857
Education	11,396,206	8,551,713	13,041,719
Roads and Engineering	1,034,427	809,680	1,458,138
Water	567,400	548,407	591,813
Natural Resources	120,988	89,720	322,101
Community Based Services	989,424	1,554,792	3,143,874
Planning	308,454	288,024	309,562
Internal Audit	56,693	27,948	65,630
<b>Grand Total</b>	<b>20,799,608</b>	<b>17,192,365</b>	<b>25,803,072</b>
<i>o/w: Wage:</i>	12,587,054	9,440,290	14,050,257

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<i>Non-Wage Recurrent:</i>	5,201,700	4,769,757	4,856,175
<i>Domestic Devt:</i>	2,988,925	2,964,212	6,896,640
<i>Donor Devt:</i>	21,929	18,106	0

**Expenditure Performance by end of March FY 2017/18**

The district overall expenditure performance by work plan by the end of quarter three by departments was: total percentage released was 83% percentage of budget spent was 55% and percentages of releases spent were 67%. The percentage of the budget release was accounted for by community based services(57) water(97%0 and planning department (93%) constituting the largest contributors while statutory bodies (57%), Internal Audit (49%) and Natural Resources(74%) being the minimal contributors . On the other hand the departments that accounted for the largest percentages of releases spent were: Community Base Service (5%), water (19) and finance (37%) with education (97%), statutory bodies (86%) were the departments that represented the largest percentage consumption of releases.

The Departmental Future Plans are as well based on the indicative planning figures with varying variances from the previous yeas approved Budget, presented here in percentages, by Department as follows: Administration (71.9%),Finance (12.8%),Statutory body(0.7%),Production (978%),,health (7.0%),Education (2.0%) ,Roads (21.7%),Water (0.0%),Natural resource (84.3%),Community (215.4%), planning unit (8.5%),internal audit(0.1%).

**Planned Expenditures for the FY 2018/19**

The Departmental Plan Linked to the District Development place attached Priorities to Improving the Performance of Pupils in Primary School, Increased Productivity and Production, Value Addition to Farmer Product, Marketing, Improved Network and Community mobilization in Line With the current Government Policies, Wealth Creation and an Empowered Youth. For This the Priorities in resource allocation was given to Education, Production ,Health, Community, Roads and Water Sector.

**Medium Term Expenditure Plans**

The medium term expenditure component is guided by the various department Projections to this effect, which include; Development of Farmers Institutional Development, Value addition on farmers products, market Linkages, increase in Agriculture Production and Productivity, Enhancing the Performance in Primary Schools, Having a Healthy and Productive Community.

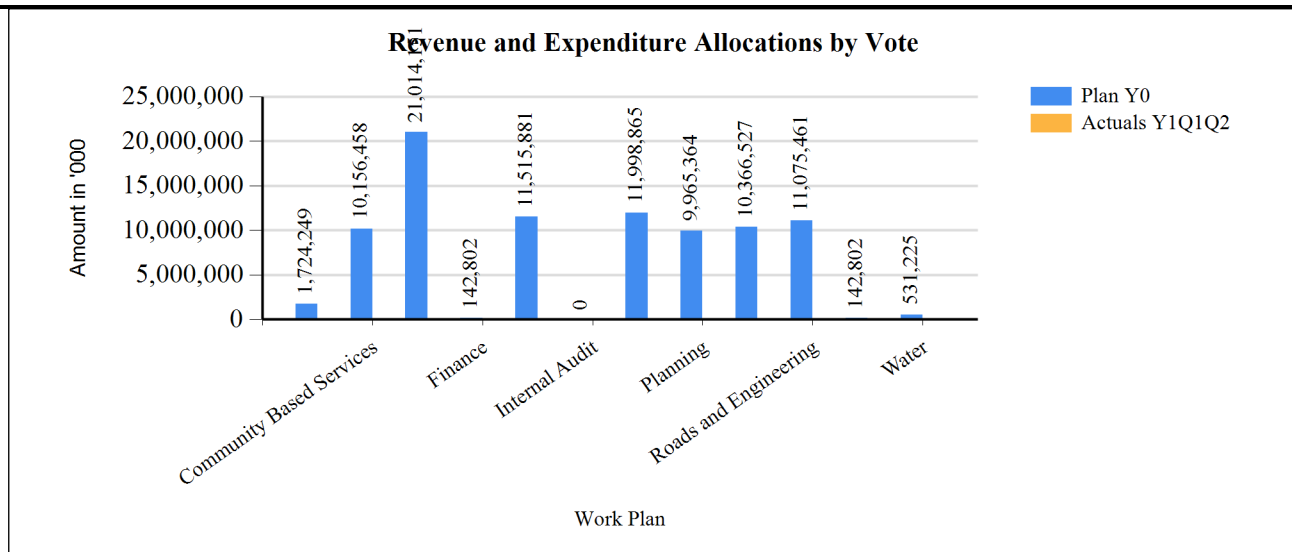
**Challenges in Implementation**

The major constraints in implementing Future plans are Projected to revolve around the following; Climate Change Challenges, Lack of commitment by Stake holders, both implementer and Beneficiaries, Reliance on Central Government Transfers, Limited protection of Local Investors and Farmers, low locally raised revenue to allow effective implementation of council planned activities, poor maintenance of district vehicles and low stuffing level in some department like Community, Natural Resources and Audit

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

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## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>256,733</b>	<b>124,416</b>	<b>246,733</b>
Animal & Crop Husbandry related Levies	2,500	0	2,500
Application Fees	27,171	25,124	27,171
Business licenses	4,250	0	4,250
Court Filing Fees	770	0	770
Land Fees	350	0	350
Local Services Tax	66,570	91,987	66,570
Market /Gate Charges	104,091	5,425	104,091
Other Fees and Charges	41,500	1,750	31,500
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,181	130	4,181
Registration of Businesses	5,350	0	5,350
<b>2a. Discretionary Government Transfers</b>	<b>3,604,848</b>	<b>3,137,135</b>	<b>3,977,549</b>
District Discretionary Development Equalization Grant	1,694,508	1,694,508	1,678,810
District Unconditional Grant (Non-Wage)	608,482	460,753	658,087
District Unconditional Grant (Wage)	1,116,276	837,207	1,420,895
Urban Discretionary Development Equalization Grant	21,920	21,920	28,750
Urban Unconditional Grant (Non-Wage)	41,003	30,752	40,641
Urban Unconditional Grant (Wage)	122,660	91,995	150,367
<b>2b. Conditional Government Transfer</b>	<b>15,992,728</b>	<b>12,008,720</b>	<b>17,937,059</b>
General Public Service Pension Arrears (Budgeting)	332,439	332,439	0
Gratuity for Local Governments	577,784	433,338	873,849

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Pension for Local Governments	279,657	257,438	390,423
Salary arrears (Budgeting)	391,568	391,568	0
Sector Conditional Grant (Non-Wage)	1,890,665	910,352	1,725,711
Sector Conditional Grant (Wage)	11,348,118	8,511,088	12,478,995
Sector Development Grant	1,172,498	1,172,498	2,385,828
Transitional Development Grant	0	0	82,253
<b>2c. Other Government Transfer</b>	<b>923,370</b>	<b>1,903,988</b>	<b>3,641,731</b>
Northern Uganda Social Action Fund (NUSAF)	302,698	1,396,540	2,500,000
Other	141,400	77,438	0
Support to PLE (UNEB)	0	9,513	0
Support to Production Extension Services	0	0	209,122
Uganda Aids Commission	10,000	0	0
Uganda Road Fund (URF)	0	363,050	711,609
Uganda Sanitation Fund	178,043	44,118	0
Uganda Women Entrepreneurship Program(UWEP)	78,368	0	221,000
Youth Livelihood Programme (YLP)	212,861	13,329	0
<b>3. Donor</b>	<b>21,929</b>	<b>18,106</b>	<b>0</b>
Others	21,929	18,106	0
<b>Total Revenues shares</b>	<b>20,799,608</b>	<b>17,192,365</b>	<b>25,803,072</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

During the Quarter the District generated only 11.16% of its planed Local Revenue for the Quarter. The Deficit Was 88.84%. This is attributed to low revenue base and poor Local Revenue mobilization by both the technical and political arm of the Local Government

**Central Government Transfers**

The district generally received funds as planned except for Capital development funds, which was received above the planed figures as a result of the government policy to disburse all the said funds by the end of third Quarter. This also applied to pensions and Salary Areas which was not disbursed during the Quarter as Originally Budgeted. The district received 53.95232707% of the planned Figures under the Fund Component as Other Government Transfers

**Donor Funding**

During the Quarter no Donor funding was Declared or Received

**ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**

The Revenue forecast from this source of funding, based on last financial Years performance, Did not Change both in terms of figures and individual source items. The planed figures were not achieved during the ensuing Financial Year, hence as a mater of Prudence the District decided to hold the figure at a constant.

**Central Government Transfers**

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This source of funding is expected to increase by 2.2% over Last financial years planed figures. the Variance is attributed to the fact that Discretionary Government Transfers are expected to reduce by 0.4%, Conditional Transfers also to reduce by 11.7% while Other Government Transfers increased by 253.4% over and above Last financial years budget.

## Donor Funding

This Financial year there is no Direct commitment from donors to supplement the District Budget. Wold Vision which was contributing towards the payment of wages for contract staff at Opera Health center, Plans to take up another project.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	314,296	14,683	209,122
District Production Services	259,010	180,664	1,010,678
District Commercial Services	13,327	7,765	23,100
<b><i>Sub- Total of allocation Sector</i></b>	<b>586,633</b>	<b>203,112</b>	<b>1,242,900</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	717,427	153,475	1,414,717
District Engineering Services	317,000	55,268	43,421
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,034,427</b>	<b>208,743</b>	<b>1,458,138</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	9,036,932	6,454,176	9,957,055
Secondary Education	1,847,755	1,333,627	2,277,610
Skills Development	267,146	283,499	446,041
Education & Sports Management and Inspection	242,372	188,772	354,013
Special Needs Education	2,000	0	7,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>11,396,206</b>	<b>8,260,074</b>	<b>13,041,719</b>
<b>Sector: Health</b>			
Primary Healthcare	1,433,232	654,114	124,884
Health Management and Supervision	148,004	77,868	2,709,973
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,581,236</b>	<b>731,982</b>	<b>2,834,857</b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	567,400	103,722	591,813
Natural Resources Management	120,988	48,222	322,101
<b><i>Sub- Total of allocation Sector</i></b>	<b>688,388</b>	<b>151,944</b>	<b>913,915</b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	989,424	73,697	3,143,874
<b><i>Sub- Total of allocation Sector</i></b>	<b>989,424</b>	<b>73,697</b>	<b>3,143,874</b>
<b>Sector: Public Sector Management</b>			



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District and Urban Administration	3,516,781	1,347,600	2,116,307
Local Statutory Bodies	484,948	237,564	491,062
Local Government Planning Services	308,454	180,077	309,562
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>4,310,183</i></b>	<b><i>1,765,241</i></b>	<b><i>2,916,932</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	156,419	50,613	185,108
Internal Audit Services	56,693	16,919	65,630
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>213,112</i></b>	<b><i>67,533</i></b>	<b><i>250,738</i></b>

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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,345,958</b>	<b>2,050,255</b>	<b>2,032,487</b>
District Unconditional Grant (Non-Wage)	62,573	60,487	105,520
District Unconditional Grant (Wage)	327,935	307,480	457,439
General Public Service Pension Arrears (Budgeting)	332,439	332,439	0
Gratuity for Local Governments	577,784	433,338	873,849
Locally Raised Revenues	56,683	26,550	56,683
Multi-Sectoral Transfers to LLGs_NonWage	194,660	148,962	29,043
Multi-Sectoral Transfers to LLGs_Wage	122,660	91,995	119,530
Pension for Local Governments	279,657	257,438	390,423
Salary arrears (Budgeting)	391,568	391,568	0
<b>Development Revenues</b>	<b>1,170,823</b>	<b>1,069,606</b>	<b>83,821</b>
District Discretionary Development Equalization Grant	86,986	81,404	83,821
Locally Raised Revenues	0	4,366	0
Multi-Sectoral Transfers to LLGs_Gou	983,837	983,836	0
Other Transfers from Central Government	100,000	0	0
<b>Total Revenue Shares</b>	<b>3,516,781</b>	<b>3,119,862</b>	<b>2,116,307</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	450,595	102,493	576,969
Non Wage	1,895,364	223,897	1,455,518
<b>Development Expenditure</b>			
Domestic Development	1,170,823	1,021,209	83,821
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,516,781</b>	<b>1,347,600</b>	<b>2,116,307</b>

## Narrative of Workplan Revenues and Expenditure

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1. Operation of Administration Department (Payment of Salaries, Data Capture, Payment of electricity bills planning organizing and coordinating meetings, staff welfare and awards, Burial expenses, Books and periodicals, supervision and monitoring ) planned estimate ...
2. Assets and Facilities Management (District motor vehicles, Motor Cycles, Computers, Buildings and Structures well monitored and reports produced quartely)
3. Management of Records and Information  
District records properly stored with modernized storage devices as per the central government standards, ease in retrieval of records
4. Sub county Supervision ( Quarterly monitoring of LLLG by CAO, DCAO , ACAO and PHRO, RO
5. Procurement and Disposal unit able to run adverts on pre qualification, purchase stationary and service its computers and peripheral devices, attend short training's in procurement through attachment to PPDA or other line Ministries
- 7.Human Resource Department ( Capacity of staff built through trainings, disciplinary measures and other Human Resources formula applied
8. Public Information Dissemination ( Improvement on the District website, use of social media such as Facebook, Twitter to keep district clients up to date

## Workplan Title : Finance

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>149,938</b>	<b>123,640</b>	<b>169,558</b>
District Unconditional Grant (Non-Wage)	21,203	31,226	16,054
District Unconditional Grant (Wage)	92,751	65,883	93,370
Locally Raised Revenues	35,984	24,955	35,983
Multi-Sectoral Transfers to LLGs_NonWage	0	1,576	18,770
Multi-Sectoral Transfers to LLGs_Wage	0	0	5,381
<b>Development Revenues</b>	<b>6,481</b>	<b>11,723</b>	<b>15,550</b>
District Discretionary Development Equalization Grant	6,481	11,723	15,550
<b>Total Revenue Shares</b>	<b>156,419</b>	<b>135,363</b>	<b>185,108</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	92,751	35,816	98,751
Non Wage	57,187	14,797	70,807
<b>Development Expenditure</b>			
Domestic Development	6,481	0	15,550

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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>156,419</b>	<b>50,613</b>	<b>185,108</b>

**Narrative of Workplan Revenues and Expenditure**

We plan to receive revenues from different categories as listed below:

District conditional grant-Wage

Non-Wage (including local revenue, development release and Donor funding).

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>481,760</b>	<b>271,641</b>	<b>479,562</b>
District Unconditional Grant (Non-Wage)	236,469	134,030	241,203
District Unconditional Grant (Wage)	142,718	86,608	146,558
Locally Raised Revenues	61,173	47,890	51,174
Multi-Sectoral Transfers to LLGs_NonWage	0	3,113	36,788
Multi-Sectoral Transfers to LLGs_Wage	0	0	3,840
Other Transfers from Central Government	41,400	0	0
<b>Development Revenues</b>	<b>3,187</b>	<b>4,869</b>	<b>11,500</b>
District Discretionary Development Equalization Grant	3,187	4,869	11,500
<b>Total Revenue Shares</b>	<b>484,948</b>	<b>276,511</b>	<b>491,062</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	178,718	56,624	150,398
Non Wage	303,042	180,940	329,164
<b>Development Expenditure</b>			
Domestic Development	3,187	0	11,500
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>484,948</b>	<b>237,564</b>	<b>491,062</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 607 Kole District

# FY 2018/19

- monitoring and supervision of government projects done
- Allowances paid
- chairperson and speaker operation facilitated
- exchange visit and council tour done
- purchase of stationary
- facilitation of contract committee
- facilitation of 5 members of DPAC
- gratuity for DSC chairperson
- wage/salary
- stationary for sectors
- to facilitate staff training
- provision of meals and refreshment

## Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>491,065</b>	<b>369,456</b>	<b>901,030</b>
District Unconditional Grant (Non-Wage)	4,215	4,000	4,215
District Unconditional Grant (Wage)	120,119	96,418	120,119
Locally Raised Revenues	8,013	0	8,013
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,681
Other Transfers from Central Government	0	0	209,122
Sector Conditional Grant (Non-Wage)	44,422	33,316	179,338
Sector Conditional Grant (Wage)	314,296	235,722	370,541
<b>Development Revenues</b>	<b>95,568</b>	<b>95,347</b>	<b>341,870</b>
District Discretionary Development Equalization Grant	53,122	52,900	50,166
Multi-Sectoral Transfers to LLGs_Gou	0	0	202,171
Sector Development Grant	42,446	42,446	89,534
<b>Total Revenue Shares</b>	<b>586,633</b>	<b>464,803</b>	<b>1,242,900</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	434,415	114,837	490,660
Non Wage	56,650	37,314	410,370
<b>Development Expenditure</b>			
Domestic Development	95,568	50,961	341,870
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>586,633</b>	<b>203,112</b>	<b>1,242,900</b>

## Narrative of Workplan Revenues and Expenditure

**Vote: 607 Kole District****FY 2018/19**

The department budgeted for a total of 1,241,117,270. Out of which, 490,660,120 is for wage, 408,677,000 is non wage, 400,688,115 if meant for higher local government and 7,900,885 is for LLG. 341,840,150 is total for development out of which 202,170,669 is for LLG and 139,669,481 is for Higher Local Government.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,528,115</b>	<b>1,254,539</b>	<b>2,065,184</b>
District Unconditional Grant (Non-Wage)	8,429	2,000	8,429
District Unconditional Grant (Wage)	87,576	67,841	87,576
Locally Raised Revenues	14,394	8,000	14,394
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,681
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Other Transfers from Central Government	10,000	121,556	0
Sector Conditional Grant (Non-Wage)	137,365	102,378	136,504
Sector Conditional Grant (Wage)	1,270,351	952,763	1,808,600
<b>Development Revenues</b>	<b>53,122</b>	<b>71,006</b>	<b>769,673</b>
District Discretionary Development Equalization Grant	53,122	52,900	50,166
Donor Funding	0	18,106	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	101,085
Sector Development Grant	0	0	536,169
Transitional Development Grant	0	0	82,253
<b>Total Revenue Shares</b>	<b>1,581,236</b>	<b>1,325,545</b>	<b>2,834,857</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,357,927	610,599	1,896,176
Non Wage	170,188	121,383	169,008
<b>Development Expenditure</b>			
Domestic Development	53,122	0	769,673
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,581,236</b>	<b>731,982</b>	<b>2,834,857</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote: 607 Kole District****FY 2018/19**

Revenues: Sector Grant Wage 1,808,600,207. Sector Grant Non Wage 136,504,224. Locally Raised Revenue 14,394,560. District Un Conditional Grant Wage 87,576,000. District Un Conditional Grant Non Wage 8,429,000. DDEG 50,165,626. Transitional Dev. Grant 82,252,707 Multi Sectoral Transfers to LLGs NW 9,680,938. Multi Sectoral Transfers to LLGs 101,085,335 Sector Dev. Grant 536,169,432. Expenditures at HLG: Public Health Promotion 3,000,000 Immunization services 3,000,000 Basic Health Care Services HC II-IV 104,241,166 Health Care Services NGO 4,962,214 Health Care Management Services Wage 1,896,176,207 Health Care Management Services NW 40,123,404 Health Care Services Monitoring and Inspection 4,000,000 Administrative Capital 586,335,057 USF 82,252 707 Expenditure for LLGs: Administrative Capital 101,085,375 Public Health Promotion 9,680,938.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>10,956,163</b>	<b>8,117,997</b>	<b>11,763,352</b>
District Unconditional Grant (Non-Wage)	12,804	19,000	12,804
District Unconditional Grant (Wage)	105,014	59,894	105,014
Locally Raised Revenues	14,394	0	14,394
Multi-Sectoral Transfers to LLGs_NonWage	0	0	19,362
Other Transfers from Central Government	0	9,513	0
Sector Conditional Grant (Non-Wage)	1,060,481	706,987	1,311,925
Sector Conditional Grant (Wage)	9,763,471	7,322,603	10,299,854
<b>Development Revenues</b>	<b>440,043</b>	<b>433,716</b>	<b>1,278,367</b>
District Discretionary Development Equalization Grant	215,206	208,880	223,247
Multi-Sectoral Transfers to LLGs_Gou	0	0	202,171
Sector Development Grant	224,836	224,836	852,949
<b>Total Revenue Shares</b>	<b>11,396,206</b>	<b>8,551,713</b>	<b>13,041,719</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,868,484	7,004,163	10,404,868
Non Wage	1,087,679	938,234	1,358,484
<b>Development Expenditure</b>			
Domestic Development	440,043	317,677	1,278,367
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>11,396,206</b>	<b>8,260,074</b>	<b>13,041,719</b>

**Narrative of Workplan Revenues and Expenditure**

Expected revenue for FY 2018/2019 for the department is UGX.13,036,718,110. Of this 10,404,867,606 will be for payment of staff salary, 1,335,876,737 will be transferred to primary schools (UPE), secondary schools (USE) and partly will be spent on sports development, school inspections and monitoring, 1,076,361,459.91 will be spent on development projects and 201,921,635 will be transferred to LLG to support their developments.

**Workplan Title : Roads and Engineering**

## Vote: 607 Kole District

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>614,678</b>	<b>317,458</b>	<b>821,760</b>
District Unconditional Grant (Non-Wage)	4,636	1,500	4,636
District Unconditional Grant (Wage)	46,581	23,828	66,462
Locally Raised Revenues	5,290	0	5,290
Multi-Sectoral Transfers to LLGs_NonWage	0	13,194	19,362
Multi-Sectoral Transfers to LLGs_Wage	0	0	14,400
Other Transfers from Central Government	0	278,936	711,609
Sector Conditional Grant (Non-Wage)	558,171	0	0
<b>Development Revenues</b>	<b>419,749</b>	<b>492,222</b>	<b>636,378</b>
District Discretionary Development Equalization Grant	10,624	12,177	25,083
Multi-Sectoral Transfers to LLGs_Gou	0	0	202,171
Other Transfers from Central Government	0	70,921	0
Sector Development Grant	409,125	409,125	409,125
<b>Total Revenue Shares</b>	<b>1,034,427</b>	<b>809,680</b>	<b>1,458,138</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,203	7,943	80,862
Non Wage	560,474	148,367	740,897
<b>Development Expenditure</b>			
Domestic Development	419,749	52,433	636,378
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,034,427</b>	<b>208,743</b>	<b>1,458,138</b>

## Narrative of Workplan Revenues and Expenditure

The department expects a total UGX of 711,608,947 from URF, 409,125,000 from RTI, 25,067,945 from DDEG, 5,290,351 from LR and 4,636,006 from un conditional grant. The funds will be used for routine road maintenance, periodic road maintenance, low cost sealing, labour based rehabilitation, emergency road work( spot works) and general office operations

## Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>60,685</b>	<b>40,142</b>	<b>68,680</b>
District Unconditional Grant (Non-Wage)	4,668	1,500	4,668
District Unconditional Grant (Wage)	15,593	12,291	15,593



**Vote: 607 Kole District****FY 2018/19**

Locally Raised Revenues	5,290	0	5,290
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,681
Sector Conditional Grant (Non-Wage)	35,134	26,351	33,447
<b>Development Revenues</b>	<b>506,715</b>	<b>508,264</b>	<b>523,134</b>
District Discretionary Development Equalization Grant	10,624	12,174	25,083
Sector Development Grant	496,091	496,091	498,051
<b>Total Revenue Shares</b>	<b>567,400</b>	<b>548,407</b>	<b>591,813</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,593	5,198	15,593
Non Wage	45,092	27,480	53,087
<b>Development Expenditure</b>			
Domestic Development	506,715	71,045	523,134
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>567,400</b>	<b>103,722</b>	<b>591,813</b>

**Narrative of Workplan Revenues and Expenditure**

The water sector is expected to get funds worth UGX567,660,263 of which UGX.25,067,945 will come from District Discretionary Equalization Grant(DDEG), UGX. 5,290,351 will come from district locally raised revenue, UGX. 12,316,966 will come from district unconditional grant non wage, UGX.15,593,000 will come from recurrent Wages, UGX. 33,447,471 will come from water sector conditional grant non wage recurrent, UGX.475,944,530 will come from the sector development conditional grant. The sector development conditional grant and DDEG will be used for water sector capital development projects. The total expenditure on this component will be UGX. 501,012,475 (88.3 % of the overall budget) UGX.66,647,788 will be spent as recurrent expenditures(11.7 % of the overall budget), Of the recurrent expenditures, UGX. 15,593,000 will be spent on wages for district water officer and water office driver, UGX.7,648,885 will be multisectoral transfers to Lower Local Government. These funds will not necessarily be spent as recurrent expenditures but will be used by the lower local governments to rehabilitate /repair water sources or stock bore hole spare parts at lower local government level.UGX. 43,405,903 will be spent as recurrent expenditures non wage, on software activities, coordination and general office operations.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>67,866</b>	<b>36,819</b>	<b>171,067</b>
District Unconditional Grant (Non-Wage)	5,511	1,800	5,511
District Unconditional Grant (Wage)	48,982	29,920	108,000
Locally Raised Revenues	6,574	0	14,574
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,681
Multi-Sectoral Transfers to LLGs_Wage	0	0	26,400
Sector Conditional Grant (Non-Wage)	6,799	5,099	6,901
<b>Development Revenues</b>	<b>53,122</b>	<b>52,900</b>	<b>151,034</b>

**Vote: 607 Kole District****FY 2018/19**

District Discretionary Development Equalization Grant	53,122	52,900	70,166
Multi-Sectoral Transfers to LLGs_Gou	0	0	80,868
<b>Total Revenue Shares</b>	<b>120,988</b>	<b>89,720</b>	<b>322,101</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,982	9,993	134,400
Non Wage	18,884	5,799	36,667
<b>Development Expenditure</b>			
Domestic Development	53,122	32,430	151,034
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>120,988</b>	<b>48,222</b>	<b>322,101</b>

**Narrative of Workplan Revenues and Expenditure**

The department is anticipated to receive UGX 294,101,281/= out of which Wage constitute 45.7%, Non wage = 9.7% and District Discretionary Equalization Grant = 44.6.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>914,373</b>	<b>1,501,892</b>	<b>170,538</b>
District Unconditional Grant (Non-Wage)	13,068	2,135	13,068
District Unconditional Grant (Wage)	73,845	53,667	73,845
Locally Raised Revenues	7,197	0	7,197
Multi-Sectoral Transfers to LLGs_NonWage	0	0	11,617
Multi-Sectoral Transfers to LLGs_Wage	0	0	7,216
Other Transfers from Central Government	771,970	1,409,869	0
Sector Conditional Grant (Non-Wage)	48,293	36,220	57,595
<b>Development Revenues</b>	<b>75,051</b>	<b>52,900</b>	<b>2,973,336</b>
District Discretionary Development Equalization Grant	53,122	52,900	50,166
Donor Funding	21,929	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	202,171
Other Transfers from Central Government	0	0	2,721,000
<b>Total Revenue Shares</b>	<b>989,424</b>	<b>1,554,792</b>	<b>3,143,874</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	73,845	38,801	81,061
Non Wage	840,528	34,892	89,477

**Vote: 607 Kole District****FY 2018/19**

<b>Development Expenditure</b>			
Domestic Development	53,122	4	2,973,336
Donor Development	21,929	0	0
<b>Total Expenditure</b>	<b>989,424</b>	<b>73,697</b>	<b>3,143,874</b>

**Narrative of Workplan Revenues and Expenditure**

The department has received a total of shs. 3,121,030,007.

81,061,095 shs will be used in payment of wages and constitutes 2.6% of the total budget.

Shs 2,811,198,599 will be used in non-wage which constitutes 90% of the total planned budget; and this is inclusive of other government transfers under sector conditional grant, locally raised revenue, UWEP, YLP and NUSAF3.

And shs. 228,770,313 will come from government of Uganda development and constitutes 7% of the total planned revenue.

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>130,763</b>	<b>100,474</b>	<b>205,585</b>
District Unconditional Grant (Non-Wage)	65,884	77,516	73,637
District Unconditional Grant (Wage)	35,995	17,958	100,800
Locally Raised Revenues	28,884	5,000	20,884
Multi-Sectoral Transfers to LLGs_NonWage	0	0	10,264
<b>Development Revenues</b>	<b>177,691</b>	<b>187,550</b>	<b>103,977</b>
District Discretionary Development Equalization Grant	177,691	187,550	83,760
Multi-Sectoral Transfers to LLGs_Gou	0	0	20,217
<b>Total Revenue Shares</b>	<b>308,454</b>	<b>288,024</b>	<b>309,562</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	35,995	17,958	100,800
Non Wage	94,768	60,916	104,785
<b>Development Expenditure</b>			
Domestic Development	177,691	101,203	103,977
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>308,454</b>	<b>180,077</b>	<b>309,562</b>

**Narrative of Workplan Revenues and Expenditure**

The revenues received by the Department During the Fourt Quarter was as Planned for and this Applied to the the periods expenditure.

**Workplan Title : Internal Audit**

**Vote: 607 Kole District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>47,389</b>	<b>25,735</b>	<b>57,630</b>
District Unconditional Grant (Non-Wage)	15,364	10,317	15,364
District Unconditional Grant (Wage)	19,168	15,417	19,719
Locally Raised Revenues	12,857	0	12,857
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,689
<b>Development Revenues</b>	<b>9,304</b>	<b>2,213</b>	<b>8,000</b>
District Discretionary Development Equalization Grant	9,304	2,213	8,000
<b>Total Revenue Shares</b>	<b>56,693</b>	<b>27,948</b>	<b>65,630</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	19,168	10,278	19,719
Non Wage	28,221	6,641	37,911
<b>Development Expenditure</b>			
Domestic Development	9,304	0	8,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>56,693</b>	<b>16,919</b>	<b>65,630</b>

**Narrative of Workplan Revenues and Expenditure**

The Unit had been allocated a total of 47,389,630 for District office and 6,649,730 budgeted by the Lower Local government making a total of 54,039,360. Out of the above, the unit planed to spent as follows; 19,168,000 on salaries, 8,721,630 management of internal office, 11,000,000 internal audit, 4,500,000 sector capacity development and 4,000,000 sector management and monitoring. in the lower local government, they planned to spent 6,649,730 under sector management and monitoring.