

Vote :607 Kole District**FY 2020/21****Terms and Conditions**

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

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

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

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

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

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

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

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

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

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

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

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

Signature :



Leru Andrew Chief Administrative Officer
(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Vote :607 Kole District**FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote :607 Kole District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	314,400	235,800	633,311
Discretionary Government Transfers	3,461,890	2,893,783	3,744,041
Conditional Government Transfers	19,505,257	15,124,042	22,173,621
Other Government Transfers	3,721,413	1,409,312	6,924,514
External Financing	857,367	575,579	2,350,000
Grand Total	27,860,327	20,238,516	35,825,488

Revenue Performance by end of March of the Running FY

By the end of Third quarter Kole district had received a cumulative total of UGX (000) 20,238,516 which is 73 percent of the approved annual budget of UGX (000) 27,860,327 for FY 2019/20. The revenue performance was 73 percent of the expected cumulative revenue for the quarter, some revenue sources however performed poorly below the expected 75 percent of the revenue that should have been received in the quarter and this included Other government transfers majorly Non release of NUSAF3 funds, Farm Income Enhancement and Forest Conservation (FIEFOC) Project, Youth Livelihood Program (YLP) and Agriculture Cluster Development Project (ACDP).

Planned Revenues for next FY

The district expects to collect and expend Shs (000) 35,825,488 billion in the FY 2020/21 of which UGX (000) 32,842,176 are direct receipts from central government, Shs (000) 2,350,000 are from external donors and UGX (000) 633,311 million shilling in terms of local revenue for both district and Sub county local revenue projections under various sources of revenues. The following will still remain the main revenue sources for the district; Local service tax, other local revenues (tender fee, land fee, community contribution to borehole construction, development fee, nonrefundable fee, trading license, sub county remittance, rental incomes and property tax

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	2,836,058	2,283,540	3,881,552
Finance	217,546	167,129	623,970
Statutory Bodies	579,365	441,169	599,079
Production and Marketing	2,475,937	998,969	7,238,177
Health	3,375,268	2,441,522	5,727,734
Education	14,001,807	10,741,544	14,502,910
Roads and Engineering	1,137,098	1,004,126	1,201,939
Water	563,770	545,223	706,458
Natural Resources	287,472	213,263	302,589
Community Based Services	2,060,450	1,146,455	436,425

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Planning	201,722	159,226	440,945
Internal Audit	52,614	42,148	66,992
Trade, Industry and Local Development	71,218	54,202	96,717
Grand Total	27,860,327	20,238,516	35,825,488
<i>o/w: Wage:</i>	<i>14,494,266</i>	<i>10,892,280</i>	<i>14,700,230</i>
<i>Non-Wage Recurrent:</i>	<i>5,932,470</i>	<i>4,456,328</i>	<i>8,505,830</i>
<i>Domestic Devt:</i>	<i>6,576,223</i>	<i>4,314,328</i>	<i>10,269,428</i>
<i>External Financing:</i>	<i>857,367</i>	<i>575,579</i>	<i>2,350,000</i>

Expenditure Performance by end of March FY 2019/20

The district had received a cumulative total of UGX (000) 20,238,516 in Q3 which is 73 percent of the approved annual budget of UGX (000) 27,860,327. Administration department spent 77 percent of the releases to pay salaries of workers and pensions for senior citizens, Finance expended 73 percent to facilitate mobilization of revenue to finance services delivery in underserved sub counties, Statutory bodies spent 85 percent, Production spent 85 percent for value addition for small holder farmer products and post-harvest handling skills for the unskilled farmers, Health spent 85 percent for health service delivery for the children, youth and older persons at Health units, Education spent 87 percent for construction of classrooms and latrines for boys and girls and special needs children in schools, Roads and Engineering spent 51 percent for construction and maintenance of rural roads in the sub counties of Aboke, Alito, Ayer, Akalo and Okwerodot, Water spent 30 percent for drilling & rehabilitation of water points and training of women and men in the water user committees on water maintenance, Natural Resources spent 78 percent for wetland restoration and increase forest cover to improve rainfall for poor farmers, Community based services spent 88 percent for mobilization of older persons for the SAGE program, Women, youth for UWEP and YLP programs, Planning spent 73 percent, Audit spent 77 percent, Trade, Industry and Local Development spent 66 percent of the Q3 releases

Planned Expenditures for the FY 2020/21

Administration department has been allocated UGX: (000) 3,881,552 to pay salaries of workers and pensions & Gratuity, Finance department UGX: (000) 627,970 to facilitate mobilization of revenue to finance services delivery in underserved sub counties, Statutory bodies UGX: (000) 599,079, Production UGX: (000) 7,234,177 for improvement on major market roads and value addition for small holder farmer products and post-harvest handling skills for the unskilled farmers, Health UGX: (000) 5,727,734 for HF upgrade and service delivery for the children, youth and older persons at Health units, Education UGX: (000) 14,502,910 for construction of classrooms and latrines for boys and girls and special needs children in schools, Roads and Engineering UGX: (000) 1,201,939 for construction and maintenance of rural roads in the sub counties of Aboke, Alito, Ayer, Akalo and Okwerodot, Water UGX: (000) 706,458 for drilling & rehabilitation of water points and training of women and men in the water user committees on water maintenance, Natural Resources UGX: (000) 302,589 for wetland restoration and increase forest cover to improve rainfall for poor farmers, Community based services UGX: (000) 436,425 for mobilization of older persons for the SAGE program, Women, youth for UWEP and YLP programs, Planning UGX: (000) 440,945 Audit UGX: (000) 66,992, Trade, Industry and Local Development UGX: (000) 91,717.

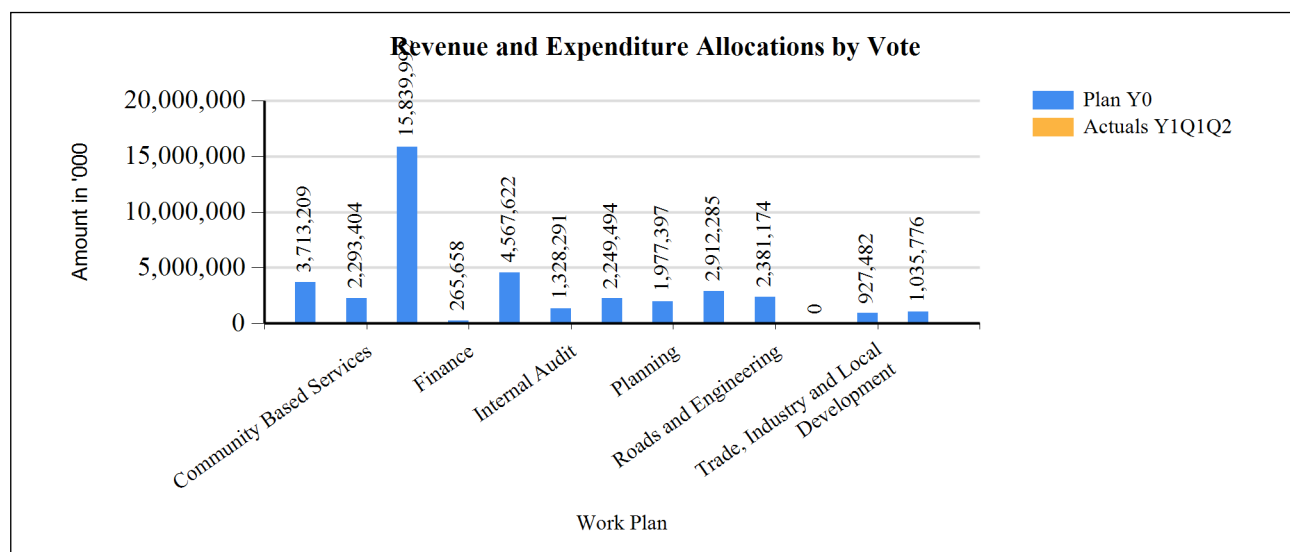
Medium Term Expenditure Plans

Kole District Local government in the medium term will focus on increasing production and productivity among women and poor households in the under-served sub counties of Alito, Okwerodot. Improving maternal and child health by equipping facilities with delivery beds, drugs and effective support supervision, introducing youth friendly corners at health facilities. The district also will target and strengthen all schools by Increasing enrollment in Early Childhood Development centers which are in rural locations. Supporting poor farmers on value addition initiative along different value chains Reactivation and reorientation of cooperatives around a particular product. Construction and routine maintenance up of major roads in under-served sub counties linking farmers to markets and value addition enterprises

Challenges in Implementation

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The major constraints to implementation of future plans includes among others Low entrepreneurial knowledge and limited application of technologies in production processes, particularly in agriculture. Industry Inflated data for planning most especially in Schools where school going age enrollment does not tally with the actual numbers in school. More than 80% of Households in Kole District remain engaged in the subsistence economy. Poor storage and postharvest losses still affects the poor household amongst the community of Kole. Inadequate or inappropriate skilled labor failing to meet the work force requirements for the job market. Limited availability of long-term finance to start or boost SMEs and private sector investment. In order to tackle the above constraints the district will setup learning centers for the youth on technology transfers on good farming and production processes , strengthen data collection especially for children of school going age to fast track enrollment in schools, enhance post-harvest handling skills especially for the poor and marginalized households to attract better markets as well link farmers to national regional markets through cooperatives

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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	314,400	235,800	633,311
Animal & Crop Husbandry related Levies	2,500	1,250	5,000
Application Fees	35,000	20,450	35,000
Business licenses	5,000	2,500	10,000
Local Services Tax	100,000	90,150	150,000
Market /Gate Charges	60,000	55,500	256,061
Other Fees and Charges	106,550	63,275	166,550
Registration of Businesses	5,350	2,675	10,700
2a. Discretionary Government Transfers	3,461,890	2,893,783	3,744,041
District Discretionary Development Equalization Grant	1,165,475	1,165,475	1,398,075
District Unconditional Grant (Non-Wage)	648,998	486,749	700,472

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District Unconditional Grant (Wage)	1,434,536	1,075,902	1,434,536
Urban Discretionary Development Equalization Grant	23,989	23,989	22,448
Urban Unconditional Grant (Non-Wage)	38,524	28,893	38,143
Urban Unconditional Grant (Wage)	150,367	112,775	150,367
2b. Conditional Government Transfer	19,505,257	15,124,042	22,173,621
Sector Conditional Grant (Wage)	12,909,363	9,703,603	13,115,328
Sector Conditional Grant (Non-Wage)	2,317,393	1,589,391	2,669,902
Sector Development Grant	2,254,602	2,254,602	3,351,165
Transitional Development Grant	97,118	10,000	84,905
General Public Service Pension Arrears (Budgeting)	133,851	133,851	0
Salary arrears (Budgeting)	282,091	282,091	0
Pension for Local Governments	536,990	420,117	811,927
Gratuity for Local Governments	973,849	730,387	2,140,394
2c. Other Government Transfer	3,721,413	1,409,312	6,924,514
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	20,000	40,000
Northern Uganda Social Action Fund (NUSAF)	1,493,244	860,262	53,648
Support to PLE (UNEB)	15,000	11,300	11,781
Uganda Road Fund (URF)	521,374	407,750	581,842
Uganda Women Entrepreneurship Program(UWEP)	0	0	16,788
Youth Livelihood Programme (YLP)	239,635	0	36,000
Project for Restoration of Livelihood in Northern Region (PRELNOR)	0	0	20,322
Agriculture Cluster Development Project (ACDP)	1,412,160	110,000	5,691,916
Results Based Financing (RBF)	0	0	358,881
Development Initiative for Northern Uganda (DINU)	0	0	113,336
3. External Financing	857,367	575,579	2,350,000
United Nations Children Fund (UNICEF)	282,367	399,653	1,400,000
Global Fund for HIV, TB & Malaria	200,000	4,000	300,000
World Health Organisation (WHO)	200,000	149,470	300,000
Global Alliance for Vaccines and Immunization (GAVI)	175,000	22,456	250,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	0	100,000
Total Revenues shares	27,860,327	20,238,516	35,825,488

Vote :607 Kole District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The Cumulative receipts of locally raised Revenue up to the end of Third Quarter FY 2019/20 was UGX (000) 235,800 against the annual planned UGX (000) 314,400 representing 75 percent revenue performance. The main source of Local revenue that majorly contributed to this performance was, Market/gate charges, Local service tax and application fees from service providers amongst others respectively during the quarter. Its notable that the Local revenue funds are disbursed to the district from MoFPED then the district collects and remits to back which facilitates timely service delivery.

Central Government Transfers

The cumulative performance of other Government transfers up to the end of Third quarter FY 2019/20 from line ministries and agencies was at 38 percent majorly due non remittance of Agriculture Cluster Development Project funds for Road components by MAAIF. The funds releases during the Q3 was from Uganda Road fund, NUSAF3 project and operations funds worth UGX (000) 860,262, and Agriculture Cluster Development Project funds for operations worth UGX (000) 110,000 amongst others.

External Financing

The cumulative donor budget performance by end of Q3 FY 2019/20 was UGX (000) 575,579 representing 67 percent revenue performance. The good performances in donor support is attributed to funding from the World Health Organization, United Nations Children Fund (UNICEF), Global Fund for HIV, TB & Malaria and Global Alliance for Vaccines and Immunization (GAVI)

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

The district has over years not met its local revenue target due to challenges ranging from low revenue bases, weak enforcement mechanisms amongst. In the FY 2020/21 the district is expected to collect a total of UGX (000) 633,311 which is 201 percent increase in projection from the previous FY 2019/20 mainly because the sub county revenue projections have been included into the district estimates. The top most three revenue sources in the district in order of their ranking is market charges, Local Service Tax and miscellaneous receipts and the worst performing revenue sources that need enhancement include sale of government properties. With the right people and improved enforcement, mechanism the district is set to collect more local revenue. The support of local revenue enhancement grant from United Nations Capital development fund through the Development Initiative for Northern Uganda Program will help improve local revenue collection and delivery of services to underserved communities

Central Government Transfers

The Central Government transfers to the district are into three sources and these includes Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. In the FY 2020/21 the projected revenue to be received under the Discretionary Government Transfer is UGX: (000) 3,744,041 which is an increase of 8 percent from the previous FY 2019/20. The increase is attributed to increase in DDEG especially for LLG's. Conditional government transfer for FY 2020/21 is UGX: (000) 22,173,621 which is an increase of 13 percent due to the release of the IPF's for Gratuity and pensions figures Meanwhile, other government transfers increased to UGX 6,924,514 which is a 86 percent increase from the FY 2019/20, this is attributed to a number of other government transfers like the Farm Income Enhancement and Forest Conservation (FIEFOC) Project, Agricultural Cluster Development Project (ACDP), Results Based Financing (RBF) and Development Initiative for Northern Uganda (DINU) however the changes in the program implementation policies like UWEP and YLP programs from Ministry of Gender Labour and Social development where there will be a direct transfer to the beneficiary accounts though there is need to plan for operations funds at the district level

External Financing

There is a significant 174 percent increase in the anticipated donor financing between the FY 2019/20 and FY 2020/21 which is UGX (000) 2,350,000 and is mainly due to anticipated support from partners like United Nations Capital Development Fund, United Nations Children Fund (UNICEF), Gesellschaft fur Internationale Zusammenarbeit (GIZ), Global Fund for HIV, TB & Malaria, World Health Organization (WHO) Global Alliance for Vaccines and Immunization (GAVI) and many more as shown in the table above

Vote :607 Kole District**FY 2020/21****Table on the revenues and Budget by Sector and Programme**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	186,877	162,769	219,066
District Production Services	2,289,060	695,194	7,019,111
<i>Sub- Total of allocation Sector</i>	2,475,937	857,963	7,238,177
Sector :Works and Transport			
District, Urban and Community Access Roads	1,137,098	513,547	1,201,939
<i>Sub- Total of allocation Sector</i>	1,137,098	513,547	1,201,939
Sector :Trade and Industry			
Commercial Services	71,218	35,747	96,717
<i>Sub- Total of allocation Sector</i>	71,218	35,747	96,717
Sector :Education			
Pre-Primary and Primary Education	9,603,839	6,573,350	9,995,682
Secondary Education	3,877,220	2,497,790	4,267,780
Education & Sports Management and Inspection	513,748	233,533	237,447
Special Needs Education	7,000	5,044	2,000
<i>Sub- Total of allocation Sector</i>	14,001,807	9,309,717	14,502,910
Sector :Health			
Primary Healthcare	189,742	142,306	636,152
Health Management and Supervision	3,185,526	1,930,184	5,091,582
<i>Sub- Total of allocation Sector</i>	3,375,268	2,072,491	5,727,734
Sector :Water and Environment			
Rural Water Supply and Sanitation	563,770	163,893	706,458
Natural Resources Management	287,472	169,080	302,589
<i>Sub- Total of allocation Sector</i>	851,242	332,973	1,009,047
Sector :Social Development			
Community Mobilisation and Empowerment	2,060,450	1,013,872	436,425
<i>Sub- Total of allocation Sector</i>	2,060,450	1,013,872	436,425
Sector :Public Sector Management			
District and Urban Administration	2,836,058	1,759,247	3,881,552
Local Statutory Bodies	579,365	374,744	599,079
Local Government Planning Services	201,722	116,705	440,945
<i>Sub- Total of allocation Sector</i>	3,617,145	2,250,696	4,921,576
Sector :Accountability			
Financial Management and Accountability(LG)	217,546	134,976	623,970
Internal Audit Services	52,614	32,573	66,992

Vote :607 Kole District**FY 2020/21**

<i>Sub- Total of allocation Sector</i>	270,160	167,549	690,963
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SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,725,912	2,173,395	3,698,793
District Unconditional Grant (Non-Wage)	53,961	40,470	58,961
District Unconditional Grant (Wage)	443,968	332,976	322,033
General Public Service Pension Arrears (Budgeting)	133,851	133,851	0
Gratuity for Local Governments	973,849	730,387	2,140,394
Locally Raised Revenues	102,600	84,550	160,600
Multi-Sectoral Transfers to LLGs_NonWage	53,179	39,884	54,510
Multi-Sectoral Transfers to LLGs_Wage	145,423	109,069	150,367
Pension for Local Governments	536,990	420,117	811,927
Salary arrears (Budgeting)	282,091	282,091	0
Development Revenues	110,145	110,145	182,759
District Discretionary Development Equalization Grant	100,145	100,145	85,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	97,759
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	2,836,058	2,283,540	3,881,552
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	589,391	441,078	472,400
Non Wage	2,136,521	1,274,179	3,226,393
Development Expenditure			
Domestic Development	110,145	43,990	182,759
External Financing	0	0	0
Total Expenditure	2,836,058	1,759,247	3,881,552

Narrative of Workplan Revenues and Expenditure

Vote :607 Kole District**FY 2020/21**

Administration department has been allocated UGX (000s) 3,881,552 billion for FY 2020/21 which is an increase of 37 percent from FY 2019/20 mainly due to provision of IPFs for pensioners and gratuity for staff who are retiring and those who retired but weren't paid their gratuity for local governments under administration. Administration sector shall ensure effective management, guidance and coordination of the entire district activities, performance improvement, payment of salary, gratuity and management as well as boarding off used district assets as recommended by PPDA

Vote :607 Kole District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	204,670	154,253	617,970
District Unconditional Grant (Non-Wage)	30,000	22,500	54,439
District Unconditional Grant (Wage)	93,370	70,027	93,370
Locally Raised Revenues	49,000	36,750	55,000
Multi-Sectoral Transfers to LLGs_NonWage	32,301	24,976	301,826
Other Transfers from Central Government	0	0	113,336
Development Revenues	12,876	12,876	6,000
District Discretionary Development Equalization Grant	12,876	12,876	4,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	2,000
Total Revenues shares	217,546	167,129	623,970
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	93,370	56,091	93,370
Non Wage	111,301	77,454	524,601
Development Expenditure			
Domestic Development	12,876	1,431	6,000
External Financing	0	0	0
Total Expenditure	217,546	134,976	623,970

Narrative of Workplan Revenues and Expenditure

Finance sector has been allocated UGX (000s) 623,970 for FY 2020/21 which is a an increase of 189 percent especially from anticipated support from United nation Capital development fund to strengthen and improve management of Local within the district and at Sub county level for FY 2020/21, the sector is expected to Improve financial utilization, accountability, transparency and reporting and also ensuring that sufficient local revenue is collected to improve service delivery

Vote :607 Kole District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	570,782	432,586	579,079
District Unconditional Grant (Non-Wage)	287,690	215,769	285,699
District Unconditional Grant (Wage)	142,718	107,039	162,051
Locally Raised Revenues	90,800	72,600	80,800
Multi-Sectoral Transfers to LLGs_NonWage	44,630	33,472	50,529
Multi-Sectoral Transfers to LLGs_Wage	4,944	3,707	0
Development Revenues	8,584	8,583	20,000
District Discretionary Development Equalization Grant	8,584	8,583	20,000
Total Revenues shares	579,365	441,169	599,079
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	147,662	96,471	162,051
Non Wage	423,119	277,486	417,028
Development Expenditure			
Domestic Development	8,584	787	20,000
External Financing	0	0	0
Total Expenditure	579,365	374,744	599,079

Narrative of Workplan Revenues and Expenditure

Statutory Bodies allocation for the FY 2020/21 is Shs (000) 559,079 a slight increase of 10 percent on Unconditional Grant none wage and Local revenue, multi-sectorial transfers to LLG, The sector will improve much on its output but will be able to meet the cost of emoluments to elected political leaders in the FY 2020/21 and achieve the same level or more output as in FY 2019/20 and the fund will be used to implement the activities under the following out puts Council administration, standing committee, political and executive oversight, DSC, land Board, Local Financial and accountability, Procurement services

Vote :607 Kole District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	806,431	631,624	1,184,259
District Unconditional Grant (Non-Wage)	5,367	4,026	11,367
District Unconditional Grant (Wage)	99,694	74,771	183,600
Locally Raised Revenues	1,800	900	4,800
Multi-Sectoral Transfers to LLGs_NonWage	7,084	5,063	5,713
Other Transfers from Central Government	110,000	110,000	405,839
Sector Conditional Grant (Non-Wage)	211,945	158,959	202,399
Sector Conditional Grant (Wage)	370,541	277,906	370,541
Development Revenues	1,669,506	367,345	6,053,917
District Discretionary Development Equalization Grant	80,116	80,116	101,351
External Financing	0	0	400,000
Multi-Sectoral Transfers to LLGs_Gou	200,486	200,486	160,066
Other Transfers from Central Government	1,302,160	0	5,306,399
Sector Development Grant	86,744	86,744	86,101
Total Revenues shares	2,475,937	998,969	7,238,177
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	470,236	327,670	554,141
Non Wage	336,196	224,503	630,118
Development Expenditure			
Domestic Development	1,669,506	305,791	5,653,917
External Financing	0	0	400,000
Total Expenditure	2,475,937	857,963	7,238,177

Narrative of Workplan Revenues and Expenditure

Vote :607 Kole District**FY 2020/21**

Production and Marketing sector has been allocated UGX (000) 7,234,176,605 billion for FY 2020/21 which is an increase of 192 percent from previous FY 2019/20. This is attributed to allocation of funds under Agricultural Cluster Development Project ACDP with over 5 billion shillings. Production & Marketing sector shall conduct vaccination of animal and disease surveillance. Promote fish pond farming and tsetse fly infection shall be checked and controlled. Improved technology under OWC activities will be implemented and coordinated by production staff and officer under operation wealth creation. Road chokes rehabilitation, farmer groups training under ACDP, supply of oxen, ox-ploughs, fish fingerlings, set fish demonstrations, supply of grinding mills, setting of irrigation demo and good animal and crops practices training's and demonstration , operations and maintenance of the departmental assets done

Vote :607 Kole District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,259,544	1,694,704	2,718,365
District Unconditional Grant (Non-Wage)	2,887	2,166	2,887
District Unconditional Grant (Wage)	87,576	65,682	108,956
Locally Raised Revenues	1,800	1,400	1,800
Multi-Sectoral Transfers to LLGs_NonWage	6,860	5,145	6,301
Other Transfers from Central Government	0	0	358,881
Sector Conditional Grant (Non-Wage)	220,192	165,139	299,311
Sector Conditional Grant (Wage)	1,940,229	1,455,172	1,940,229
Development Revenues	1,115,724	746,818	3,009,369
District Discretionary Development Equalization Grant	42,068	42,068	0
External Financing	857,367	575,579	1,850,000
Multi-Sectoral Transfers to LLGs_Gou	52,143	52,143	64,129
Sector Development Grant	77,028	77,028	1,010,336
Transitional Development Grant	87,118	0	84,905
Total Revenues shares	3,375,268	2,441,522	5,727,734
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,027,805	1,512,428	2,049,185
Non Wage	231,739	166,302	669,180
Development Expenditure			
Domestic Development	258,357	52,143	1,159,369
External Financing	857,367	341,618	1,850,000
Total Expenditure	3,375,268	2,072,491	5,727,734

Narrative of Workplan Revenues and Expenditure

Vote :607 Kole District**FY 2020/21**

The Health sector Recurrent Revenue budget for 20/21 are as below: Locally Raised Revenue at 1,800,000=, Other Transfers from Central Government (Result Based Financing) at 358,881,075=, Multisectoral Transfers to LLGs NW at 6,300, 899=, District Un Conditional Grant NW at 2,887,000=, District Un Conditional Transfers Wage at 108,995,942=, Sector Conditional Transfers Wage at 1,940, 299, 239=, Sector Conditional Transfers NW at 299,301, 901=. The total Wage amounts to 2,049,185,180= and the Non Wage to 669,179,875=.

The Health Sector Development Revenue budget for 20/21 is as below: Sector Development Grant at 1,010,355,844=, Multi Sectoral Transfers to LLGs GoU at 6,300,899=, MultiSectoral Transfers to LLGs GoU at 64,128,676=, External Financing at 1,850,000,000=, Transitional Development Grant at 84,904, 799=. The total GoU Development amounts to 1,159,369,359= while the Donor Deelopment to 1,850,000,000=

The Health Sector Approved budget for 19/20 under Primary Health Care was 189,742,000= while that of 20/21 is 675, 181,000= reflecting an increase of 71.9%. The corresponding budgets for Health Management and Supervision being 3,185,526,000= and 5,043,454,000= respectively, reflecting an increment of 36.8%. The corresponding total budget being 3,375,268,000= and 5,718,634,000= respectively, reflecting an increment of 41%.

Vote :607 Kole District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	12,529,582	9,269,317	12,932,473
District Unconditional Grant (Non-Wage)	15,321	11,490	15,321
District Unconditional Grant (Wage)	105,014	78,761	81,289
Locally Raised Revenues	5,400	3,200	5,400
Multi-Sectoral Transfers to LLGs_NonWage	6,466	4,850	5,155
Other Transfers from Central Government	15,000	11,300	11,781
Sector Conditional Grant (Non-Wage)	1,783,787	1,189,192	2,008,970
Sector Conditional Grant (Wage)	10,598,593	7,970,525	10,804,557
Development Revenues	1,472,226	1,472,226	1,570,436
District Discretionary Development Equalization Grant	180,233	180,233	231,233
Multi-Sectoral Transfers to LLGs_Gou	77,437	77,437	79,550
Sector Development Grant	1,214,556	1,214,556	1,259,654
Total Revenues shares	14,001,807	10,741,544	14,502,910
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,703,607	7,827,578	10,885,846
Non Wage	1,825,975	1,023,062	2,046,627
Development Expenditure			
Domestic Development	1,472,226	459,077	1,570,436
External Financing	0	0	0
Total Expenditure	14,001,807	9,309,717	14,502,910

Narrative of Workplan Revenues and Expenditure

A total of 14,502,910,000 Uganda shillings has been allocated to the department of which 75.1% is for wage, 14.1% is for non-wage recurrent and 10.8% is for capital development. This fund will be spent on payment of staff salary, provision of scholastic materials for both able and special needs children to both primary and secondary education, school inspection and monitoring, conducting sports activities and supervision and monitoring of PLE. Construction and renovation of staff house, classrooms, sanitation facilities and supply of desks to schools and training of school management committees on the roles and responsibilities.

Vote :607 Kole District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	595,907	462,950	654,961
District Unconditional Grant (Wage)	66,462	49,847	67,173
Locally Raised Revenues	1,800	900	1,800
Multi-Sectoral Transfers to LLGs_NonWage	197,421	124,697	223,501
Other Transfers from Central Government	330,224	287,506	362,487
Development Revenues	541,191	541,176	546,979
District Discretionary Development Equalization Grant	26,954	26,954	40,000
Multi-Sectoral Transfers to LLGs_Gou	110,460	110,445	103,202
Sector Development Grant	403,777	403,777	403,777
Total Revenues shares	1,137,098	1,004,126	1,201,939
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,462	35,794	67,173
Non Wage	529,445	184,180	587,788
Development Expenditure			
Domestic Development	541,191	293,573	546,979
External Financing	0	0	0
Total Expenditure	1,137,098	513,547	1,201,939

Narrative of Workplan Revenues and Expenditure

Roads and Engineering Sector has been allocated UGX (000) 1,201,939 in the F/Y 2020/21 which is an increase of 6 percent from previous FY 2019/20. Roads and Engineering sector shall utilize its sector allocations to improve the condition of the District roads through both periodic and routine maintenance, increasing the District roads' network and coverage through opening more community roads.and spend on routine maintenance, periodic maintenance, Low cost sealing, Purchase of Supervision vehicle and operational expenses as well as payment of retention for LCS

Vote :607 Kole District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	67,987	49,440	110,880
District Unconditional Grant (Wage)	29,064	21,798	29,064
Locally Raised Revenues	6,200	3,100	6,200
Multi-Sectoral Transfers to LLGs_NonWage	761	570	761
Sector Conditional Grant (Non-Wage)	31,963	23,972	74,855
Development Revenues	495,782	495,783	595,578
District Discretionary Development Equalization Grant	20,000	20,000	0
Multi-Sectoral Transfers to LLGs_Gou	3,286	3,286	4,281
Sector Development Grant	472,497	472,497	591,298
Total Revenues shares	563,770	545,223	706,458
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	29,064	15,922	29,064
Non Wage	38,923	22,584	81,816
Development Expenditure			
Domestic Development	495,782	125,387	595,578
External Financing	0	0	0
Total Expenditure	563,770	163,893	706,458

Narrative of Workplan Revenues and Expenditure

The water sector revenue allocation for FY 2020/21 is UGX (000) 706,458, which is a slight increase of 25 percent from previous financial majorly as a result of good performance in national assessment that has increased sector conditional grants for water related activities and for drilling and rehabilitation of boreholes from sector development grant. This will propel the sector to achieving of national targets of safe water coverage. Water sector shall take the prime responsibility of provision of safe water and institutional sanitation facilities through construction and repairs of water wells and sanitation facilities. Several accompanying software activities such as supervision and coordination meetings, water quality testing, safe water advocacy and promotional activities and training shall be conducted district wide as well

Vote :607 Kole District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	225,240	151,031	220,784
District Unconditional Grant (Non-Wage)	2,887	2,166	3,280
District Unconditional Grant (Wage)	137,000	102,750	139,200
Locally Raised Revenues	33,600	17,300	10,000
Multi-Sectoral Transfers to LLGs_NonWage	5,314	3,986	6,180
Other Transfers from Central Government	40,000	20,000	40,000
Sector Conditional Grant (Non-Wage)	6,439	4,829	22,125
Development Revenues	62,232	62,232	81,805
District Discretionary Development Equalization Grant	10,150	10,150	25,150
Multi-Sectoral Transfers to LLGs_Gou	52,082	52,082	56,655
Total Revenues shares	287,472	213,263	302,589
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	137,000	71,929	139,200
Non Wage	88,240	41,685	81,584
Development Expenditure			
Domestic Development	62,232	55,466	81,805
External Financing	0	0	0
Total Expenditure	287,472	169,080	302,589

Narrative of Workplan Revenues and Expenditure

The department has a total revenue of 302,589,000= from Conditional grants, unconditional grants, DDEG, locally raised revenues and other central government transfers as compared to 2019/2020 budget of 287,462,000=. This indicate an increase in the 2020/2021 financial year budget by 5.2%. The Funds shall be spent on key activities such as Wetland demarcation and restoration, environmental protection, physical planning and settling of land disputes.

Vote :607 Kole District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	163,681	122,312	182,422
District Unconditional Grant (Non-Wage)	7,774	5,832	7,774
District Unconditional Grant (Wage)	86,447	64,835	105,448
Locally Raised Revenues	1,800	900	10,000
Multi-Sectoral Transfers to LLGs_NonWage	17,311	12,983	9,676
Sector Conditional Grant (Non-Wage)	50,349	37,762	49,525
Development Revenues	1,896,769	1,024,143	254,002
District Discretionary Development Equalization Grant	20,029	20,020	10,000
Multi-Sectoral Transfers to LLGs_Gou	143,861	143,861	137,566
Other Transfers from Central Government	1,732,879	860,262	106,436
Total Revenues shares	2,060,450	1,146,455	436,425
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	86,447	52,710	105,448
Non Wage	77,234	56,104	76,975
Development Expenditure			
Domestic Development	1,896,769	905,057	254,002
External Financing	0	0	0
Total Expenditure	2,060,450	1,013,872	436,425

Narrative of Workplan Revenues and Expenditure

Community Based Services sector has been allocated UGX (000) 436,425 which is a decrease of 79 percent from previous FY 2019/20 as a result of reduction in the NUSAF 3 funds and also change in policy & guidelines on the mode of operation of YLP and UWEP funds that are now handled direct from the Ministry of Gender Labor and Social Development. Wage has allocation of 105,477,732 which constitutes 24.7 percent, Sector conditional grant (non-wage) has allocation of 49,524,932 which constitutes 11.6 percent, Local Revenue 10,000,000 which constitutes 2.3 percent, District Unconditional Grant (non-wage) 7,774,000 which constitutes 1.8 percent, multi sectoral transfer to LLG (GoU) 137,566,270 which constitutes 32.2 percent, other transfers from central government 106,436,094 which constitutes 24.9 percent, and multi sectoral transfers to LLG (non-wage) 9,675,581 which constitutes 2.26 percent

Vote :607 Kole District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	169,984	127,488	186,438
District Unconditional Grant (Non-Wage)	74,792	56,094	87,960
District Unconditional Grant (Wage)	75,040	56,280	75,040
Locally Raised Revenues	14,000	10,500	15,000
Multi-Sectoral Transfers to LLGs_NonWage	6,152	4,614	8,438
Development Revenues	31,738	31,738	254,508
District Discretionary Development Equalization Grant	23,613	23,613	50,000
External Financing	0	0	100,000
Multi-Sectoral Transfers to LLGs_Gou	8,125	8,125	104,508
Total Revenues shares	201,722	159,226	440,945
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	75,040	32,333	75,040
Non Wage	94,944	58,554	111,398
Development Expenditure			
Domestic Development	31,738	25,818	154,508
External Financing	0	0	100,000
Total Expenditure	201,722	116,705	440,945

Narrative of Workplan Revenues and Expenditure

Planning Sector has been allocated UGX (000) 440,945 for F/Y 2020/21 a slight increase of 10 percent as a result of increase in the non wage and change in DDEG grants guidelines for supporting Parish level planning at LLG and Investment servicing. This will help strengthen planning unit to engage in development planning programmes and improve the capacity of departments / sections and LLGs in planning, monitoring and evaluation of projects /programs. Planning department will embark on the development a new 5-year strategic District Development plan III for the period FY 2020/21 to FY 2024/25

Vote :607 Kole District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	40,948	30,456	47,568
District Unconditional Grant (Non-Wage)	11,402	8,553	14,000
District Unconditional Grant (Wage)	19,719	14,789	19,719
Locally Raised Revenues	3,600	2,700	6,000
Multi-Sectoral Transfers to LLGs_NonWage	6,226	4,414	7,849
Development Revenues	11,666	11,691	19,424
District Discretionary Development Equalization Grant	4,292	4,292	6,000
Multi-Sectoral Transfers to LLGs_Gou	7,374	7,399	13,424
Total Revenues shares	52,614	42,148	66,992
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,719	7,647	19,719
Non Wage	21,229	15,666	27,849
Development Expenditure			
Domestic Development	11,666	9,260	19,424
External Financing	0	0	0
Total Expenditure	52,614	32,573	66,992

Narrative of Workplan Revenues and Expenditure

Internal Audit sector has been allocated UGX (000) 66,992 for F/Y 2020/21 which and increase of 27 percent. Internal Audit shall ensure regular internal audit spot checks and inspections; quarterly audit reports shall be prepared and shared with sectors and also quarterly review to ensure that activities being implemented are well documented in the district development plan and thus will indicate gaps that exist in terms of inputs, outputs as well as challenges and opportunities to be explored in the attainment of development goals of the district

Vote :607 Kole District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,068	49,052	72,067
District Unconditional Grant (Non-Wage)	2,887	2,166	3,955
District Unconditional Grant (Wage)	48,463	36,347	47,594
Locally Raised Revenues	2,000	1,000	7,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	800
Sector Conditional Grant (Non-Wage)	12,718	9,539	12,718
Development Revenues	5,150	5,150	24,650
District Discretionary Development Equalization Grant	5,150	5,150	20,150
Multi-Sectoral Transfers to LLGs_Gou	0	0	4,500
Total Revenues shares	71,218	54,202	96,717
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	48,463	23,044	47,594
Non Wage	17,605	12,703	24,473
Development Expenditure			
Domestic Development	5,150	0	24,650
External Financing	0	0	0
Total Expenditure	71,218	35,747	96,717

Narrative of Workplan Revenues and Expenditure

The department has been allocated Uganda Shs. 96,717.176, being wage, non wage, DDEG and local revenue however much of it being staff salaries to enable the department implement its planned outputs such as cooperative mobilization and out reach services, trade promotion and development services among others. a total of 5,300,000 has been allocated to the lower local governments of Aboke sub county and Ayer Town Council.

Vote :607 Kole District

FY 2020/21
