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**Vote : 605 Kibuku District****FY 2018/19**

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**Foreword**

In order to have the Development Planning Process of the district consistent with National Policies, planning and budgeting is one way of documenting interventions in line with decentralization framework. The completion of the Budget Framework process set the foundation on which the planning and budgeting process would be based and thus gave the opportunity to the Local Government to identify priorities which have a poverty focus approach and which are in harmony with the SDGs. While coming up with the BFP, departments have had to refer to the benchmarks set at the beginning of the financial year. This has therefore enabled the harmonization of the District priorities with the National ones, bearing in mind the result oriented management principal. The fact that this is an annual exercise, it is a reliable mechanism which provides a yard stick for realistic planning and budgeting in the Local Government and also provides a basis of comparison of the District achievements compared to National Standards. The District is faced with a challenge of inadequate resources; there is need for our Local Government to explore into the existing and new sources of Local Revenue in order to ensure sustainability. Meanwhile, we request the Central Government to continue making available more resources to Kibuku District especially with the creation of new administrative units such that the funding gaps are filled in order to improve service delivery with an ultimate aim of reducing disparities and improving on the incomes and quality of life of our people. The District will therefore ensure successful implementation of all Government Programmes through a participatory approach, continuous monitoring and supervision. For God and My Country



Mugolo Richard Chief Administrative Officer

**Vote : 605 Kibuku District****FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Locally Raised Revenues</b>	71,994	34,478	158,650
<b>Discretionary Government Transfers</b>	3,604,372	1,036,563	3,444,502
<b>Conditional Government Transfers</b>	12,745,084	3,231,772	11,132,766
<b>Other Government Transfers</b>	0	285,477	2,495,784
<b>Donor Funding</b>	0	14,464	87,564
<b>Grand Total</b>	<b>16,421,450</b>	<b>4,602,753</b>	<b>17,319,266</b>

**Revenue Performance in the First Quarter of 2017/18**

During the financial year 2017/2018, by the end the first quarter the district had received shillings 34,478,000 locally raised revenue, shillings 1,036,563,000 DDEG, shillings 3,231,772,000 conditional government transfers, shillings 285,477,000 other government transfers and shillings 14,464,000 donor funding.

**Planned Revenues for FY 2018/19**

The district anticipates to collect shilling 17,319,266,000, out of which shillings 158,650,000 is from local revenue, shillings 11,132,766,000 conditional government transfers which will be realized ; shillings 3,444,502,000 as DDEG, shillings 2,495,784,000 as other government transfers and shillings 87,564,000 as donor fund

**SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
Administration	2,640,725	339,433	2,815,540
Finance	661,508	52,452	659,092
Statutory Bodies	427,743	110,159	421,263
Production and Marketing	395,057	101,504	599,632
Health	2,062,477	634,802	1,910,075
Education	8,629,212	2,325,471	8,618,866
Roads and Engineering	580,819	182,791	526,607
Water	599,036	195,846	706,465
Natural Resources	104,088	36,628	165,640
Community Based Services	180,174	47,494	775,108
Planning	99,752	18,975	80,995

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Internal Audit	40,860	11,590	39,981
<b>Grand Total</b>	<b>16,421,450</b>	<b>4,057,144</b>	<b>17,319,266</b>
<i>o/w: Wage:</i>	<i>9,678,561</i>	<i>2,384,578</i>	<i>9,678,561</i>
<i>Non-Wage Reccurent:</i>	<i>3,858,952</i>	<i>1,064,423</i>	<i>4,386,524</i>
<i>Domestic Devt:</i>	<i>2,883,938</i>	<i>593,679</i>	<i>3,166,617</i>
<i>Donor Devt:</i>	<i>0</i>	<i>14,464</i>	<i>87,564</i>

**Expenditure Performance in the First Quarter FY 2017/18**

During the first quarter 2017/2018; Administration department spent shs 262,138,000 representing 77% of the release; Finance spent 48,952,000 representing 93% of the release; Statutory bodies spent 110,147,000 representing 100% of the release; Production and marketing spent 70,868,000 representing 70% of the release; Health spent 382,851,000 representing 60% of the release; Education spent 2,197,553,000 representing 94% of the release; Roads and Engineering spent 101,760,000 representing 56% of the release; Water spent 19,201,000 representing 10% of the release; Natural resources spent 21,034,000 representing 57% of the release; community based services spent 32,403,000 representing 68% of the release; Planning spent 17,862,000 representing 94% of the release and Internal audit spent 8,803,000 representing 76% of the release.

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

The planned expenditure is as below: Administration plans to spend shs 2,815,540,000; Finance is to spend shs 659,092,000; Statutory bodies are to spend shs 421,263,000; Production and marketing is to spend shs 599,632,000; Health is to spend shs 1,910,075,000; Education is to spend shs 8,618,866,000; roads and Engineering is to spend shs 526,607,000; water is to spend shs 706,465,000; Natural Resources is to spend shs 165,640,000; Community based services is to spend shs 775,108,000; Planning unit is to spend 80,995,000 and Audit is to spend shs 39,981,000. The total planned expenditure during 2018/2019 is shs 17,319,266,000 of which the overall Wage is 9,678,561,000; Non Wage Recurrent is 4,386,524,000; Domestic Development is 3,166,617,000 and Donor Development is 87,564,000.

**Medium Term Expenditure Plans**

The district expects to drill boreholes to enable the population access safe water, maintain district feeder roads and community access roads to ease transport, pay salaries to all employees of the district, procure land, restore wetlands, sensitize communities on sanitation and hygiene, carry out immunization campaigns, carry out afforestation, monitoring and supervision of Government Programmes, preparation and submission of reports and conduct council.

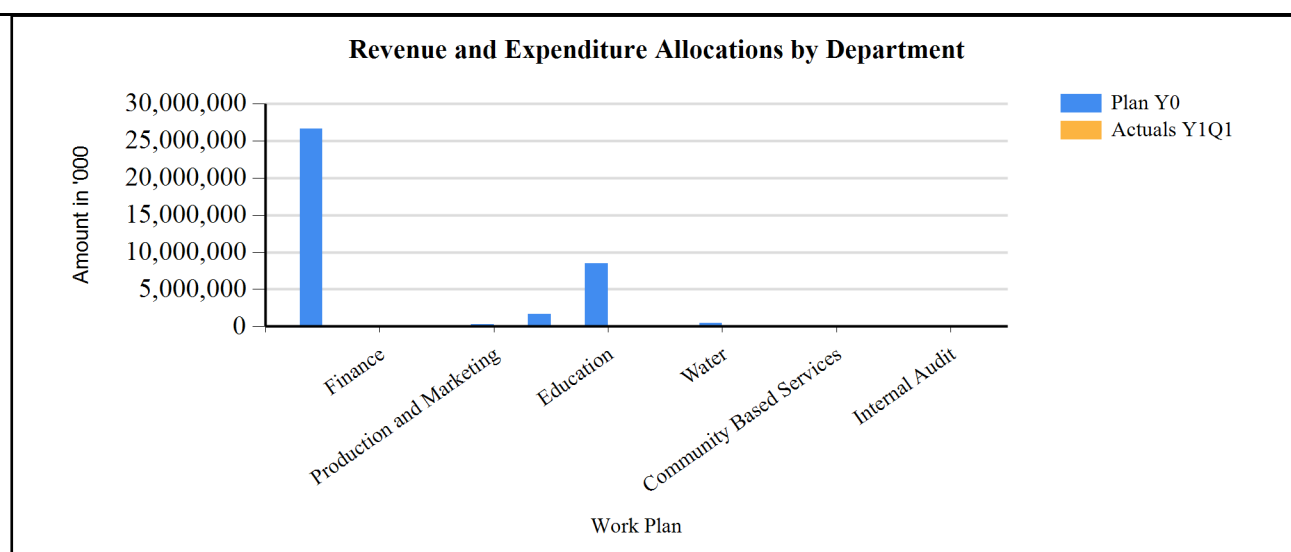
**Challenges in Implementation**

The District has inadequate transport facilities, inadequate land, inadequate local revenue collections and staffing gaps.

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

## Vote : 605 Kibuku District

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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 Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>71,994</b>	<b>34,478</b>	<b>158,650</b>
Local Services Tax	34,625	19,136	60,847
Land Fees	0	0	5,279
Application Fees	3,100	0	10,073
Business licenses	4,500	2,066	8,233
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	6,160
Utilities	0	0	6,500
Park Fees	2,600	0	8,013
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,575	700	0
Agency Fees	15,000	5,741	16,528
Inspection Fees	0	0	8,573
Market /Gate Charges	1,281	0	8,133
Other Fees and Charges	9,313	6,835	8,483
Group registration	0	0	11,829
<b>2a. Discretionary Government Transfers</b>	<b>3,604,372</b>	<b>1,036,563</b>	<b>3,444,502</b>
District Unconditional Grant (Non-Wage)	607,321	151,830	598,488
Urban Unconditional Grant (Non-Wage)	40,505	10,126	41,216
District Discretionary Development Equalization Grant	1,605,655	535,218	1,446,717
Urban Unconditional Grant (Wage)	140,247	35,062	140,247
District Unconditional Grant (Wage)	1,190,663	297,666	1,190,663
Urban Discretionary Development Equalization Grant	19,982	6,661	27,171

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<b>2b. Conditional Government Transfer</b>	<b>12,745,084</b>	<b>3,231,772</b>	<b>11,132,766</b>
Sector Conditional Grant (Wage)	8,347,651	2,086,913	8,347,651
Sector Conditional Grant (Non-Wage)	2,322,958	624,209	1,938,576
Sector Development Grant	686,891	228,964	690,064
Transitional Development Grant	571,410	165,074	0
General Public Service Pension Arrears (Budgeting)	364,597	0	0
Salary arrears (Budgeting)	18,291	18,291	0
Pension for Local Governments	156,476	39,119	156,476
Gratuity for Local Governments	276,810	69,203	0
<b>2c. Other Government Transfer</b>	<b>0</b>	<b>285,477</b>	<b>2,495,784</b>
Northern Uganda Social Action Fund (NUSAF)	0	0	1,002,666
Support to PLE (UNEB)	0	0	9,609
Uganda Road Fund (URF)	0	133,484	469,380
Uganda Women Entrepreneurship Program(UWEP)	0	0	189,774
Youth Livelihood Programme (YLP)	0	5,706	407,194
Unspent balances - Other Government Transfers	0	35,705	0
Uganda Sanitation Fund	0	0	136,444
Other	0	110,582	0
Support to Production Extension Services	0	0	280,717
<b>3. Donor</b>	<b>0</b>	<b>14,464</b>	<b>87,564</b>
Global Alliance for Vaccines and Immunization (GAVI)	0	0	0
United Nations Children Fund (UNICEF)	0	0	42,000
United Nations Fund for Population Activities (UNFPA)	0	14,464	45,564
<b>Total Revenues shares</b>	<b>16,421,450</b>	<b>4,602,753</b>	<b>17,319,266</b>

i) Revenue Performance by September FY 2017/18

**Locally Raised Revenues**

The annual approved budget under locally raised revenues was 71,994,000. By the end of the first quarter the district had realized shs 34,478,000 representing 48% of approved budget.

**Central Government Transfers**

The annual approved budget was shs 16,349,456,000, out of which 4,443,812,000 was received by the end of the first quarter. out of which 1,036,563,000 was DDEG, 3,231,772,000 was conditional government transfers and 285,477,000 was from other government transfers.

**Donor Funding**

Donor funding amounting to shs 14,464,000 was received. These were funds particularly under health department

ii) Planned Revenues for FY 2018/19

**Locally Raised Revenues**

During the financial year 2018/19, the district anticipates to collect a total of shs 158,650,000 representing 0.916% budget performance, out of which shs 72,015,000 is District and shs 86,635,000 is from sub counties out of which shs 30,195,200 is urban.

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## Central Government Transfers

The District anticipated revenue forecasts for 2018/19 is shillings 17,073,052,000 representing 98.6% budget performance; out of which shillings 3,444,502,000 is DDEG, shillings 11,132,766,000 is conditional government transfers and shillings 2,495,784,000 is other government transfers. of the central government transfers ,shillings 1,002,665,767 is NUSAF 3 grant.

## Donor Funding

The anticipated donor funding for 2018/19 is 87,654,000 representing 0.5% budget performance out of which 42,000,000 is UNICEF and 45,654,000 is UNFPA

## 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 Of Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	0	0	272,506
District Production Services	384,752	96,188	315,415
District Commercial Services	10,305	2,576	11,712
<b><i>Sub- Total of allocation Sector</i></b>	<b>395,058</b>	<b>98,764</b>	<b>599,632</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	580,819	145,205	526,607
<b><i>Sub- Total of allocation Sector</i></b>	<b>580,819</b>	<b>145,205</b>	<b>526,607</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,547,093	1,636,773	6,670,731
Secondary Education	1,867,502	466,876	1,863,139
Education & Sports Management and Inspection	214,617	53,654	84,996
<b><i>Sub- Total of allocation Sector</i></b>	<b>8,629,212</b>	<b>2,157,303</b>	<b>8,618,866</b>
<b>Sector :Health</b>			
Primary Healthcare	2,014,561	504,411	1,867,382
Health Management and Supervision	47,916	11,979	42,693
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,062,477</b>	<b>516,390</b>	<b>1,910,075</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	599,037	149,753	706,465
Natural Resources Management	104,088	25,977	165,640
<b><i>Sub- Total of allocation Sector</i></b>	<b>703,125</b>	<b>175,730</b>	<b>872,106</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	180,174	45,060	775,108
<b><i>Sub- Total of allocation Sector</i></b>	<b>180,174</b>	<b>45,060</b>	<b>775,108</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,567,639	413,094	2,815,540
Local Statutory Bodies	427,743	106,936	421,263

# Vote : 605 Kibuku District

**FY 2018/19**

Local Government Planning Services	99,752	24,938	80,995
<i>Sub- Total of allocation Sector</i>	<b>3,095,134</b>	<b>544,968</b>	<b>3,317,798</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	640,662	118,476	659,092
Internal Audit Services	40,860	10,215	39,981
<i>Sub- Total of allocation Sector</i>	<b>681,522</b>	<b>128,691</b>	<b>699,073</b>

# Vote : 605 Kibuku District

# FY 2018/19

## SECTION B : Workplan Summary

### Administration

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,367,747</b>	<b>274,360</b>	<b>848,295</b>
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	68,650	27,017	68,650
Urban Unconditional Grant (Wage)	0	0	140,247
District Unconditional Grant (Wage)	482,922	120,731	482,922
General Public Service Pension Arrears (Budgeting)	364,597	0	0
Salary arrears (Budgeting)	18,291	18,291	0
Pension for Local Governments	156,476	39,119	156,476
Gratuity for Local Governments	276,810	69,203	0
<b>Development Revenues</b>	<b>1,272,978</b>	<b>65,074</b>	<b>1,967,245</b>
Multi-Sectoral Transfers to LLGs_Gou	988,347	0	873,500
Other Transfers from Central Government	0	0	1,002,666
District Discretionary Development Equalization Grant	84,631	0	91,079
Transitional Development Grant	200,000	0	0
<b>Total Revenues shares</b>	<b>2,640,725</b>	<b>339,433</b>	<b>2,815,540</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	482,922	120,731	623,169
Non Wage	884,825	133,407	225,126
<b>Development Expenditure</b>			
Domestic Development	1,272,978	8,000	1,967,245
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,640,725</b>	<b>262,138</b>	<b>2,815,540</b>

### Narrative of Workplan Revenues and Expenditure

Administration plans to receive a total budget of 2,815,540,000 of which 68,650,000 is District Unconditional Grant (Non-Wage); 140,247,000 is Urban Unconditional grant (Wage); 482,922,000 is District unconditional Grant (Wage); 156,476,000 is pension for local Government; 873,500,000 is Multi-Sectoral transfers to LLGs\_Gou; 1,002,666,000 is other transfers from Central Government(NUSAF 3) and District Discretionary Development Equalization Grant is 91,079,000.

The department expects to spend 623,169,000 as Wage; 225,126,000 as Non-Wage Recurrent and 1,967,245,000 as Domestic Development. The planned expenditure totalling to 2,815,540,000.



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FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>638,026</b>	<b>48,952</b>	<b>654,652</b>
Multi-Sectoral Transfers to LLGs_NonWage	187,603	0	267,738
District Unconditional Grant (Non-Wage)	156,716	20,713	151,943
Urban Unconditional Grant (Non-Wage)	40,505	0	41,216
Urban Unconditional Grant (Wage)	140,247	0	0
District Unconditional Grant (Wage)	112,955	28,239	193,756
<b><i>Development Revenues</i></b>	<b>23,482</b>	<b>3,500</b>	<b>4,440</b>
District Discretionary Development Equalization Grant	3,500	0	4,440
Urban Discretionary Development Equalization Grant	19,982	0	0
<b>Total Revenues shares</b>	<b>661,508</b>	<b>52,452</b>	<b>659,092</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	252,851	28,239	193,756
Non Wage	385,175	20,713	460,896
<b><i>Development Expenditure</i></b>			
Domestic Development	23,482	0	4,440
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>661,508</b>	<b>48,952</b>	<b>659,092</b>

**Narrative of Workplan Revenues and Expenditure**

Finance expects to receive a total budget of 659,092,000 of which 267,738,000 is Multi-Sectoral transfers to LLGs\_NonWage; 151,943,000 is District Unconditional Grant (Non-Wage); 41,216,000 is Urban Unconditional grant (Non-Wage); 193,756,000 is District Unconditional Grant (Wage); and District Discretionary Development Equalization Grant is 4,440,000. The department expects to spend 193,756,000 as Wage; 460,896,000 as Non-Wage Recurrent and 4,440,000 as Domestic Development. The planned expenditure totaling to 659,092,000.

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FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>427,743</b>	<b>110,159</b>	<b>421,263</b>
Locally Raised Revenues	71,994	0	65,515
District Unconditional Grant (Non-Wage)	140,777	56,416	140,777
District Unconditional Grant (Wage)	214,971	53,743	214,971
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>427,743</b>	<b>110,159</b>	<b>421,263</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	214,971	53,743	214,971
Non Wage	212,771	56,404	206,292
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>427,743</b>	<b>110,147</b>	<b>421,263</b>

**Narrative of Workplan Revenues and Expenditure**

Statutory expects to receive a total budget of 421,263,000 of which 65,515,000 are Locally Raised Revenues; 140,777,000 is District Unconditional Grant (Non-Wage) and 214,971,000 is District Unconditional Grant (Wage).

The department expects to spend 214,971,000 as Wage and 206,292,000 as Non-Wage Recurrent. The planned expenditure totaling to 421,263,000.

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>341,376</b>	<b>84,469</b>	<b>544,369</b>
Other Transfers from Central Government	0	0	280,717
District Unconditional Grant (Non-Wage)	3,500	0	3,500
District Unconditional Grant (Wage)	80,801	20,200	0
Sector Conditional Grant (Wage)	221,113	55,278	221,113
Sector Conditional Grant (Non-Wage)	35,962	8,991	39,039
<b>Development Revenues</b>	<b>53,681</b>	<b>17,035</b>	<b>55,263</b>
District Discretionary Development Equalization Grant	20,577	0	19,000
Sector Development Grant	33,105	0	36,263
<b>Total Revenues shares</b>	<b>395,057</b>	<b>101,504</b>	<b>599,632</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	301,913	60,399	221,113
Non Wage	39,462	7,604	323,256
<b>Development Expenditure</b>			
Domestic Development	53,682	2,865	55,263
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>395,058</b>	<b>70,868</b>	<b>599,632</b>

**Narrative of Workplan Revenues and Expenditure**

Production and marketing expects to receive a total budget of 599,632,000 of which 280,717,000 is Other Transfers from Central Government; 3,500,000 is District Unconditional Grant (Non-Wage); 221,113,000 is Sector Conditional Grant (Wage); 39,039,000 is Sector Conditional Grant (Non-Wage); 19,000,000 is District Discretionary Development Equalization Grant and Sector development Grant is 36,263,000.

The department expects to spend 221,113,000 as Wage; 323,256,000 as Non-Wage Recurrent and 55,263,000 as Domestic Development. The planned expenditure totaling to 599,632,000.

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,641,067</b>	<b>472,284</b>	<b>1,777,511</b>
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Other Transfers from Central Government	0	62,517	136,444
District Unconditional Grant (Non-Wage)	2,000	0	2,000
Sector Conditional Grant (Wage)	1,498,772	374,693	1,498,772
Sector Conditional Grant (Non-Wage)	140,295	35,074	140,295
<b>Development Revenues</b>	<b>421,410</b>	<b>162,517</b>	<b>132,564</b>
Donor Funding	0	0	87,564
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	50,000	0	45,000
Sector Development Grant	0	0	0
Transitional Development Grant	371,410	0	0
<b>Total Revenues shares</b>	<b>2,062,477</b>	<b>634,802</b>	<b>1,910,075</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,498,772	356,220	1,498,772
Non Wage	142,295	26,630	278,739
<b>Development Expenditure</b>			
Domestic Development	421,410	0	45,000
Donor Development	0	0	87,564
<b>Total Expenditure</b>	<b>2,062,477</b>	<b>382,851</b>	<b>1,910,075</b>

**Narrative of Workplan Revenues and Expenditure**

Health expects to receive a total budget of 1,910,075,000 of which 136,444,000 is Other Transfers from Central Government; 2,000,000 is District Unconditional Grant (Non-Wage); 1,498,772,000 is Sector Conditional Grant (Wage); 140,295,000 is Sector Conditional Grant (Non-Wage); Donor funding is 87,564,000 and District Discretionary Development Equalization Grant and Sector development Grant is 45,000,000.

The department expects to spend 1,498,772,000 as Wage; 278,739,000 as Non-Wage Recurrent; 45,000,000 as Domestic Development and 87,564,000 as Donor development. The planned expenditure totaling to 1,910,075,000.

## Vote : 605 Kibuku District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>8,346,072</b>	<b>2,232,758</b>	<b>8,355,681</b>
Other Transfers from Central Government	0	6,872	9,609
District Unconditional Grant (Wage)	45,898	11,474	45,898
Sector Conditional Grant (Wage)	6,627,766	1,656,942	6,627,766
Sector Conditional Grant (Non-Wage)	1,672,408	557,469	1,672,408
<b>Development Revenues</b>	<b>283,139</b>	<b>92,713</b>	<b>263,185</b>
District Discretionary Development Equalization Grant	95,000	0	55,000
Sector Development Grant	188,139	0	208,185
<b>Total Revenues shares</b>	<b>8,629,212</b>	<b>2,325,471</b>	<b>8,618,866</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,673,664	1,643,286	6,673,664
Non Wage	1,672,408	554,267	1,682,017
<b>Development Expenditure</b>			
Domestic Development	283,139	0	263,185
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>8,629,212</b>	<b>2,197,553</b>	<b>8,618,866</b>

**Narrative of Workplan Revenues and Expenditure**

Education expects to receive a total budget of 8,618,866,000 of which 9,609,000 is Other Transfers from Central Government; 45,898,000 is District Unconditional Grant (Wage); 6,627,766,000 is Sector Conditional Grant (Wage); 1,672,408,000 is Sector Conditional Grant (Non-Wage); District Discretionary Development Equalization Grant and Sector development Grant is 55,000,000 and Sector Development Grant is 208,185,000.

The department expects to spend 6,673,664,000 as Wage; 1,682,017,000 as Non-Wage Recurrent and 263,185,000 as Domestic Development. The planned expenditure totaling to 8,618,866,000.

## Vote : 605 Kibuku District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>420,819</b>	<b>142,791</b>	<b>506,607</b>
Other Transfers from Central Government	0	133,484	469,380
District Unconditional Grant (Wage)	37,227	9,307	37,227
Sector Conditional Grant (Non-Wage)	383,592	0	0
<b>Development Revenues</b>	<b>160,000</b>	<b>40,000</b>	<b>20,000</b>
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	160,000	0	20,000
<b>Total Revenues shares</b>	<b>580,819</b>	<b>182,791</b>	<b>526,607</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	37,227	3,434	37,227
Non Wage	383,592	98,325	469,380
<b>Development Expenditure</b>			
Domestic Development	160,000	0	20,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>580,819</b>	<b>101,760</b>	<b>526,607</b>

**Narrative of Workplan Revenues and Expenditure**

Roads and Engineering expects to receive a total budget of 526,607,000 of which 469,380,000 is Other Transfers from Central Government; 37,227,000 is District Unconditional Grant (Wage) and District Discretionary Development Equalization Grant is 20,000,000.

The department expects to spend 37,227,000 as Wage, 469,380,000 as Non-Wage Recurrent and 20,000,000 as Domestic Development. The planned expenditure totaling to 526,607,000.

## Vote : 605 Kibuku District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>33,390</b>	<b>8,347</b>	<b>38,350</b>
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	0	0	6,500
Sector Conditional Grant (Non-Wage)	33,390	8,347	31,850
<b>Development Revenues</b>	<b>565,647</b>	<b>187,499</b>	<b>668,116</b>
District Discretionary Development Equalization Grant	100,000	0	222,500
Sector Development Grant	465,647	0	445,616
<b>Total Revenues shares</b>	<b>599,036</b>	<b>195,846</b>	<b>706,465</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	33,390	8,347	38,350
<b>Development Expenditure</b>			
Domestic Development	565,647	10,854	668,116
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>599,037</b>	<b>19,201</b>	<b>706,465</b>

**Narrative of Workplan Revenues and Expenditure**

Water expects to receive a total budget of 706,465,000 of which 6,500,000 are Locally Raised Revenues; 31,850,000 is Sector Conditional Grant (Non-Wage); 222,500,000 is District Discretionary Development Equalization Grant and 445,616,000 as Sector Development Grant.

The department expects to spend 38,350,000 as Non-Wage Recurrent and 668,116,000 as Domestic Development. The planned expenditure totaling to 706,465,000.

## Vote : 605 Kibuku District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>68,511</b>	<b>16,628</b>	<b>66,640</b>
District Unconditional Grant (Non-Wage)	2,000	0	0
District Unconditional Grant (Wage)	60,697	15,174	60,697
Sector Conditional Grant (Non-Wage)	5,814	1,454	5,943
<b>Development Revenues</b>	<b>35,577</b>	<b>20,000</b>	<b>99,000</b>
District Discretionary Development Equalization Grant	35,577	0	99,000
<b>Total Revenues shares</b>	<b>104,088</b>	<b>36,628</b>	<b>165,640</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	60,697	15,174	60,697
Non Wage	7,814	1,422	5,943
<b>Development Expenditure</b>			
Domestic Development	35,577	4,439	99,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>104,088</b>	<b>21,034</b>	<b>165,640</b>

**Narrative of Workplan Revenues and Expenditure**

Natural Resources expects to receive a total budget of 165,640,000 of which 60,697,000 is District Unconditional Grant (Wage); 5,943,000 is Sector Conditional Grant (Non-Wage) and District Discretionary Development Equalization Grant is 99,000,000. The department expects to spend 60,697,000 as Wage; 5,943,000 as Non-Wage Recurrent and 99,000,000 as Domestic Development. The planned expenditure totalling to 165,640,000.



## Vote : 605 Kibuku District

FY 2018/19

*Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>159,597</b>	<b>38,774</b>	<b>756,108</b>
Other Transfers from Central Government	0	0	596,967
Locally Raised Revenues	0	0	6,500
District Unconditional Grant (Non-Wage)	4,500	0	0
District Unconditional Grant (Wage)	103,600	25,900	103,600
Sector Conditional Grant (Non-Wage)	51,497	12,874	49,041
<b>Development Revenues</b>	<b>20,577</b>	<b>8,719</b>	<b>19,000</b>
District Discretionary Development Equalization Grant	20,577	0	19,000
<b>Total Revenues shares</b>	<b>180,174</b>	<b>47,494</b>	<b>775,108</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	103,600	25,900	103,600
Non Wage	55,997	4,080	652,508
<b>Development Expenditure</b>			
Domestic Development	20,577	2,724	19,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>180,174</b>	<b>32,703</b>	<b>775,108</b>

**Narrative of Workplan Revenues and Expenditure**

Community Based Services expects to receive a total budget of 775,108,000 of which 596,967,000 is Other Transfers from Central Government; 6,500,000 is Locally Raised Revenues; 103,600,000 is District Unconditional Grant (Wage); 49,041,000 is Sector Conditional Grant (Non-Wage) and District Discretionary Development Equalization Grant is 19,000,000. The department expects to spend 103,600,000 as Wage; 652,508,000 as Non-Wage Recurrent and 19,000,000 as Domestic Development. The planned expenditure totalling to 775,108,000.

# Vote : 605 Kibuku District

**FY 2018/19**

## Planning

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>55,806</b>	<b>11,389</b>	<b>56,447</b>
District Unconditional Grant (Non-Wage)	28,574	4,581	29,215
District Unconditional Grant (Wage)	27,232	6,808	27,232
<b>Development Revenues</b>	<b>43,946</b>	<b>7,586</b>	<b>24,548</b>
Donor Funding	0	0	0
District Discretionary Development Equalization Grant	43,946	0	24,548
<b>Total Revenues shares</b>	<b>99,752</b>	<b>18,975</b>	<b>80,995</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,232	6,808	27,232
Non Wage	28,574	3,625	29,215
<b>Development Expenditure</b>			
Domestic Development	43,946	7,429	24,548
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>99,752</b>	<b>17,862</b>	<b>80,995</b>

## Narrative of Workplan Revenues and Expenditure

Planning expects to receive a total budget of 80,955,000 of which 29,215,000 is District Unconditional Grant (Non-Wage); 27,232,000 is District Unconditional Grant (Wage) and District Discretionary Development Equalization Grant is 24,548,000. The department expects to spend 27,232,000 as Wage; 29,215,000 as Non-Wage Recurrent and 24,548,000 as Domestic Development. The planned expenditure totaling to 80,955,000.

## Vote : 605 Kibuku District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>37,360</b>	<b>8,090</b>	<b>39,160</b>
District Unconditional Grant (Non-Wage)	13,000	2,000	14,800
District Unconditional Grant (Wage)	24,360	6,090	24,360
<b>Development Revenues</b>	<b>3,500</b>	<b>3,500</b>	<b>821</b>
District Discretionary Development Equalization Grant	3,500	0	821
<b>Total Revenues shares</b>	<b>40,860</b>	<b>11,590</b>	<b>39,981</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	24,360	6,090	24,360
Non Wage	13,000	2,000	14,800
<b>Development Expenditure</b>			
Domestic Development	3,500	713	821
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>40,860</b>	<b>8,803</b>	<b>39,981</b>

**Narrative of Workplan Revenues and Expenditure**

Internal Audit expects to receive a total budget of 39,981,000 of which 14,800,000 is District Unconditional Grant (Non-Wage); 24,360,000 is District Unconditional Grant (Wage) and District Discretionary Development Equalization Grant is 821,000,000. The department expects to spend 24,360,000 as Wage; 14,800,000 as Non-Wage Recurrent and 821,000 as Domestic Development. The planned expenditure totaling to 39,981,000.