

Vote :605 Kibuku 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 :

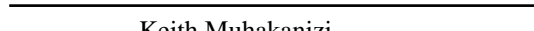


RICHARD MUGOLO Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :605 Kibuku 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.

Vote :605 Kibuku District**FY 2020/21**

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 :605 Kibuku 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	161,627	41,300	161,627
Discretionary Government Transfers	4,207,019	3,649,447	4,169,329
Conditional Government Transfers	17,593,221	14,182,830	19,965,666
Other Government Transfers	1,494,423	1,035,898	1,698,159
External Financing	400,000	179,416	565,000
Grand Total	23,856,291	19,088,891	26,559,781

Revenue Performance by end of March of the Running FY

During the financial year 2019/20, the District had an approved annual budget of shillings 23,856,291,000 out of which shillings 19,088,891,000 representing 73.8% was received by the end of March 2020 (third quarter). Of the total revenues received shillings 41,300,000 representing 25.6% was locally raised revenues; 3,649,447,000 representing 86.7% was Discretionary government transfers; shillings 14,182,830,000 representing 80.6% was conditional government transfers; shillings 1,035,898,000 representing 69.3% was from other government transfers while shillings 179,416,000 representing 44.8% was External funding. The poor performance realized for other Government transfers was because funds for agriculture extension and FIEFOC were not received and under NUSAF and YLP only operation funds were received.

Planned Revenues for next FY

The District has an anticipated revenue forecast of shillings 26,559,781,000 for Financial year 2020/21 showing an increase of shillings 2,703,490,000 from the budget for the financial year 2019/20. The increment is due to revenue enhancement under conditional grants for Education, Health and Production departments, there is also an increment in the transitional development grants, other government transfers and donor funding. Of the total anticipated revenues shillings 161,627,000 representing 0.6% of total budget is locally raised revenues; shillings 4,169,329,000 representing 15.7% is discretionary government transfers; shillings 19,965,666,000 representing 75.2% is conditional government transfers; shillings 1,698,159,000 representing 6.3% is other government transfers and shillings 565,000,000 representing 2.1% is external funding. Donor funding is expected to contribute only 2.1% and this is due to the fact that there will not be another Measles Rubella campaign. Analysis of the anticipated revenues shows that local revenue contributes insignificantly to the total anticipated annual district budget, and this is due to a low local revenue base.

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	4,520,118	3,943,046	4,476,719
Finance	602,072	415,819	645,634
Statutory Bodies	560,741	391,187	603,617
Production and Marketing	715,843	574,134	697,635
Health	3,778,859	2,859,263	5,120,698
Education	11,406,179	9,075,311	12,184,126

Vote :605 Kibuku District**FY 2020/21**

Roads and Engineering	651,462	508,844	1,060,049
Water	663,195	649,104	913,440
Natural Resources	292,817	215,113	198,980
Community Based Services	318,712	137,273	437,860
Planning	296,753	282,643	170,432
Internal Audit	36,360	27,270	37,360
Trade, Industry and Local Development	13,179	9,885	13,231
Grand Total	23,856,291	19,088,891	26,559,781
<i>o/w: Wage:</i>	<i>11,431,405</i>	<i>8,655,109</i>	<i>12,094,010</i>
<i>Non-Wage Recurrent:</i>	<i>6,315,303</i>	<i>4,617,310</i>	<i>6,996,825</i>
<i>Domestic Devt:</i>	<i>5,709,583</i>	<i>5,637,056</i>	<i>6,903,946</i>
<i>External Financing:</i>	<i>400,000</i>	<i>179,416</i>	<i>565,000</i>

Expenditure Performance by end of March FY 2019/20

Of the total approved annual budget of shillings 23,856,291,000 shillings 19,088,891,000 was received by the end of March 2020 representing 73.8%. 100% released funds were disbursed to the different departments as detailed in the table above and they were spent as follows: 8,655,109,000 representing 45.3% of the release was spent on the payment of salaries and wages; shillings 4,617,310,000 representing 24.2% was spent on Non-wage recurrent; shillings 5,637,056,000 representing 29.5% was spent on domestic development investments while shillings 179,416,000 representing 0.94% was spent on external financing.

Planned Expenditures for the FY 2020/21

The District Local Government has an anticipated revenue of shillings 26,559,781,000 for the financial year 2020/21. The district has planned to spend 100% of these revenues. Analysis shows that 100% of these funds are expected to be disbursed and spent across all departments as shown in the table above. Shillings 12,094,010,000 representing 45.5% of the total revenue is to be spent on payment of staff salaries, Shillings 6,996,825,000 representing 26.3% of the total revenues is to be spent on Non-wage recurrent activities, Shillings 6,903,946,000 representing 26% of the total anticipated revenue is for domestic development while an expenditure of shillings 565,000,000 representing 2.1% shall be on external/donor funding.

Further analysis of the expenditure shows an increase across all the expenditure lines as compared to that of the financial year 2019/20. This is attributed to general budget increment across those lines as explained earlier.

Medium Term Expenditure Plans

The emphasis of the medium term plans is tailored towards improving the health standards of the community and infrastructure development especially roads, health centres, schools for education for all both girls and boys at all levels, improving safe water coverage and water for production, provision of improved technologies to farmers and advisory services and welfare of orphans and other vulnerable children; and improved natural resources management.

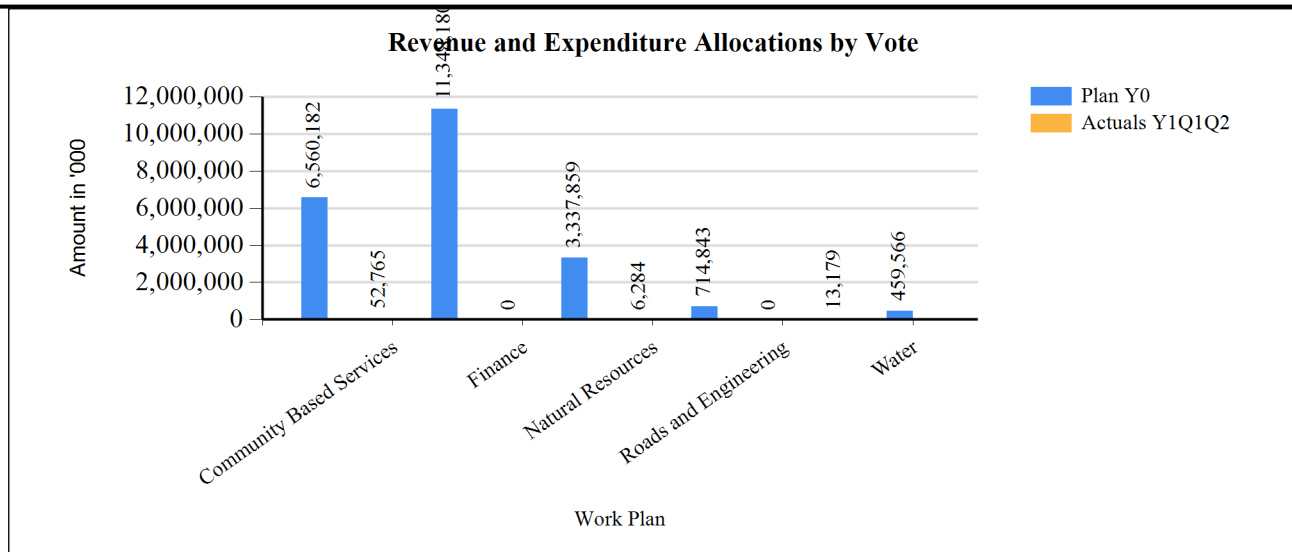
Challenges in Implementation

Unexpected budget cuts by the Centre which leave a lot of planned activities unimplemented, inadequate means of transport, staffing especially for the Planning Unit which affects the timely monitoring of government projects and assessment of the lower local governments. Low levels of technology adoption and re-investments in the farm production. However, the district is trying to lobby the implementing partners like RHITES-E, ACTION AID, to intervene in the areas of disaster and floods, prolonged dry spell that have affected food production in the district.

G1: Graph on the revenue and expenditure allocations by Department

Vote :605 Kibuku District

FY 2020/21



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	161,627	41,300	161,627
Agency Fees	16,528	4,946	16,528
Application Fees	10,073	800	10,073
Business licenses	8,233	2,549	8,233
Group registration	11,828	800	11,828
Inspection Fees	8,572	0	8,572
Land Fees	5,279	0	5,279
Local Services Tax	71,840	32,005	71,840
Market /Gate Charges	8,132	0	8,132
Other Fees and Charges	8,482	200	8,482
Rent & Rates - Non-Produced Assets – from other Govt units	6,160	0	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	6,160
Utilities	6,500	0	6,500
2a. Discretionary Government Transfers	4,207,019	3,649,447	4,169,329
District Discretionary Development Equalization Grant	1,950,265	1,950,265	1,792,274
District Unconditional Grant (Non-Wage)	700,207	525,155	754,254
District Unconditional Grant (Wage)	1,334,560	1,000,920	1,401,324
Urban Discretionary Development Equalization Grant	26,464	26,464	25,912
Urban Unconditional Grant (Non-Wage)	38,309	28,732	38,352
Urban Unconditional Grant (Wage)	157,214	117,910	157,214

Vote :605 Kibuku District**FY 2020/21**

2b. Conditional Government Transfer	17,593,221	14,182,830	19,965,666
Sector Conditional Grant (Wage)	9,939,631	7,536,279	10,535,473
Sector Conditional Grant (Non-Wage)	2,260,191	1,549,707	2,516,207
Sector Development Grant	3,660,327	3,660,327	4,253,004
Transitional Development Grant	72,527	0	470,684
General Public Service Pension Arrears (Budgeting)	673,942	673,942	0
Salary arrears (Budgeting)	46,080	46,080	0
Pension for Local Governments	337,959	264,572	443,122
Gratuity for Local Governments	602,563	451,923	1,747,176
2c. Other Government Transfer	1,494,423	1,035,898	1,698,159
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Northern Uganda Social Action Fund (NUSAF)	803,285	635,308	133,012
Support to PLE (UNEB)	12,101	12,951	12,951
Uganda Road Fund (URF)	503,189	387,639	551,776
Uganda Women Entrepreneurship Program(UWEP)	0	0	170,420
Youth Livelihood Programme (YLP)	135,847	0	100,000
Support to Production Extension Services	0	0	0
Neglected Tropical Diseases (NTDs)	0	0	80,000
Results Based Financing (RBF)	0	0	650,000
3. External Financing	400,000	179,416	565,000
Global Fund for HIV, TB & Malaria	0	0	215,000
World Health Organisation (WHO)	140,000	138,146	100,000
Global Alliance for Vaccines and Immunization (GAVI)	260,000	41,270	250,000
Total Revenues shares	23,856,291	19,088,891	26,559,781

Vote :605 Kibuku District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

The annual approved Budget under locally raised revenues was shillings 161,627,000. By the end of March 2020, the District had received a total of shillings 41,300,000 locally raised revenue against an annual approved budget of 161,627,000 which is 26%. This under performance was due to low collections from most of the projected sources.

Central Government Transfers

By the end of March 2020, the District had received shillings 18,868,175,000 representing 81% of the annual budget. Discretionary Government transfers performed at 86.4%, Conditional Government transfers stood at 80.6% while Other Government Transfers performed at 69.3% of the annual approved budget. The noted poor performance under other government transfers was due to the fact that the programs such as YLP, UWEP and NUSAF III, only operations funds were received during the quarter while for other sources like agriculture extension and FIEFOC funds were not released to the district.

External Financing

Out of the total approved budget of shillings 400,000,000, the local government had by the end of March 2020 received shillings 179,416,000 representing 44.8%. These funds were basically from WHO and GAVI.

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

For the financial year 2020/2021, Kibuku district local governments has an anticipated revenue forecast of shillings 161,627,000 representing 0.6% of the total budget from locally raised sources. Local Services tax is expected to make significant contribution to the overall locally raised revenue with a percentage of 44.4%.

Central Government Transfers

The District local government has an anticipated revenue forecast of shillings 25,833,154,000 from central government transfers which represents 97.3% of the total budget, out of which shillings 4,169,329,000 is Discretionary Government transfers, shillings 19,965,666,000 is Conditional Government transfers while shillings 1,698,159,000 is Other Government. Further analysis of the revenues reveals an increase of the conditional government transfers and this was attributed to increase in the sector development grants for health, Sector conditional grant non-wage, Sector conditional grant wage and gratuity for local government. There was a slight increase under other government transfers and this was attributed to inclusion of funds for UWEP, NTDs and Result Based Financing (RBF).

External Financing

The anticipated donor funding for FY 2020/21 is shillings 565,000,000,000 representing 2.1% of the anticipated revenues. The financing commitment is from Global Alliance for Vaccines and Immunization (GAVI) funds, Global fund for HIV, TB and malaria and WHO.

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	175,243	106,996	265,292
District Production Services	540,600	286,959	432,343
Sub- Total of allocation Sector	715,843	393,955	697,635
Sector :Works and Transport			

Vote :605 Kibuku District**FY 2020/21**

District, Urban and Community Access Roads	651,462	447,510	1,060,049
<i>Sub- Total of allocation Sector</i>	651,462	447,510	1,060,049
Sector :Trade and Industry			
Commercial Services	13,179	5,390	13,231
<i>Sub- Total of allocation Sector</i>	13,179	5,390	13,231
Sector :Education			
Pre-Primary and Primary Education	6,993,986	4,906,289	7,856,968
Secondary Education	4,095,291	1,727,781	4,141,194
Skills Development	0	326,484	0
Education & Sports Management and Inspection	316,902	158,722	185,964
<i>Sub- Total of allocation Sector</i>	11,406,179	7,119,276	12,184,126
Sector :Health			
Primary Healthcare	972,997	1,553,313	1,301,694
Health Management and Supervision	2,805,862	1,358,091	3,819,004
<i>Sub- Total of allocation Sector</i>	3,778,859	2,911,404	5,120,698
Sector :Water and Environment			
Rural Water Supply and Sanitation	663,195	111,423	913,440
Natural Resources Management	292,817	123,863	198,980
<i>Sub- Total of allocation Sector</i>	956,012	235,287	1,112,419
Sector :Social Development			
Community Mobilisation and Empowerment	318,712	97,291	437,860
<i>Sub- Total of allocation Sector</i>	318,712	97,291	437,860
Sector :Public Sector Management			
District and Urban Administration	4,520,118	3,360,961	4,476,719
Local Statutory Bodies	560,741	302,770	603,617
Local Government Planning Services	296,753	109,464	170,432
<i>Sub- Total of allocation Sector</i>	5,377,612	3,773,196	5,250,768
Sector :Accountability			
Financial Management and Accountability(LG)	602,072	391,709	645,634
Internal Audit Services	36,360	23,605	37,360
<i>Sub- Total of allocation Sector</i>	638,432	415,314	682,994

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			

Vote :605 Kibuku District**FY 2020/21**

Recurrent Revenues	3,182,824	2,605,754	3,011,066
District Unconditional Grant (Non-Wage)	74,300	55,475	69,200
District Unconditional Grant (Wage)	473,937	355,543	540,701
General Public Service Pension Arrears (Budgeting)	673,942	673,942	0
Gratuity for Local Governments	602,563	451,923	1,747,176
Locally Raised Revenues	13,543	5,000	12,293
Other Transfers from Central Government	803,285	635,308	41,360
Pension for Local Governments	337,959	264,572	443,122
Salary arrears (Budgeting)	46,080	46,080	0
Urban Unconditional Grant (Wage)	157,214	117,910	157,214
Development Revenues	1,337,294	1,337,292	1,465,653
District Discretionary Development Equalization Grant	71,048	71,048	309,050
Multi-Sectoral Transfers to LLGs_Gou	1,266,246	1,266,244	1,064,951
Other Transfers from Central Government	0	0	91,652
Total Revenues shares	4,520,118	3,943,046	4,476,719
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	631,151	467,833	697,914
Non Wage	2,551,673	1,569,395	2,313,152
Development Expenditure			
Domestic Development	1,337,294	1,323,733	1,465,653
External Financing	0	0	0
Total Expenditure	4,520,118	3,360,961	4,476,719

Narrative of Workplan Revenues and Expenditure

The Department has an estimated annual budget of shillings 4,476,719,000 representing 16.9% of the total anticipated revenues for the district. Of the total departmental revenues of shillings 3,011,066,000 are recurrent revenues while shillings 1,465,653,000 are development revenues. Further analysis of the revenues reveals that compared to the budget for the financial year 2019/20 there is a slight decrease of shillings 43,399,000 and this is because some sources General Public Service Pension and salary arrears have no budget for the financial year 2020/21.

The department expects to spend 100% of the anticipated revenues, out of which 51.7% shall be on non-wage recurrent activities, 15.6% on payment of staff salaries for both urban and district staff while 32.7% will be spent on development activities majorly at the lower local governments.

Vote :605 Kibuku 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	602,072	415,819	620,634
District Unconditional Grant (Non-Wage)	111,580	83,685	108,060
District Unconditional Grant (Wage)	193,756	145,227	193,756
Locally Raised Revenues	13,000	5,000	5,000
Multi-Sectoral Transfers to LLGs_NonWage	283,736	181,906	313,818
Development Revenues	0	0	25,000
District Discretionary Development Equalization Grant	0	0	25,000
Total Revenues shares	602,072	415,819	645,634
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	193,756	130,098	193,756
Non Wage	408,316	261,611	426,878
Development Expenditure			
Domestic Development	0	0	25,000
External Financing	0	0	0
Total Expenditure	602,072	391,709	645,634

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 645,634,000 representing 2.4% of the total anticipated revenues for the district. Of the total estimated departmental budget, shillings 620,634,000 are recurrent revenues representing 96.1% of the expected revenues while shillings 25,000,000 representing 3.9% of the expected revenues are development revenues. Analysis of the revenues reveals an increase in the recurrent revenues of shillings 18,562,000 from that of the financial year 2019/20 and this is attributed slight increment in the multi sectoral transfers to lower local government's non-wage.

Analysis of the planned expenditure reveals that the department expects to spend 66.1% of its revenues on non-wage recurrent activities, 30% on payment of staff salaries and 3.9% will be spent on domestic development investments.

Vote :605 Kibuku 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	560,741	391,187	593,617
District Unconditional Grant (Non-Wage)	280,255	210,191	326,746
District Unconditional Grant (Wage)	214,971	161,228	214,971
Locally Raised Revenues	65,515	19,768	51,900
Development Revenues	0	0	10,000
District Discretionary Development Equalization Grant	0	0	10,000
Total Revenues shares	560,741	391,187	603,617
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,971	153,383	214,971
Non Wage	345,770	149,387	378,646
Development Expenditure			
Domestic Development	0	0	10,000
External Financing	0	0	0
Total Expenditure	560,741	302,770	603,617

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 603,617,000 representing 2.3% of the total anticipated revenues for the district. Of the total estimated departmental budget, shillings 593,617,000 are recurrent revenues representing 98.3% of the expected revenues while shillings 10,000,000 representing 1.7% of the expected revenues are development revenues.

Analysis of the revenues reveals an increase in the recurrent revenues of shillings 32,876,000 from that of the financial year 2019/20 and this is attributed slight increment in the multi sectoral transfers to lower local government's non-wage.

Analysis of the planned expenditure reveals that the department expects to spend 62.7% of its revenues on non-wage recurrent activities, 35.6% on payment of staff salaries and 1.7% will be spent on domestic development investments.

Vote :605 Kibuku 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	566,838	425,129	549,273
District Unconditional Grant (Non-Wage)	1,000	750	0
Sector Conditional Grant (Non-Wage)	201,802	151,351	185,236
Sector Conditional Grant (Wage)	364,036	273,027	364,036
Development Revenues	149,005	149,005	148,362
Sector Development Grant	149,005	149,005	148,362
Total Revenues shares	715,843	574,134	697,635
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	364,036	272,040	364,036
Non Wage	202,802	121,916	185,236
Development Expenditure			
Domestic Development	149,005	0	148,362
External Financing	0	0	0
Total Expenditure	715,843	393,955	697,635

Narrative of Workplan Revenues and Expenditure

The department anticipates total revenues of shillings 697,635,000 representing 2.6% of the total anticipated revenues for the district. The anticipated revenues for statutory bodies are entirely recurrent in nature and these sources are locally raised revenues, District unconditional grant non-wage and district unconditional grant wage.

Further analysis of the revenues reveals that compared to the budget for the financial year 2019/20, there is some reduction of shillings 18,208,000 to the budget.

The department expects to spend 52.2% of its revenues on non-wage recurrent activities while 26.6% of the budget will be spent on payment of staff salaries and 21.3 of its budget on development activities.

Vote :605 Kibuku 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	2,506,922	1,880,436	3,477,733
District Unconditional Grant (Non-Wage)	1,000	1,000	0
Other Transfers from Central Government	0	0	730,000
Sector Conditional Grant (Non-Wage)	210,617	157,958	346,368
Sector Conditional Grant (Wage)	2,295,304	1,721,478	2,401,365
Development Revenues	1,271,937	978,826	1,642,966
District Discretionary Development Equalization Grant	40,000	40,000	40,000
External Financing	400,000	179,416	565,000
Sector Development Grant	759,411	759,411	967,281
Transitional Development Grant	72,527	0	70,684
Total Revenues shares	3,778,859	2,859,263	5,120,698
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,295,304	2,287,988	2,401,365
Non Wage	211,617	158,653	1,076,368
Development Expenditure			
Domestic Development	871,937	285,513	1,077,966
External Financing	400,000	179,251	565,000
Total Expenditure	3,778,859	2,911,404	5,120,698

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 5,120,698,000 representing 19.3% of the total anticipated revenues for the District, out of which shillings 3,477,733,000 are recurrent revenues representing 67.9% of the expected revenues while shillings 1,642,966,000 representing 32.1% of the expected revenues are development revenues. Analysis of the recurrent revenues shows that the department has anticipated revenues under other central government transfers for NTDs and RBF.

Analysis of the expected revenues reveals that the department is to depend entirely on central government for funding during the financial 2020/21.

The department expects to spend 21.9% of its revenues on non-wage recurrent activities, 45.5% on payment of staff salaries, 21.% will be spent on domestic development investments majorly for upgrading health centre II to health centre III while 11.% will be on donor development activities such as immunization.

Further analysis of the planned expenditure reveals that the biggest percentage (64.5) of the health budget is proposed for salary payment and this is attributed to the salary enhancements.

Vote :605 Kibuku 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	9,083,468	6,752,600	9,655,724
District Unconditional Grant (Wage)	45,898	34,424	45,898
Other Transfers from Central Government	12,101	12,951	12,951
Sector Conditional Grant (Non-Wage)	1,745,178	1,163,452	1,826,803
Sector Conditional Grant (Wage)	7,280,291	5,541,773	7,770,071
Development Revenues	2,322,711	2,322,711	2,528,402
District Discretionary Development Equalization Grant	0	0	92,200
Sector Development Grant	2,322,711	2,322,711	2,436,202
Total Revenues shares	11,406,179	9,075,311	12,184,126
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,326,189	5,388,151	7,815,969
Non Wage	1,757,279	1,071,664	1,839,754
Development Expenditure			
Domestic Development	2,322,711	659,461	2,528,402
External Financing	0	0	0
Total Expenditure	11,406,179	7,119,276	12,184,126

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 12,184,126,000 representing 45.87% of the total anticipated revenues for the district. Of the total estimated departmental budget, shillings 9,655,723,000 are recurrent revenues representing 79.2% of the expected revenues while shillings 2,528,402,000 representing 20.8% of the expected revenues are development revenues. Analysis of the revenues reveals an increment in the recurrent revenues of shillings 777,947,000 from that of the financial year 2019/20 and this is attributed slight increments in the sector conditional grants non-wage and wage to cater for the growing enrollment and recruitment of teachers.

Further analysis of the expected revenues reveals that the department is to depend entirely on central government for funding during the financial 2020/21.

Analysis of the planned expenditure reveals that the department expects to spend 15.1% of its revenues on non-wage recurrent activities, 64.1% on payment of staff salaries and 20.7% will be spent on domestic development investments. The domestic development expenditure is mostly for construction of seed secondary schools and other infrastructure in primary schools in the district.

Further analysis of the planned expenditure reveals that the biggest percentage (64.1) of the education budget is proposed for salary payment and this is attributed to a big number of staff in the education department.

Vote :605 Kibuku 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	611,462	468,844	660,049
District Unconditional Grant (Wage)	108,273	81,205	108,273
Other Transfers from Central Government	503,189	387,639	551,776
Development Revenues	40,000	40,000	400,000
District Discretionary Development Equalization Grant	40,000	40,000	0
Transitional Development Grant	0	0	400,000
Total Revenues shares	651,462	508,844	1,060,049
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	108,273	79,886	108,273
Non Wage	503,189	363,000	551,776
Development Expenditure			
Domestic Development	40,000	4,624	400,000
External Financing	0	0	0
Total Expenditure	651,462	447,510	1,060,049

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 1,060,049 representing 3.99% of the total anticipated revenues for the district, out of which shillings 660,049,000 are recurrent revenues representing 62.27% of the expected revenues while shillings 400,000,000 representing 37.73% of the expected revenues are development revenues.

Analysis of the expected revenues reveals that the department is to depend entirely on central government for funding during the financial 2020/21.

It is also noted compared to the budget for financial year 2019/20 that there is an increase of shillings 408,587,000 this is expected to improve on the maintenance of the district roads.

The department expects to spend 52.1% of its revenues on non-wage recurrent activities, 10.2% on payment of staff salaries and 37.7% will be spent on domestic development investments.

Further analysis of the planned expenditure reveals that the biggest percentage (52.1%) of the budget for road and works is proposed to support non-wage recurrent activities for maintenance of access and urban roads.

Vote :605 Kibuku 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	36,866	22,774	67,281
Locally Raised Revenues	6,500	0	0
Sector Conditional Grant (Non-Wage)	30,366	22,774	67,281
Development Revenues	626,329	626,329	846,159
District Discretionary Development Equalization Grant	197,129	197,129	145,000
Sector Development Grant	429,200	429,200	701,159
Total Revenues shares	663,195	649,104	913,440
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	36,866	18,584	67,281
Development Expenditure			
Domestic Development	626,329	92,840	846,159
External Financing	0	0	0
Total Expenditure	663,195	111,423	913,440

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 913,440,000 representing 3.44% of the total anticipated revenues for the district, out of which shillings 67,281,000 are recurrent revenues representing 7.37% of the expected revenues while shillings 846,159,000 representing 92.6% of the expected revenues are development revenues.

Analysis of the revenues reflects an increase of shillings 250,245,000 mostly from the domestic development funds compared to the budget for financial year 2019/20.

The department expects to spend 7.37% of its revenues on non-wage recurrent activities while 92.6% will be spent on domestic development investments for bore drilling and rehabilitation.

Further analysis of the planned expenditure reveals that the biggest percentage (92.6%) of the budget water is for development investments basically for improving the safe water coverage in the district. There is a planned drilling of 14 new boreholes and rehabilitation of 25 sources.

Vote :605 Kibuku 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	190,817	113,113	168,980
District Unconditional Grant (Non-Wage)	2,000	1,500	0
District Unconditional Grant (Wage)	142,533	106,900	142,533
Locally Raised Revenues	0	0	2,000
Other Transfers from Central Government	40,000	0	0
Sector Conditional Grant (Non-Wage)	6,284	4,713	24,446
Development Revenues	102,000	102,000	30,000
District Discretionary Development Equalization Grant	102,000	102,000	30,000
Total Revenues shares	292,817	215,113	198,980
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	142,533	101,177	142,533
Non Wage	48,284	6,213	26,446
Development Expenditure			
Domestic Development	102,000	16,474	30,000
External Financing	0	0	0
Total Expenditure	292,817	123,863	198,980

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 198,980,000 representing 0.75% of the total anticipated revenues for the district. Out of the total estimated departmental annual budget, shillings 168,142,000 are recurrent revenues representing 84.5% of the expected revenues while shillings 30,000,000 representing 15.1% of the expected revenues are development revenues. Analysis of the revenues reveals that the department is to depend on central government for funding during the financial year 2020/21. Further analysis of the revenues reveals a reduction of shillings 93,837,000 from the budget of 2019/20 and this is attributed to no funding from FIEFOC and a reduction in the development grant.

The department plans to spend 12.9% of its anticipated revenues on non-wage recurrent activities, 71.9% on payment of staff salaries while 15.1% on domestic development activities.

Vote :605 Kibuku 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	298,712	117,273	162,440
District Unconditional Grant (Non-Wage)	0	0	4,000
District Unconditional Grant (Wage)	103,600	77,700	103,600
Locally Raised Revenues	6,500	0	2,000
Other Transfers from Central Government	135,847	0	0
Sector Conditional Grant (Non-Wage)	52,765	39,573	52,840
Development Revenues	20,000	20,000	275,420
District Discretionary Development Equalization Grant	20,000	20,000	5,000
Other Transfers from Central Government	0	0	270,420
Total Revenues shares	318,712	137,273	437,860
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	103,600	74,743	103,600
Non Wage	195,112	22,547	58,840
Development Expenditure			
Domestic Development	20,000	0	275,420
External Financing	0	0	0
Total Expenditure	318,712	97,291	437,860

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 437,860,211 representing 1.74% of the total anticipated revenues for the district, out of which shillings 162,440,000 are recurrent revenues representing 37.5% of the expected revenues while shillings 275,419,211 representing 63.5% of the expected revenues are development revenues. 103,600,000/= representing 23.9% is wage

The department plans to spend 23.9% of its anticipated revenues on non-wage recurrent activities, 12.6% on payment of staff salaries while 63.5% on domestic development activities.

Further analysis reflects the biggest proportion of the estimated community based services revenues being spent on domestic development for example to support women and youth groups.

Vote :605 Kibuku 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	56,447	42,335	76,447
District Unconditional Grant (Non-Wage)	29,215	21,911	49,215
District Unconditional Grant (Wage)	27,232	20,424	27,232
Development Revenues	240,306	240,307	93,985
District Discretionary Development Equalization Grant	240,306	240,307	93,985
Total Revenues shares	296,753	282,643	170,432
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,232	18,248	27,232
Non Wage	29,215	19,374	49,215
Development Expenditure			
Domestic Development	240,306	71,843	93,985
External Financing	0	0	0
Total Expenditure	296,753	109,464	170,432

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 170432,000 representing 0.1% of the total anticipated revenues for the district, out of which shillings 76,447,000 representing 44% are recurrent in nature while shillings 93,985,000 representing 56% are development revenues.

Compared to the budget for the financial year 2019/20, there is a reduction by shillings 146,321,000 for development investments. The department plans to spend 29% of its anticipated revenues on non-wage recurrent activities, 56% on development investments while 16% for payment of staff salaries.

Vote :605 Kibuku 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	36,360	27,270	34,360
District Unconditional Grant (Non-Wage)	12,000	9,000	6,000
District Unconditional Grant (Wage)	24,360	18,270	24,360
Locally Raised Revenues	0	0	4,000
Development Revenues	0	0	3,000
District Discretionary Development Equalization Grant	0	0	3,000
Total Revenues shares	36,360	27,270	37,360
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,360	14,605	24,360
Non Wage	12,000	9,000	10,000
Development Expenditure			
Domestic Development	0	0	3,000
External Financing	0	0	0
Total Expenditure	36,360	23,605	37,360

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 37,360,000 representing 0.14% of the total anticipated revenues for the district.

Analysis reveals that the entire estimated budget for internal audit is entirely recurrent revenues.

The department plans to spend 34% of its anticipated revenues on non-wage recurrent activities, while 66% on payment of staff salaries.

Vote :605 Kibuku 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	13,179	9,885	13,231
Sector Conditional Grant (Non-Wage)	13,179	9,885	13,231
Development Revenues	0	0	0
N/A			
Total Revenues shares	13,179	9,885	13,231
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	13,179	5,390	13,231
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	13,179	5,390	13,231

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 13,231,000 representing 0.05% of the total anticipated revenues for the district.

Analysis reveals that the entire estimated budget for trade, industry and local development is entirely recurrent revenues from central government transfers.

The department plans to spend 100% of its anticipated revenues on non-wage recurrent activities.

Vote :605 Kibuku District

FY 2020/21
