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

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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. Section 77(1-5) of the LGA Cap 243 mandates the District Council to prepare comprehensive, realistic & balanced budgets; and the first step is to prepare a Budget Framework Paper which is as a result of holding a budget conference where priority activities to be implemented are presented by respective departments and discussed at length. For this matter, a budget conference in Kibuku was held on 14th November, 2019 in which proposals for the annual budget and work plan for 2020/2021 were discussed. 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 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



KADIAMA CHARLES - District Chairperson

02/12/2019

**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>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Locally Raised Revenues</b>	161,627	41,300	161,627
<b>Discretionary Government Transfers</b>	4,207,019	1,216,482	4,011,541
<b>Conditional Government Transfers</b>	17,593,221	5,370,650	16,196,885
<b>Other Government Transfers</b>	1,494,423	145,608	786,948
<b>External Funding</b>	400,000	138,146	260,000
<b>Grand Total</b>	<b>23,856,291</b>	<b>6,912,186</b>	<b>21,417,001</b>

**Revenue Performance in the First Quarter of 2019/20**

During the financial year 2019/20, the district had an approved annual budget of shillings 23,856,291,000 out of which shillings 6,912,186,000 representing 29% was received by the end of September (first quarter). Of the total revenues received shillings 41,300,000 representing 26% was locally raised revenues; 1,216,482,000 representing 29% was Discretionary government transfers; shillings 5,370,650,000 representing 31% was conditional government transfers; shillings 145,608,000 representing 10% was from other government transfers while shillings 138,146,000 representing 34% 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 FY 2020/21**

The District has an anticipated revenue forecast of shillings 21,417,001,000 for Financial year 2020/21 showing a reduction of shillings 2,439,290,000 from the budget for the financial year 2019/20. The reduction was due to budget cuts across Government Transfers, Conditional Government Transfers, Other Government Transfers and external funding like central government sources like NUSAF III, YLP, URF, gratuity for local governments, General Public service pension arrears and salary arrears. Of the total anticipated revenues shillings 161,627,000 representing 0.76% of total budget is locally raised revenues; shillings 4,011,541,000 representing 18.7% is discretionary government transfers; shillings 16,196,885,000 representing 75.6% is conditional government transfers; shillings 786,948,000 representing 3.7% is other government transfers and shillings 260,000,000 representing 1.2% is external funding. Donor funding is expected to contribute only 1.2% 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 First Quarter of 2019/20 and Plans for 2020/21 by Programme**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
Administration	4,520,118	1,605,483	2,487,192
Finance	602,072	149,657	749,123
Statutory Bodies	560,741	143,574	560,741
Production and Marketing	715,843	191,378	716,870

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

Health	3,778,859	1,031,596	3,559,332
Education	11,406,179	3,200,461	11,495,104
Roads and Engineering	651,462	149,607	641,462
Water	663,195	216,368	522,377
Natural Resources	292,817	71,704	167,879
Community Based Services	318,712	45,758	323,789
Planning	296,753	94,214	143,542
Internal Audit	36,360	9,090	36,360
Trade, Industry and Local Development	13,179	3,295	13,231
<b>Grand Total</b>	<b>23,856,291</b>	<b>6,912,186</b>	<b>21,417,001</b>
<i>o/w: Wage:</i>	<i>11,431,405</i>	<i>2,857,851</i>	<i>11,431,405</i>
<i>Non-Wage Recurrent:</i>	<i>6,315,303</i>	<i>2,037,170</i>	<i>4,137,330</i>
<i>Domestic Devt:</i>	<i>5,709,583</i>	<i>1,879,019</i>	<i>5,588,265</i>
<i>Ext. Financing:</i>	<i>400,000</i>	<i>138,146</i>	<i>260,000</i>

**Expenditure Performance in the First Quarter FY 2019/20**

Of the total approved annual budget of shillings 23,856,291,000 shillings 6,912,186,000 was received during first quarter. 100% released funds were disbursed to the different departments as detailed in the table above and they were spent as follows: 2,857,851,000 representing 41.3% of the release was spent on the payment of salaries and wages; shillings 2,037,170,000 representing 29.5% was spent on Non-wage recurrent; shillings 1,879,019,000 representing 27.2% was spent on domestic development investments while shillings 138,146,000 representing 2% was spent on external financing.

**Planned Expenditures for The FY 2020/21**

The district has an anticipated revenue of shillings 21,417,001,000. 100% of these funds are expected to be disbursed and spent across all departments as shown in the table above. Shillings 11,431,405,000 representing 53.4% of the total revenue is to be spent on payment of staff salaries. Shillings 4,137,330,000 representing 19.3% of the total revenues is to be spent on Non-wage recurrent activities reflecting a reduction of shillings 2,177,973,000 from the budget for 2019/20. This is due to the fact that Salary arrears (Budgeting), General Public Service Pension Arrears (Budgeting) and Gratuity for Local Governments IPFs had not been given. Shillings 5,588,265,000 representing 26.1% of the total anticipated revenue is for domestic development. The Domestic development revenues reflect a decrease of shillings 121,318,000 when compared to development budget of FY 2019/20. This is attributed to budget cuts under DDEG, Sector development grants and the transitional development grant. Shillings 260,000,000 representing 1.2% of the total anticipated revenue is for external financing. The external financing revenues reflect a decrease of shillings 140,000,000 when compared to external financing budget of FY 2019/20.

**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**

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

Unexpected budget cuts by the Centre which leave a lot of planned activities unimplemented, inadequate means of transport and 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.

**Revenue Performance, Plans and Projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>1. Locally Raised Revenues</b>	<b>161,627</b>	<b>41,300</b>	<b>161,627</b>
Local Services Tax	71,840	32,005	71,840
Land Fees	5,279	0	5,279
Application Fees	10,073	800	10,073
Business licenses	8,233	2,549	8,233
Rent & Rates - Non-Produced Assets – from private entities	0	0	6,160
Rent & Rates - Non-Produced Assets – from other Govt units	6,160	0	0
Utilities	6,500	0	6,500
Agency Fees	16,528	4,946	16,528
Inspection Fees	8,572	0	8,572
Market /Gate Charges	8,132	0	8,132
Other Fees and Charges	8,482	200	8,482
Group registration	11,828	800	11,828
<b>2a. Discretionary Government Transfers</b>	<b>4,207,019</b>	<b>1,216,482</b>	<b>4,011,541</b>
District Unconditional Grant (Non-Wage)	700,207	175,052	702,548
Urban Unconditional Grant (Non-Wage)	38,309	9,577	38,495
District Discretionary Development Equalization Grant	1,950,265	650,088	1,752,103
Urban Unconditional Grant (Wage)	157,214	39,303	157,214
District Unconditional Grant (Wage)	1,334,560	333,640	1,334,560
Urban Discretionary Development Equalization Grant	26,464	8,821	26,621
<b>2b. Conditional Government Transfer</b>	<b>17,593,221</b>	<b>5,370,650</b>	<b>16,196,885</b>
Sector Conditional Grant (Wage)	9,939,631	2,484,908	9,939,631
Sector Conditional Grant (Non-Wage)	2,260,191	710,479	2,259,753
Sector Development Grant	3,660,327	1,220,109	3,659,541
Transitional Development Grant	72,527	0	0
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	84,490	337,959
Gratuity for Local Governments	602,563	150,641	0
<b>2c. Other Government Transfer</b>	<b>1,494,423</b>	<b>145,608</b>	<b>786,948</b>

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

Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	0
Northern Uganda Social Action Fund (NUSAF)	803,285	23,452	120,808
Support to PLE (UNEB)	12,101	12,951	12,951
Uganda Road Fund (URF)	503,189	109,205	503,189
Youth Livelihood Programme (YLP)	135,847	0	150,000
<b>3. External Financing</b>	<b>400,000</b>	<b>138,146</b>	<b>260,000</b>
World Health Organisation (WHO)	140,000	138,146	0
Global Alliance for Vaccines and Immunization (GAVI)	260,000	0	260,000
<b>Total Revenues shares</b>	<b>23,856,291</b>	<b>6,912,186</b>	<b>21,417,001</b>

## i) Revenue Performance by September FY 2019/20

**Locally Raised Revenues**

The annual approved Budget under locally raised revenues was shillings 161,627,000. By the end of September 2019, the district had received a total of shillings 41,300,000 locally raised revenue against an annual approved of 161,627,000 which is 26%. This performance was due to improvements in collections from local service tax.

**Central Government Transfers**

By the end of September 2019, the district had received shillings 6,732,740,000 representing 28.9% of the annual budget. Under Discretionary Government transfers shillings 1,216,482,000 representing 28.9% of the budget was received. Under conditional government transfers shillings 5,370,650,000 was received representing 30.5% of the budget and under other government transfers shillings 145,608,000 representing 9.7% of the budget was received. 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.

**Donor Funding**

Donor funds under World Health Organisation of shillings 138,146,000 representing 98.7% were received during the first quarter of 2019/20. These funds were used for the Measles Rubella Campaign.

## ii) Planned Revenues for FY 2020/21

**Locally Raised Revenues**

For the financial year 2019/20, the Kibuku district local governments has an anticipated revenue forecast of shillings 161,627,000 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 expects to realize shillings 20,995,374,000 from central government transfers which represents 98% of the total budget; out of which shillings 4,011,541,000 is Discretionary Government transfers representing 19.1% of the central Government transfers, shillings 16,196,885,000 is Conditional Government transfers representing 77.2% of the central Government transfers and shillings 786,948,000 is Other Government transfers representing 3.7% of the central Government transfers.

**Donor Funding**

The anticipated donor funding for FY 2020/21 is shillings 260,000,000 representing 12% of the anticipated revenues. The financing commitment is from Global Alliance for Vaccines and Immunization (GAVI) funds.

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

# Vote : 605 Kibuku District

**FY 2020/21**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	175,243	32,277	284,527
District Production Services	540,600	259,274	432,343
<i>Sub- Total of allocation Sector</i>	<b>715,843</b>	<b>291,551</b>	<b>716,870</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	651,462	143,107	641,462
<i>Sub- Total of allocation Sector</i>	<b>651,462</b>	<b>143,107</b>	<b>641,462</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	13,179	2,985	13,231
<i>Sub- Total of allocation Sector</i>	<b>13,179</b>	<b>2,985</b>	<b>13,231</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	6,993,986	1,789,426	7,084,981
Secondary Education	4,095,291	2,021,002	4,094,012
Education & Sports Management and Inspection	316,902	65,875	316,110
<i>Sub- Total of allocation Sector</i>	<b>11,406,179</b>	<b>3,876,303</b>	<b>11,495,104</b>
<b>Sector :Health</b>			
Primary Healthcare	972,997	312,402	965,997
Health Management and Supervision	2,805,862	806,465	2,593,335
<i>Sub- Total of allocation Sector</i>	<b>3,778,859</b>	<b>1,118,867</b>	<b>3,559,332</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	663,195	34,021	522,377
Natural Resources Management	292,817	56,743	167,879
<i>Sub- Total of allocation Sector</i>	<b>956,012</b>	<b>90,764</b>	<b>690,256</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	318,712	37,362	323,789
<i>Sub- Total of allocation Sector</i>	<b>318,712</b>	<b>37,362</b>	<b>323,789</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	4,454,556	874,560	2,487,192
Local Statutory Bodies	560,741	140,323	560,741
Local Government Planning Services	296,753	36,315	143,542
<i>Sub- Total of allocation Sector</i>	<b>5,312,049</b>	<b>1,051,198</b>	<b>3,191,475</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	602,072	147,907	749,123
Internal Audit Services	36,360	9,090	36,360
<i>Sub- Total of allocation Sector</i>	<b>638,432</b>	<b>156,997</b>	<b>785,483</b>

## SECTION B : Workplan Summary

## Vote : 605 Kibuku District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,182,824</b>	<b>1,159,719</b>	<b>1,169,559</b>
Locally Raised Revenues	13,543	5,000	3,000
Other Transfers from Central Government	803,285	23,452	120,808
District Unconditional Grant (Non-Wage)	74,300	18,325	76,641
Urban Unconditional Grant (Wage)	157,214	39,303	157,214
District Unconditional Grant (Wage)	473,937	118,484	473,937
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	84,490	337,959
Gratuity for Local Governments	602,563	150,641	0
<b>Development Revenues</b>	<b>1,337,294</b>	<b>445,764</b>	<b>1,317,633</b>
Multi-Sectoral Transfers to LLGs_Gou	1,266,246	0	0
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	71,048	0	1,291,012
<b>Total Revenues shares</b>	<b>4,520,118</b>	<b>1,605,483</b>	<b>2,487,192</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	631,151	140,818	631,151
Non Wage	2,551,673	295,214	538,408
<b>Development Expenditure</b>			
Domestic Development	1,337,294	445,685	1,317,633
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,520,118</b>	<b>881,718</b>	<b>2,487,192</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive revenues totalling to 2,487,192,000 representing 11.6% of the total anticipated revenues for the district, out of which shillings 1,169,559,000 are recurrent revenues while shillings 1,317,633,000 are development revenues. Further analysis of the revenues reveals that compared to the budget for the financial year 2019/20 there is a decrease of shillings 2,032,926,000 and this is because some sources like Gratuity for local government, General Public Service Pension and salary arrears have no budget.

The department expects to spend 22% of its revenues on non-wage recurrent activities, 25% on payment of staff salaries for both urban and district staff while 53% will be spent on development activities majorly at the lower local governments.

**Vote : 605 Kibuku District****FY 2020/21****Workplan: Finance****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>602,072</b>	<b>149,657</b>	<b>619,123</b>
Locally Raised Revenues	13,000	5,000	86,434
Multi-Sectoral Transfers to LLGs_NonWage	283,736	68,323	0
District Unconditional Grant (Non-Wage)	111,580	27,895	300,437
District Unconditional Grant (Wage)	193,756	48,439	193,756
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>130,000</b>
District Discretionary Development Equalization Grant	0	0	130,000
<b>Total Revenues shares</b>	<b>602,072</b>	<b>149,657</b>	<b>749,123</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	193,756	33,365	193,756
Non Wage	408,316	99,468	425,367
<b>Development Expenditure</b>			
Domestic Development	0	0	130,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>602,072</b>	<b>132,834</b>	<b>749,123</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive revenues totaling to 749,123,000 representing 3.5% of the total anticipated revenues for the district, out of which shillings 619,123,000 are recurrent revenues while shillings 130,000,000 are development revenues. Further analysis of the revenues reveals that compared to the budget for the financial year 2019/20, there is an increase of 147,051,000 and this is attributed to increase in the local revenue and DDEG given to the department.

The department expects to spend 56.8% of its revenues on non-wage recurrent activities at both district and lower local governments, 25.8% of the budget will be spent on payment of staff salaries and 17.4% on domestic development.



## Vote : 605 Kibuku District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>560,741</b>	<b>143,574</b>	<b>560,741</b>
Locally Raised Revenues	65,515	19,768	65,515
District Unconditional Grant (Non-Wage)	280,255	70,064	280,255
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>560,741</b>	<b>143,574</b>	<b>560,741</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	214,971	48,821	214,971
Non Wage	345,770	62,567	345,770
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>560,741</b>	<b>111,388</b>	<b>560,741</b>

**Narrative of Workplan Revenues and Expenditure**

The department anticipates total revenues of shillings 560,741,000 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 no increase to the budget.

The department expects to spend 61.7% of its revenues on non-wage recurrent activities while 38.3% of the budget will be spent on payment of staff salaries.

## Vote : 605 Kibuku District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>566,838</b>	<b>141,710</b>	<b>567,492</b>
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	1,000	250	1,000
Sector Conditional Grant (Wage)	364,036	91,009	364,036
Sector Conditional Grant (Non-Wage)	201,802	50,450	202,456
<b>Development Revenues</b>	<b>149,005</b>	<b>49,668</b>	<b>149,378</b>
Sector Development Grant	149,005	0	149,378
<b>Total Revenues shares</b>	<b>715,843</b>	<b>191,378</b>	<b>716,870</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	364,036	90,367	364,036
Non Wage	202,802	36,994	203,456
<b>Development Expenditure</b>			
Domestic Development	149,005	0	149,378
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>715,843</b>	<b>127,361</b>	<b>716,870</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an estimated annual budget of shillings 716,870,000 representing 3.3% of the total anticipated revenues for the district, out of which shillings 567,492,000 are recurrent revenues representing 79.2% of the expected revenues while shillings 149,378,000 representing 20.8% of the expected revenues are development revenues. Further analysis of the expected revenues reveals that the department is to depend mostly on central government transfers for funding during the financial 2020/21.

The department expects to spend 28.4% of its revenues on non-wage recurrent activities, 50.8% on payment of staff salaries while 20.8% will be spent on development activities.

## Vote : 605 Kibuku District

FY 2020/21

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,506,922</b>	<b>626,980</b>	<b>2,506,922</b>
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	1,000	500	1,000
Sector Conditional Grant (Wage)	2,295,304	573,826	2,295,304
Sector Conditional Grant (Non-Wage)	210,617	52,654	210,617
<b>Development Revenues</b>	<b>1,271,937</b>	<b>404,616</b>	<b>1,052,411</b>
External Financing	400,000	0	260,000
Other Transfers from Central Government	0	0	0
District Discretionary Development Equalization Grant	40,000	0	33,000
Sector Development Grant	759,411	0	759,411
Transitional Development Grant	72,527	0	0
<b>Total Revenues shares</b>	<b>3,778,859</b>	<b>1,031,596</b>	<b>3,559,332</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,295,304	573,678	2,295,304
Non Wage	211,617	48,845	211,617
<b>Development Expenditure</b>			
Domestic Development	871,937	26,626	792,411
Donor Development	400,000	138,106	260,000
<b>Total Expenditure</b>	<b>3,778,859</b>	<b>787,255</b>	<b>3,559,332</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an estimated annual budget of shillings 3,559,332,000 representing 16.6% of the total anticipated revenues for the district, out of which shillings 2,506,922,000 are recurrent revenues representing 70.4% of the expected revenues while shillings 1,052,411,000 representing 29.6% of the expected revenues are development revenues.

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

The department expects to spend 5.9% of its revenues on non-wage recurrent activities, 64.5% on payment of staff salaries, 22.3% will be spent on domestic development investments majorly for upgrading health centre II to health centre III while 7.3% 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: Education****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,083,468</b>	<b>2,426,224</b>	<b>9,082,676</b>
Other Transfers from Central Government	12,101	12,951	12,951
District Unconditional Grant (Wage)	45,898	11,475	45,898
Sector Conditional Grant (Wage)	7,280,291	1,820,073	7,280,291
Sector Conditional Grant (Non-Wage)	1,745,178	581,726	1,743,536
<b>Development Revenues</b>	<b>2,322,711</b>	<b>774,237</b>	<b>2,412,427</b>
District Discretionary Development Equalization Grant	0	0	90,996
Sector Development Grant	2,322,711	0	2,321,431
<b>Total Revenues shares</b>	<b>11,406,179</b>	<b>3,200,461</b>	<b>11,495,104</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,326,189	1,760,736	7,326,189
Non Wage	1,757,279	519,557	1,756,487
<b>Development Expenditure</b>			
Domestic Development	2,322,711	9,380	2,412,427
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>11,406,179</b>	<b>2,289,672</b>	<b>11,495,104</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an estimated annual budget of shillings 11,495,104,000 representing 53.7% of the total anticipated revenues for the district, out of which shillings 9,082,676,000 are recurrent revenues representing 79% of the expected revenues while shillings 2,412,427,000 representing 21% 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 that compared to the budget for financial year 2019/20 that there is an increment of shillings 88,925,000 to cater for inspection and the growing enrolment in primary and secondary schools.

The department expects to spend 15.3% of its revenues on non-wage recurrent activities, 63.7% on payment of staff salaries and 21% will be spent on domestic development investments.

Further analysis of the planned expenditure reveals that the biggest percentage (63.7) 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: Roads and Engineering

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>611,462</b>	<b>136,274</b>	<b>611,462</b>
Other Transfers from Central Government	503,189	109,205	503,189
District Unconditional Grant (Wage)	108,273	27,068	108,273
<b>Development Revenues</b>	<b>40,000</b>	<b>13,333</b>	<b>30,000</b>
District Discretionary Development Equalization Grant	40,000	0	30,000
<b>Total Revenues shares</b>	<b>651,462</b>	<b>149,607</b>	<b>641,462</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	108,273	25,916	108,273
Non Wage	503,189	77,902	503,189
<b>Development Expenditure</b>			
Domestic Development	40,000	0	30,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>651,462</b>	<b>103,819</b>	<b>641,462</b>

### Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 641,642,000 representing 3.0% of the total anticipated revenues for the district, out of which shillings 611,462,000 are recurrent revenues representing 95.3% of the expected revenues while shillings 30,000,000 representing 4.7% 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 a reduction of shillings 10,000,000 attributed to a budget cut under DDEG and this is expected to affect the maintenance of the district roads.

The department expects to spend 78.4% of its revenues on non-wage recurrent activities, 16.9% on payment of staff salaries and 4.7% will be spent on domestic development investments.

Further analysis of the planned expenditure reveals that the biggest percentage (78.4%) 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: Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>36,866</b>	<b>7,591</b>	<b>33,056</b>
Locally Raised Revenues	6,500	0	2,678
Sector Conditional Grant (Non-Wage)	30,366	7,591	30,378
<b>Development Revenues</b>	<b>626,329</b>	<b>208,776</b>	<b>489,322</b>
Locally Raised Revenues	0	0	0
District Discretionary Development Equalization Grant	197,129	0	60,000
Sector Development Grant	429,200	0	429,322
<b>Total Revenues shares</b>	<b>663,195</b>	<b>216,368</b>	<b>522,377</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	36,866	7,591	33,056
<b>Development Expenditure</b>			
Domestic Development	626,329	26,879	489,322
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>663,195</b>	<b>34,471</b>	<b>522,377</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an estimated annual budget of shillings 522,377,000 representing 2.4% of the total anticipated revenues for the district, out of which shillings 33,056,000 are recurrent revenues representing 6.3% of the expected revenues while shillings 489,332,000 representing 93.7% of the expected revenues are development revenues.

Analysis of the revenues reflects a reduction of shillings 140,818,000 mostly from the domestic development funds compared to the budget for financial year 2019/20.

The department expects to spend 6.3% of its revenues on non-wage recurrent activities while 93.7% will be spent on domestic development investments for bore drilling and rehabilitation.

Further analysis of the planned expenditure reveals that the biggest percentage (93.7%) 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 23 sources.

# Vote : 605 Kibuku District

**FY 2020/21**

## *Workplan: Natural Resources*

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>190,817</b>	<b>37,704</b>	<b>152,879</b>
Other Transfers from Central Government	40,000	0	0
Locally Raised Revenues	0	0	2,000
District Unconditional Grant (Non-Wage)	2,000	500	2,000
District Unconditional Grant (Wage)	142,533	35,633	142,533
Sector Conditional Grant (Non-Wage)	6,284	1,571	6,345
<b>Development Revenues</b>	<b>102,000</b>	<b>34,000</b>	<b>15,000</b>
District Discretionary Development Equalization Grant	102,000	0	15,000
<b>Total Revenues shares</b>	<b>292,817</b>	<b>71,704</b>	<b>167,879</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	142,533	30,173	142,533
Non Wage	48,284	2,071	10,345
<b>Development Expenditure</b>			
Domestic Development	102,000	6,400	15,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>292,817</b>	<b>38,643</b>	<b>167,879</b>

## **Narrative of Workplan Revenues and Expenditure**

The department has an estimated annual budget of shillings 167,879,000 representing 0.78% of the total anticipated revenues for the district, out of which shillings 152,879,000 are recurrent revenues representing 91.1% of the expected revenues while shillings 15,000,000 representing 8.9% 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 and reduction of shillings 124,938,000 across all sources of funds.

The department plans to spend 6.2% of its anticipated revenues on non-wage recurrent activities, 84.9% on payment of staff salaries while 8.9% on domestic development activities.

Further analysis reflects the biggest proportion of the estimated natural resources revenues being spent on payment of staff salaries and this is attributed to salary enhancements.

**Vote : 605 Kibuku District****FY 2020/21****Workplan: Community Based Services****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>298,712</b>	<b>39,091</b>	<b>158,789</b>
Locally Raised Revenues	6,500	0	2,000
Other Transfers from Central Government	135,847	0	0
District Unconditional Grant (Wage)	103,600	25,900	103,600
Sector Conditional Grant (Non-Wage)	52,765	13,191	53,189
<b>Development Revenues</b>	<b>20,000</b>	<b>6,667</b>	<b>165,000</b>
Other Transfers from Central Government	0	0	150,000
District Discretionary Development Equalization Grant	20,000	0	15,000
<b>Total Revenues shares</b>	<b>318,712</b>	<b>45,758</b>	<b>323,789</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	103,600	23,093	103,600
Non Wage	195,112	3,314	55,189
<b>Development Expenditure</b>			
Domestic Development	20,000	0	165,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>318,712</b>	<b>26,407</b>	<b>323,789</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an estimated annual budget of shillings 323,789,000 representing 1.5% of the total anticipated revenues for the district, out of which shillings 158,789,000 are recurrent revenues representing 49% of the expected revenues while shillings 165,000,000 representing 51% of the expected revenues are development revenues.

The department plans to spend 17% of its anticipated revenues on non-wage recurrent activities, 32% on payment of staff salaries while 51% 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: Planning***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>56,447</b>	<b>14,112</b>	<b>56,447</b>
District Unconditional Grant (Non-Wage)	29,215	7,304	29,215
District Unconditional Grant (Wage)	27,232	6,808	27,232
<b>Development Revenues</b>	<b>240,306</b>	<b>80,102</b>	<b>87,095</b>
District Discretionary Development Equalization Grant	240,306	0	87,095
<b>Total Revenues shares</b>	<b>296,753</b>	<b>94,214</b>	<b>143,542</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,232	4,638	27,232
Non Wage	29,215	7,304	29,215
<b>Development Expenditure</b>			
Domestic Development	240,306	23,150	87,095
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>296,753</b>	<b>35,091</b>	<b>143,542</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an estimated annual budget of shillings 143,542,000 representing 0.67% of the total anticipated revenues for the district, out of which shillings 56,447,000 representing 39.3% are recurrent in nature while shillings 87,095,000 representing 60.7% are development revenues.

Compared to the budget for the financial year 2019/20, there is a reduction by shillings 153,211,000 for development investments. The department plans to spend 20.4% of its anticipated revenues on non-wage recurrent activities, 60.7% on development investments while 19% for payment of staff salaries.

Further analysis reflects the biggest proportion of the estimated department revenues (60.7) being spent on development investments.

# Vote : 605 Kibuku District

**FY 2020/21**

## Workplan: Internal Audit

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>36,360</b>	<b>9,090</b>	<b>36,360</b>
District Unconditional Grant (Non-Wage)	12,000	3,000	12,000
District Unconditional Grant (Wage)	24,360	6,090	24,360
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
District Discretionary Development Equalization Grant	0	0	0
<b>Total Revenues shares</b>	<b>36,360</b>	<b>9,090</b>	<b>36,360</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	24,360	1,405	24,360
Non Wage	12,000	2,979	12,000
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>36,360</b>	<b>4,384</b>	<b>36,360</b>

### Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 36,360,000 representing 0.17% 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 33% of its anticipated revenues on non-wage recurrent activities, while 67% on payment of staff salaries.

## Vote : 605 Kibuku District

FY 2020/21

*Workplan: Trade, Industry and Local Development***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Sept for FY 2019/20</b>	<b>Draft Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>13,179</b>	<b>3,295</b>	<b>13,231</b>
Sector Conditional Grant (Non-Wage)	13,179	3,295	13,231
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>13,179</b>	<b>3,295</b>	<b>13,231</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	0	0	0
Non Wage	13,179	2,200	13,231
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>13,179</b>	<b>2,200</b>	<b>13,231</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an estimated annual budget of shillings 13,231,000 representing 0.06% 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.