

Vote : 628 Kikuube District

FY 2020/21

Foreword

It is my pleasure to present to you the draft Budget Estimates and draft Annual Workplan for FY2020/21 for Kikuube District Local Government. This Budget Framework Paper (BFP) has been prepared in accordance with the Local Government Act CAP 243 (as amended), and the Public Finance Management (PFM) 2015 Act. According to Section 9 (1) of the PFM (2015) Act, each Accounting Officer shall in consultation with the relevant stakeholders, prepare a Budget Framework Paper for the Vote, taking into consideration balanced development, gender and equity responsiveness. The consultation was intended to discuss the challenges affecting budget preparation and implementation as well as issues affecting service delivery and agree on key strategic interventions for FY2020/21 Budget as outlined during the Conference held on 1st November 2019 at Riviera Hotel.

It is in accordance with these Budgetary requirements that this Budget Framework paper has been prepared. This BFP takes into account Budget performance by end of September (by end of Quarter 1) of the current Financial Year and sets out the objectives and strategies for the coming Financial Year in line with the National Development Plans and the Third District Development Plan. The FY2020/21 budget will focus on attainment of the five strategic objectives; Enhance value addition in Key growth sectors; Strengthen private sector capacity to drive growth and create jobs; consolidate and increase stake and quality of Productive Infrastructure; increase productivity, inclusiveness and wellbeing of population; and strengthen the role of the district in development. The Budget Framework paper has been prepared in consultation with all the relevant key stakeholders in the District. Most of the Sector priority interventions are a result of the priorities identified and discussed during the Budget Conference.

In line with the theme for FY2020/21 as guided by both the draft National/District Development Plan (NDPIII/DDPIII) remains the same "Industrialization for Job Creation and Shared Prosperity", Kikuube District Local Government will invest in interventions aimed at supporting deliberate actions to promote industrialization, Job Creation and uplifting people's standards of living. Through this BFP, the District seeks to consolidate the gains and progress so far made in the Implementation of the District Development Plan II (DDPII) and in line with the National Development Plan. The district will embrace Integrated Early Childhood Development (IECD), Climate change, Gender and Equity Budgeting for social inclusion as well as integration of the Demographic Dividend (DD) Policy Options into the Third District Development Plan (DDPIII). I am happy to note that this document is a result of wide consultation with the Development Partners, Civil Society, NGOs and the Private Sector. I would like to commend our Development Partners, Civil Society, NGOs and the Private Sector for the strong collaboration and partnership over the past financial year.

The District wishes to express sincere appreciation and gratitude to all stakeholders who have directly and indirectly participated and contributed to the process of generating this Budget Framework Paper as demonstration of commitment towards service delivery to the people of Kikuube District. The development Partners, CSOs, NGOs, Opinion leaders, Business community, private sector and the general community. Relatedly, the district would like to thank UNHCR, UNICEF, WHO and all the other implementing partners who have tremendously contributed to the development of Kikuube. It is my hope that the District priorities and challenges identified during this process will make part of the National Budget framework Paper so as to transform our communities to middle income earners over the planning period. In a special way, I wish to extend my sincere appreciation to the District executive and the technical staff for the effort and support given towards preparation of this Budget Framework Paper for the forthcoming FY 2020/2021.



Moses Chuna Kapolon - Chief Administrative Officer

16/12/2019

Vote : 628 Kikuube 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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	4,721,877	243,065	1,037,740
Discretionary Government Transfers	2,651,227	699,052	2,644,745
Conditional Government Transfers	11,437,517	3,072,101	11,034,586
Other Government Transfers	6,459,902	1,471,952	5,749,449
External Funding	3,003,780	337,904	3,264,219
Grand Total	28,274,304	5,824,075	23,730,739

Revenue Performance in the First Quarter of 2019/20

Out of the Approved Budget of Ushs 28.274 billion, a total of Ushs 5.824 billion was realized representing 21% of the Approved Budget and Ushs 5.699 billion was released to the departments. In turn the departments spent Ushs. 3.303 billion translating into a 58% absorption rate. The poor absorption is because capital development projects have not yet started due to delayed procurement process as well as newly recruited staff not accessing the payroll by end of Q1. All DRDIP funds are not yet released because Sub Projects in Livelihood and Environment are not yet approved.

The high release performance of discretionary and Conditional transfers 26% and 27% respectively is on account of higher than planned releases because all development grants are released by end of Q3. On the other hand, the low realization of locally raised revenues which is 5% is due to an additional Ushs. 3.6 billion appropriated by Parliament that was over and above Council projection.

Planned Revenues for FY 2020/21

The total resource envelope for FY2019/20 is projected to amount to Shs. 23.7 billion up from 28.3 billion posting 16% budget cut. The reduction in projections is because we have reduced the local revenue projection by Ushs. 3.6 billion that was appropriated by parliament. The district also had a one off transitional development grant of Ushs. 10m for procurement of Bicycles for health workers in the current financial year. The district has planned to receive only operational funds for Agriculture Cluster development (ACDP) as opposed to the current finance year which had development component. Locally raised revenue has been maintained at the current Ushs 1.04 billion. 50% of the local revenue will come from Market/Gate charges, Local Service Tax and Land Fees with Market/Gate charges contributing 25% of all the local revenue collections. Discretionary Government transfers are projected at Shs. 2.64 billion (9.4%); Conditional Government transfers Shs. 11.03 billion (46.5%); Other Government Transfers Ushs. 5.7 billion (24.2%), External Financing Ushs. 3.3 billion (13.8%). The decrease in Other Government Transfers is because the district has not budget for inflows from National Medical Stores (NMS) because the NMS support to the district is in-kind. Only operational funds for ACDP have been projected.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	10,229,326	1,743,980	6,770,460

Vote : 628 Kikuube District

FY 2020/21

Finance	420,680	103,850	701,681
Statutory Bodies	543,773	101,891	459,821
Production and Marketing	1,187,473	123,627	536,252
Health	4,784,381	835,777	4,473,410
Education	8,309,702	2,200,174	8,440,284
Roads and Engineering	967,017	212,598	731,913
Water	725,976	186,824	555,807
Natural Resources	227,975	42,776	342,193
Community Based Services	416,740	86,746	209,544
Planning	310,137	37,660	370,738
Internal Audit	107,062	16,351	94,268
Trade, Industry and Local Development	44,064	7,016	44,367
Grand Total	28,274,304	5,699,271	23,730,739
<i>o/w: Wage:</i>	<i>8,834,843</i>	<i>2,208,711</i>	<i>8,834,843</i>
<i>Non-Wage Recurrent:</i>	<i>8,870,981</i>	<i>1,124,689</i>	<i>4,615,609</i>
<i>Domestic Devt:</i>	<i>7,564,700</i>	<i>2,027,967</i>	<i>7,016,069</i>
<i>Ext. Financing:</i>	<i>3,003,780</i>	<i>337,904</i>	<i>3,264,219</i>

Expenditure Performance in the First Quarter FY 2019/20

By end of September 2019, local revenues amounted to Ushs 243 million against a target of Ushs 4.7 billion translating into 5%. The poor performance in local revenue was attributed to the additional Ushs. 3.6 billion over and above district council projection. However good performance was registered in Market/Gate Charges 55%, Registration of Business 30% and Local Service Tax at 38% The good performance was due revenue from tenders which is paid six months upfront. The poor performance in revenue collection was attributed to lack of a District Land Board and inadequate staffing levels in Finance Department. Central Government Transfers performed as planned, by September 30, the overall CG transfers was at 25.5%. Discretionary Transfers receipts were Ushs 699mn against the Approved Budget of Ushs 2.65bn resulting into 26.9%. Conditional Government Transfers receipts was Ushs 3.07bn (26.9%) against a target of Ushs 11.44bn. OGTs had released Ushs. 1.47mn in relation to the Ushs 6.46bn planned which is 22.8% realization rate. Releases from External Financing amounted to Ushs 337.9 million out of Ushs 3.03 billion planned translating into 11% realization rate. There was good performance by UNICEF contributing Ushs 47.6 million; WHO contributed Ushs 177.68 million and UNHCR Ushs. 112.66 million and World Vision in Health and Education Sector.

Planned Expenditures for The FY 2020/21

Vote : 628 Kikuube District

FY 2020/21

The District Local Government's priorities for the FY2020/2021 which is the first year of the implementation of DDP III will focus on the provision of social services, road maintenance and expansion of production of goods and services and consequently enhance social well-being. The priority interventions will therefore, be on promotion of socio-economic development and expansion of service delivery. In order to achieve the overall objectives of Kikuube District Local Government, the following priorities underpin allocations in the FY 2020/2021 Budget. Accelerating infrastructure improvement of District and Community Access Roads; Enhancing Production and Productivity in Agriculture with specific emphasis put on the 4 - acre model and village Agent models and harnessing growth opportunities in Agriculture and Tourism; provision of planting, breeding and stocking materials for agriculture; tourism promotion and training. Human Capital Development especially in Social Services e.g. Primary and Secondary Education, Primary Health Care; and Water and Sanitation; and Environment and Natural Resources management especially wetlands and river banks protection and afforestation.

Generally, resource allocation to workplan have been maintained at that of the current financial year with the exception of Administration department where allocation reduced from Ushs. 10.2 billion to 6.8 billion due to the adjusted LRR from Ushs. 4.7 billion to Ushs. 1 billion.

Medium Term Expenditure Plans

The District Budget is the key instrument through which the District Local Government implements its policies and plans. The District Local Government Framework Paper provides the link between the District overall plans and the Annual Budget. It lays out the Budget Strategy for the Budget year setting out how the District intends to achieve its objectives.

FY2020/2021 is the first year of implementation of the District Development Plan. Kikuube District Local Government was established on 1st July 2018 and at the same time the Mid-Term Review of the DDPII was underway. The Results of the mid-term review indicate substantial progress in higher outcomes with varying degrees of target achievements. Socioeconomic transformation under DDP III is premised on achieving a higher ultimate goal of wealth creation and poverty reduction. Under Production Sector Increased access to critical farm inputs; mechanization, water for agricultural production and Improving agricultural markets and value addition for the 12 priority commodities; Developing infrastructure and provision of logistics support for disease, pest and vector control and quality assurance services. The Sector also plans to establish two fish cages on Lake Albert to boost fish production and enhance local revenue generation. Under Works Sector the District shall increase on the kilometers of routine and periodic maintenance and rehabilitation; construction of the District Headquarters.

Challenges in Implementation

The major challenge that will affect implementation is the dwindling resource envelope to support infrastructural development in the health and education sectors; the refugee influx negatively impacting on social services and the environment; High teenage pregnancies and school drop-out rates; Gender based violence; high anxiety due to oil discovery that will lead to increased traffic and population, hence rendering our roads with reduced life span; lack of reliable means of transport for many departments at the District, Sub County for extension services especially in Production, Health and Community Based Services; misappropriation of Youth Livelihood Project and UWEF funds; inadequate sanitation facilities for schools; inadequate accommodation facilities in schools and health facilities; and low staffing levels in most departments of the District, Lower Local Governments and Health Facilities without corresponding wage bill.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	4,721,877	243,065	1,037,740

Vote : 628 Kikuube District

FY 2020/21

Local Services Tax	81,662	31,285	141,163
Land Fees	171,696	8,338	105,380
Occupational Permits	0	0	7,600
Local Hotel Tax	1,600	186	2,540
Application Fees	9,601	100	5,300
Business licenses	82,056	11,883	80,792
Other licenses	721,663	0	34,800
Miscellaneous and unidentified taxes	0	0	36,600
Park Fees	0	0	2,000
Property related Duties/Fees	24,763	2,490	19,900
Advertisements/Bill Boards	12,000	0	10,800
Animal & Crop Husbandry related Levies	86,749	3,174	80,345
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	2,000
Registration of Businesses	6,190	1,850	0
Inspection Fees	0	0	21,300
Market /Gate Charges	323,043	178,663	260,459
Other Fees and Charges	3,200,854	5,096	213,161
Group registration	0	0	13,000
Lock-up Fees	0	0	600
2a. Discretionary Government Transfers	2,651,227	699,052	2,644,745
District Unconditional Grant (Non-Wage)	619,683	154,921	611,035
Urban Unconditional Grant (Non-Wage)	109,471	27,368	111,164
District Discretionary Development Equalization Grant	382,649	127,550	382,163
Urban Unconditional Grant (Wage)	150,000	37,500	150,000
District Unconditional Grant (Wage)	1,337,132	334,283	1,337,132
Urban Discretionary Development Equalization Grant	52,293	17,431	53,251
2b. Conditional Government Transfer	11,437,517	3,072,101	11,034,586
Sector Conditional Grant (Wage)	7,347,711	1,836,928	7,347,711
Sector Conditional Grant (Non-Wage)	1,948,728	547,190	1,807,222
Sector Development Grant	1,802,762	600,921	1,819,079
Transitional Development Grant	29,802	9,934	0
Pension for Local Governments	60,575	15,144	60,575
Gratuity for Local Governments	247,939	61,985	0
2c. Other Government Transfer	6,459,902	1,471,952	5,749,449
National Medical Stores (NMS)	311,000	70,258	0
Support to PLE (UNEB)	12,500	0	13,000
Uganda Road Fund (URF)	533,022	118,798	571,649
Albertine Regional Sustainable Development Programme (ARSDP)	60,000	0	260,000
Infectious Diseases Institute (IDI)	400,000	10,765	200,000

Vote : 628 Kikuube District**FY 2020/21**

Development Response to Displacement Impacts Project (DRDIP)	4,444,800	1,272,131	4,644,800
Agriculture Cluster Development Project (ACDP)	698,580	0	60,000
3. External Financing	3,003,780	337,904	3,264,219
Baylor International (Uganda)	0	0	200,000
United Nations Children Fund (UNICEF)	1,443,780	47,569	1,694,219
United Nations High Commission for Refugees (UNHCR)	700,000	112,659	620,000
World Health Organisation (WHO)	460,000	177,677	600,000
Global Alliance for Vaccines and Immunization (GAVI)	400,000	0	150,000
Total Revenues shares	28,274,304	5,824,075	23,730,739

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

Out of the Budgeted Ushs 4.7b locally raised revenue, a total of Ushs. 243m was realized manifesting into a 1% of the locally raised revenue annual budget and 5% of the planned collections for the quarter. The dismal performance was due to the additional Ushs. 3.6 billion appropriated by parliament. This was over and above District Council Projection. Land fees, Local Hotel Tax, Application fees, Property related duties/fees, Animal and Crop Husbandry and Advertisement/Bill Boards performed poorly. This was attributed to low staffing levels in the Finance Department. Little was realized from land transaction because there is no District land board in place.

Central Government Transfers

The Central Government transfers realization was 26%, 27% and 23% for Discretionary Funds, Conditional Grants and Other CG Transfers respectively for the quarter; Generally all Other Government Transfers Performed as planned with the exception of ARSDP, UNEB and ACDP where there were no releases to the district during Q1 because PLE funds are usually released in Q2 and ARSDP and ACDP are still at project appraisal phase. These funds are expected to be released in Quarter 2.

Donor Funding

Over all donor funding performed at 21% slightly below the target. Out of the planned budget Ugsh. 3 billion only US\$ 337.9 million was realized. US\$ Released from UNICEF to support systems strengthening and child protection activities in the district. UNICEF below the target simply because some funds were released late and only accessed in Q2. UNHCR and WHO performed at 16% and 39% respectively. There was over performance in WHO funding purposely for Ebola prevention and control activities in the district due to the persistence Ebola outbreak in the neighboring DRC.

District received in-kind support with Ushs. 40.6M from RTI/GAP. These were 1 Yamaha DT Motorcycle, 1 Lenovo ThinkPad Laptop, 1 Lenovo Desktop Computer, 1 HP Multipurpose Printer and 1 GPS Machine.

We anticipate the situation to improve in Q2 and Q3 as most of the donors' fiscal years follow the calendar year.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

Vote : 628 Kikuube District

FY 2020/21

The total locally raised revenues in the Financial Year 2020/21 are projected to contribute about 13% of the total budget at Ugx. 1,037,740,000 and these are comprised of taxes, fees and levies, the projection of the locally raised revenue has been kept at that of the current financial year Q1 local revenue collection was slightly below the target. However, revenue enhancement strategies are being put in place to boost the level of locally raised revenue; The district under the Production and Marketing department, is planning to establish cage fishing on Lake Albert to increase local revenue generation. The district Council has already approved Hoima District Land Board to handle land related transactions in order to improve local revenue. Some new staff have been recruited in the Finance department generally to improved revenue administration efficiency for all revenues in the district. Last but not least, the district plans to engage stakeholders at all level on the importance of paying taxes through community engagement and sensitization.

Central Government Transfers

Central Government Transfers have remained an important source of financing the budget, most of these have been maintained at the current fiscal years' approved budget rates, with the exception of Sector Conditional Grant Non-Wage with a budget of 7.3%. The Budget cut in the revenue projection will have a negative impact on service delivery given the meager budget allocation to the district.

Donor Funding

Donor funds are channeled through different aid modalities including but not limited to Budget support, Project support and off-budget. The Development Partners commitment for FY 2020/21 is Shs 3.3 billion and is projected to be disbursed as Budget support to meet Systems Strengthening, Child Protection and IECD activities, immunization as well as Ebola prevention and control activities in the district. The increase is due to the UNCEF, WHO and UNHCR support. The support from UNHCR will focus on integration of refugee and host community activities in the district development plan as well as provision of technical support to refugees and host community.

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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	148,702	36,819	147,498
District Production Services	1,036,771	257,454	388,755
Sub- Total of allocation Sector	1,185,473	294,273	536,252
Sector :Works and Transport			
District, Urban and Community Access Roads	955,662	191,321	691,913
District Engineering Services	11,355	2,839	40,000
Sub- Total of allocation Sector	967,017	194,160	731,913
Sector :Tourism, Trade and Industry			
Commercial Services	44,064	11,016	44,367
Sub- Total of allocation Sector	44,064	11,016	44,367
Sector :Education			
Pre-Primary and Primary Education	5,033,213	1,260,244	5,617,999
Secondary Education	2,138,017	534,504	2,138,017
Skills Development	457,781	114,445	301,464
Education & Sports Management and Inspection	668,691	167,173	370,804
Special Needs Education	12,000	3,000	12,000

Vote : 628 Kikuube District**FY 2020/21**

<i>Sub- Total of allocation Sector</i>	8,309,702	2,079,367	8,440,284
Sector :Health			
Primary Healthcare	2,965,305	735,548	2,776,387
Health Management and Supervision	1,819,075	454,769	1,697,022
<i>Sub- Total of allocation Sector</i>	4,784,381	1,190,317	4,473,410
Sector :Water and Environment			
Rural Water Supply and Sanitation	725,976	180,601	555,807
Natural Resources Management	224,975	50,078	342,193
<i>Sub- Total of allocation Sector</i>	950,951	230,679	898,000
Sector :Social Development			
Community Mobilisation and Empowerment	412,740	94,246	209,544
<i>Sub- Total of allocation Sector</i>	412,740	94,246	209,544
Sector :Public Sector Management			
District and Urban Administration	10,211,326	2,493,330	6,770,460
Local Statutory Bodies	526,773	126,024	459,821
Local Government Planning Services	310,137	71,816	370,738
<i>Sub- Total of allocation Sector</i>	11,048,235	2,691,170	7,601,020
Sector :Accountability			
Financial Management and Accountability(LG)	420,680	92,739	701,681
Internal Audit Services	107,062	21,441	94,268
<i>Sub- Total of allocation Sector</i>	527,742	114,180	795,950

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,874,787	298,919	1,111,684
Locally Raised Revenues	3,754,535	0	80,398
Multi-Sectoral Transfers to LLGs_NonWage	246,695	80,530	0
Other Transfers from Central Government	0	0	86,000
District Unconditional Grant (Non-Wage)	75,962	18,990	248,722
Urban Unconditional Grant (Wage)	150,000	37,500	150,000
District Unconditional Grant (Wage)	339,082	84,770	374,825
Pension for Local Governments	60,575	15,144	60,575
Gratuity for Local Governments	247,939	61,985	0
Development Revenues	5,354,539	1,445,061	5,658,776
Locally Raised Revenues	176,000	0	165,663

Vote : 628 Kikuube District**FY 2020/21**

Other Transfers from Central Government	4,444,800	0	4,558,800
External Financing	620,000	0	540,000
Multi-Sectoral Transfers to LLGs_Gou	9,313	0	0
District Discretionary Development Equalization Grant	94,426	0	341,063
Transitional Development Grant	10,000	0	0
Total Revenues shares	10,229,326	1,743,980	6,770,460

B: Breakdown of Workplan Expenditures**Recurrent Expenditure**

Wage	489,082	49,071	524,825
Non Wage	4,385,705	106,625	586,859

Development Expenditure

Domestic Development	4,734,539	144,981	5,118,776
Donor Development	620,000	0	540,000
Total Expenditure	10,229,326	300,676	6,770,460

Narrative of Workplan Revenues and Expenditure

The Budget for Administration department for FY2020/21 is projected at Ushs. 6.8 billion including multisectoral transfers to LLGs down from Ushs. 10.2 billion. The reason for the decline in resource allocation is because local revenue has been adjusted by Ushs. 3.6 billion appropriated by Parliament to a more realistic figure as well as the one-off Ushs. 10m for health workers' bicycles and Gratuity which was not allocated IPFs in the FY2020/2021. Other revenue sources have remained constant except multisectoral transfers to LLGs i.e (DDEG & UCG-NW) that have been exclusively planned under the department. The funds are allocated to the following outputs: Operation of the Administration Department Ushs 73 m (1%); Human Resources Management Ushs 585m (8.6%) including wage and pension; Supervision of Sub County Programme Implementation Ushs 638m (9.4%); Public Information Ushs 6.6m (0.6%); Office Support Services Ushs 6m (0.1%); Records Management Ushs 10m (0.1%); and Procurement Services Ushs 24m (0.4%); Payroll and Human Resource Mgt System Ushs. 20m (0.3%); Administrative capital Ushs. 4,841,960,000 (71.5%) this includes DRDIP to cater for the Social Economic Services and Infrastructure (SESI) as well as livelihood Component for the Sub Projects that will be generated by the Community, DDEG and LLR to fund construction of the Administration block as well as performance improvement; Transfers to LLGs of Ushs. 558,740,618 the proposed expenditure budget.

Vote : 628 Kikuube District

FY 2020/21

Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	408,180	103,017	701,681
Locally Raised Revenues	57,238	0	495,795
Multi-Sectoral Transfers to LLGs_NonWage	145,056	51,545	0
District Unconditional Grant (Non-Wage)	61,736	15,434	61,736
District Unconditional Grant (Wage)	144,150	36,038	144,150
Development Revenues	12,500	833	0
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	2,500	0	0
District Discretionary Development Equalization Grant	10,000	0	0
Total Revenues shares	420,680	103,850	701,681
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	144,150	15,916	144,150
Non Wage	264,029	37,406	557,531
Development Expenditure			
Domestic Development	12,500	0	0
Donor Development	0	0	0
Total Expenditure	420,680	53,322	701,681

Narrative of Workplan Revenues and Expenditure

The Department has planned to receive shs 701.7m including Multisectoral Transfers to LLGs in FY2020/21. The department budget by expenditure category is as follows; Non Wage recurrent Shs. 557.5(79.5%) including 437.6 Multi sectoral Transfers to LLGs which is mainly composed of local revenue. and wage Shs. 144m (20.5) Wage. This will be used under the Five key outputs of Financial Management services 46m, Revenue Mobilization 31.2m, Budgeting services 14m Accounting 18m and expenditure Management 2.7m.g

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	543,773	101,891	459,821
Locally Raised Revenues	126,000	0	120,613
Multi-Sectoral Transfers to LLGs_NonWage	79,478	17,317	0
District Unconditional Grant (Non-Wage)	160,294	40,073	161,207
District Unconditional Grant (Wage)	178,001	44,500	178,001
Development Revenues	0	0	0
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	543,773	101,891	459,821
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	178,001	11,407	178,001
Non Wage	365,772	58,139	281,820
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	543,773	69,546	459,821

Narrative of Workplan Revenues and Expenditure

The department's total budget allocation is 459,821,042/=. Thus, 120,612,800/= is local revenue, 161,207,046/= is District UCG-NWR and 178,001,196/= is District UCG-W. Non wage recurrent will be used to fund District Council activities i.e Council sittings, monitoring of government programs, payment of Councillors' allowances (Ex-gratia), Honoraria for LLG Councillors as well as the operation of the District Service Commission.

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	435,853	90,113	421,458
Locally Raised Revenues	20,001	0	12,000
Multi-Sectoral Transfers to LLGs_NonWage	19,955	3,014	0
Other Transfers from Central Government	47,500	0	60,000
District Unconditional Grant (Wage)	32,400	8,100	32,400
Sector Conditional Grant (Wage)	188,306	47,077	188,306
Sector Conditional Grant (Non-Wage)	127,690	31,923	128,752
Development Revenues	751,620	33,513	114,794
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Other Transfers from Central Government	651,080	0	0
District Discretionary Development Equalization Grant	0	0	15,000
Sector Development Grant	100,540	0	99,794
Total Revenues shares	1,187,473	123,627	536,252
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	220,706	54,277	220,706
Non Wage	215,147	33,571	200,752
Development Expenditure			
Domestic Development	751,620	0	114,794
Donor Development	0	0	0
Total Expenditure	1,187,473	87,847	536,252

Narrative of Workplan Revenues and Expenditure

In the F/Y 2020/2021, the department is projected to receive and spend Ushs 536.253M. The Budget by expenditure category is as follows; Wage is Ushs. 220.7 m 41.2% of the department annual budget, Non wage recurrent is Ushs. 200.75m 37.4% and Domestic development 114.8 M 21%. This will be spent under extension activities, coordination of production activities, development expenditure and Agricultural Cluster Development Project (ACDP).

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,854,805	612,717	2,255,693
Locally Raised Revenues	10,000	0	8,000
Other Transfers from Central Government	711,000	81,023	200,000
Multi-Sectoral Transfers to LLGs_NonWage	29,112	5,520	0
District Unconditional Grant (Non-Wage)	3,000	750	0
District Unconditional Grant (Wage)	54,000	13,500	0
Sector Conditional Grant (Wage)	1,697,022	424,256	1,697,022
Sector Conditional Grant (Non-Wage)	350,670	87,668	350,670
Development Revenues	1,929,576	223,060	2,217,717
Locally Raised Revenues	0	0	0
External Financing	1,860,000	0	2,151,141
Multi-Sectoral Transfers to LLGs_Gou	3,000	0	0
Other Transfers from Central Government	0	0	0
Sector Development Grant	66,576	0	66,576
Total Revenues shares	4,784,381	835,777	4,473,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,751,022	428,023	1,697,022
Non Wage	1,103,783	96,375	558,670
Development Expenditure			
Domestic Development	69,576	1,197	66,576
Donor Development	1,860,000	225,245	2,151,141
Total Expenditure	4,784,381	750,841	4,473,410

Narrative of Workplan Revenues and Expenditure

During FY2020/21, the department projects to receive Ushs. 4.5 billion in revenues. The department budget by expenditure category is as follows; wage is Ushs. 1,697,022,358 (37.9%), non wage recurrent is 558.670 millions (12.5%), development grant is 66.575 millions (01.5%) and donor funds is 2,151,141,350 (48%) millions (27.75%). External financing in form of direct budget support will mainly come from UNICEF, GAVI and World Health Organization.

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	6,927,584	1,787,964	6,774,884
Locally Raised Revenues	20,797	0	20,797
Other Transfers from Central Government	12,500	0	13,000
Multi-Sectoral Transfers to LLGs_NonWage	8,297	6,458	0
District Unconditional Grant (Non-Wage)	8,000	2,000	8,000
District Unconditional Grant (Wage)	70,244	17,561	66,913
Sector Conditional Grant (Wage)	5,462,382	1,365,595	5,462,382
Sector Conditional Grant (Non-Wage)	1,345,365	396,349	1,203,793
Development Revenues	1,382,117	412,210	1,665,399
Locally Raised Revenues	0	0	0
External Financing	221,614	0	493,078
Multi-Sectoral Transfers to LLGs_Gou	6,200	0	0
Sector Development Grant	1,154,304	0	1,172,321
Total Revenues shares	8,309,702	2,200,174	8,440,284
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,532,626	1,227,476	5,529,295
Non Wage	1,394,959	380,100	1,245,590
Development Expenditure			
Domestic Development	1,160,504	251,670	1,172,321
Donor Development	221,614	0	493,078
Total Expenditure	8,309,702	1,859,246	8,440,284

Narrative of Workplan Revenues and Expenditure

A total Budget of Shs 8,440,284,000/= has been planned in FY 2020/2021 up from Shs 8,308,502,000/= in FY 2019/2020. Shs 5,529,295,000/= will be for wage while Shs 1,245,590,000/= will be Non wage recurrent. Shs 13,000,000/= will from Other government transfers (UNEB). Capital development will constitute Shs 1,665,399,000/= of which Shs 1,172,321,000/= will be from GoU and Shs 493,078,000/= external funding mainly from UNICEF.

Shs 5,529,295,000/= will be spent on wage while Shs will be spent on Non wage of Shs 700,000,000/= will be for UPE, Shs 450,000,000/= for USE, Shs 156,000,000/= for Skills development and Shs 42,000,000/= for Inspection and monitoring of schools. Shs 1,665,399,000/= will be spent Capital development projects.

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	750,952	157,242	686,913
Locally Raised Revenues	30,000	3,540	20,000
Other Transfers from Central Government	533,022	118,798	546,649
Multi-Sectoral Transfers to LLGs_NonWage	76,996	7,171	0
District Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	110,934	27,733	120,264
<i>Development Revenues</i>	216,066	55,355	45,000
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	166,066	0	0
Other Transfers from Central Government	0	0	25,000
District Discretionary Development Equalization Grant	50,000	0	20,000
Total Revenues shares	967,017	212,598	731,913
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	110,934	6,900	120,264
Non Wage	640,018	45,134	566,649
<i>Development Expenditure</i>			
Domestic Development	216,066	13,171	45,000
Donor Development	0	0	0
Total Expenditure	967,017	65,205	731,913

Narrative of Workplan Revenues and Expenditure

The Department will receive a total of shs 731.9 millions i.e. UGX: 20.0 millions as non wage (Local revenue), UGX: 120.3 millions as wage , UGX: 45.0 millions as development and UGX: 546.6 millions as transfers from the central government. The Department shall spendUGX: 460.9 millions on road maintenance, UGX: 45.7 millions on office operations and UGX: 40. 0 on repair of equipments and UGX: 120.2millions on staff salaries

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	75,511	18,753	75,419
Multi-Sectoral Transfers to LLGs_NonWage	500	0	0
Locally Raised Revenues	0	0	0
District Unconditional Grant (Wage)	40,800	10,200	40,800
Sector Conditional Grant (Non-Wage)	34,211	8,553	34,619
Development Revenues	650,465	168,072	480,387
External Financing	146,250	0	0
Multi-Sectoral Transfers to LLGs_Gou	3,070	0	0
Sector Development Grant	481,343	0	480,387
Transitional Development Grant	19,802	0	0
Total Revenues shares	725,976	186,824	555,807
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,800	3,662	40,800
Non Wage	34,711	14,556	34,619
Development Expenditure			
Domestic Development	504,215	67,499	480,387
Donor Development	146,250	0	0
Total Expenditure	725,976	85,717	555,807

Narrative of Workplan Revenues and Expenditure

The sector anticipates to receive a total of Ug shs. 555,806,615 which will be distributed as indicated;

- Sector Development Grant of Ug shs. 480,387,430
- Sector Conditional Grant (Non wage recurrent) of Ug shs. 34,619,185
- District Unconditional Grant (Wage) Ug shs. 40,800,000

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	209,861	42,776	334,080
Locally Raised Revenues	16,000	0	20,000
Multi-Sectoral Transfers to LLGs_NonWage	9,550	4,198	0
Other Transfers from Central Government	30,000	0	160,000
District Unconditional Grant (Non-Wage)	12,500	3,125	12,500
District Unconditional Grant (Wage)	133,870	33,467	133,870
Sector Conditional Grant (Non-Wage)	7,942	1,985	7,710
Development Revenues	18,114	0	8,114
Locally Raised Revenues	18,114	0	8,114
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	0	0	0
Urban Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	227,975	42,776	342,193
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	133,870	13,300	133,870
Non Wage	75,992	8,533	200,210
Development Expenditure			
Domestic Development	18,114	0	8,114
Donor Development	0	0	0
Total Expenditure	227,975	21,833	342,193

Narrative of Workplan Revenues and Expenditure

The department is anticipating to receive money worth Ushs 342,193m from the following sources: Sector Condition Grant: Shs 7,710m, District Unconditional Grant (non wage): Shs. 12,500m, District Unconditional (Wage): Shs 133,870m, Locally raised Revenues: Shs. 20,000m, Other Transfers from Central Government: Shs 118,216m ,Development fund Shs 8.114m

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	257,527	58,981	209,544
Locally Raised Revenues	13,273	0	16,000
Multi-Sectoral Transfers to LLGs_NonWage	46,829	9,625	0
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	20,472	5,118	18,472
District Unconditional Grant (Wage)	109,563	27,391	108,902
Sector Conditional Grant (Non-Wage)	67,388	16,847	66,170
Development Revenues	159,213	27,766	0
Other Transfers from Central Government	0	0	0
External Financing	75,917	0	0
Multi-Sectoral Transfers to LLGs_Gou	83,296	0	0
District Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	416,740	86,746	209,544
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	109,563	13,965	108,902
Non Wage	147,963	19,030	100,642
Development Expenditure			
Domestic Development	83,296	16,968	0
Donor Development	75,917	0	0
Total Expenditure	416,740	49,963	209,544

Narrative of Workplan Revenues and Expenditure

The Total Departmental Annual Budget Estimates for FY2020/21 total is Shs. 209.5million.

Of this, 108,9m is budgeted under wage, 66.1m budgeted under the Sector Conditional Grant, 16m from Local Revenue and 18.4m/= from the District Non Conditional Grant.

The department also works with Development Partners who come in to help with financial support occasionally like UNICEF in Child protection, Save the Children in coordination meetings, IDI in DOVCCs and SOVCCs, UWESO among others.

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	223,066	37,660	284,638
Locally Raised Revenues	42,427	0	36,000
Other Transfers from Central Government	30,000	0	100,000
District Unconditional Grant (Non-Wage)	64,238	16,060	62,238
District Unconditional Grant (Wage)	86,400	21,600	86,400
<i>Development Revenues</i>	87,071	0	86,100
External Financing	80,000	0	80,000
District Discretionary Development Equalization Grant	7,071	0	6,100
Total Revenues shares	310,137	37,660	370,738
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	86,400	6,700	86,400
Non Wage	136,666	15,536	198,238
<i>Development Expenditure</i>			
Domestic Development	7,071	0	6,100
Donor Development	80,000	0	80,000
Total Expenditure	310,137	22,236	370,738

Narrative of Workplan Revenues and Expenditure

The District Planning work plan is slated to receive Ushs 370.7 million, the composition of the expenditure by expenditure category is as follows: Wage is Ushs 86.4m (23.3%); Recurrent Non Wage Expenditures total to Ushs 198.2m (53.5% of the draft budget); and the Development Budget is Ushs 86.1m composed of Ushs 6.1m for M&E and Ushs 80m from donors for finetuning, publication and dissemination of the Third District Development Plan (DDPIII).

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	103,062	16,351	90,268
Locally Raised Revenues	20,361	0	26,361
Multi-Sectoral Transfers to LLGs_NonWage	19,455	540	0
District Unconditional Grant (Non-Wage)	38,160	9,540	38,160
District Unconditional Grant (Wage)	25,087	6,272	25,748
Development Revenues	4,000	0	4,000
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
Total Revenues shares	107,062	16,351	94,268
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,087	2,648	25,748
Non Wage	77,976	13,596	64,520
Development Expenditure			
Domestic Development	4,000	0	4,000
Donor Development	0	0	0
Total Expenditure	107,062	16,244	94,268

Narrative of Workplan Revenues and Expenditure

The anticipated budget of the District Internal Audit for Financial year 2020/2021 is Ushs 94.3 million. The department budget by expenditure category will be; wage Shs. 25.7 million (27.3%), Non wage recurrent Shs. 64.5 million (68.4%) and domestic development Ushs. 4 million (4.2%). The development budget is for procurement of a Laptop computer for the Auditor

Vote : 628 Kikuube District

FY 2020/21

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	40,864	7,016	44,367
Locally Raised Revenues	12,800	0	4,000
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Wage)	12,602	3,150	24,859
Sector Conditional Grant (Non-Wage)	15,462	3,865	15,508
Development Revenues	3,200	0	0
Locally Raised Revenues	3,200	0	0
Total Revenues shares	44,064	7,016	44,367
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	12,602	3,150	24,859
Non Wage	28,262	3,865	19,508
Development Expenditure			
Domestic Development	3,200	0	0
Donor Development	0	0	0
Total Expenditure	44,064	7,016	44,367

Narrative of Workplan Revenues and Expenditure

The Departmental Annual Draft Budget Estimates for 2020/2021 FY is shs. 44.4 million

This total budget is distributed as follows;

Non wage recurrent is Shs. 19.5 million. This is composed of Sector conditional Grant (Non wage) – 15,507,841= as well as Locally raised revenue Shs. 4,000,000. District Unconditional Grant (wage) - 24,858,900=