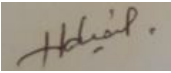

Vote : 605 Kibuku District**FY 2019/20**

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 8th November, 2018 in which proposals for the annual budget and work plan for 2019/2020 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**

Vote : 605 Kibuku District

FY 2019/20

Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	158,650	56,004	161,627
Discretionary Government Transfers	3,686,939	1,043,432	3,663,694
Conditional Government Transfers	14,699,680	3,949,714	14,195,996
Other Government Transfers	2,799,928	347,610	2,259,606
Donor Funding	87,564	0	42,000
Grand Total	21,432,761	5,396,761	20,322,923

Revenue Performance in the First Quarter of 2018/19

During the financial year 2018/19, the district had an approved annual budget of shillings 21,432,761,000 out of which shillings 5,396,761,000 representing 25% was received by the end of September (first quarter). Of the total revenues received shillings 56,004,000 representing 35% was locally raised revenues; 1,043,432,000 representing 28% was Discretionary government transfers; shillings 3,949,714,000 representing 26.8% was conditional government transfers while shillings 347,610,000 representing 12% was from other government transfers. the 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 2019/20

The district has an anticipated revenue forecast of shillings 20,322,923 showing a reduction of shillings 1,109,838,000 from the budget for the financial year 2018/19. The reduction was due to budget cuts across a number of 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 0.79% of total budget is locally raised revenue. discretionary government transfers will contribute 98.9%. Donor funding is expected to contribute only 0.002% and this is due to withdrawal of funding from UNFPA. 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.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	3,725,776	766,079	2,469,217
Finance	653,836	162,319	642,741
Statutory Bodies	421,263	103,776	516,741
Production and Marketing	1,068,731	208,281	1,068,897
Health	3,032,381	767,124	2,981,687
Education	9,710,015	2,655,134	9,878,092
Roads and Engineering	952,161	257,680	818,095

Vote : 605 Kibuku District

FY 2019/20

Water	710,749	231,762	662,936
Natural Resources	204,640	46,160	208,555
Community Based Services	756,109	126,169	740,076
Planning	157,940	22,588	296,726
Internal Audit	39,160	9,790	39,160
Grand Total	21,432,761	5,356,861	20,322,923
<i>o/w: Wage:</i>	<i>10,978,626</i>	<i>2,744,656</i>	<i>10,978,626</i>
<i>Non-Wage Recurrent:</i>	<i>5,948,251</i>	<i>1,496,730</i>	<i>5,978,361</i>
<i>Domestic Devt:</i>	<i>4,418,320</i>	<i>1,115,475</i>	<i>3,323,936</i>
<i>Donor Devt:</i>	<i>87,564</i>	<i>0</i>	<i>42,000</i>

Expenditure Performance in the First Quarter FY 2018/19

Of the total approved annual budget of shillings 21,432,000, shillings 5,356,861,000 was received during first quarter. 100% released funds were disbursed to the different departments and the y were spent as follows: 2,744,656,000 representing 51,7% of the release was spent on the payment of wages; 1,496,730 representing 28% was spent on non wage recurrent while shillings 1,115,475,000 representing 20.8% was spent on domestic development investments.

Planned Expenditures for The FY 2019/20

The district has an anticipated revenue of shillings 20,322,923. 100% of these funds are expected to be disbursed and spent across all departments. shillings 10,978,626,000 representing 54% of the total revenue is to be spent on payment of staff salaries. Shillings 5,978,361,000 representing 29% of the total revenues is to be spent on non wage recurrent activities reflecting an increment of 30,110,000/= from the budget for 2018/19. this was due to an increment of the sector conditional grant for Education and locally raised revenues. Shillings 3,323,936,000 representing 17% of the total anticipated revenue is for domestic development. The domestic development revenues reflect a decrease of shillings 1,094,384,000 when compared to development budget of 2018/19. this is attributed to budget cuts under DDEG, Sector development grants and the transitional development grant.

Medium Term Expenditure Plans

The emphasis of the medium term Plan is tailored towards improving the health standards of the community and infrastructure development especially roads , 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.

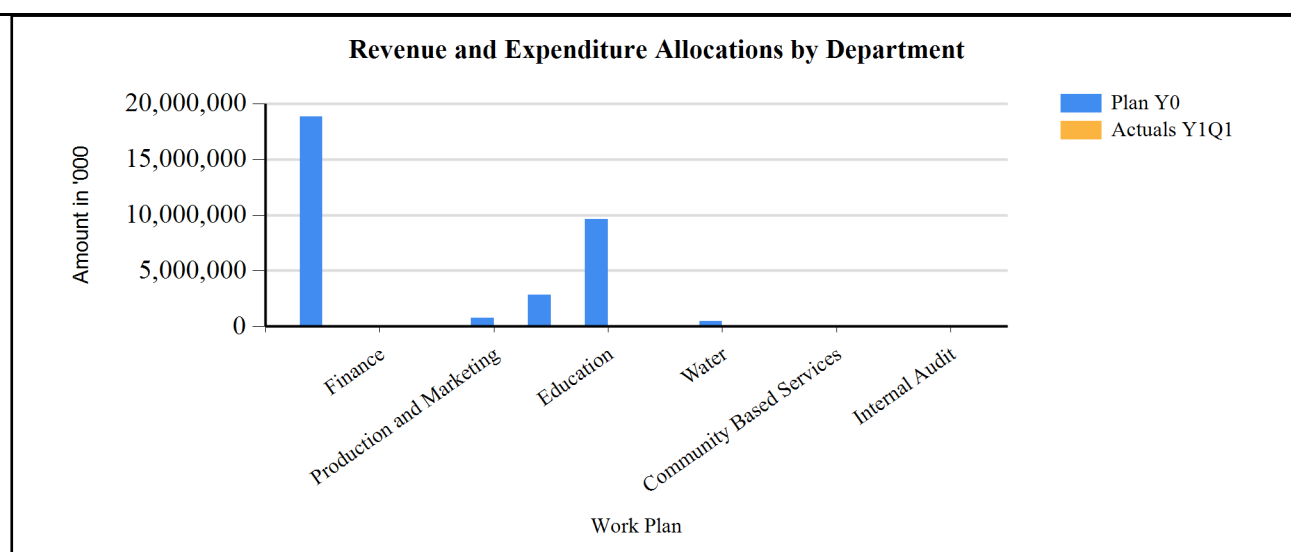
Challenges in Implementation

Un expected budget cuts by the center 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 red cross to intervene in the areas of disaster. 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 2019/20



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	158,650	56,004	161,627
Local Services Tax	60,847	30,458	71,840
Land Fees	5,279	6,150	5,279
Application Fees	10,073	2,550	10,073
Business licenses	8,233	7,158	8,233
Rent & Rates - Non-Produced Assets – from other Govt units	6,160	0	6,160
Utilities	6,500	0	6,500
Park Fees	8,013	518	0
Agency Fees	16,528	8,670	16,528
Inspection Fees	8,573	0	8,572
Market /Gate Charges	8,133	0	8,132
Other Fees and Charges	8,483	0	8,482
Group registration	11,829	500	11,828
2a. Discretionary Government Transfers	3,686,939	1,043,432	3,663,694
District Unconditional Grant (Non-Wage)	708,033	177,008	702,819
Urban Unconditional Grant (Non-Wage)	40,400	10,100	38,666
District Discretionary Development Equalization Grant	1,433,146	477,715	1,418,316
Urban Unconditional Grant (Wage)	157,214	39,303	157,214
District Unconditional Grant (Wage)	1,320,920	330,230	1,320,920
Urban Discretionary Development Equalization Grant	27,226	9,075	25,760
2b. Conditional Government Transfer	14,699,680	3,949,714	14,195,996

Vote : 605 Kibuku District

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Sector Conditional Grant (Wage)	9,500,492	2,375,123	9,500,492
Sector Conditional Grant (Non-Wage)	2,398,597	757,718	2,576,841
Sector Development Grant	1,894,596	631,532	1,879,861
Transitional Development Grant	65,651	0	0
General Public Service Pension Arrears (Budgeting)	82,000	0	0
Salary arrears (Budgeting)	16,978	0	0
Pension for Local Governments	238,802	59,700	238,802
Gratuity for Local Governments	502,563	125,641	0
2c. Other Government Transfer	2,799,928	347,610	2,259,606
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	997,700	25,228	610,500
Support to PLE (UNEB)	9,609	0	12,101
Uganda Road Fund (URF)	874,934	234,373	669,822
Uganda Women Entrepreneurship Program(UWEP)	189,774	21,381	193,248
Youth Livelihood Programme (YLP)	407,194	8,311	387,567
Support to Production Extension Services	280,717	0	280,717
Uganda Sanitation Fund (USF)	0	0	65,651
3. Donor	87,564	0	42,000
United Nations Children Fund (UNICEF)	42,000	0	0
United Nations Population Fund (UNPF)	45,564	0	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	42,000
Total Revenues shares	21,432,761	5,396,761	20,322,923

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

The annual approved Budget under locally raised revenues was shillings 158,650,000. By the end of September 2018, the district had received a total of shillings 56,004,000 locally raised revenue against an annual approved of 158,650,000 which is 35%. This performance was due to improvements in collections from local service tax.

Central Government Transfers

By the end of September 2018, the district had received shillings 5,340,756,000 representing 25.2%. Shillings 1,043,432,000 against a budget of 3,686,939,000 from Discretionary Government transfers representing 28% was received. Under conditional government transfers shillings 3,949,714,000 was received representing 26.7% of the budget and other government transfers stood at 12%. 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 released to the district.

Donor Funding

Donor funds were not received during the first quarter of 2018/19.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

Vote : 605 Kibuku District

FY 2019/20

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 which is slightly higher than the budget for running year 2018/19. 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 20,119,296,000 from Central Government transfers which represents 98.9% of the total budget; out of which shillings 3,663,694,000 is DDEG representing 18.2% of the central Government transfers, shillings 14,195,996,000 is Conditional Government transfers representing 70.6% and shillings 2,259,606,000 is Other Government transfers representing 11.2% of the central Government transfers.

Donor Funding

The anticipated donor funding for 2019/2020 is shillings 42,000,000 representing 0.002% 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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	390,287	70,179	282,588
District Production Services	666,847	156,209	774,713
District Commercial Services	11,596	2,836	11,596
<i>Sub- Total of allocation Sector</i>	1,068,731	229,224	1,068,897
Sector :Works and Transport			
District, Urban and Community Access Roads	952,161	210,558	818,095
<i>Sub- Total of allocation Sector</i>	952,161	210,558	818,095
Sector :Education			
Pre-Primary and Primary Education	7,016,995	1,716,126	6,816,593
Secondary Education	2,505,597	608,546	2,822,752
Education & Sports Management and Inspection	187,423	44,280	238,747
<i>Sub- Total of allocation Sector</i>	9,710,015	2,368,952	9,878,092
Sector :Health			
Primary Healthcare	2,916,758	601,071	2,926,628
Health Management and Supervision	115,623	28,906	55,059
<i>Sub- Total of allocation Sector</i>	3,032,381	629,976	2,981,687
Sector :Water and Environment			
Rural Water Supply and Sanitation	710,749	233,587	662,936
Natural Resources Management	204,640	110,125	208,555
<i>Sub- Total of allocation Sector</i>	915,389	343,712	871,491
Sector :Social Development			
Community Mobilisation and Empowerment	756,109	184,006	740,076
<i>Sub- Total of allocation Sector</i>	756,109	184,006	740,076

Vote : 605 Kibuku District

FY 2019/20

Sector :Public Sector Management			
District and Urban Administration	3,725,776	1,003,578	2,469,217
Local Statutory Bodies	421,263	99,590	516,741
Local Government Planning Services	157,940	39,485	296,726
<i>Sub- Total of allocation Sector</i>	4,304,979	1,142,653	3,282,684
Sector :Accountability			
Financial Management and Accountability(LG)	653,836	160,944	642,741
Internal Audit Services	39,160	9,790	39,160
<i>Sub- Total of allocation Sector</i>	692,996	170,734	681,901

Vote : 605 Kibuku District

FY 2019/20

SECTION B : Workplan Summary

Vote : 605 Kibuku District

FY 2019/20

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,788,931	434,312	1,554,654
Locally Raised Revenues	0	0	13,543
Other Transfers from Central Government	0	0	610,500
District Unconditional Grant (Non-Wage)	178,195	44,549	74,300
Urban Unconditional Grant (Wage)	157,214	39,303	157,214
District Unconditional Grant (Wage)	613,179	153,295	460,296
General Public Service Pension Arrears (Budgeting)	82,000	0	0
Salary arrears (Budgeting)	16,978	0	0
Pension for Local Governments	238,802	59,700	238,802
Gratuity for Local Governments	502,563	125,641	0
Development Revenues	1,936,845	331,767	914,563
Other Transfers from Central Government	997,700	0	0
Multi-Sectoral Transfers to LLGs_Gou	865,617	0	855,475
District Discretionary Development Equalization Grant	73,528	0	59,088
Total Revenues shares	3,725,776	766,079	2,469,217
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	770,393	154,703	617,510
Non Wage	1,018,538	172,203	937,144
Development Expenditure			
Domestic Development	1,936,845	304,442	914,563
Donor Development	0	0	0
Total Expenditure	3,725,776	631,348	2,469,217

Narrative of Workplan Revenues and Expenditure

The department expects to receive revenues totaling to 2,469,217,000 representing 12% of the total anticipated revenues for the district, out of which shillings 1,554,654,000 are recurrent revenues while shillings 914,563,000 are development revenues. Further analysis of the revenues reveals that compared to the budget for the financial year 2018/19, there is a decrease of 1,256,559,000, 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 38% of its revenues on non-wage recurrent activities, 25% on payment of staff salaries for both urban and district staff while 37% will be spent on development activities majorly at the lower local governments.

Vote : 605 Kibuku District

FY 2019/20

Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	653,836	162,319	642,741
Locally Raised Revenues	0	0	13,000
Multi-Sectoral Transfers to LLGs_NonWage	307,704	74,411	284,042
District Unconditional Grant (Non-Wage)	152,377	39,469	151,943
District Unconditional Grant (Wage)	193,756	48,439	193,756
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	653,836	162,319	642,741
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	193,756	30,404	193,756
Non Wage	460,080	88,414	448,985
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	653,836	118,818	642,741

Narrative of Workplan Revenues and Expenditure

The department expects to receive revenues totaling to 642,741,000 representing 3.2% of the total anticipated revenues for the district. The anticipated revenues for finance department are entirely recurrent in nature.

Further analysis of the revenues reveals that compared to the budget for the financial year 2018/19, there is a decrease of 11,095,000, and this is attributed to budget cut under multi sectoral transfers to lower local governments.

The department expects to spend 70% of its revenues on non-wage recurrent activities at both district and lower local governments while 30% of the budget will be spent on payment of staff salaries.

Vote : 605 Kibuku District

FY 2019/20

Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	421,263	103,776	516,741
Locally Raised Revenues	65,515	14,839	65,515
District Unconditional Grant (Non-Wage)	140,777	35,194	236,255
District Unconditional Grant (Wage)	214,971	53,743	214,971
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	421,263	103,776	516,741
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,971	45,228	214,971
Non Wage	206,292	50,033	301,770
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	421,263	95,261	516,741

Narrative of Workplan Revenues and Expenditure

The department anticipates total revenues of shillings 516,741,000 representing 2.5 % 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 un conditional grant non-wage and district unconditional grant wage

Further analysis of the revenues reveals that compared to the budget for the financial year 2018/19, there is a decrease of 11,095,000, and this is attributed to budget cut under multi sectoral transfers to lower local governments.

The department expects to spend 58.4% of its revenues on non-wage recurrent activities while 41.6% of the budget will be spent on payment of staff salaries.

Vote : 605 Kibuku District

FY 2019/20

Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	922,897	159,670	921,685
Other Transfers from Central Government	280,717	0	280,717
District Unconditional Grant (Non-Wage)	3,500	0	3,500
Sector Conditional Grant (Wage)	364,036	91,009	364,036
Sector Conditional Grant (Non-Wage)	274,644	68,661	273,432
Development Revenues	145,833	48,611	147,212
Sector Development Grant	145,833	0	147,212
Total Revenues shares	1,068,731	208,281	1,068,897
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	364,036	59,641	364,036
Non Wage	558,861	22,492	557,649
Development Expenditure			
Domestic Development	145,833	0	147,212
Donor Development	0	0	0
Total Expenditure	1,068,731	82,133	1,068,897

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 1,068,897,000 representing 5.3% of the total anticipated revenues for the district, out of which shillings 921,685,000 are recurrent revenues representing 86.4% of the expected revenues while shillings 147,212,000 representing 13.8% of the expected revenues are development revenues.

Further analysis of the expected revenues reveals that the department is to depend entirely on central government for funding during the financial 2019/20.

The department expects to spend 52.2% of its revenues on non-wage recurrent activities, 34% on payment of staff salaries while 13.8% will be spent on development activities.

Vote : 605 Kibuku District

FY 2019/20

Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,305,970	575,993	2,371,621
Other Transfers from Central Government	0	0	65,651
District Unconditional Grant (Non-Wage)	2,000	0	2,000
Sector Conditional Grant (Wage)	2,163,675	540,919	2,163,675
Sector Conditional Grant (Non-Wage)	140,295	35,074	140,295
Development Revenues	726,411	191,132	610,066
Donor Funding	87,564	0	42,000
District Discretionary Development Equalization Grant	25,000	0	25,000
Sector Development Grant	548,195	0	543,066
Transitional Development Grant	65,651	0	0
Total Revenues shares	3,032,381	767,124	2,981,687
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,163,675	532,796	2,163,675
Non Wage	142,295	17,706	207,946
Development Expenditure			
Domestic Development	638,847	1,350	568,066
Donor Development	87,564	0	42,000
Total Expenditure	3,032,381	551,851	2,981,687

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 2,981,687,000 representing 14.7% of the total anticipated revenues for the district, out of which shillings 2,371,621,000 are recurrent revenues representing 79.5% of the expected revenues while shillings 610,066,000 representing 20.5% 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 2019/20.

The department expects to spend 7% of its revenues on non-wage recurrent activities, 72.6% on payment of staff salaries, 19.1% will be spent on domestic development investments majorly for upgrading health centre II to health centre III while 1.4% will be spent to support donor development activities such as immunization.

Further analysis of the planned expenditure reveals that the biggest percentage (72.6) of the health budget is proposed for salary payment and this is attributed to the salary enhancements.

Vote : 605 Kibuku District

FY 2019/20

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,925,112	2,386,944	9,108,351
Other Transfers from Central Government	9,609	0	12,101
District Unconditional Grant (Wage)	45,898	11,474	45,898
Sector Conditional Grant (Wage)	6,972,780	1,743,195	6,972,780
Sector Conditional Grant (Non-Wage)	1,896,824	632,275	2,077,572
Development Revenues	784,904	268,190	769,741
District Discretionary Development Equalization Grant	60,735	0	50,734
Sector Development Grant	724,169	0	719,007
Total Revenues shares	9,710,015	2,655,134	9,878,092
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,018,678	1,707,808	7,018,678
Non Wage	1,906,433	531,092	2,089,673
Development Expenditure			
Domestic Development	784,904	10,000	769,741
Donor Development	0	0	0
Total Expenditure	9,710,015	2,248,899	9,878,092

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 9,878,092,000 representing 48.6% of the total anticipated revenues for the district, out of which shillings 29,108,351,000 are recurrent revenues representing 92.2% of the expected revenues while shillings 769,741,000 representing 7.8% 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 2019/20.

It is also noted compared to the budget for financial year 2018/19 that there is an increment of shillings 168,077,000 to cater for inspection and the growing enrollment in primary and secondary schools.

The department expects to spend 21.2% of its revenues on non-wage recurrent activities, 71% on payment of staff salaries and 7.8% will be spent on domestic development investments.

Further analysis of the planned expenditure reveals that the biggest percentage (72.6) 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 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	912,161	243,680	778,095
Other Transfers from Central Government	874,934	234,373	669,822
District Unconditional Grant (Wage)	37,227	9,307	108,273
Development Revenues	40,000	14,000	40,000
District Discretionary Development Equalization Grant	40,000	0	40,000
Total Revenues shares	952,161	257,680	818,095
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,227	8,567	108,273
Non Wage	874,934	52,504	669,822
Development Expenditure			
Domestic Development	40,000	0	40,000
Donor Development	0	0	0
Total Expenditure	952,161	61,071	818,095

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 818,095,000 representing 4.0% of the total anticipated revenues for the district, out of which shillings 778,095,000 are recurrent revenues representing 95.1% of the expected revenues while shillings 40,000,000 representing 4.9% 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 2019/20.

It is also noted compared to the budget for financial year 2018/19 that there is a reduction of shillings 134,066,000 attributed to a budget cut under URF and this is expected to affect the maintenance of the district roads.

The department expects to spend 81.9% of its revenues on non-wage recurrent activities, 13% on payment of staff salaries and 4.9% will be spent on domestic development investments.

Further analysis of the planned expenditure reveals that the biggest percentage (81.9%) 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 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	38,350	7,962	36,860
Locally Raised Revenues	6,500	0	6,500
Sector Conditional Grant (Non-Wage)	31,850	7,962	30,360
Development Revenues	672,399	223,800	626,076
District Discretionary Development Equalization Grant	196,000	0	155,500
Sector Development Grant	476,399	0	470,576
Total Revenues shares	710,749	231,762	662,936
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	38,350	7,962	36,860
Development Expenditure			
Domestic Development	672,399	6,895	626,076
Donor Development	0	0	0
Total Expenditure	710,749	14,857	662,936

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 662,936,000 representing 3.3% of the total anticipated revenues for the district, out of which shillings 36,860,000 are recurrent revenues representing 0.56% of the expected revenues while shillings 626,076,000 representing 94.4% of the expected revenues are development revenues.

Analysis of the revenues reflects a reduction of shillings 47,813,000 compared to the budget for financial year 2018/19.

The department expects to spend 5.6% of its revenues on non-wage recurrent activities while 94.4% will be spent on domestic development investments for bore drilling and rehabilitation.

Further analysis of the planned expenditure reveals that the biggest percentage (94.4%) of the budget water is for development investments basically for improving the safe water coverage in the district.

Vote : 605 Kibuku District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	106,640	16,660	190,555
Other Transfers from Central Government	40,000	0	40,000
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	60,697	15,174	142,533
Sector Conditional Grant (Non-Wage)	5,943	1,486	6,022
Development Revenues	98,000	29,500	18,000
District Discretionary Development Equalization Grant	98,000	0	18,000
Total Revenues shares	204,640	46,160	208,555
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	60,697	14,316	142,533
Non Wage	45,943	1,486	48,022
Development Expenditure			
Domestic Development	98,000	210	18,000
Donor Development	0	0	0
Total Expenditure	204,640	16,011	208,555

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 208,555,000 representing 1.0% of the total anticipated revenues for the district, out of which shillings 190,555,000 are recurrent revenues representing 91.3% of the expected revenues while shillings 18,000,000 representing 8.7% 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 2019/20.

The department plans to spend 23% of its anticipated revenues on non-wage recurrent activities, 68.3% on payment of staff salaries while 8.7% 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 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	756,109	126,169	740,076
Locally Raised Revenues	6,500	0	6,500
Other Transfers from Central Government	596,968	88,009	580,815
District Unconditional Grant (Wage)	103,600	25,900	103,600
Sector Conditional Grant (Non-Wage)	49,041	12,260	49,161
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	756,109	126,169	740,076
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	103,600	22,504	103,600
Non Wage	652,509	89,068	636,476
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	756,109	111,572	740,076

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 740,076,000 representing 3.6% of the total anticipated revenues for the district.

Analysis reveals that the entire estimated budget for community based services is recurrent revenues.

Compared to the budget for the financial year 2018/19, there is a reduction of shillings 16,033,000 due to a budget cut noted for support YLP.

The department plans to spend 86% of its anticipated revenues on non-wage recurrent activities, while 14% on payment of staff salaries

Further analysis reflects the biggest proportion of the estimated community based services revenues being spent on non-wage recurrent activities for example to support women and youth groups.

Vote : 605 Kibuku District

FY 2019/20

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	56,447	14,112	56,447
District Unconditional Grant (Non-Wage)	29,215	7,304	29,215
District Unconditional Grant (Wage)	27,232	6,808	27,232
Development Revenues	101,493	8,476	240,279
District Discretionary Development Equalization Grant	101,493	0	240,279
Total Revenues shares	157,940	22,588	296,726
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,232	2,911	27,232
Non Wage	29,215	0	29,215
Development Expenditure			
Domestic Development	101,493	5,341	240,279
Donor Development	0	0	0
Total Expenditure	157,940	8,252	296,726

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 296,726,000 representing 1,5% of the total anticipated revenues for the district, out of which shillings 56,447,000 representing 19% are recurrent in nature while 81% are development revenues. Compared to the budget for the financial year 2018/19, there is a remarkable increment by shillings 138,786,000 for development investments.

The department plans to spend 9.8% of its anticipated revenues on non-wage recurrent activities, 81% on development investments while 9.8% for payment of staff salaries.

Further analysis reflects the biggest proportion of the estimated department revenues (81) being spent on development investments majorly for the proposed procurement of a vehicle for the planning department

Vote : 605 Kibuku District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	39,160	9,790	39,160
District Unconditional Grant (Non-Wage)	14,800	3,700	14,800
District Unconditional Grant (Wage)	24,360	6,090	24,360
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	39,160	9,790	39,160
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,360	3,164	24,360
Non Wage	14,800	804	14,800
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	39,160	3,968	39,160

Narrative of Workplan Revenues and Expenditure

The department has an estimated annual budget of shillings 39,160,000 representing 0.2% of the total anticipated revenues for the district.

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

The department plans to spend 37.8% of its anticipated revenues on non-wage recurrent activities, while 62.2% on payment of staff salaries