

# Vote: 579 Bududa District

# FY 2018/19

## Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Signature :

Signature :



Namulondo Tappy

(Accounting Officer)



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

Signed on Date: \_\_\_\_\_

Signed on Date: \_\_\_\_\_

# Vote: 579 Bududa District

# FY 2018/19

## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

### PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

**Vote: 579 Bududa District****FY 2018/19**

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**NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

# Vote: 579 Bududa District

# FY 2018/19

## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>Local Revenues</b>	215,358	133,746	248,418
<b>Discretionary Government Transfers</b>	3,500,099	2,979,525	3,789,531
<b>Conditional Government Transfers</b>	14,394,620	10,974,630	15,941,097
<b>Other Government Transfers</b>	660,668	1,016,091	2,241,089
<b>Donor Funding</b>	413,254	178,652	447,903
<b>Grand Total</b>	<b>19,184,000</b>	<b>15,282,644</b>	<b>22,668,038</b>

### Revenue Performance by end of March of the Running FY

The District received shillings 15,282,644,00 out of the total budget of 19,184,000 which is represented by 80% of the total Annual budget. This shows that the district performed above target which is mainly attributed to receipt of 100% of the entire development grant in the third quarter. The district also received funds from MAAIF to fund extension services under the production department which funds were not part of the planned budget

### Planned Revenues for next FY

The district expects to receive a total of shillings 22,668,038,000 as compared to 19,184,000,000. The increase is attributed to enhanced salaries for health workers and science staff which was not part of the previous financial year's budget.

### Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	2,413,262	2,045,302	2,039,857
Finance	331,465	268,263	338,551
Statutory Bodies	688,010	511,018	760,330
Production and Marketing	1,066,002	1,146,127	2,702,434
Health	3,376,093	2,513,010	4,787,345
Education	8,659,153	6,631,115	9,051,355
Roads and Engineering	709,172	744,201	1,262,425
Water	679,431	560,402	600,166
Natural Resources	241,547	190,152	178,021
Community Based Services	863,467	539,361	792,076
Planning	80,373	47,143	71,598
Internal Audit	76,022	46,636	83,881
<b>Grand Total</b>	<b>19,184,000</b>	<b>15,242,730</b>	<b>22,668,038</b>
<i>o/w: Wage:</i>	9,830,579	7,372,934	11,693,358
<i>Non-Wage Recurrent:</i>	5,151,456	4,164,601	5,489,392

**Vote: 579 Bududa District****FY 2018/19**

<i>Domestic Devt:</i>	3,788,710	3,526,543	5,037,385
<i>Donor Devt:</i>	413,254	178,652	447,903

**Expenditure Performance by end of March FY 2017/18**

Out of the received funds , a total of 15,242,730,000 was disbursed to departments which in turn spent shillings 12,463,042,000 constituting 82% of the releases spent and 65% of the total approved budget. Below target performance was attributed to capital projects which had not been completed by the end of the third quarter.

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

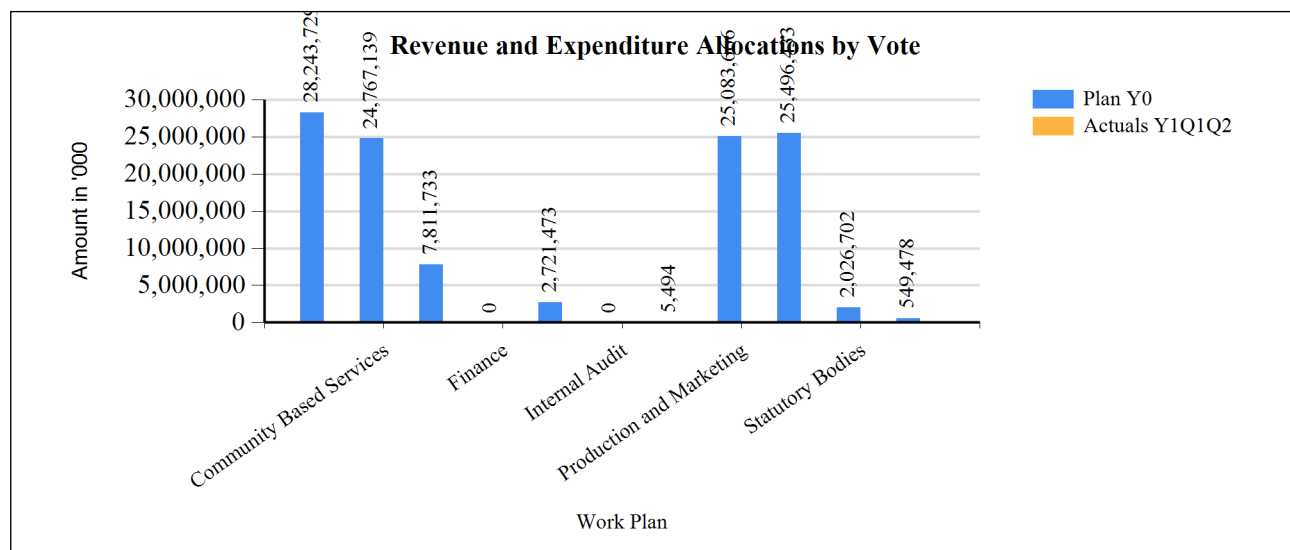
The District Plans to spend shillings 22,68,038,000 and the budget strategy is to focus on increasing access to quality social services, improving infrastructure for development, increasing house hold income and promoting sustainable utilization of natural resources.

**Medium Term Expenditure Plans**

Complete Phase II of a theater at Bulucheke Health Center III, Constructing of a maternity ward, OPD and staff house at Buungi Health Centre II, constructing of five stance pit latrines in five schools, 3 classroom block at Buchunya Primary School, Complete Namateshi Gravty Flow Scheme, Construct and reconstruct Medium springs, support women and youth groups, 227 kilometers of roads mechanically maintained. Phase one of the District Administraiton Block constructed, Bukibokolo Sub COUNTY Headquarters completed.

**Challenges in Implementation**

Low staffing levels which stand at 39% due to limited wage bill provisions, difficulty in attracting and retaining of critical staff as a result of the hard terrain. Disasters like Landslides continue to destroy the already existing limited infrastructure. very high cost of investments hence consuming the limited district resource envelope.

**G1: Graph on the revenue and expenditure allocations by Department****Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts By End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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**Vote: 579 Bududa District****FY 2018/19**

<b>1. Locally Raised Revenues</b>	<b>215,358</b>	<b>133,746</b>	<b>248,418</b>
Advance Recoveries	0	0	0
Advertisements/Bill Boards	0	0	0
Animal & Crop Husbandry related Levies	2,340	200	7,000
Application Fees	12,000	9,063	44,000
Business licenses	8,318	3,477	8,318
Educational/Instruction related levies	2,300	0	0
Financial services	0	0	7,000
Group registration	2,000	4,130	5,000
Land Fees	10,000	175	10,000
Local Services Tax	40,000	72,240	61,000
Market /Gate Charges	32,000	0	5,000
Miscellaneous and unidentified taxes	0	0	10,000
Miscellaneous receipts/income	1,000	0	0
Other Fees and Charges	53,000	16,462	60,000
Other licenses	0	0	30,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,100	0	1,100
Registration of Businesses	6,300	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	15,000	0	0
Rent & Rates - Non-Produced Assets – from private entities	1,000	0	0
Stamp duty	1,000	0	0
Unspent balances – Locally Raised Revenues	28,000	28,000	0
<b>2a. Discretionary Government Transfers</b>	<b>3,500,099</b>	<b>2,979,525</b>	<b>3,789,531</b>
District Discretionary Development Equalization Grant	1,374,306	1,374,306	1,444,876
District Unconditional Grant (Non-Wage)	774,974	581,230	851,382
District Unconditional Grant (Wage)	1,054,348	790,761	1,166,606
Urban Discretionary Development Equalization Grant	43,496	43,496	43,281
Urban Unconditional Grant (Non-Wage)	98,845	74,134	98,061
Urban Unconditional Grant (Wage)	154,132	115,599	185,325
<b>2b. Conditional Government Transfer</b>	<b>14,394,620</b>	<b>10,974,630</b>	<b>15,941,097</b>
General Public Service Pension Arrears (Budgeting)	721,536	721,536	0
Gratuity for Local Governments	284,579	213,434	629,557
Pension for Local Governments	607,555	455,667	650,159
Salary arrears (Budgeting)	108,557	108,557	0
Sector Conditional Grant (Non-Wage)	2,302,859	1,261,428	2,162,204
Sector Conditional Grant (Wage)	8,622,100	6,466,575	10,341,427
Sector Development Grant	726,796	726,796	2,136,697
Transitional Development Grant	1,020,638	1,020,638	21,053

**Vote: 579 Bududa District****FY 2018/19**

<b>2c. Other Government Transfer</b>	<b>660,668</b>	<b>1,016,091</b>	<b>2,241,089</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	101,000	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	40,000
Northern Uganda Social Action Fund (NUSAF)	0	11,570	997,624
Other	0	168,463	0
Support to PLE (UNEB)	0	7,821	8,000
Uganda Road Fund (URF)	0	514,187	739,116
Uganda Women Entrepreneurship Program(UWEP)	157,106	101,202	151,905
Youth Livelihood Programme (YLP)	402,561	212,848	304,443
<b>3. Donor</b>	<b>413,254</b>	<b>178,652</b>	<b>447,903</b>
African Development Bank (ADB)	0	0	0
United Nations Children Fund (UNICEF)	128,903	6,902	8,903
United Nations Population Fund (UNPF)	70,351	18,503	225,000
Global Fund for HIV, TB & Malaria	0	21,013	0
World Health Organisation (WHO)	194,000	132,234	194,000
Global Alliance for Vaccines and Immunization (GAVI)	20,000	0	20,000
<b>Total Revenues shares</b>	<b>19,184,000</b>	<b>15,282,644</b>	<b>22,668,038</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

Local Revenue by the end of the third quarter performed at 133,746,000 which is represented by 62% of the total annual budget. This shows below target performance mainly attributed to non realization of revenue from sources like business licenses whose collection had just started by the end of the quarter. Market gate charges are also performing poorly due to major markets in the district now belonging to the new urban councils. However efforts are underway to ensure that all planned local revenue is collected before the end of the financial year

**Central Government Transfers**

The district received a total of shillings 1,016,091,000 which is 154% of the annual budget. Performance above target is due to Uganda road fund which was originally captured as a sector non wage during planning and funds from MAAIF for extension services released in quarter 2 and quarter 3 yet it was not part of the original budget.

**Donor Funding**

The District received a total of shillings 178,652,000 which is 43% of the annual approved budget. Below target performance is attributed to non receipt of GAVI funds and less release of UNICEF funds due to changes in their funding modalities.

**ii) Planned Revenues for FY 2018/19****Locally Raised Revenues**

The local revenue expected for 2018/19 is 248,418,000 as compared to 191,840,000 for 2017/18. The increase is expected from the apiary Project which is currently under implementation. These projections have been based on the first quarter performance for financial year 2017/18 and it is also important to note that unspent balance under local revenue is not inclusive of the local revenue projections for financial year 2018/19. However amounts from sources like forest products, licenses among others have been maintained.

# Vote: 579 Bududa District

# FY 2018/19

## Central Government Transfers

Expected Central Government transfers have significantly increased as compared to financial year 2017/18 which is mainly attributed to salary enhancement for health workers, science staff and Political Leaders. On the other hand other government transfers have significantly increased 2,241,089,000 as a result of NUSAF3 and Uganda Road Fund grants which were not part of the 2017/18 budget estimates.

## Donor Funding

The district plans to receive 447,903,000 as compared to 413 million due to increase in the expected funding from UNFPA for reproductive health and gender based violence activities. The District still expects funding from World health organization for immunization. Off budget support from PACE for malaria control and family planning and RHITES -E.

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	311,094	218,046	798,208
District Production Services	154,981	253,979	1,892,226
District Commercial Services	599,927	571,007	12,000
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>1,066,002</i></b>	<b><i>1,043,032</i></b>	<b><i>2,702,434</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	709,172	611,391	1,262,425
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>709,172</i></b>	<b><i>611,391</i></b>	<b><i>1,262,425</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	5,900,169	4,362,126	6,117,026
Secondary Education	2,485,069	1,213,604	2,800,852
Education & Sports Management and Inspection	268,515	55,416	128,276
Special Needs Education	5,400	1,200	5,200
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>8,659,153</i></b>	<b><i>5,632,347</i></b>	<b><i>9,051,355</i></b>
<b>Sector: Health</b>			
Primary Healthcare	2,774,146	1,837,135	4,485,123
District Hospital Services	463,657	250,595	163,657
Health Management and Supervision	138,290	82,082	138,565
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>3,376,093</i></b>	<b><i>2,169,812</i></b>	<b><i>4,787,345</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	679,432	418,356	600,166
Natural Resources Management	241,547	67,888	178,021
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>920,979</i></b>	<b><i>486,245</i></b>	<b><i>778,187</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	863,467	448,137	792,076



**Vote: 579 Bududa District****FY 2018/19**

<i>Sub- Total of allocation Sector</i>	<i>863,467</i>	<i>448,137</i>	<i>792,076</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,413,262	1,339,080	2,039,857
Local Statutory Bodies	688,010	443,866	760,330
Local Government Planning Services	80,373	20,319	71,598
<i>Sub- Total of allocation Sector</i>	<i>3,181,646</i>	<i>1,803,264</i>	<i>2,871,784</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	331,465	238,260	338,551
Internal Audit Services	76,022	46,464	83,881
<i>Sub- Total of allocation Sector</i>	<i>407,487</i>	<i>284,724</i>	<i>422,432</i>

**Vote: 579 Bududa District****FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,270,085</b>	<b>1,896,995</b>	<b>1,811,796</b>
District Unconditional Grant (Non-Wage)	79,462	61,223	76,168
District Unconditional Grant (Wage)	253,917	190,438	254,557
General Public Service Pension Arrears (Budgeting)	721,536	721,536	0
Gratuity for Local Governments	284,579	213,434	629,557
Locally Raised Revenues	48,000	17,397	48,000
Multi-Sectoral Transfers to LLGs_NonWage	96,291	76,103	83,168
Pension for Local Governments	607,555	455,667	650,159
Salary arrears (Budgeting)	108,557	108,557	0
Urban Unconditional Grant (Wage)	70,187	52,641	70,187
<b>Development Revenues</b>	<b>143,178</b>	<b>148,308</b>	<b>228,061</b>
District Discretionary Development Equalization Grant	116,285	116,285	149,906
District Unconditional Grant (Non-Wage)	0	0	41,000
Locally Raised Revenues	0	0	8,000
Multi-Sectoral Transfers to LLGs_Gou	26,893	32,023	29,155
<b>Total Revenue Shares</b>	<b>2,413,262</b>	<b>2,045,302</b>	<b>2,039,857</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	324,104	243,079	324,744
Non Wage	1,945,981	1,045,849	1,487,053
<b>Development Expenditure</b>			
Domestic Development	143,178	50,153	228,061
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,413,262</b>	<b>1,339,080</b>	<b>2,039,857</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Plans to receive shillings 2,039,857,000 as compared to 2,413,262,000 from all sources. The slight is because the current budget does not have salary and gratuity arrears which were part of the previous budget. The department plans to spend this amount of money towards improving on the working environment, conducting support supervision of staff for purposes of improving efficiency and effectiveness in the delivery of services.

**Workplan Title : Finance**

## Vote: 579 Bududa District

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>325,465</b>	<b>261,263</b>	<b>332,551</b>
District Unconditional Grant (Non-Wage)	88,586	66,665	58,587
District Unconditional Grant (Wage)	123,502	92,626	123,502
Locally Raised Revenues	28,207	37,073	44,000
Multi-Sectoral Transfers to LLGs_NonWage	59,717	45,809	81,010
Urban Unconditional Grant (Wage)	25,453	19,090	25,453
<b>Development Revenues</b>	<b>6,000</b>	<b>7,000</b>	<b>6,000</b>
District Discretionary Development Equalization Grant	6,000	7,000	6,000
<b>Total Revenue Shares</b>	<b>331,465</b>	<b>268,263</b>	<b>338,551</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	148,955	92,626	148,955
Non Wage	176,511	143,649	183,596
<b>Development Expenditure</b>			
Domestic Development	6,000	1,985	6,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>331,465</b>	<b>238,260</b>	<b>338,551</b>

## Narrative of Workplan Revenues and Expenditure

The District expects to receive a total of 338,551,000 shillings as compared to 331,465,000 for the previous financial year. The slight increase is to cater for activities geared towards improving local revenue performance in the district. Expenditure will be geared towards improving local revenue performance, timely budgeting and reporting and financial performance monitoring .

## Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>676,010</b>	<b>501,018</b>	<b>750,330</b>
District Unconditional Grant (Non-Wage)	360,855	272,758	433,975
District Unconditional Grant (Wage)	202,432	151,824	202,432
Locally Raised Revenues	24,454	8,714	43,000
Multi-Sectoral Transfers to LLGs_NonWage	84,526	64,915	67,179
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Urban Unconditional Grant (Wage)	3,744	2,808	3,744
<b>Development Revenues</b>	<b>12,000</b>	<b>10,000</b>	<b>10,000</b>

**Vote: 579 Bududa District****FY 2018/19**

District Discretionary Development Equalization Grant	10,000	10,000	10,000
Locally Raised Revenues	2,000	0	0
<b>Total Revenue Shares</b>	<b>688,010</b>	<b>511,018</b>	<b>760,330</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	206,176	154,632	206,176
Non Wage	469,834	289,234	544,154
<b>Development Expenditure</b>			
Domestic Development	12,000	0	10,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>688,010</b>	<b>443,866</b>	<b>760,330</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive shillings 760,330,000 as compared to 688010000. The increase is to cater for ex Gratia for local council leaders at sub county level. The department plans to spend all these funds on Facilitating of Council, Executive and standing committee meetings, Procurement of service providers.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>383,502</b>	<b>452,039</b>	<b>1,117,917</b>
District Unconditional Grant (Non-Wage)	0	0	3,000
District Unconditional Grant (Wage)	31,721	23,790	65,441
Locally Raised Revenues	5,400	0	2,000
Other Transfers from Central Government	0	168,463	120,312
Sector Conditional Grant (Non-Wage)	35,288	26,466	307,136
Sector Conditional Grant (Wage)	303,750	227,812	588,118
Urban Unconditional Grant (Wage)	7,344	5,508	31,909
<b>Development Revenues</b>	<b>682,500</b>	<b>694,088</b>	<b>1,584,517</b>
District Discretionary Development Equalization Grant	63,497	63,497	16,000
Locally Raised Revenues	0	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	589,781	589,799	499,053
Other Transfers from Central Government	0	11,570	877,312
Sector Development Grant	29,222	29,222	152,152
<b>Total Revenue Shares</b>	<b>1,066,002</b>	<b>1,146,127</b>	<b>2,702,434</b>

**Vote: 579 Bududa District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	342,815	247,345	685,468
Non Wage	40,687	172,679	432,448
<b>Development Expenditure</b>			
Domestic Development	682,500	623,009	1,584,517
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,066,002</b>	<b>1,043,032</b>	<b>2,702,434</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to spend a total of shillings 2,702,434,000 for financial year 2018/19 as compared to 1,066,002,000. The increase is attributed to sector non wage funds for extension workers, NUSAF 3 funds and staff salary enhancement which was not part of the previous budget. expenditure of these fund will on increasing production and productivity.

**Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,498,201</b>	<b>1,870,145</b>	<b>3,622,505</b>
District Unconditional Grant (Non-Wage)	5,100	3,685	2,100
District Unconditional Grant (Wage)	67,140	50,355	94,140
Locally Raised Revenues	4,488	0	4,488
Sector Conditional Grant (Non-Wage)	302,842	227,131	302,842
Sector Conditional Grant (Wage)	2,118,632	1,588,974	3,218,935
<b>Development Revenues</b>	<b>877,892</b>	<b>642,865</b>	<b>1,164,840</b>
District Discretionary Development Equalization Grant	158,742	158,742	168,742
Donor Funding	413,254	178,652	447,903
Multi-Sectoral Transfers to LLGs_Gou	5,896	5,472	0
Sector Development Grant	0	0	548,195
Transitional Development Grant	300,000	300,000	0
<b>Total Revenue Shares</b>	<b>3,376,093</b>	<b>2,513,010</b>	<b>4,787,345</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,185,772	1,634,872	3,313,075
Non Wage	312,430	228,030	309,430
<b>Development Expenditure</b>			
Domestic Development	464,637	128,667	716,937

**Vote: 579 Bududa District****FY 2018/19**

Donor Development	413,254	178,244	447,903
<b>Total Expenditure</b>	<b>3,376,093</b>	<b>2,169,812</b>	<b>4,787,345</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive a total of 4,787,345,000 as compared to 3,376,093,000 for the previous financial year. the increase in funds is to cater for salary enhancement for health workers. The sector plans to use this money to improve health service delivery in the district.

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,651,749</b>	<b>5,626,377</b>	<b>8,050,139</b>
District Unconditional Grant (Non-Wage)	0	0	3,000
District Unconditional Grant (Wage)	35,064	26,297	35,064
Locally Raised Revenues	6,373	2,073	6,373
Other Transfers from Central Government	0	7,821	8,000
Sector Conditional Grant (Non-Wage)	1,410,594	940,396	1,463,328
Sector Conditional Grant (Wage)	6,199,719	4,649,789	6,534,374
<b>Development Revenues</b>	<b>1,007,404</b>	<b>1,004,738</b>	<b>1,001,216</b>
District Discretionary Development Equalization Grant	60,851	60,851	82,000
Multi-Sectoral Transfers to LLGs_Gou	45,133	42,467	0
Sector Development Grant	201,420	201,420	919,216
Transitional Development Grant	700,000	700,000	0
<b>Total Revenue Shares</b>	<b>8,659,153</b>	<b>6,631,115</b>	<b>9,051,355</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,212,793	4,676,046	6,569,438
Non Wage	1,438,956	950,290	1,480,701
<b>Development Expenditure</b>			
Domestic Development	1,007,404	6,010	1,001,216
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>8,659,153</b>	<b>5,632,347</b>	<b>9,051,355</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive a total of 9,051,355,000 shillings as compared to 8,659,153,000 for the previous financial year. The increase is to cater for salary enhancement for Science teachers.

**Workplan Title : Roads and Engineering**

**Vote: 579 Bududa District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>519,079</b>	<b>553,583</b>	<b>839,116</b>
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	40,992	30,744	78,000
Locally Raised Revenues	3,493	873	3,000
Other Transfers from Central Government	0	514,187	739,116
Sector Conditional Grant (Non-Wage)	464,223	0	0
Urban Unconditional Grant (Wage)	10,372	7,779	17,000
<b>Development Revenues</b>	<b>190,093</b>	<b>190,619</b>	<b>423,308</b>
District Discretionary Development Equalization Grant	79,371	79,371	122,983
Multi-Sectoral Transfers to LLGs_Gou	110,722	111,248	300,325
<b>Total Revenue Shares</b>	<b>709,172</b>	<b>744,201</b>	<b>1,262,425</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	51,364	38,407	95,000
Non Wage	467,716	455,773	744,116
<b>Development Expenditure</b>			
Domestic Development	190,092	117,211	423,308
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>709,172</b>	<b>611,391</b>	<b>1,262,425</b>

**Narrative of Workplan Revenues and Expenditure**

The sector plans to received shillings 1,262,425,000 as compared to 709,172,000 for the previous financial year. the increase is attributed to salary enhancement under wage and URF funds for roads maintenance and machine imprest,

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>162,640</b>	<b>43,610</b>	<b>61,979</b>
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	25,461	19,095	25,461
Locally Raised Revenues	3,493	0	3,000
Other Transfers from Central Government	101,000	0	0
Sector Conditional Grant (Non-Wage)	32,686	24,515	31,518
<b>Development Revenues</b>	<b>516,791</b>	<b>516,791</b>	<b>538,187</b>

**Vote: 579 Bududa District****FY 2018/19**

Sector Development Grant	496,153	496,153	517,135
Transitional Development Grant	20,638	20,638	21,053
<b>Total Revenue Shares</b>	<b>679,431</b>	<b>560,402</b>	<b>600,166</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,461	19,095	25,461
Non Wage	137,179	21,405	36,518
<b>Development Expenditure</b>			
Domestic Development	516,791	377,856	538,187
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>679,432</b>	<b>418,356</b>	<b>600,166</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive shillings 600,166,000 as compared to 679,431,000 for the previous financial year. The reduction is attributed to money for software activities for Nabweya Gravity flow scheme which is not of this year's budget.

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>96,105</b>	<b>64,429</b>	<b>146,021</b>
District Unconditional Grant (Non-Wage)	11,192	8,487	12,000
District Unconditional Grant (Wage)	66,316	49,737	78,146
Locally Raised Revenues	9,733	1,000	10,000
Multi-Sectoral Transfers to LLGs_NonWage	3,370	1,085	0
Other Transfers from Central Government	0	0	40,000
Sector Conditional Grant (Non-Wage)	5,494	4,120	5,875
<b>Development Revenues</b>	<b>145,442</b>	<b>125,723</b>	<b>32,000</b>
District Discretionary Development Equalization Grant	23,811	31,751	32,000
District Unconditional Grant (Non-Wage)	22,058	7,687	0
Locally Raised Revenues	39,748	28,000	0
Multi-Sectoral Transfers to LLGs_Gou	59,824	58,285	0
<b>Total Revenue Shares</b>	<b>241,547</b>	<b>190,152</b>	<b>178,021</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	66,316	49,737	78,146
Non Wage	29,789	11,732	67,875
<b>Development Expenditure</b>			



**Vote: 579 Bududa District****FY 2018/19**

Domestic Development	145,442	6,419	32,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>241,547</b>	<b>67,888</b>	<b>178,021</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects total revenue of 178,021,000 as compared to 241,547,000 for financial year 2017/18. The reduction is attributed to non allocation of funds for DDEG to the department by Lower Local Governments. The department plans to spend all funds focusing on restoring wetlands, planting trees, restoring degraded areas, ensuring proper use of natural resources in the district.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>253,385</b>	<b>184,881</b>	<b>306,910</b>
District Unconditional Grant (Non-Wage)	2,011	1,516	4,000
District Unconditional Grant (Wage)	157,877	118,408	157,237
Locally Raised Revenues	6,735	1,295	10,000
Multi-Sectoral Transfers to LLGs_NonWage	18,558	12,509	36,515
Other Transfers from Central Government	0	0	31,183
Sector Conditional Grant (Non-Wage)	51,733	38,799	51,505
Urban Unconditional Grant (Wage)	16,471	12,354	16,471
<b>Development Revenues</b>	<b>610,082</b>	<b>354,480</b>	<b>485,166</b>
Multi-Sectoral Transfers to LLGs_Gou	50,414	40,430	60,000
Other Transfers from Central Government	559,668	314,050	425,166
<b>Total Revenue Shares</b>	<b>863,467</b>	<b>539,361</b>	<b>792,076</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	174,349	122,875	173,708
Non Wage	79,036	48,443	133,202
<b>Development Expenditure</b>			
Domestic Development	610,082	276,819	485,166
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>863,467</b>	<b>448,137</b>	<b>792,076</b>

**Narrative of Workplan Revenues and Expenditure**

The resource envelope for the department is shillings 792,076,000 ac compared to 863,467,000 for the previous financial year. The reduction is attributed to less expected funds under Youth livelihood program. Expenditure of these funds will focus on improving livelihood among women, youths , elderly and people with disabilities

**Workplan Title : Planning**

**Vote: 579 Bududa District****FY 2018/19**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>69,790</b>	<b>36,560</b>	<b>59,605</b>
District Unconditional Grant (Non-Wage)	17,493	13,187	15,742
District Unconditional Grant (Wage)	31,163	23,373	33,863
Locally Raised Revenues	15,734	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	5,400	0	0
<b>Development Revenues</b>	<b>10,583</b>	<b>10,583</b>	<b>11,992</b>
District Discretionary Development Equalization Grant	10,583	10,583	11,992
<b>Total Revenue Shares</b>	<b>80,373</b>	<b>47,143</b>	<b>71,598</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,163	0	33,863
Non Wage	38,627	12,362	25,742
<b>Development Expenditure</b>			
Domestic Development	10,583	7,957	11,992
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>80,373</b>	<b>20,319</b>	<b>71,598</b>

**Narrative of Workplan Revenues and Expenditure**

The sector is expects a total budget of 71,598,000 as compared to 80,373,000 for previous year . The expenditures will be mainly on coordinating the planning and budgeting process , reporting and monitoring of projects and programs.

**Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>76,022</b>	<b>46,636</b>	<b>83,881</b>
District Unconditional Grant (Non-Wage)	13,199	9,933	13,000
District Unconditional Grant (Wage)	18,763	14,072	18,763
Locally Raised Revenues	17,500	4,000	16,557
Multi-Sectoral Transfers to LLGs_NonWage	6,000	3,211	15,000
Urban Unconditional Grant (Wage)	20,560	15,420	20,561
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>76,022</b>	<b>46,636</b>	<b>83,881</b>

**Vote: 579 Bududa District****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<i><b>Recurrent Expenditure</b></i>			
Wage	39,323	29,492	39,324
Non Wage	36,699	16,972	44,557
<i><b>Development Expenditure</b></i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>76,022</b>	<b>46,464</b>	<b>83,881</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of 83,881,000 shillings 83,881,000 as compared to 76,022,00 for last financial year . additional funding is meant for internal audit activities in the new urban councils .