

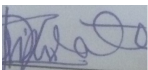
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**Vote : 579 Bududa District****FY 2018/19**

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**Foreword**

I wish to take this opportunity to present the BFP for financial year 2018/19 which is a critical benchmark in the planning and budgeting process for the medium term of 2018/19. The process for developing the BFP has been inclusive and consultative with officials at the district level and all stakeholders in the development process from the national to Local government level. The district Budget Conference conducted on the 25th of October 2017 at the District Council Hall provided an important input from various stakeholders both from the district and civil society. The Key issues identified during the budget conference which have negatively affected service delivery in the district include among others inadequate funding, low staffing levels, inadequate collaboration with other stakeholders including donors, community based organizations, faith based Organizations and the private sector. This has been compounded by the divisions in administrative units without matching increase in the revenues both at local level and from the center. I am positive that the current reforms as seen in the first budget call circular for 2018/19 issued by Ministry of Finance Planning and Economic Development will improve service delivery at the grass root given most funds have been directed to service provision to the last end user. Bududa is a district with peculiar challenges among which include: difficulties in accessibility to most service delivery centers in the district, high levels form of landslides among others. The Council is determined to make the situation better by ensuring a comprehensive and integrated approach by involving all stakeholders in all sectors of development. It is for this very reason that the process of developing this document has involved input of all right from the sub county, the Technical Planning committee, the Budget desk and Executive Committee through processes like participatory Planning and Budget Conference. I wish to register my sincere appreciation and gratitude to all stakeholders who have directly and indirectly participated in the process of generating this Budget framework Paper (BFP) for financial year 2018/19. The Technical staff, Lower Local Governments, donors, civil society, NGOs, Opinion Leaders, religious Leaders, Business Community, Private Sector, Elders and the resident who participated especially at the Budget conference. Special thanks goes to the Government of Uganda, Development Partners for all efforts made and grants remitted. In particular we appreciate United Nations Funds for Population Activities (UNFPA) towards direct budget support for improving of service delivery in the district. Other Off budget support to the district is from PACE, UWESO, RHITES-E among others. I wish to remind all stakeholders that as the struggle for the development of Bududa continues, much still needs to be done and thus your unreserved efforts are called for. I appeal to the district Councillors to take and accord this Budget Framework it deserves so as to make the dream of offering quality service delivery to our people a reality. FOR GOD AND MY COUNTRY

**WATIRA WILSON**

**Vote : 579 Bududa District****FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Locally Raised Revenues</b>	215,358	78,524	200,418
<b>Discretionary Government Transfers</b>	3,500,099	993,175	3,579,096
<b>Conditional Government Transfers</b>	14,394,620	3,646,802	11,843,634
<b>Other Government Transfers</b>	660,668	266,965	2,052,771
<b>Donor Funding</b>	413,254	152,538	293,254
<b>Grand Total</b>	<b>19,184,000</b>	<b>5,138,003</b>	<b>17,969,174</b>

**Revenue Performance in the First Quarter of 2017/18**

The district received shillings 5,138,003,000 out of the approved budget of shillings 19,184,000 which is represented by 27% of the total annual budget. This shows that the district performance was above target mainly attributed to capturing of Uganda road fund under other government transfers which was originally captured as sector non wage. Donor funding was also released more than what was planned to support implementation of immunization activities. However other sources like youth livelihood performed below target as sub projects are still under approval by the Ministry of Gender labor and Social Development.

**Planned Revenues for FY 2018/19**

The projected resource envelop for 2018/19 is shillings 17,969,174,000 as compared to 19,184,000,000 and this indicates a reduction which is mainly attributed to salary, pension and gratuity arrears which are not part of the planning figures for financial year 2018/19.

**SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
Administration	2,413,262	514,189	1,297,759
Finance	331,465	83,438	351,955
Statutory Bodies	688,010	171,909	698,210
Production and Marketing	1,066,002	336,067	1,880,780
Health	3,376,093	930,692	2,953,126
Education	8,659,153	2,364,417	7,979,532
Roads and Engineering	709,172	290,919	989,048
Water	679,431	186,801	559,306
Natural Resources	241,547	79,234	166,191
Community Based Services	863,467	117,954	927,731
Planning	80,373	15,709	81,656

# Vote : 579 Bududa District

**FY 2018/19**

Internal Audit	76,022	13,131	83,881
<b>Grand Total</b>	<b>19,184,000</b>	<b>5,104,460</b>	<b>17,969,174</b>
<i>o/w: Wage:</i>	<i>9,830,579</i>	<i>2,457,645</i>	<i>9,830,579</i>
<i>Non-Wage Reccurent:</i>	<i>5,151,456</i>	<i>1,356,448</i>	<i>4,081,771</i>
<i>Domestic Devt:</i>	<i>3,788,710</i>	<i>1,137,830</i>	<i>3,763,569</i>
<i>Donor Devt:</i>	<i>413,254</i>	<i>152,538</i>	<i>293,254</i>

## Expenditure Performance in the First Quarter FY 2017/18

out of the released funds 5,104,460,000,shillings was released to departments which in total spent shillings 3,578,730,000constituting 70% of the releases spent and 27% of the total annual budget released. performance below target is to due to delays int he release of funds to the District general Fund Account by the Ministry of Finance Planning and Economic Development and consequently to the Departmental accounts by the the District Local Government and uncompleted capital projects which are at bid opening stage by the end of the first quarter.

## Planned Expenditures for The FY 2018/19

The district plans to spent shillings 19,184,000 and the budget strategy for 2018/19 has been developed in the context of the National Development Plan II and District Development Plan II. The district will focus on increasing access to quality social services, improving on infrastructure for development , increasing household income and promoting sustainable utilization of natural resources.

## Medium Term Expenditure Plans

Phase two of the theater at Bulucheke Health center IV constructed, constructing 5 stance pit latrines in 10 primary schools, 3 class room block and office constructed at Bushunya Primary schools, 227 kilometers of roads routinely maintained, constructing and extending existing gravity flow schemes, support women enterprise project and youth livelihood groups for wealth creation, plant trees and manage other ecosystems in the district and and mainstream gender issues in all sector plans

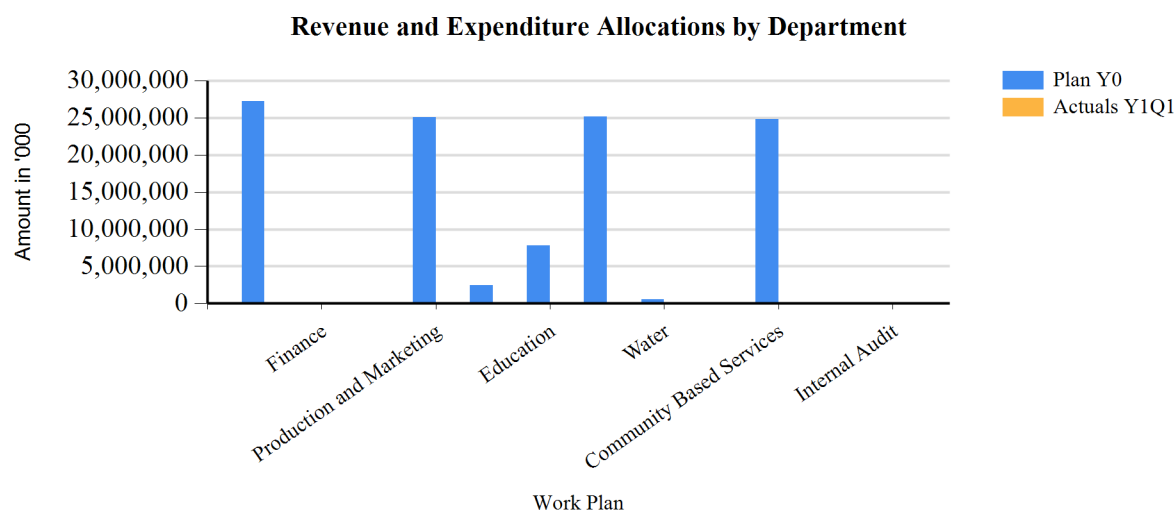
## Challenges in Implementation

The District still grapples with low staffing levels which stand at 39% due to the limited wage bill, attracting and reattaining of critical cadres . Disasters like landslides have continued to destroy facilities like health centers, schools , water sources bridges and roads. The hard terrain in the district makes costs of putting up investments very expensive hence consuming the already limited resource envelop

## G1: Graph on the Revenue and Expenditure Allocations by Department

## Vote : 579 Bududa District

FY 2018/19



## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>215,358</b>	<b>78,524</b>	<b>200,418</b>
Local Services Tax	40,000	44,995	61,000
Land Fees	10,000	0	10,000
Financial services	0	0	7,000
Application Fees	12,000	1,658	44,000
Business licenses	8,318	0	8,318
Other licenses	0	0	30,000
Stamp duty	1,000	0	0
Miscellaneous and unidentified taxes	0	0	2,000
Rent & Rates - Non-Produced Assets – from private entities	1,000	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	15,000	0	0
Animal & Crop Husbandry related Levies	2,340	0	7,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,100	0	1,100
Registration of Businesses	6,300	0	0
Educational/Instruction related levies	2,300	0	0
Market /Gate Charges	32,000	0	5,000
Other Fees and Charges	53,000	2,311	20,000
Group registration	2,000	1,560	5,000
Miscellaneous receipts/income	1,000	0	0
Unspent balances – Locally Raised Revenues	28,000	28,000	0

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

<b>2a. Discretionary Government Transfers</b>	<b>3,500,099</b>	<b>993,175</b>	<b>3,579,096</b>
District Unconditional Grant (Non-Wage)	774,974	193,743	768,513
Urban Unconditional Grant (Non-Wage)	98,845	24,711	100,243
District Discretionary Development Equalization Grant	1,374,306	458,102	1,458,796
Urban Unconditional Grant (Wage)	154,132	38,533	154,132
District Unconditional Grant (Wage)	1,054,348	263,587	1,054,348
Urban Discretionary Development Equalization Grant	43,496	14,499	43,066
<b>2b. Conditional Government Transfer</b>	<b>14,394,620</b>	<b>3,646,802</b>	<b>11,843,634</b>
Sector Conditional Grant (Wage)	8,622,100	2,155,525	8,622,100
Sector Conditional Grant (Non-Wage)	2,302,859	577,209	1,845,733
Sector Development Grant	726,796	242,265	747,627
Transitional Development Grant	1,020,638	340,213	20,619
General Public Service Pension Arrears (Budgeting)	721,536	0	0
Salary arrears (Budgeting)	108,557	108,557	0
Pension for Local Governments	607,555	151,889	607,555
Gratuity for Local Governments	284,579	71,145	0
<b>2c. Other Government Transfer</b>	<b>660,668</b>	<b>266,965</b>	<b>2,052,771</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	835,839
Support to PLE (UNEB)	0	0	8,000
Uganda Road Fund (URF)	0	215,026	559,309
Uganda Women Entrepreneurship Program(UWEP)	157,106	35,586	157,106
Youth Livelihood Programme (YLP)	402,561	4,783	402,516
Other	0	0	50,000
<b>3. Donor</b>	<b>413,254</b>	<b>152,538</b>	<b>293,254</b>
African Development Bank (ADB)	0	0	0
Global Alliance for Vaccines and Immunization (GAVI)	20,000	0	20,000
United Nations Children Fund (UNICEF)	128,903	6,902	8,903
United Nations Fund for Population Activities (UNFPA)	70,351	18,503	70,351
World Health Organisation (WHO)	194,000	132,234	194,000
<b>Total Revenues shares</b>	<b>19,184,000</b>	<b>5,138,003</b>	<b>17,969,174</b>

i) Revenue Performance by September FY 2017/18

**Locally Raised Revenues**

# Vote : 579 Bududa District

# FY 2018/19

By the end of the quarter, the district had realized shillings 78,524,000 against 215,358,000 which is 36% of the annual target. this shows that performance was above target attributed to over performance under local service tax and unspent local balances on local revenue which was captured in quarter one. On the other hand the District did not realize any money under some sources of revenue due to non remittance of 35% by lower local governments and the cattle quarantine which affected the cattle markets

## Central Government Transfers

Most central Government transfers performed on target that is to say at 25% apart from discretionary transfers (28%), Sector Development Grants (33%) and salary arrears which performed at 100%. other government transfers on the other hand performed at 40% which was mainly attributed to Uganda Road Fund grant which was captured under sector non wage at the time of planning

## Donor Funding

The district received shillings 152 million out of shillings 413 million which is represented by 34% of the annual target. this shows above target performance attributed to funds released from WHO for immunization activities which were conducted during the quarter. on the other hand UNICEF performed poorly due to changes in the funding modalities and GAVI was at 0%.

ii) Planned Revenues for FY 2018/19

## Locally Raised Revenues

The local revenue expected for 2018/9 is 200 million as compared to 215 million for 2017/18. projections have been based on the first quarter performance for financial year 2017/18. 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.

## Central Government Transfers

Expected Central Government transfers are slightly lower as compared to financial year 2017/18 which is mainly attributed to salary, pension and gratuity arrears which are not part of the 2018/19 planning figures. On the other hand other government transfers have significantly increased from 660 million to 2 billion 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 293 million as compared to 413 million from UNFPA for reproductive health and gender based violence activities, World health organization for immunization. Reduction in the donor funds is mainly attributed to changes in the funding modalities under UNICEF Uganda. The district also expects 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 Of Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	311,094	77,774	860,415
District Production Services	154,981	40,120	971,528
District Commercial Services	599,927	2,537	9,639
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,066,002</b>	<b>120,430</b>	<b>1,841,582</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	709,172	149,613	941,048
<b><i>Sub- Total of allocation Sector</i></b>	<b>709,172</b>	<b>149,613</b>	<b>941,048</b>

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

<b>Sector :Education</b>			
Pre-Primary and Primary Education	5,900,169	1,458,918	6,111,537
Secondary Education	2,485,069	621,267	1,785,069
Skills Development	0	0	0
Education & Sports Management and Inspection	268,515	22,129	80,554
Special Needs Education	5,400	1,350	2,373
<b><i>Sub- Total of allocation Sector</i></b>	<b>8,659,153</b>	<b>2,103,663</b>	<b>7,979,532</b>
<b>Sector :Health</b>			
Primary Healthcare	2,774,146	660,999	2,443,679
District Hospital Services	463,657	40,914	163,657
Health Management and Supervision	138,290	29,033	345,790
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,376,093</b>	<b>730,947</b>	<b>2,953,126</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	679,432	169,858	559,306
Natural Resources Management	241,547	29,137	166,191
<b><i>Sub- Total of allocation Sector</i></b>	<b>920,979</b>	<b>198,994</b>	<b>725,497</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	863,467	198,624	921,431
<b><i>Sub- Total of allocation Sector</i></b>	<b>863,467</b>	<b>198,624</b>	<b>921,431</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	2,413,262	571,270	1,297,759
Local Statutory Bodies	665,574	154,316	687,623
Local Government Planning Services	77,673	18,743	81,656
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,156,510</b>	<b>744,329</b>	<b>2,067,037</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	325,642	81,920	348,955
Internal Audit Services	72,022	17,505	73,881
<b><i>Sub- Total of allocation Sector</i></b>	<b>397,664</b>	<b>99,425</b>	<b>422,835</b>

## Vote : 579 Bududa District

FY 2018/19

## SECTION B : Workplan Summary

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,270,085</b>	<b>466,505</b>	<b>1,150,533</b>
Multi-Sectoral Transfers to LLGs_NonWage	96,291	26,521	90,771
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Locally Raised Revenues	48,000	7,400	48,000
District Unconditional Grant (Non-Wage)	79,462	19,967	79,462
Urban Unconditional Grant (Wage)	70,187	17,547	70,187
District Unconditional Grant (Wage)	253,917	63,479	254,557
General Public Service Pension Arrears (Budgeting)	721,536	0	0
Salary arrears (Budgeting)	108,557	108,557	0
Pension for Local Governments	607,555	151,889	607,555
Gratuity for Local Governments	284,579	71,145	0
<b>Development Revenues</b>	<b>143,178</b>	<b>47,684</b>	<b>147,226</b>
Multi-Sectoral Transfers to LLGs_Gou	26,893	0	30,941
District Discretionary Development Equalization Grant	116,285	0	116,285
<b>Total Revenues shares</b>	<b>2,413,262</b>	<b>514,189</b>	<b>1,297,759</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	324,104	81,026	324,744
Non Wage	1,945,981	261,171	825,789
<b>Development Expenditure</b>			
Domestic Development	143,178	908	147,226
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,413,262</b>	<b>343,106</b>	<b>1,297,759</b>

**Narrative of Workplan Revenues and Expenditure**

The Department Plans to receive 1,297,759,000 shillings as compared to 2,413,262,000 from all sources. The reduction in funding is as a result of salary, pension and gratuity arrears which is not part of the 2018/19 budget. The expenditure will be targeted towards completing of sub county administration blocks , constructing the first phase of the new administration block for the district , pay roll management, conducting support supervision of staff for purposes of improving efficiency and effectiveness in the delivery of services.



# Vote : 579 Bududa District

# FY 2018/19

## Finance

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>325,465</b>	<b>81,438</b>	<b>345,955</b>
Locally Raised Revenues	28,207	6,500	44,000
Multi-Sectoral Transfers to LLGs_NonWage	59,717	15,440	64,413
District Unconditional Grant (Non-Wage)	88,586	22,260	88,587
Urban Unconditional Grant (Wage)	25,453	6,363	25,453
District Unconditional Grant (Wage)	123,502	30,875	123,502
<b>Development Revenues</b>	<b>6,000</b>	<b>2,000</b>	<b>6,000</b>
District Discretionary Development Equalization Grant	6,000	0	6,000
<b>Total Revenues shares</b>	<b>331,465</b>	<b>83,438</b>	<b>351,955</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	148,955	30,875	148,955
Non Wage	176,511	35,385	197,000
<b>Development Expenditure</b>			
Domestic Development	6,000	0	6,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>331,465</b>	<b>66,260</b>	<b>351,955</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shillings 351,954,555 for financial year 2018/19 as compared to 331,646,902 for fy:2017/18. the increase is attributed to more allocation of local revenue to cater for financial performance monitoring mainly under local revenue.

# Vote : 579 Bududa District

# FY 2018/19

## Statutory Bodies

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

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>676,010</b>	<b>168,576</b>	<b>688,210</b>
Locally Raised Revenues	24,454	2,600	35,000
Multi-Sectoral Transfers to LLGs_NonWage	84,526	22,562	86,179
District Unconditional Grant (Non-Wage)	360,855	91,870	360,855
Urban Unconditional Grant (Wage)	3,744	936	3,744
District Unconditional Grant (Wage)	202,432	50,608	202,432
<b>Development Revenues</b>	<b>12,000</b>	<b>3,333</b>	<b>10,000</b>
Locally Raised Revenues	2,000	0	0
District Discretionary Development Equalization Grant	10,000	0	10,000
<b>Total Revenues shares</b>	<b>688,010</b>	<b>171,909</b>	<b>698,210</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	206,176	51,544	206,176
Non Wage	469,834	58,578	482,034
<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>110,122</b>	<b>698,210</b>

## Narrative of Workplan Revenues and Expenditure

The department expects to receive shillings 698,210,000 as compared to 688,010,000. The increase is attributed to more allocation under local revenue to fund council activities. The department plans to spend all these funds on Facilitating of Council, Executive and standing committee meetings, Procurement of service providers.

## Vote : 579 Bududa District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>383,502</b>	<b>94,526</b>	<b>388,286</b>
Locally Raised Revenues	5,400	0	2,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
District Unconditional Grant (Non-Wage)	0	0	3,000
Urban Unconditional Grant (Wage)	7,344	1,836	7,344
District Unconditional Grant (Wage)	31,721	7,930	31,721
Sector Conditional Grant (Wage)	303,750	75,937	303,750
Sector Conditional Grant (Non-Wage)	35,288	8,822	40,471
<b><i>Development Revenues</i></b>	<b>682,500</b>	<b>241,541</b>	<b>1,492,494</b>
Other Transfers from Central Government	0	0	835,839
Multi-Sectoral Transfers to LLGs_Gou	589,781	0	588,519
District Discretionary Development Equalization Grant	63,497	0	32,000
Sector Development Grant	29,222	0	36,136
<b>Total Revenues shares</b>	<b>1,066,002</b>	<b>336,067</b>	<b>1,880,780</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	342,815	83,725	342,815
Non Wage	40,687	5,475	45,471
<b><i>Development Expenditure</i></b>			
Domestic Development	682,500	0	1,492,494
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,066,002</b>	<b>89,199</b>	<b>1,880,780</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of shillings 1, 880, 780,000 from all sources as compared to 1,066,002,000 for financial year 2017/18. The increase is attributed to NUSAF 3 funding which was not part of the 2017/18 budget. The department expects to spend a total of shillings 1,880,780,000 for financial year 2018/19.

## Vote : 579 Bududa District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,498,201</b>	<b>623,275</b>	<b>2,501,130</b>
Locally Raised Revenues	4,488	0	4,488
District Unconditional Grant (Non-Wage)	5,100	1,122	5,100
District Unconditional Grant (Wage)	67,140	16,785	67,140
Sector Conditional Grant (Wage)	2,118,632	529,658	2,118,632
Sector Conditional Grant (Non-Wage)	302,842	75,710	305,770
<b>Development Revenues</b>	<b>877,892</b>	<b>307,417</b>	<b>451,996</b>
Multi-Sectoral Transfers to LLGs_Gou	5,896	0	0
Donor Funding	413,254	0	293,254
District Discretionary Development Equalization Grant	158,742	0	158,742
Sector Development Grant	0	0	0
Transitional Development Grant	300,000	0	0
<b>Total Revenues shares</b>	<b>3,376,093</b>	<b>930,692</b>	<b>2,953,126</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,185,772	524,946	2,185,772
Non Wage	312,430	69,592	315,358
<b>Development Expenditure</b>			
Domestic Development	464,637	0	158,742
Donor Development	413,254	138,518	293,254
<b>Total Expenditure</b>	<b>3,376,093</b>	<b>733,056</b>	<b>2,953,126</b>

**Narrative of Workplan Revenues and Expenditure**

The District expects to receive shillings 2,953,126,000 for financial year 2018/19 as compared to shillings 3,376,092.969 for financial year 2017/18. This shows that there is a decrease attributed to Transitional Development Grant which is not part of the revenue for financial year 2018/19

The department expects to spend a total of shillings 2,794,384.059 during the financial year.

# Vote : 579 Bududa District

# FY 2018/19

## Education

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,651,749</b>	<b>2,029,373</b>	<b>7,662,750</b>
Locally Raised Revenues	6,373	480	6,373
Other Transfers from Central Government	0	0	8,000
District Unconditional Grant (Non-Wage)	0	0	3,000
District Unconditional Grant (Wage)	35,064	8,766	35,064
Sector Conditional Grant (Wage)	6,199,719	1,549,930	6,199,719
Sector Conditional Grant (Non-Wage)	1,410,594	470,198	1,410,594
<b>Development Revenues</b>	<b>1,007,404</b>	<b>335,044</b>	<b>316,782</b>
Multi-Sectoral Transfers to LLGs_Gou	45,133	0	0
District Discretionary Development Equalization Grant	60,851	0	82,000
Sector Development Grant	201,420	0	234,782
Transitional Development Grant	700,000	0	0
<b>Total Revenues shares</b>	<b>8,659,153</b>	<b>2,364,417</b>	<b>7,979,532</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,212,793	1,540,146	6,234,783
Non Wage	1,438,956	468,137	1,427,967
<b>Development Expenditure</b>			
Domestic Development	1,007,404	2,023	316,782
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>8,659,153</b>	<b>2,010,306</b>	<b>7,979,532</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 7,979,532,000 as compared to 8,659,153,000 of the f/y 2017/18. the difference is attributed to the Transitional Development grant which provided for in the f/y 2017/18

## Vote : 579 Bududa District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>519,079</b>	<b>227,867</b>	<b>618,673</b>
Locally Raised Revenues	3,493	0	3,000
Other Transfers from Central Government	0	215,026	559,309
District Unconditional Grant (Non-Wage)	0	0	5,000
Urban Unconditional Grant (Wage)	10,372	2,593	10,372
District Unconditional Grant (Wage)	40,992	10,248	40,992
Sector Conditional Grant (Non-Wage)	464,223	0	0
<b>Development Revenues</b>	<b>190,093</b>	<b>63,052</b>	<b>370,375</b>
Multi-Sectoral Transfers to LLGs_Gou	110,722	0	291,004
District Discretionary Development Equalization Grant	79,371	0	79,371
<b>Total Revenues shares</b>	<b>709,172</b>	<b>290,919</b>	<b>989,048</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	51,364	12,802	51,364
Non Wage	467,716	90,638	567,309
<b>Development Expenditure</b>			
Domestic Development	190,092	0	370,375
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>709,172</b>	<b>103,441</b>	<b>989,048</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Uganda shillings 989,048,000 compared to Uganda shillings 709,172,000 received in fy 2017/2018. increase in revenue is because increase in DDEG for lower local governments. Department expects to expend Uganda Shillings 989,048,000 against 709,172,000 spent last financial year.

## Vote : 579 Bududa District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>162,640</b>	<b>14,537</b>	<b>61,979</b>
Locally Raised Revenues	3,493	0	3,000
Other Transfers from Central Government	101,000	0	0
District Unconditional Grant (Non-Wage)	0	0	2,000
District Unconditional Grant (Wage)	25,461	6,365	25,461
Sector Conditional Grant (Non-Wage)	32,686	8,172	31,518
<b><i>Development Revenues</i></b>	<b>516,791</b>	<b>172,264</b>	<b>497,327</b>
Sector Development Grant	496,153	0	476,709
Transitional Development Grant	20,638	0	20,619
<b>Total Revenues shares</b>	<b>679,431</b>	<b>186,801</b>	<b>559,306</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	25,461	6,365	25,461
Non Wage	137,179	8,172	36,518
<b><i>Development Expenditure</i></b>			
Domestic Development	516,791	9,595	497,327
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>679,432</b>	<b>24,132</b>	<b>559,306</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Uganda shillings 559,306,000 which is less than Uganda shillings 679,431,000 received in FY 2017/2018 attributed to reduction of the non wage, sector development grant and the Bududa- Nabweya gravity flow scheme software funds remitted to the district not planned in FY 2018/2019. The department projects to spend Uganda shillings 559,306,000 against projects expenditures of Uganda shillings 679,432,000 in financial year 2017/2018.

## Vote : 579 Bududa District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>96,105</b>	<b>21,307</b>	<b>94,191</b>
Locally Raised Revenues	9,733	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	3,370	543	0
District Unconditional Grant (Non-Wage)	11,192	2,812	12,000
District Unconditional Grant (Wage)	66,316	16,579	66,316
Sector Conditional Grant (Non-Wage)	5,494	1,373	5,875
<b>Development Revenues</b>	<b>145,442</b>	<b>57,927</b>	<b>72,000</b>
Locally Raised Revenues	39,748	0	0
Other Transfers from Central Government	0	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	59,824	0	0
District Unconditional Grant (Non-Wage)	22,058	0	0
District Discretionary Development Equalization Grant	23,811	0	32,000
<b>Total Revenues shares</b>	<b>241,547</b>	<b>79,234</b>	<b>166,191</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	66,316	16,263	66,316
Non Wage	29,789	996	27,875
<b>Development Expenditure</b>			
Domestic Development	145,442	0	72,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>241,547</b>	<b>17,259</b>	<b>166,191</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to get 166,190,692 for FY 2018-19 compared to 241,547,347 for FY 2017-18. the is to fund environmental protection activities from FEIFCO



# Vote : 579 Bududa District

# FY 2018/19

## Community Based Services

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>253,385</b>	<b>61,371</b>	<b>258,108</b>
Locally Raised Revenues	6,735	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	18,558	4,345	18,896
District Unconditional Grant (Non-Wage)	2,011	505	4,000
Urban Unconditional Grant (Wage)	16,471	4,118	16,471
District Unconditional Grant (Wage)	157,877	39,469	157,237
Sector Conditional Grant (Non-Wage)	51,733	12,933	51,505
<b>Development Revenues</b>	<b>610,082</b>	<b>56,583</b>	<b>669,623</b>
Multi-Sectoral Transfers to LLGs_Gou	50,414	0	60,000
Other Transfers from Central Government	559,668	0	609,623
<b>Total Revenues shares</b>	<b>863,467</b>	<b>117,954</b>	<b>927,731</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	174,349	43,587	173,708
Non Wage	79,036	5,973	84,400
<b>Development Expenditure</b>			
Domestic Development	610,082	40,350	669,623
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>863,467</b>	<b>89,910</b>	<b>927,731</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to 927,731,000 as compared to 863,467,00 for F/Y 2017/2018. This shows an increase attributed to more allocation to the DDEG Grant for Lower Local Governments to the Department. Expenditure will be focused towards improving community livelihood, children protection and rehabilitation.

## Vote : 579 Bududa District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>69,790</b>	<b>12,187</b>	<b>58,656</b>
Locally Raised Revenues	15,734	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	5,400	0	0
District Unconditional Grant (Non-Wage)	17,493	4,396	17,493
District Unconditional Grant (Wage)	31,163	7,791	31,163
<b>Development Revenues</b>	<b>10,583</b>	<b>3,523</b>	<b>23,000</b>
Locally Raised Revenues	0	0	8,000
District Discretionary Development Equalization Grant	10,583	0	15,000
<b>Total Revenues shares</b>	<b>80,373</b>	<b>15,709</b>	<b>81,656</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	31,163	0	31,163
Non Wage	38,627	1,583	27,493
<b>Development Expenditure</b>			
Domestic Development	10,583	3,266	23,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>80,373</b>	<b>4,849</b>	<b>81,656</b>

**Narrative of Workplan Revenues and Expenditure**

The sector expects a total budget of 81,656,000 as compared to 80,373,000 for previous year. This shows a slight increase as compared to last financial year which is to cater for multi monitoring of programs and activities. The expenditures will be mainly on coordinating the planning and budgeting process, reporting and monitoring of projects and programs.

## Vote : 579 Bududa District

FY 2018/19

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>76,022</b>	<b>13,131</b>	<b>83,881</b>
Locally Raised Revenues	17,500	0	16,557
Multi-Sectoral Transfers to LLGs_NonWage	6,000	0	15,000
District Unconditional Grant (Non-Wage)	13,199	3,300	13,000
Urban Unconditional Grant (Wage)	20,560	5,140	20,561
District Unconditional Grant (Wage)	18,763	4,691	18,763
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
No Data Found			
<b>Total Revenues shares</b>	<b>76,022</b>	<b>13,131</b>	<b>83,881</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	39,323	9,831	39,324
Non Wage	36,699	3,113	44,557
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>76,022</b>	<b>12,944</b>	<b>83,881</b>

**Narrative of Workplan Revenues and Expenditure**

The unit expects to receive a total of 83,880,500 which shows an increase from 76,022,241 for the previous financial year. extra funds are to cater for internal audit function at the new urban councils. Expenditure will be geared towards routine audit activities in the department.