

Vote :579 Bududa District**FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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) 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).

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

Signature :

Signature :



 Namulondo Tappy Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote :579 Bududa District

FY 2020/21

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 2020/21**

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 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	426,405	124,565	265,253
Discretionary Government Transfers	4,131,583	3,548,261	4,076,360
Conditional Government Transfers	17,504,779	13,661,665	20,545,744
Other Government Transfers	1,618,333	493,982	1,768,094
External Financing	583,278	442,804	702,009
Grand Total	24,264,378	18,271,277	27,357,460

Revenue Performance by end of March of the Running FY

The district received a total of shillings 18,271,227,000 out of the approved budget of 24,264,378,000 which is represented by 75 % of the annual approved budget . This shows on target performance due to receipt of all planned development grants within the third quarter. Other Government Transfers (31%) and locally raised revenue (29%) performed poorly due to non release of NUSAF3 funds for Sub Projects and non realization of Local Revenue attributed to the district transitioning to IFMS in the third quarter. On the other hand , external financing performed above target (76%) due to receipt of funds for cholera immunization which was not in the approved budget.

Planned Revenues for next FY

The district expects to receive a total of shillings 27,357,460,000 as compared to 24,264,378,000 for financial year 2019/20. This shows an increase in the funding mainly attributed to wage enhancement for primary teachers, increase in funding for sector non wage under Health, Education, water and environment, increase in sector development under Health and Water. These funds are geared towards improving services in main service delivery sectors. District unconditional grant also increase to support IFMIS and PBS operation costs which was not part of the 2019/20 budget estimates . On the other hand there is a reduction in local revenue projects attributed shifting of major markets to the town councils.t.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	2,542,210	1,950,207	3,765,910
Finance	441,130	254,350	359,385
Statutory Bodies	797,869	547,408	809,559
Production and Marketing	2,109,802	957,560	1,665,195
Health	5,152,103	4,073,834	6,835,622
Education	10,116,285	7,812,011	11,638,494
Roads and Engineering	1,539,333	1,384,459	725,078
Water	515,353	497,182	765,718
Natural Resources	146,838	110,682	155,319

Vote :579 Bududa District**FY 2020/21**

Community Based Services	651,082	514,179	339,197
Planning	80,314	57,638	140,646
Internal Audit	98,385	63,379	79,812
Trade, Industry and Local Development	73,673	48,390	77,524
Grand Total	24,264,378	18,271,277	27,357,460
<i>o/w: Wage:</i>	<i>12,745,805</i>	<i>9,857,813</i>	<i>13,230,743</i>
<i>Non-Wage Recurrent:</i>	<i>6,509,250</i>	<i>4,509,372</i>	<i>8,362,847</i>
<i>Domestic Devt:</i>	<i>4,426,045</i>	<i>3,461,289</i>	<i>5,061,860</i>
<i>External Financing:</i>	<i>583,278</i>	<i>442,804</i>	<i>702,009</i>

Expenditure Performance by end of March FY 2019/20

A total of 18,271,277,000 was disbursed to the departments which is 75 % of the budget released. The departments in total spent shillings 15,728,850,000 which 86% of the total quarterly releases and 65% of the annual performance target. Reasons for below target performance is attributed to delayed procurement and commencement of works by contractors. This affected implementation of mainly capital projects. In addition staff salaries for some secondary teachers and health workers who were recruited within the quarter could not be paid out because staff had not yet accessed the payroll by the end of the quarter

Planned Expenditures for the FY 2020/21

The district plans to spend a total of shillings 27,357,460,000 and the the budget strategy will focus on increasing access to quality social services, improving infrastructure for development, increasing household income and productivity and promoting sustainable utilization of of natural resources within the district. Reduction in the is attributed to enhancement in wages for primary teachers, sector non wage and sector development grant across sectors of health, education, water and environment is to boost service delivery under those respective sectors. Changes in District unconditional grant non wage is to support IFMIS and PBS operations costs which was not part of the 2019/20 Budgets estimates.

Medium Term Expenditure Plans

Increase production and Productivity, through provision of extension services, promoting value addition , supply of in puts to farmers, promoting apiary, fish farming . Increasing access to social services through providing out patient , inpatient, immunization services, construction of staff House at Bulucheke Health Centre III, Upgrading of Health Centre II to Health Centre III at Bumusi Health Centre II, Renovation of staff houses in the District Hospital Quaretrs, Constructing of classrom blocks at Bunamoso Primary School, Shaisabasi Primary School, Construction of pit latrines at Bukari and Bukiga Primary School. Phase two of Subisi GFS, three stance VIP latrine in Bukalasi and Nabweya Sub counties rural Growth construction of 20 springs , 5 new medium springs for constructed in remote places in all Sub Counties, Rehabilitation of Nalwanza GFS. Routine maintenance of 147.5 kms roads using road gangs, 121.33km under mechanized routine maintenance and Construction of Shazou Bridge, All projects indicate above are targeting both male , male, people with disabilities with purposes of ensuring that no one is left behind

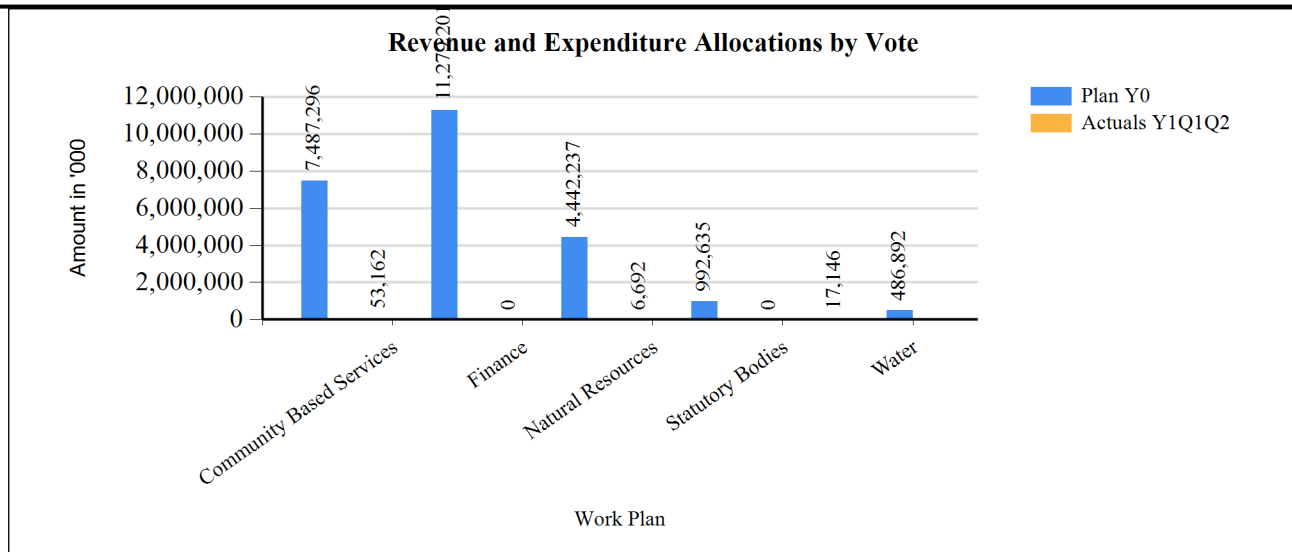
Challenges in Implementation

The district continues to face a number of challenges including Low staffing levels which is stands at 40%, limited wage bill, difficulty in attracting and retaining of staff in hard to reach and stay areas, disasters which have continuously destroyed facilities like, health facilities, and water sources, bridges and roads, hard terrain making costs of constructing facilities in such areas very expensive hence consuming much of the already limited resource envelope.

G1: Graph on the revenue and expenditure allocations by Department

Vote :579 Bududa District

FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	426,405	124,565	265,253
Advertisements/Bill Boards	210	150	210
Animal & Crop Husbandry related Levies	7,000	130	3,760
Application Fees	44,000	4,518	14,734
Business licenses	22,010	546	16,757
Ground rent	3,420	4,003	3,420
Group registration	5,000	2,400	6,015
Interest from private entities - Domestic	6,000	0	0
Land Fees	25,245	5,180	7,680
Local Hotel Tax	652	0	625
Local Services Tax	76,000	76,937	51,000
Market /Gate Charges	116,760	20,650	128,095
Miscellaneous and unidentified taxes	10,000	0	2,000
Other Fees and Charges	60,000	4,500	5,307
Other licenses	25,000	1,500	15,000
Property related Duties/Fees	10,050	3,982	10,650
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,237	70	0
Registration of Businesses	52	0	0
Rent & Rates - Non-Produced Assets – from other Govt units	8,770	0	0
2a. Discretionary Government Transfers	4,131,583	3,548,261	4,076,360

Vote :579 Bududa District**FY 2020/21**

District Discretionary Development Equalization Grant	1,757,481	1,757,481	1,632,807
District Unconditional Grant (Non-Wage)	873,831	655,373	944,198
District Unconditional Grant (Wage)	1,180,246	885,185	1,180,246
Urban Discretionary Development Equalization Grant	40,814	40,814	39,775
Urban Unconditional Grant (Non-Wage)	93,885	70,414	94,009
Urban Unconditional Grant (Wage)	185,325	138,994	185,325
2b. Conditional Government Transfer	17,504,779	13,661,665	20,545,744
Sector Conditional Grant (Wage)	11,380,234	8,833,634	11,865,172
Sector Conditional Grant (Non-Wage)	2,916,446	2,006,208	4,088,928
Sector Development Grant	1,633,192	1,633,192	2,649,476
Transitional Development Grant	29,802	29,802	219,802
Pension for Local Governments	815,548	611,661	815,548
Gratuity for Local Governments	729,557	547,168	906,818
2c. Other Government Transfer	1,618,333	493,982	1,768,094
Northern Uganda Social Action Fund (NUSAF)	998,072	70,356	590,040
Support to PLE (UNEB)	0	0	11,000
Uganda Road Fund (URF)	548,261	423,626	542,078
Uganda Women Entrepreneurship Program(UWEP)	0	0	19,000
Youth Livelihood Programme (YLP)	72,000	0	15,000
Results Based Financing (RBF)	0	0	558,876
Parish Community Associations (PCAs)	0	0	32,100
3. External Financing	583,278	442,804	702,009
United Nations Children Fund (UNICEF)	144,278	42,643	144,278
United Nations Population Fund (UNPF)	225,000	0	21,600
Global Fund for HIV, TB & Malaria	0	0	35,995
World Health Organisation (WHO)	194,000	329,343	194,000
Global Alliance for Vaccines and Immunization (GAVI)	20,000	70,818	306,136
Total Revenues shares	24,264,378	18,271,277	27,357,460

Vote :579 Bududa District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of the quarter, the District had received shillings 142,565,000 which is 29% of the annual approved budget. The district suffered from foot and mouth disease which affect the proceeds from the livestock market . poor performance is attributed non realization of Local Revenue attributed to the district transitioning to IFMS in the third quarter

Central Government Transfers

Central transfers performed above the quarterly target , Discretionary Government Transfers performed at 86% and Conditional Government Transfers performed at 78% attributed to release of DDEG grants and Sector non wage under education and Sector development grants in three quarters not four

External Financing

The district received shillings 442,804,000 which is 76% of the annual approved budget. this shows above target performance due to more release of immunization funds to handle measles rubella and cholera in the district.

ii) Planned Revenues for FY 2020/21**Locally Raised Revenues**

The district expects a total of shillings 265,253,000 as local revenue for financial year 2020/21 as compared to 426,405,000 for financial year 2019/20. this shows a very bid reduction mainly attributed to poor local revenue performance in quarter one and shifting of major district markets to newly created Town councils.

Central Government Transfers

The district expects to receive a total of 26,390,198,000 for 2020/21 financial year . It is important to note that there is an increase in funds expected from central transfers as compared to the previous financial year attributed due to wage enhancement for primary teachers, sector non wage under health, education, water and environment and also operations for PBS and IFMS which was not part of the 2019/20 budget estimates.

External Financing

Donor funding expected for 2020/21 is a total of shillings 702,009,000 as compared to 583,278,000 for financial year 2019/20. this shows an increase which funds are boost immunization activities in the district.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	711,513	515,377	709,830
District Production Services	1,398,289	291,465	955,365
<i>Sub- Total of allocation Sector</i>	2,109,802	806,842	1,665,195
Sector :Works and Transport			
District, Urban and Community Access Roads	1,539,333	1,252,306	725,078
<i>Sub- Total of allocation Sector</i>	1,539,333	1,252,306	725,078
Sector :Trade and Industry			
Commercial Services	73,673	45,428	77,524

Vote :579 Bududa District**FY 2020/21**

<i>Sub- Total of allocation Sector</i>	73,673	45,428	77,524
Sector :Education			
Pre-Primary and Primary Education	6,634,340	4,658,509	7,475,950
Secondary Education	3,238,792	2,115,186	3,967,352
Education & Sports Management and Inspection	234,222	109,279	190,693
Special Needs Education	8,931	0	4,500
<i>Sub- Total of allocation Sector</i>	10,116,285	6,882,974	11,638,494
Sector :Health			
Primary Healthcare	4,948,826	3,223,604	5,920,990
District Hospital Services	163,925	122,904	824,155
Health Management and Supervision	39,352	22,917	90,477
<i>Sub- Total of allocation Sector</i>	5,152,103	3,369,426	6,835,622
Sector :Water and Environment			
Rural Water Supply and Sanitation	515,353	205,368	765,718
Natural Resources Management	146,838	76,254	155,319
<i>Sub- Total of allocation Sector</i>	662,190	281,621	921,037
Sector :Social Development			
Community Mobilisation and Empowerment	651,082	496,125	339,197
<i>Sub- Total of allocation Sector</i>	651,082	496,125	339,197
Sector :Public Sector Management			
District and Urban Administration	2,542,210	1,771,735	3,765,910
Local Statutory Bodies	797,869	486,725	809,559
Local Government Planning Services	80,314	37,574	140,646
<i>Sub- Total of allocation Sector</i>	3,420,393	2,296,035	4,716,116
Sector :Accountability			
Financial Management and Accountability(LG)	441,130	239,121	359,385
Internal Audit Services	98,385	58,974	79,812
<i>Sub- Total of allocation Sector</i>	539,515	298,095	439,197

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,266,194	1,694,765	2,511,754
District Unconditional Grant (Non-Wage)	90,467	67,850	97,559
District Unconditional Grant (Wage)	293,491	220,119	293,491

Vote :579 Bududa District**FY 2020/21**

Gratuity for Local Governments	729,557	547,168	906,818
Locally Raised Revenues	42,000	26,622	32,000
Multi-Sectoral Transfers to LLGs_NonWage	193,034	144,774	264,241
Pension for Local Governments	815,548	611,661	815,548
Urban Unconditional Grant (Wage)	102,096	76,572	102,096
Development Revenues	276,016	255,441	1,254,157
District Discretionary Development Equalization Grant	207,139	207,139	330,708
Locally Raised Revenues	20,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	38,877	38,303	723,449
Transitional Development Grant	10,000	10,000	200,000
Total Revenues shares	2,542,210	1,950,207	3,765,910
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	395,587	296,691	395,587
Non Wage	1,870,607	1,335,771	2,116,167
Development Expenditure			
Domestic Development	276,016	139,274	1,254,157
External Financing	0	0	0
Total Expenditure	2,542,210	1,771,735	3,765,910

Narrative of Workplan Revenues and Expenditure

The district expects to receive a total of shillings 3,765,910,000 as compared to 2,542,210,00 for financial year 2019/20. The increase is to cater for Non wage and DDEG for Lower Local governments where only a small percentage was captured in financial year 2019/20. There is also a slight increase in gratuity for local government as compared to what was planned in the previous year. The departments plans to spend 3,765,910,000 on paying staff salaries, pension and gratuity, monitoring and supervision of staff, assessing staff performance among other.

Vote :579 Bududa District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	441,130	254,350	348,248
District Unconditional Grant (Non-Wage)	62,587	46,940	102,214
District Unconditional Grant (Wage)	123,502	92,627	123,502
Locally Raised Revenues	44,000	10,723	12,000
Multi-Sectoral Transfers to LLGs_NonWage	185,588	84,971	85,079
Urban Unconditional Grant (Wage)	25,453	19,090	25,453
Development Revenues	0	0	11,137
District Discretionary Development Equalization Grant	0	0	11,137
Total Revenues shares	441,130	254,350	359,385
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	148,955	109,559	148,955
Non Wage	292,175	129,562	199,293
Development Expenditure			
Domestic Development	0	0	11,137
External Financing	0	0	0
Total Expenditure	441,130	239,121	359,385

Narrative of Workplan Revenues and Expenditure

The Departments expects to receive a total of 359,385, 000 shillings as compared to . 441,130 ,000 for FY 2019/20. This shows a reduction which is mainly under local revenue attributed to the general reduction in the local revenue projections due to bigger markets belonging to newly created town councils . The department will use a total of shillings 359,385,000 on local revenue enhancement, budgetary control, book keeping, accountability, reporting, monitoring of financial performance and ensuring proper financial management.

Vote :579 Bududa District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	797,869	547,408	771,325
District Unconditional Grant (Non-Wage)	443,975	332,981	465,400
District Unconditional Grant (Wage)	202,432	151,824	202,432
Locally Raised Revenues	69,000	750	43,000
Multi-Sectoral Transfers to LLGs_NonWage	78,718	59,038	56,719
Urban Unconditional Grant (Wage)	3,744	2,814	3,774
Development Revenues	0	0	38,234
District Discretionary Development Equalization Grant	0	0	38,234
Total Revenues shares	797,869	547,408	809,559
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	206,176	140,068	206,206
Non Wage	591,693	346,658	565,119
Development Expenditure			
Domestic Development	0	0	38,234
External Financing	0	0	0
Total Expenditure	797,869	486,725	809,559

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of shillings 809,559,000 as compared to 797,869,000 for 2019/20. This shows a slight increase to cater for ex-gratia expenses for local council leaders. The department will spend all the money on facilitating council activities, procurement, recruitment and accountability committee.

Vote :579 Bududa District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,015,423	740,936	949,607
District Unconditional Grant (Non-Wage)	4,000	3,000	0
District Unconditional Grant (Wage)	57,704	43,278	57,704
Locally Raised Revenues	1,000	0	0
Other Transfers from Central Government	120,316	70,356	70,040
Sector Conditional Grant (Non-Wage)	244,286	183,214	233,745
Sector Conditional Grant (Wage)	588,118	441,088	588,118
Development Revenues	1,094,379	216,623	715,588
District Discretionary Development Equalization Grant	56,392	56,392	36,000
Other Transfers from Central Government	877,756	0	520,000
Sector Development Grant	160,231	160,231	159,588
Total Revenues shares	2,109,802	957,560	1,665,195
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	645,821	470,394	645,822
Non Wage	369,602	242,914	303,785
Development Expenditure			
Domestic Development	1,094,379	93,534	715,588
External Financing	0	0	0
Total Expenditure	2,109,802	806,842	1,665,195

Narrative of Workplan Revenues and Expenditure

The department expects to receive shillings 1,665,195,000 in 2020/2021 as compared to 2,109,802,000 for 2019/20. The department plans to use the funds to facilitate increase in production and productivity through boosting of extension services as well as value addition in areas of coffee, Banana, dairy and apiary. The department will be targeting both male and female farmers and not forgetting environmental issues.

Vote :579 Bududa District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,743,680	2,805,886	5,050,654
District Unconditional Grant (Non-Wage)	4,100	3,075	0
Locally Raised Revenues	2,488	0	0
Other Transfers from Central Government	0	0	558,876
Sector Conditional Grant (Non-Wage)	386,528	289,887	1,141,214
Sector Conditional Grant (Wage)	3,350,564	2,512,923	3,350,564
Development Revenues	1,408,423	1,267,949	1,784,967
District Discretionary Development Equalization Grant	120,000	120,000	52,000
External Financing	583,278	442,804	702,009
Sector Development Grant	705,145	705,145	1,030,958
Total Revenues shares	5,152,103	4,073,834	6,835,622
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,350,564	2,389,003	3,350,564
Non Wage	393,116	283,339	1,700,090
Development Expenditure			
Domestic Development	825,145	254,279	1,082,958
External Financing	583,278	442,804	702,009
Total Expenditure	5,152,103	3,369,426	6,835,622

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of shillings 6,835,622,000 as compared to 5,152,103,000 for financial year 2019/20. The increase is attributed to more sector non wage and sector development grant expected by the department. These funds will be geared to wards improving service delivery in the sector. The funds will be used to Upgrade health Center II, support primary Health care activities in terms of out reaches, immunization, deliveries, attending to out patient department, paying staff salaries among others

Vote :579 Bududa District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	9,679,338	7,372,064	10,524,321
District Unconditional Grant (Non-Wage)	3,000	2,250	0
District Unconditional Grant (Wage)	55,000	41,250	55,000
Locally Raised Revenues	6,375	0	0
Other Transfers from Central Government	0	0	11,000
Sector Conditional Grant (Non-Wage)	2,173,411	1,448,941	2,531,832
Sector Conditional Grant (Wage)	7,441,552	5,879,623	7,926,489
Development Revenues	436,947	439,947	1,114,173
District Discretionary Development Equalization Grant	101,000	104,000	15,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	282,050
Sector Development Grant	335,947	335,947	817,123
Total Revenues shares	10,116,285	7,812,011	11,638,494
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,496,552	5,454,383	7,981,489
Non Wage	2,182,786	1,288,308	2,542,832
Development Expenditure			
Domestic Development	436,947	140,283	1,114,173
External Financing	0	0	0
Total Expenditure	10,116,285	6,882,974	11,638,494

Narrative of Workplan Revenues and Expenditure

The Department expects to receive a total of shillings 11,638,494,000 as compared to 10,116,285,000 for financial year 2019/20. The increase is attributed to enhancement of wage for primary schools, increase of sector non wage allocations to primary and secondary schools including funds for rehabilitating infrastructure in primary schools. Allocation of funds for lower local governments under DDEG to department also accounts for the increase. The department plans to utilize the available funds to boost literacy and numeracy, retention and completion rates for both the boy and girl child, children with disabilities, performance improvement through provision of the necessary infrastructure like classroom blocks, furniture, pit latrines among others. funds will also be used to provide instructional materials for all learners, construction of classroom block at Bunamoso Primary schools with enrollment of 186 girls and 170 boys. 3 classroom construction block at Shisabasi with enrollment of 268 girls and 246 boys. Construction of pit latrines at Sakuku, Bukiga, Bunakhayoti, Rehabilitation to be conducted at Bumayoka, Bunadutu, Shanzou, Bukigai, Buwalukani

Vote :579 Bududa District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	648,261	496,376	649,078
District Unconditional Grant (Non-Wage)	2,000	1,500	0
District Unconditional Grant (Wage)	78,000	58,500	78,000
Locally Raised Revenues	3,000	0	12,000
Other Transfers from Central Government	548,261	423,626	542,078
Urban Unconditional Grant (Wage)	17,000	12,750	17,000
Development Revenues	891,072	888,082	76,000
District Discretionary Development Equalization Grant	134,973	134,973	76,000
Multi-Sectoral Transfers to LLGs_Gou	756,099	753,109	0
Total Revenues shares	1,539,333	1,384,459	725,078
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	95,000	63,902	95,000
Non Wage	553,261	383,390	554,078
Development Expenditure			
Domestic Development	891,072	805,014	76,000
External Financing	0	0	0
Total Expenditure	1,539,333	1,252,306	725,078

Narrative of Workplan Revenues and Expenditure

The department will receive shillings 725,078,000 as compared to 1,539,333,000 for financial year 2019/20. Reduction of funds is attributed to allocation of DDEG grant for lower Local governments to Education department as away of supporting improvement in latrine coverage in schools. The department plans to spent funds on areas of routine road maintenance by use of road gangs which include both male and female and rehabilitation, dealing with bottle necks that hinder community accessibility to social services and markets,

Vote :579 Bududa District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	63,682	45,512	104,108
District Unconditional Grant (Wage)	25,461	19,096	25,461
Locally Raised Revenues	3,000	0	0
Sector Conditional Grant (Non-Wage)	35,221	26,416	78,647
Development Revenues	451,671	451,671	661,610
Sector Development Grant	431,869	431,869	641,808
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	515,353	497,182	765,718
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,461	18,487	25,461
Non Wage	38,221	23,340	78,647
Development Expenditure			
Domestic Development	451,671	163,540	661,610
External Financing	0	0	0
Total Expenditure	515,353	205,368	765,718

Narrative of Workplan Revenues and Expenditure

The department shall receive shillings 765,718,000 as compared to 515,353,000 for financial year 2020/21. The increase in funding is mainly under sector non wage and sector development grant . The sector plans to use these funds with main focus on safe water development in sub counties below district water coverage and sanitation. This will be in areas of WASH facilities to ensure continuity in the provision of safe and clean water, and sanitation and hygiene improvement for all. projects include Subisi, GFS phase 2, rehabilitation of Nalwanza, Bushika GFS. Design of Lwakha GFS

Vote :579 Bududa District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	114,838	78,682	124,319
District Unconditional Grant (Non-Wage)	20,000	15,000	15,000
District Unconditional Grant (Wage)	78,146	58,663	78,146
Locally Raised Revenues	10,000	0	6,000
Sector Conditional Grant (Non-Wage)	6,692	5,019	25,173
Development Revenues	32,000	32,000	31,000
District Discretionary Development Equalization Grant	32,000	32,000	31,000
Total Revenues shares	146,838	110,682	155,319
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,146	58,457	78,146
Non Wage	36,692	13,063	46,173
Development Expenditure			
Domestic Development	32,000	4,733	31,000
External Financing	0	0	0
Total Expenditure	146,838	76,254	155,319

Narrative of Workplan Revenues and Expenditure

The department expects to receive 155,319,000 as compared to 146,838,000 for financial year 2019/20. The slight increase in the funding is attributed to increase under sector non wage to grant to the department.

The departments plans to utilize the planned funds to In a bid to mitigate the effects of climate change, training of community members in environmental management and protection (Male 250, female 310), support departments integrate climate change and environmental management issues in their programming and implementation of programs and projects . Increase the green in the district by providing tree seedlings to institutions and community members. physical planning and surveying of the district is another area of focus for the department.

Vote :579 Bududa District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	252,870	175,402	339,197
District Unconditional Grant (Non-Wage)	5,000	3,750	4,000
District Unconditional Grant (Wage)	157,237	117,928	157,237
Locally Raised Revenues	9,000	1,500	6,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	28,360
Other Transfers from Central Government	12,000	0	66,100
Sector Conditional Grant (Non-Wage)	53,162	39,871	61,030
Urban Unconditional Grant (Wage)	16,471	12,353	16,471
Development Revenues	398,212	338,777	0
District Discretionary Development Equalization Grant	15,000	15,000	0
Multi-Sectoral Transfers to LLGs_Gou	323,212	323,777	0
Other Transfers from Central Government	60,000	0	0
Total Revenues shares	651,082	514,179	339,197
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	173,708	121,187	173,708
Non Wage	79,162	43,180	165,489
Development Expenditure			
Domestic Development	398,212	331,757	0
External Financing	0	0	0
Total Expenditure	651,082	496,125	339,197

Narrative of Workplan Revenues and Expenditure

The department expects a total of shillings 339,197,000 as compared to 651,082,000 for last financial year 2019/20. This shows a reduction in the funds allocated to the department due to changes in the DDEG which led to funds for lower Local Governments being allocated to infrastructure development as opposed to livelihood projects which are mainly implemented under the CBSD department. Planned funds will be used for community mobilization, for purposes of ensuring that all including male, female, vulnerable households, people with disabilities are brought on board to demand for government services within their respective areas. hence empowering communities to champion their own development.

Vote :579 Bududa District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,712	44,036	73,938
District Unconditional Grant (Non-Wage)	24,247	18,187	39,473
District Unconditional Grant (Wage)	34,465	25,849	34,465
Locally Raised Revenues	8,000	0	0
Development Revenues	13,602	13,602	66,708
District Discretionary Development Equalization Grant	13,602	13,602	66,708
Total Revenues shares	80,314	57,638	140,646
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,465	15,328	34,465
Non Wage	32,247	11,062	39,473
Development Expenditure			
Domestic Development	13,602	11,184	66,708
External Financing	0	0	0
Total Expenditure	80,314	37,574	140,646

Narrative of Workplan Revenues and Expenditure

The unit expects a total of shillings 140,646,000 as compared to 80,314,000 for financial year 2019-20. This shows a slight increase in funding to the unit. The funds are support PBS operation costs and boost development planning activities in the district for example project assessment and appraisal, environment screening of projects, monitoring and evaluation of programs and projects in the district.

Vote :579 Bududa District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	98,385	63,379	79,812
District Unconditional Grant (Non-Wage)	19,200	14,400	20,000
District Unconditional Grant (Wage)	35,281	26,522	35,281
Locally Raised Revenues	13,955	0	4,000
Multi-Sectoral Transfers to LLGs_NonWage	9,389	7,041	0
Urban Unconditional Grant (Wage)	20,561	15,415	20,531
Development Revenues	0	0	0
N/A			
Total Revenues shares	98,385	63,379	79,812
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,842	37,532	55,812
Non Wage	42,543	21,441	24,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	98,385	58,974	79,812

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 79,812,000 for 2020/21 as compared to 98,385,000 shillings for financial year 2019/20. This shows a reduction in the funds going to the department in the cut in local revenue attributed to poor local revenue performance across the entire district. The unit plans to use the funds to conduct routine internal audit activities, value for money audits and investigations in the district to boost internal controls and proper financial management.

Vote :579 Bududa District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	66,673	48,390	67,228
District Unconditional Grant (Non-Wage)	8,000	6,000	10,415
District Unconditional Grant (Wage)	39,528	29,530	39,527
Locally Raised Revenues	2,000	0	0
Sector Conditional Grant (Non-Wage)	17,146	12,859	17,286
Development Revenues	7,000	0	10,296
District Discretionary Development Equalization Grant	0	0	10,296
Locally Raised Revenues	7,000	0	0
Total Revenues shares	73,673	48,390	77,524
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	39,528	28,256	39,527
Non Wage	27,146	17,172	27,701
Development Expenditure			
Domestic Development	7,000	0	10,296
External Financing	0	0	0
Total Expenditure	73,673	45,428	77,524

Narrative of Workplan Revenues and Expenditure

The department expects to receive shillings 77,524,000 as compared to shs 73,673,000 for F/Y 2019/20. The increase is attributed to DDEG funding to the department to procure furniture for the department. The same funds are to be spent majorly on registration and licensing Business targeting both male and female, people with disabilities, Tourism Promotion, linking farmers to Markets of their products, Registration of Cooperatives and promotion of value addition small scale farmers..

Vote :579 Bududa District

FY 2020/21
