

# Vote: 554 Tororo 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 :

Balaba Dunstan Chief Administrative Officer,  
Tororo

(Accounting Officer)

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

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

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# 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: 554 Tororo 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: 554 Tororo District****FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

| Uganda Shillings Thousands                | <i>Current Budget Performance</i> |   |                                |
|---|-----------------------------------|---|--------------------------------|
|   | 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>                     | 2,799,324                         | 1,000,095                                       | 2,732,681                      |
| <b>Discretionary Government Transfers</b> | 6,209,358                         | 5,435,265                                       | 6,214,539                      |
| <b>Conditional Government Transfers</b>   | 34,311,655                        | 25,600,103                                      | 39,178,817                     |
| <b>Other Government Transfers</b>         | 3,639,103                         | 3,363,080                                       | 5,385,191                      |
| <b>Donor Funding</b>                      | 881,983                           | 304,899   | 1,577,707                      |
| <b>Grand Total</b>                        | <b>47,841,423</b>                 | <b>35,703,443</b>                               | <b>55,088,936</b>              |

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

By the end of quarter three the district had realised Shs 35,703,443,000 against an annual budget of Shs 47,841,423,000 being 74.6% budget performance. Of which from the central government source the district realised a 82.6% budget performance, local revenue source 36%. Nearly all the local revenue sources performed poorly due to high rate of defaulting by tax payers, defaulting by tenderers who continue to change names from one reason to another making the tracking of defaulters difficult and from donors the district realised a 35% budget performance. the poor performance was as a result of the district not receiving funds as planned. By the end of the quarter all funds had been disbursed to departments.

**Planned Revenues for next FY**

The District expects to receive Shs 55 billion, locally raised revenue will constitute 5.0%, Central government transfers 92.1% and donor funds 2.9%. Compared to the previous years IPFs the indicative planning figures have increased by 15.1%. The increase is as a result of increase in the salary for scientists, pension, NUSAF, URF and donor budget to the district

**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             | 8,123,074                      | 6,485,902                                       | 7,884,574                      |
| Finance                    | 577,984                        | 341,618   | 616,047                        |
| Statutory Bodies           | 1,273,311                      | 773,332   | 1,320,903                      |
| Production and Marketing   | 2,830,319                      | 2,509,391                                       | 3,156,848                      |
| Health                     | 7,467,505                      | 5,476,282                                       | 10,715,512                     |
| Education                  | 20,163,301                     | 15,154,804                                      | 23,143,942                     |
| Roads and Engineering      | 1,075,557                      | 813,477   | 1,750,683                      |
| Water                      | 982,623                        | 963,346   | 864,323                        |
| Natural Resources          | 779,221                        | 255,092   | 744,585                        |
| Community Based Services   | 4,049,881                      | 2,646,201                                       | 4,338,153                      |
| Planning                   | 413,571                        | 229,764   | 442,081                        |
| Internal Audit             | 105,078                        | 54,233  | 111,285                        |
| <b>Grand Total</b>         | <b>47,841,423</b>              | <b>35,703,443</b>                               | <b>55,088,936</b>              |

**Vote: 554 Tororo District****FY 2018/19**

|                            |            |            |            |
|----------------------------|------------|------------|------------|
| <i>o/w: Wage:</i>          | 22,312,790 | 16,734,593 | 26,327,317 |
| <i>Non-Wage Recurrent:</i> | 16,179,584 | 11,246,677 | 17,483,704 |
| <i>Domestic Devt:</i>      | 8,467,066  | 7,417,274  | 9,700,208  |
| <i>Donor Devt:</i>         | 881,983    | 304,899    | 1,577,707  |

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

By the end of quarter three of all funds received had been disbursed to the departments with, Water, Production and marketing Administration, Roads, Education and Health, , realizing the highest budget outturn of 98%, 89%, 80%, 76%, 75% and 73% respectively while Internal Audit and Natural Resources realized the least with 52%, and 33% respectively. The reason for this variance being Health Production and Marketing and Education are mainly funded by conditional grants which performed well compared to others which depend on locally generated revenue which performed poorly.

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

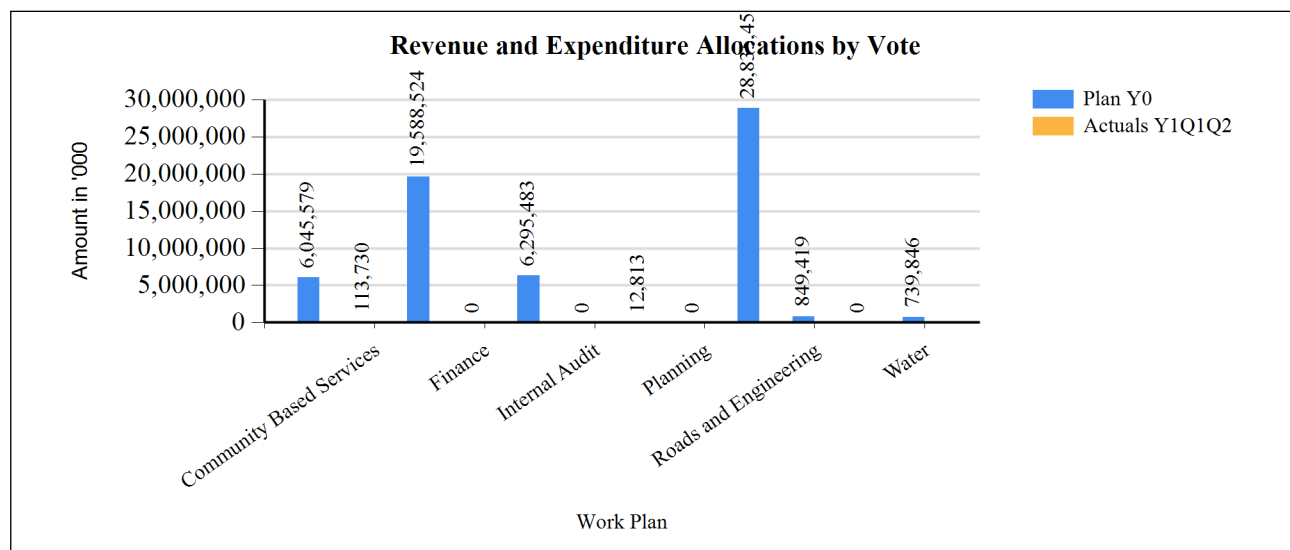
The District expects to receive Shs 55 bn; wages and salaries will consume 47.8% of the entire district budget, recurrent non wage expenditure 31.7%, Domestic development 17.7% and donor 2.9%. Compared to the expenditure allocations for the previous financial year overall district budget 15.1% due increase in salary enhancement for scientists, NUSAF, URF and Donor Development Grant allocation.

**Medium Term Expenditure Plans**

The funds the district expects to receive in the medium term will be used on Provision of leadership through Coordination of activities, Supervision and monitoring , Payment of staff salaries, procurement of goods and services, celebration of national events, construction of staff houses and Officers at the lower local councils, classroom construction, pit latrine construction, valley dam rehabilitation, rehabilitation of key road infrastructure, construction of maternity wards, increase on safe water coverage through construction of boreholes and extension of piped water, strengthen local revenue base.

**Challenges in Implementation**

Under the council sector 20% of the previous revenue performance can not adequately cater for all the council activities, absence of quorum for the District Executive Committee big domestic debt, in the production sector Limited advisory services to farmers, the lack of some staff in the department is affecting service delivery. In the health and education sector over 80% of the existing staff do lack accommodation at the health facilities and schools, high pupil teacher ratio, high pupil latrine stance ratio.

**G1: Graph on the revenue and expenditure allocations by Department**

**Vote: 554 Tororo District****FY 2018/19****Revenue Performance, Plans and projections by Source**

| <i>Ushs Thousands</i>  | <b>Approved Budget for<br/>FY 2017/18</b> | <b>Cumulative Receipts<br/>By End March for FY<br/>2017/18</b> | <b>Approved Budget for<br/>FY 2018/19</b> |
|--|---|--|---|
| <b>1. Locally Raised Revenues</b>  | <b>2,799,324</b>                          | <b>1,000,095</b>   | <b>2,732,681</b>                          |
| Agency Fees  | 56,469                                    | 17,255   | 56,469                                    |
| Animal & Crop Husbandry related Levies                                     | 75,975                                    | 37,187   | 79,277                                    |
| Business licenses  | 133,929                                   | 42,575   | 157,737                                   |
| Interest from other government units                                       | 0   | 2,757  | 0   |
| Interest from private entities - Domestic                                  | 0   | 0  | 49,237                                    |
| Local Hotel Tax  | 17,880                                    | 5,876  | 15,680                                    |
| Local Services Tax   | 159,887                                   | 86,465   | 212,149                                   |
| Market /Gate Charges   | 239,464                                   | 112,246  | 215,411                                   |
| Other Fees and Charges   | 334,948                                   | 23,337   | 217,440                                   |
| Park Fees  | 135,600                                   | 34,974   | 109,015                                   |
| Phone Talk time  | 0   | 0  | 0   |
| Rent & Rates - Non-Produced Assets – from other Govt units                 | 156,201                                   | 13,086   | 159,098                                   |
| Rent & Rates - Non-Produced Assets – from private entities                 | 1,488,971                                 | 624,337  | 1,461,167                                 |
| <b>2a. Discretionary Government Transfers</b>                              | <b>6,209,358</b>                          | <b>5,435,265</b>   | <b>6,214,539</b>                          |
| District Discretionary Development Equalization Grant                      | 3,052,153                                 | 3,052,153  | 2,547,532                                 |
| District Unconditional Grant (Non-Wage)                                    | 1,084,798                                 | 813,599  | 1,217,765                                 |
| District Unconditional Grant (Wage)  | 1,777,801                                 | 1,333,351  | 2,110,205                                 |
| Urban Discretionary Development Equalization Grant                         | 60,833                                    | 60,833   | 63,147                                    |
| Urban Unconditional Grant (Non-Wage)                                       | 114,888                                   | 86,166   | 113,339                                   |
| Urban Unconditional Grant (Wage)   | 118,885                                   | 89,164   | 162,550                                   |
| <b>2b. Conditional Government Transfer</b>                                 | <b>34,311,655</b>                         | <b>25,600,103</b>  | <b>39,178,817</b>                         |
| General Public Service Pension Arrears (Budgeting)                         | 1,186,784                                 | 1,186,784  | 380,790                                   |
| Gratuity for Local Governments   | 1,437,864                                 | 1,078,398  | 2,228,801                                 |
| Pension for Local Governments  | 2,853,376                                 | 2,140,032  | 3,014,947                                 |
| Salary arrears (Budgeting)   | 567,555                                   | 567,555  | 88,183                                    |
| Sector Conditional Grant (Non-Wage)  | 6,168,340                                 | 3,633,625  | 6,179,859                                 |
| Sector Conditional Grant (Wage)  | 20,416,104                                | 15,312,078   | 24,054,562                                |
| Sector Development Grant   | 1,160,993                                 | 1,160,993  | 2,960,623                                 |
| Transitional Development Grant   | 520,638                                   | 520,638  | 271,053                                   |
| <b>2c. Other Government Transfer</b>                                       | <b>3,639,103</b>                          | <b>3,363,080</b>   | <b>5,385,191</b>                          |
| Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project | 0   | 0  | 0   |

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|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| Community Agricultural Infrastructure Improvement Programme (CAIIP) | 12,000            | 0                 | 0                 |
| Farm Income Enhancement and Forest Conservation (FIEFOC) Project    | 40,000            | 0                 | 40,000            |
| Northern Uganda Social Action Fund (NUSAF)                          | 2,459,916         | 2,200,209         | 2,544,454         |
| Other   | 0                 | 273,175           | 0                 |
| Support to PLE (UNEB)   | 31,054            | 23,622            | 24,000            |
| Uganda Road Fund (URF)  | 0                 | 717,446           | 1,503,339         |
| Uganda Women Entrepreneurship Program(UWEP)                         | 307,000           | 101,508           | 424,266           |
| Vegetable Oil Development Project                                   | 0                 | 0                 | 60,000            |
| Youth Livelihood Programme (YLP)                                    | 789,133           | 47,121            | 789,133           |
| <b>3. Donor</b>   | <b>881,983</b>    | <b>304,899</b>    | <b>1,577,707</b>  |
| The AIDS Support Organisation (TASO)                                | 342,707           | 0                 | 0                 |
| United Nations Development Programme (UNDP)                         | 0                 | 0                 | 131,000           |
| United Nations Children Fund (UNICEF)                               | 145,000           | 69,922            | 145,000           |
| Global Fund for HIV, TB & Malaria                                   | 20,276            | 72,060            | 65,000            |
| World Health Organisation (WHO)                                     | 6,000             | 138,093           | 400,000           |
| Global Alliance for Vaccines and Immunization (GAVI)                | 94,000            | 0                 | 94,000            |
| United States Agency for International Development (USAID)          | 0                 | 0                 | 342,707           |
| Population Services International                                   | 0                 | 0                 | 50,000            |
| Aids Health Care Foundation (AHF)                                   | 0                 | 0                 | 150,000           |
| Research Triangle Institute (RTI)                                   | 0                 | 0                 | 200,000           |
| District Commercial Services Support (DICOSS) Project               | 25,000            | 0                 | 0                 |
| Neglected Tropical Diseases (NTDs)                                  | 131,000           | 23,824            | 0                 |
| Program of All-inclusive Care for the Elderly (PACE)                | 8,000             | 0                 | 0                 |
| Food and Agricultural Organisation (FAO)                            | 60,000            | 0                 | 0                 |
| Others  | 50,000            | 1,000             | 0                 |
| <b>Total Revenues shares</b>  | <b>47,841,423</b> | <b>35,703,443</b> | <b>55,088,936</b> |

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

By the end of quarter three the district had realised Shs 1,000,095,000 against an annual budget of Shs 2,924,911,000 being 36%. Nearly all the local revenue sources performed poorly due to high rate of defaulting by tax payers, inadequate supervision due to poor staffing in the department of finance and land management, lack of cooperation from some sub counties regarding data from revenue centres in their areas in form of submission of monthly revenue returns and reserve prices and defaulting by tenderers who continue to change names from one season to another making the tracking of defaulters difficult.

**Central Government Transfers**

By the end of quarter three from the central government source the district realised Shs 34,398,448,000 against an annual budget of Shs 41,601,015,000 being 82.6% budget performance. Most central government funds performed as planned at 75%, however there were some variances in the performance during the quarters because some of the other transfers from central performed below 75% ie Youth livelihood Project, and UWEP.

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## Donor Funding

By the end of quarter three the district had realised Shs 304,899,000 from donors against an annual budget of Shs 881,983,000 being 19% budget performance. The poor performance was as a result of the district not receiving funds as planned. The District is to write to all donors reminding them of their commitment.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

The District expects to receive shs 2.7 billion from locally raised sources. Rent and rates from private entities is expected to make significant contribution to the overall percentage of 52.8%, while the least contribution is expected from local hotel tax of less than 0.56 percent. Compared to the previous year's IPFs the indicative planning figures have decreased by 1.2%. The major decrease is from other fees and charges licenses and park fees that performed poorly in the previous FY.

### Central Government Transfers

The District expects to realize shs 50.7 billion from Central government transfers. Of this shs 26.3 billion (51.2%) will cater for salaries and wages, while shs 24.5 billion (48.2%) will cater for both recurrent and development activities. Compared to the previous years IPFs the indicative planning figures have decreased by 15.2%. This is as a result of increase in the salary for scientists, pension, NUSAF and UWEF

## Donor Funding

Donors expect to contribute shs 1.57 billion. The biggest contribution will be from WHO representing 25.3% of the donor budget. Compared to previous years IPF the indicative planning figures has been an increased by 78.2%. The reason being that district will get additional funding from donors ie USAID, Research triangle institute, AIDS health care foundation, UNICEF among others.

## 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               | 2,498,317                             | 1,109,476  | 2,700,802                             |
| District Production Services                  | 282,355                               | 141,404  | 433,867                               |
| District Commercial Services                  | 49,647                                | 15,748   | 22,180                                |
| <b><i>Sub- Total of allocation Sector</i></b> | <b>2,830,319</b>                      | <b>1,266,628</b>                                       | <b>3,156,848</b>                      |
| <b>Sector: Works and Transport</b>            |                                       |  |                                       |
| District, Urban and Community Access Roads    | 1,075,557                             | 690,554  | 1,750,683                             |
| <b><i>Sub- Total of allocation Sector</i></b> | <b>1,075,557</b>                      | <b>690,554</b>   | <b>1,750,683</b>                      |
| <b>Sector: Education</b>                      |                                       |  |                                       |
| Pre-Primary and Primary Education             | 13,774,574                            | 9,533,684  | 14,890,828                            |
| Secondary Education                           | 4,746,631                             | 3,882,354  | 5,848,262                             |
| Skills Development                            | 1,421,937                             | 952,485  | 2,005,377                             |
| Education & Sports Management and Inspection  | 220,158                               | 102,721  | 399,475                               |
| <b><i>Sub- Total of allocation Sector</i></b> | <b>20,163,301</b>                     | <b>14,471,243</b>                                      | <b>23,143,942</b>                     |
| <b>Sector: Health</b>                         |                                       |  |                                       |
| Primary Healthcare                            | 1,427,888                             | 234,949  | 1,221,317                             |
| District Hospital Services                    | 579,778                               | 364,070  | 809,211                               |



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|   |                         |                         |                          |
|---|-------------------------|-------------------------|--------------------------|
| Health Management and Supervision             | 5,459,840               | 3,474,479               | 8,684,984                |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>7,467,505</i></b> | <b><i>4,073,498</i></b> | <b><i>10,715,512</i></b> |
| <b>Sector: Water and Environment</b>          |                         |                         |                          |
| Rural Water Supply and Sanitation             | 982,623                 | 319,736                 | 864,323                  |
| Natural Resources Management                  | 779,221                 | 241,177                 | 744,585                  |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>1,761,844</i></b> | <b><i>560,913</i></b>   | <b><i>1,608,908</i></b>  |
| <b>Sector: Social Development</b>             |                         |                         |                          |
| Community Mobilisation and Empowerment        | 4,049,881               | 1,424,929               | 4,338,153                |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>4,049,881</i></b> | <b><i>1,424,929</i></b> | <b><i>4,338,153</i></b>  |
| <b>Sector: Public Sector Management</b>       |                         |                         |                          |
| District and Urban Administration             | 8,123,074               | 6,046,308               | 7,884,574                |
| Local Statutory Bodies                        | 1,273,311               | 733,824                 | 1,320,903                |
| Local Government Planning Services            | 413,570                 | 203,030                 | 442,081                  |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>9,809,955</i></b> | <b><i>6,983,162</i></b> | <b><i>9,647,558</i></b>  |
| <b>Sector: Accountability</b>                 |                         |                         |                          |
| Financial Management and Accountability(LG)   | 577,984                 | 321,418                 | 616,047                  |
| Internal Audit Services                       | 105,078                 | 52,061                  | 111,285                  |
| <b><i>Sub- Total of allocation Sector</i></b> | <b><i>683,062</i></b>   | <b><i>373,479</i></b>   | <b><i>727,332</i></b>    |

**Vote: 554 Tororo District****FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>7,770,634</b>                          | <b>6,183,462</b>   | <b>7,620,267</b>                          |
| District Unconditional Grant (Non-Wage)               | 138,896                                   | 147,800  | 190,774                                   |
| District Unconditional Grant (Wage)                   | 542,647                                   | 406,985  | 716,065                                   |
| General Public Service Pension Arrears (Budgeting)    | 1,186,784                                 | 1,186,784  | 380,790                                   |
| Gratuity for Local Governments                        | 1,437,864                                 | 1,078,398  | 2,228,801                                 |
| Locally Raised Revenues                               | 211,082                                   | 124,298  | 173,919                                   |
| Multi-Sectoral Transfers to LLGs_NonWage              | 751,422                                   | 461,385  | 702,115                                   |
| Pension for Local Governments                         | 2,853,376                                 | 2,140,032  | 3,014,947                                 |
| Salary arrears (Budgeting)                            | 567,555                                   | 567,555  | 88,183                                    |
| Urban Unconditional Grant (Wage)                      | 81,008                                    | 70,225   | 124,673                                   |
| <b>Development Revenues</b>                           | <b>352,440</b>                            | <b>302,441</b>   | <b>264,306</b>                            |
| District Discretionary Development Equalization Grant | 302,441                                   | 302,441  | 264,306                                   |
| Donor Funding   | 49,999                                    | 0  | 0   |
| <b>Total Revenue Shares</b>                           | <b>8,123,074</b>                          | <b>6,485,902</b>   | <b>7,884,574</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 623,655                                   | 448,043  | 840,738                                   |
| Non Wage  | 7,146,979                                 | 5,555,587  | 6,779,530                                 |
| <b>Development Expenditure</b>                        |   |  |   |
| Domestic Development                                  | 302,441                                   | 42,678   | 264,306                                   |
| Donor Development                                     | 49,999                                    | 0  | 0   |
| <b>Total Expenditure</b>                              | <b>8,123,074</b>                          | <b>6,046,308</b>   | <b>7,884,574</b>                          |

**Narrative of Workplan Revenues and Expenditure**

The revenue expected by the department is Shs. 7,884,574,000 from both local and central government transfers. Shs 840,738,000 will be spent on wage while Shs 6,779,530,000 to be spent on non wage recurrent activities and Shs 264,306,000 to be spent on development activities. 96.7% of the department budget has been allocated to recurrent expenditures while 3.3% has been allocated to development expenditures. Compared to the previous financial year there has been an decrease in the IPFs by 2.6%.

**Workplan Title : Finance**

| <i>Ushs Thousands</i>                    | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b> |   |  |   |

**Vote: 554 Tororo District****FY 2018/19**

|  |                |                |                |
|--|----------------|----------------|----------------|
| <b>Recurrent Revenues</b>                    | <b>575,584</b> | <b>340,973</b> | <b>616,047</b> |
| District Unconditional Grant (Non-Wage)      | 61,357         | 47,858         | 75,825         |
| District Unconditional Grant (Wage)          | 196,665        | 149,301        | 196,665        |
| Locally Raised Revenues                      | 102,420        | 25,480         | 155,886        |
| Multi-Sectoral Transfers to LLGs_NonWage     | 177,265        | 99,395         | 149,794        |
| Urban Unconditional Grant (Wage)             | 37,877         | 18,939         | 37,877         |
| <b>Development Revenues</b>                  | <b>2,400</b>   | <b>645</b>     | <b>0</b>       |
| District Unconditional Grant (Non-Wage)      | 1,200          | 0              | 0              |
| Locally Raised Revenues                      | 1,200          | 0              | 0              |
| Multi-Sectoral Transfers to LLGs_Gou         | 0              | 645            | 0              |
| <b>Total Revenue Shares</b>                  | <b>577,984</b> | <b>341,618</b> | <b>616,047</b> |
| <b>B: Breakdown of Workplan Expenditures</b> |                |                |                |
| <b>Recurrent Expenditure</b>                 |                |                |                |
| Wage   | 234,542        | 149,429        | 234,542        |
| Non Wage                                     | 341,042        | 171,489        | 381,505        |
| <b>Development Expenditure</b>               |                |                |                |
| Domestic Development                         | 2,400          | 500            | 0              |
| Donor Development                            | 0              | 0              | 0              |
| <b>Total Expenditure</b>                     | <b>577,984</b> | <b>321,418</b> | <b>616,047</b> |

**Narrative of Workplan Revenues and Expenditure**

For the fiscal year 2018/2019 the revenues expected by the department are Ushs. 616,047,000/= from both local and central government sources. Ushs. 234,542,000/= will be spent on wage while Ushs. 381,505,000/= will be spent on non wage recurrent activities. 100% of the funds have been allocated to recurrent activities. Compared to the previous fiscal year there has been an increase in the IPF by 6.76%. The reason for this increase in IPFs is attributed to the increase in local revenue allocation to the department.

**Workplan Title : Statutory Bodies**

| <i>Ushs Thousands</i>                    | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b> |   |  |   |
| <b>Recurrent Revenues</b>                | <b>1,253,311</b>                          | <b>773,332</b>   | <b>1,320,903</b>                          |
| District Unconditional Grant (Non-Wage)  | 395,767                                   | 221,606  | 433,393                                   |
| District Unconditional Grant (Wage)      | 435,550                                   | 326,663  | 435,550                                   |
| Locally Raised Revenues                  | 182,627                                   | 56,240   | 216,568                                   |
| Multi-Sectoral Transfers to LLGs_NonWage | 239,368                                   | 168,823  | 235,392                                   |
| <b>Development Revenues</b>              | <b>20,000</b>                             | <b>0</b>   | <b>0</b>                                  |
| Locally Raised Revenues                  | 20,000                                    | 0  | 0   |
| <b>Total Revenue Shares</b>              | <b>1,273,311</b>                          | <b>773,332</b>   | <b>1,320,903</b>                          |

**Vote: 554 Tororo District****FY 2018/19**

| <b>B: Breakdown of Workplan Expenditures</b> |                  |                |                  |
|--|------------------|----------------|------------------|
| <b>Recurrent Expenditure</b>                 |                  |                |                  |
| Wage   | 435,550          | 321,305        | 435,550          |
| Non Wage                                     | 817,761          | 412,519        | 885,353          |
| <b>Development Expenditure</b>               |                  |                |                  |
| Domestic Development                         | 20,000           | 0              | 0                |
| Donor Development                            | 0                | 0              | 0                |
| <b>Total Expenditure</b>                     | <b>1,273,311</b> | <b>733,824</b> | <b>1,320,903</b> |

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Shs. 1,320,903,000 for both recurrent and development activities. Shs. 435,550,000 will be spent on wage representing 32.9% of total budget while Shs 885,353,000 will be spent on non wage recurrent activities. 100% of the budget has been allocated to recurrent budget. Compared to the previous year there was 3.7% increment in the 2018/19 budget.

**Workplan Title : Production and Marketing**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>759,837</b>                            | <b>523,909</b>   | <b>1,338,385</b>                          |
| District Unconditional Grant (Non-Wage)               | 18,046                                    | 8,000  | 18,972                                    |
| District Unconditional Grant (Wage)                   | 65,002                                    | 48,751   | 103,587                                   |
| Locally Raised Revenues                               | 18,637                                    | 2,500  | 16,412                                    |
| Multi-Sectoral Transfers to LLGs_NonWage              | 74,152                                    | 26,657   | 57,746                                    |
| Sector Conditional Grant (Non-Wage)                   | 82,157                                    | 61,618   | 372,098                                   |
| Sector Conditional Grant (Wage)                       | 501,843                                   | 376,382  | 769,570                                   |
| <b>Development Revenues</b>                           | <b>2,070,482</b>                          | <b>1,985,482</b>   | <b>1,818,463</b>                          |
| District Discretionary Development Equalization Grant | 1,842,389                                 | 1,842,389  | 0   |
| Donor Funding   | 85,000                                    | 0  | 0   |
| Multi-Sectoral Transfers to LLGs_Gou                  | 0   | 0  | 1,553,454                                 |
| Other Transfers from Central Government               | 0   | 0  | 60,000                                    |
| Sector Development Grant                              | 82,260                                    | 82,260   | 205,009                                   |
| Urban Discretionary Development Equalization Grant    | 60,833                                    | 60,833   | 0   |
| <b>Total Revenue Shares</b>                           | <b>2,830,319</b>                          | <b>2,509,391</b>   | <b>3,156,848</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 566,845                                   | 309,334  | 873,157                                   |
| Non Wage  | 192,992                                   | 68,908   | 465,228                                   |
| <b>Development Expenditure</b>                        |   |  |   |

**Vote: 554 Tororo District****FY 2018/19**

|                          |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|
| Domestic Development     | 1,985,482        | 888,386          | 1,818,463        |
| Donor Development        | 85,000           | 0                | 0                |
| <b>Total Expenditure</b> | <b>2,830,319</b> | <b>1,266,628</b> | <b>3,156,848</b> |

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive for FY 2018/2019 Shs 3,156,848,000. Compared to previous year's IPF (Shs 2,830,319,000), the IPFs have increased by 12% due to salary enhancement and additional agricultural extension funding. The department expects to receive Shs 16,412,340 from local revenue. This has been decreased by 12% from Shs 18,637,064 for unknown reasons. The department expects to receive Shs 3,140,435,620 from Central Government Transfers. Of this, Shs 873,156,624 (28%) is for wages, while Shs 2,267,278,996 (72%) is for non-wage and development activities. The department does not expect funding from donors.

**Workplan Title : Health**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>6,075,179</b>                          | <b>4,443,754</b>   | <b>8,243,957</b>                          |
| District Unconditional Grant (Non-Wage)               | 12,000                                    | 19,500   | 12,000                                    |
| Locally Raised Revenues                               | 129,417                                   | 34,498   | 181,706                                   |
| Multi-Sectoral Transfers to LLGs_NonWage              | 138,279                                   | 43,143   | 135,017                                   |
| Sector Conditional Grant (Non-Wage)                   | 806,277                                   | 604,708  | 806,277                                   |
| Sector Conditional Grant (Wage)                       | 4,989,206                                 | 3,741,904  | 7,108,958                                 |
| <b>Development Revenues</b>                           | <b>1,392,326</b>                          | <b>1,032,529</b>   | <b>2,471,554</b>                          |
| District Discretionary Development Equalization Grant | 290,342                                   | 290,342  | 174,510                                   |
| Donor Funding   | 601,984                                   | 242,187  | 1,432,707                                 |
| Sector Development Grant                              | 0   | 0  | 614,337                                   |
| Transitional Development Grant                        | 500,000                                   | 500,000  | 250,000                                   |
| <b>Total Revenue Shares</b>                           | <b>7,467,505</b>                          | <b>5,476,282</b>   | <b>10,715,512</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 4,989,206                                 | 3,339,042  | 7,108,958                                 |
| Non Wage  | 1,085,973                                 | 651,422  | 1,135,000                                 |
| <b>Development Expenditure</b>                        |   |  |   |
| Domestic Development                                  | 790,342                                   | 0  | 1,038,847                                 |
| Donor Development                                     | 601,984                                   | 83,034   | 1,432,707                                 |
| <b>Total Expenditure</b>                              | <b>7,467,505</b>                          | <b>4,073,498</b>   | <b>10,715,512</b>                         |

**Narrative of Workplan Revenues and Expenditure**

**Vote: 554 Tororo District****FY 2018/19**

The revenue expected by the department is Shs.10,715,512,000/= from local revenue , central Government transfers and donors reflecting a 44% increment in the expected revenue compared to Shs. 7,467,505,000/= during FY. 2017/2018. This rise has been mainly attributed to by a rise in the wage bill by 42 % as a result of the expected salary enhancement in the FY. 2018/2019. It is also expected that Shs 1,432,707,000/= shall be raised from donor funding in FY. 2018/2019 up from Shs.601,984,000/= in FY 2017/2018. This is explained by the expected donor funds from GAVI, Global fund, RTI Envision , Population Service International Uganda (PSIU) ,USAID – RHITES-E and AHF Uganda cares, for Mass immunization, HIV/TB activities ,Malaria, NTD activity implementation and District Health System strengthening respectively. The increase in domestic development grant from shs. 790,342,000/= during Fy. 2017/2018 to shs. 1,038,847,000/= in Fy. 2018/2019 is as a result of the expected upgrading of HC IIs to III in sub counties that do not have.

**Workplan Title : Education**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>19,424,923</b>                         | <b>14,161,251</b>  | <b>21,362,455</b>                         |
| District Unconditional Grant (Non-Wage)               | 12,000                                    | 17,836   | 12,000                                    |
| District Unconditional Grant (Wage)                   | 81,888                                    | 59,613   | 81,888                                    |
| Locally Raised Revenues                               | 24,738                                    | 5,100  | 44,000                                    |
| Multi-Sectoral Transfers to LLGs_NonWage              | 83,391                                    | 16,757   | 174,489                                   |
| Other Transfers from Central Government               | 31,054                                    | 23,622   | 24,000                                    |
| Sector Conditional Grant (Non-Wage)                   | 4,266,797                                 | 2,844,531  | 4,850,044                                 |
| Sector Conditional Grant (Wage)                       | 14,925,055                                | 11,193,791   | 16,176,034                                |
| <b>Development Revenues</b>                           | <b>738,378</b>                            | <b>993,553</b>   | <b>1,781,487</b>                          |
| District Discretionary Development Equalization Grant | 323,707                                   | 323,707  | 268,587                                   |
| Locally Raised Revenues                               | 18,000                                    | 0  | 0   |
| Other Transfers from Central Government               | 0   | 273,175  | 0   |
| Sector Development Grant                              | 396,672                                   | 396,672  | 1,512,900                                 |
| <b>Total Revenue Shares</b>                           | <b>20,163,301</b>                         | <b>15,154,804</b>  | <b>23,143,942</b>                         |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 15,006,943                                | 11,053,404   | 16,257,922                                |
| Non Wage  | 4,417,979                                 | 2,905,847  | 5,104,533                                 |
| <b>Development Expenditure</b>                        |   |  |   |
| Domestic Development                                  | 738,378                                   | 511,992  | 1,781,487                                 |
| Donor Development                                     | 0   | 0  | 0   |
| <b>Total Expenditure</b>                              | <b>20,163,301</b>                         | <b>14,471,243</b>  | <b>23,143,942</b>                         |

**Narrative of Workplan Revenues and Expenditure**

The revenue expected by the department is Shs 23,143,942,000 from both local and central government transfers. Shs 16,257,922,000 will be spent on wage while Sh 5,104,533,000 to be spent on non-wage recurrent activities and Shs 1,781,487,000 to be spent on development activities. 92.3% of the department budget has been allocated to recurrent expenditures while 7.7% has been allocated to development expenditures. Compared to the previous year's IPFs there has been an increase by 14.7%.

**Vote: 554 Tororo District****FY 2018/19****Workplan Title : Roads and Engineering**

| <i>Ushs Thousands</i>                        | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>     |   |  |   |
| <b>Recurrent Revenues</b>                    | <b>1,063,557</b>                          | <b>813,477</b>   | <b>1,750,683</b>                          |
| District Unconditional Grant (Non-Wage)      | 12,000                                    | 16,000   | 12,000                                    |
| District Unconditional Grant (Wage)          | 85,430                                    | 64,073   | 138,376                                   |
| Locally Raised Revenues                      | 11,417                                    | 538  | 12,000                                    |
| Multi-Sectoral Transfers to LLGs_NonWage     | 105,290                                   | 15,420   | 84,968                                    |
| Other Transfers from Central Government      | 0   | 717,446  | 1,503,339                                 |
| Sector Conditional Grant (Non-Wage)          | 849,419                                   | 0  | 0   |
| <b>Development Revenues</b>                  | <b>12,000</b>                             | <b>0</b>   | <b>0</b>                                  |
| Other Transfers from Central Government      | 12,000                                    | 0  | 0   |
| <b>Total Revenue Shares</b>                  | <b>1,075,557</b>                          | <b>813,477</b>   | <b>1,750,683</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b> |   |  |   |
| <b>Recurrent Expenditure</b>                 |   |  |   |
| Wage   | 85,430                                    | 42,715   | 138,376                                   |
| Non Wage                                     | 978,126                                   | 647,839  | 1,612,307                                 |
| <b>Development Expenditure</b>               |   |  |   |
| Domestic Development                         | 12,000                                    | 0  | 0   |
| Donor Development                            | 0   | 0  | 0   |
| <b>Total Expenditure</b>                     | <b>1,075,557</b>                          | <b>690,554</b>   | <b>1,750,683</b>                          |

**Narrative of Workplan Revenues and Expenditure**

The revenue expected by the department is Shs 1,750,683,000 from local, central government transfers and donors. Shs 138,376,000 will be spent on wage and Shs 1,612,307,000 on non wage recurrent activities 100% of the department budget has been allocated to recurrent expenditures and 0% on development activities. Compared to the previous years IPFs there has been 66% increase in the IPFs.

**Workplan Title : Water**

| <i>Ushs Thousands</i>                    | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b> |   |  |   |
| <b>Recurrent Revenues</b>                | <b>39,137</b>                             | <b>27,860</b>  | <b>41,915</b>                             |
| Multi-Sectoral Transfers to LLGs_NonWage | 1,990                                     | 0  | 6,500                                     |
| Sector Conditional Grant (Non-Wage)      | 37,147                                    | 27,860   | 35,415                                    |
| <b>Development Revenues</b>              | <b>943,486</b>                            | <b>935,486</b>   | <b>822,408</b>                            |

**Vote: 554 Tororo District****FY 2018/19**

|   |                |                |                |
|---|----------------|----------------|----------------|
| District Discretionary Development Equalization Grant | 232,787        | 232,787        | 167,979        |
| Donor Funding   | 5,000          | 0              | 5,000          |
| Locally Raised Revenues                               | 3,000          | 0              | 0              |
| Sector Development Grant                              | 682,061        | 682,061        | 628,376        |
| Transitional Development Grant                        | 20,638         | 20,638         | 21,053         |
| <b>Total Revenue Shares</b>                           | <b>982,623</b> | <b>963,346</b> | <b>864,323</b> |
| <b>B: Breakdown of Workplan Expenditures</b>          |                |                |                |
| <i>Recurrent Expenditure</i>                          |                |                |                |
| Wage  | 0              | 0              | 0              |
| Non Wage  | 39,137         | 17,889         | 41,915         |
| <i>Development Expenditure</i>                        |                |                |                |
| Domestic Development                                  | 938,486        | 301,847        | 817,408        |
| Donor Development                                     | 5,000          | 0              | 5,000          |
| <b>Total Expenditure</b>                              | <b>982,623</b> | <b>319,736</b> | <b>864,323</b> |

**Narrative of Workplan Revenues and Expenditure**

The revenue expected by the department is Shs 864,323,000 from both central ,donor and local government transfers. Shs 41,915,000 will be spent on recurrent non wedge expenditures and Shs 822,408,000 shall be spent on development expenditures. 5% has been allocated to recurrent expenditures and 95% has been allocated to development expenditures. There is an overall decrease in IPFs compared to previous year by 13% .

**Workplan Title : Natural Resources**

| <i>Ushs Thousands</i>                        | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>     |   |  |   |
| <i>Recurrent Revenues</i>                    | <b>718,221</b>                            | <b>255,092</b>   | <b>704,585</b>                            |
| District Unconditional Grant (Non-Wage)      | 26,107                                    | 27,693   | 28,268                                    |
| District Unconditional Grant (Wage)          | 105,898                                   | 79,423   | 162,439                                   |
| Locally Raised Revenues                      | 511,791                                   | 135,120  | 447,920                                   |
| Multi-Sectoral Transfers to LLGs_NonWage     | 61,613                                    | 3,246  | 53,227                                    |
| Sector Conditional Grant (Non-Wage)          | 12,813                                    | 9,610  | 12,731                                    |
| <i>Development Revenues</i>                  | <b>61,000</b>                             | <b>0</b>   | <b>40,000</b>                             |
| Locally Raised Revenues                      | 21,000                                    | 0  | 0   |
| Other Transfers from Central Government      | 40,000                                    | 0  | 40,000                                    |
| <b>Total Revenue Shares</b>                  | <b>779,221</b>                            | <b>255,092</b>   | <b>744,585</b>                            |
| <b>B: Breakdown of Workplan Expenditures</b> |   |  |   |
| <i>Recurrent Expenditure</i>                 |   |  |   |
| Wage   | 105,898                                   | 76,914   | 162,439                                   |
| Non Wage                                     | 612,323                                   | 164,263  | 542,146                                   |



**Vote: 554 Tororo District****FY 2018/19**

|                                |                |                |                |
|--------------------------------|----------------|----------------|----------------|
| <b>Development Expenditure</b> |                |                |                |
| Domestic Development           | 61,000         | 0              | 40,000         |
| Donor Development              | 0              | 0              | 0              |
| <b>Total Expenditure</b>       | <b>779,221</b> | <b>241,177</b> | <b>744,585</b> |

**Narrative of Workplan Revenues and Expenditure**

The revenue expected by the department is Shs. 744,585,000 from both local and central government transfers. Shs. 162,439,000 will be spent on wage while Shs. 542,146,000 to be spent on non-wage recurrent activities and Shs. 40,000,000 to be spent on development activities. 94.6% of the development budget has been allocated to recurrent expenditure while 5.6% has been allocated to the development expenditures. Compared to the previous years, IPFs there has been decreased by 4.4% due to a decline in anticipated local revenue.

**Workplan Title : Community Based Services**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>493,832</b>                            | <b>297,363</b>   | <b>472,463</b>                            |
| District Unconditional Grant (Non-Wage)               | 18,046                                    | 18,633   | 18,972                                    |
| District Unconditional Grant (Wage)                   | 182,087                                   | 136,565  | 182,087                                   |
| Locally Raised Revenues                               | 28,152                                    | 14,785   | 26,412                                    |
| Multi-Sectoral Transfers to LLGs_NonWage              | 151,818                                   | 42,083   | 141,700                                   |
| Sector Conditional Grant (Non-Wage)                   | 113,730                                   | 85,297   | 103,293                                   |
| <b>Development Revenues</b>                           | <b>3,556,049</b>                          | <b>2,348,837</b>   | <b>3,865,690</b>                          |
| District Discretionary Development Equalization Grant | 0   | 0  | 107,837                                   |
| Other Transfers from Central Government               | 3,556,049                                 | 2,348,837  | 3,757,853                                 |
| <b>Total Revenue Shares</b>                           | <b>4,049,881</b>                          | <b>2,646,201</b>   | <b>4,338,153</b>                          |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 182,087                                   | 122,368  | 182,087                                   |
| Non Wage  | 311,745                                   | 160,798  | 290,376                                   |
| <b>Development Expenditure</b>                        |   |  |   |
| Domestic Development                                  | 3,556,049                                 | 1,141,763  | 3,865,690                                 |
| Donor Development                                     | 0   | 0  | 0   |
| <b>Total Expenditure</b>                              | <b>4,049,881</b>                          | <b>1,424,929</b>   | <b>4,338,153</b>                          |

**Narrative of Workplan Revenues and Expenditure**

**Vote: 554 Tororo District****FY 2018/19**

For the fiscal year 2018/2019 the revenues expected by the department are Ushs. 4,338,153,000/= from both local and central government sources. Ushs. 182,087,000/= will be spent on wage while Ushs. 290,376,000/= will be spent on non wage recurrent activities and Ushs. 3,865,690,000/= will be spent on development activities. Compared to the previous fiscal year there has been an increase in the IPF by 7.1%. The reason for this increase in IPFs is attributed to the increase in NUSAF 3, UWEP and Local revenue allocation to the department.

**Workplan Title : Planning**

| <i>Ushs Thousands</i>                                 | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|---|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b>              |   |  |   |
| <b>Recurrent Revenues</b>                             | <b>213,082</b>                            | <b>106,563</b>   | <b>228,075</b>                            |
| District Unconditional Grant (Non-Wage)               | 58,210                                    | 50,500   | 68,586                                    |
| District Unconditional Grant (Wage)                   | 48,462                                    | 36,347   | 59,378                                    |
| Locally Raised Revenues                               | 37,889                                    | 4,000  | 26,708                                    |
| Multi-Sectoral Transfers to LLGs_NonWage              | 68,520                                    | 15,717   | 73,404                                    |
| <b>Development Revenues</b>                           | <b>200,488</b>                            | <b>123,200</b>   | <b>214,006</b>                            |
| District Discretionary Development Equalization Grant | 60,488                                    | 60,488   | 74,006                                    |
| Donor Funding   | 140,000                                   | 62,712   | 140,000                                   |
| <b>Total Revenue Shares</b>                           | <b>413,571</b>                            | <b>229,764</b>   | <b>442,081</b>                            |
| <b>B: Breakdown of Workplan Expenditures</b>          |   |  |   |
| <b>Recurrent Expenditure</b>                          |   |  |   |
| Wage  | 48,462                                    | 28,313   | 59,378                                    |
| Non Wage  | 164,620                                   | 70,217   | 168,697                                   |
| <b>Development Expenditure</b>                        |   |  |   |
| Domestic Development                                  | 60,488                                    | 41,788   | 74,006                                    |
| Donor Development                                     | 140,000                                   | 62,712   | 140,000                                   |
| <b>Total Expenditure</b>                              | <b>413,570</b>                            | <b>203,030</b>   | <b>442,081</b>                            |

**Narrative of Workplan Revenues and Expenditure**

The revenue expected by the department is Shs 442,081,000 from both local and central government transfers. Shs 59,378,000 will be spent on wage while Shs 168,697,000 to be spent on non wage recurrent activities and 214,006,000 to be spent on development activities. 51.5% of the department budget has been allocated to recurrent expenditures while 48.5% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall increase of 6.9%

**Workplan Title : Internal Audit**

| <i>Ushs Thousands</i>                    | <b>Approved Budget<br/>for FY 2017/18</b> | <b>Cumulative Receipts<br/>by End March for<br/>FY 2017/18</b> | <b>Approved Budget<br/>for FY 2018/19</b> |
|--|---|--|---|
| <b>A: Breakdown of Workplan Revenues</b> |   |  |   |
| <b>Recurrent Revenues</b>                | <b>105,078</b>                            | <b>54,233</b>  | <b>111,285</b>                            |
| District Unconditional Grant (Non-Wage)  | 26,232                                    | 20,225   | 28,268                                    |

**Vote: 554 Tororo District****FY 2018/19**

|  |                |               |                |
|--|----------------|---------------|----------------|
| District Unconditional Grant (Wage)          | 34,173         | 25,630        | 34,173         |
| Locally Raised Revenues                      | 28,263         | 1,500         | 22,295         |
| Multi-Sectoral Transfers to LLGs_NonWage     | 16,410         | 6,878         | 26,549         |
| <b>Development Revenues</b>                  | <b>0</b>       | <b>0</b>      | <b>0</b>       |
| N/A  |                |               |                |
| <b>Total Revenue Shares</b>                  | <b>105,078</b> | <b>54,233</b> | <b>111,285</b> |
| <b>B: Breakdown of Workplan Expenditures</b> |                |               |                |
| <b>Recurrent Expenditure</b>                 |                |               |                |
| Wage   | 34,173         | 25,480        | 34,173         |
| Non Wage                                     | 70,905         | 26,581        | 77,112         |
| <b>Development Expenditure</b>               |                |               |                |
| Domestic Development                         | 0              | 0             | 0              |
| Donor Development                            | 0              | 0             | 0              |
| <b>Total Expenditure</b>                     | <b>105,078</b> | <b>52,061</b> | <b>111,285</b> |

**Narrative of Workplan Revenues and Expenditure**

The revenue expected by the department is Shs 111,285,000 from both local and central government transfers. Shs 34,173,000 will be spent on wage while Shs77,112,000 to be spent on non wage recurrent activities. 100% of the department budget has been allocated to recurrent expenditures. Compared to the IPFs from the previous financial year there has been an overall increase in the expected revenue by 5.9%.