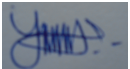


Vote : 554 Tororo District

FY 2018/19

Foreword

Tororo District annually prepares an integrated Budget Framework Paper covering all the sectors that where decentralised. By law all Local Governments are supposed to hold a Budget Conference where various issues are debated on, and Development Plans for the Local Governments are made. It is this requirement, which has prompted Tororo District to develop a comprehensive Budget Framework Paper for the financial year 2018/2019. This Budget Framework Paper emphasises on the revenue position of the district and allocation of the scarce resources most of them to areas of priority as guided by the central government priority areas which include: 1. Universal Primary Education (UPE) 2. Primary Health Care (PHC) 3. Water and Sanitation 4. Feeder Roads 5. Agricultural Extension This Budget Framework Paper therefore is going to provide the direction that the district will take in order to improve upon the well-being of the people of Tororo within the coming financial years focusing mainly on the following areas 1. Promotion good and sustainable governance 2. Increase access to social services 3. Improve on the economic infrastructure 4. Increase house hold incomes 5. Increase skilled manpower 6. Reduce environmental degradation and use the natural resource base sustainability 7. Improve on the level of Functional Adult Literacy The Budget Framework Paper has incorporated plans of all the sectors in the district. Copies of the Budget Framework Paper will be forwarded to the Ministry of Finance, Planning and Economic Development Ministry of Local Government and Local government Finance Commission so that the views of Tororo district are reflected in the National Budget Framework Paper I am therefore, happy to present to this Budget Framework Paper with the view that it will be implemented so as to improve on the standards of living of the people of Tororo.



Stella Imukutet E Ag District Chairperson, Tororo District

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

| <i>Uganda Shillings Thousands</i> | Current Budget Performance | | |
|---|---------------------------------------|---|------------------------------------|
| | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
| Locally Raised Revenues | 2,799,324 | 316,751 | 2,732,681 |
| Discretionary Government Transfers | 6,209,358 | 1,811,755 | 5,722,516 |
| Conditional Government Transfers | 34,311,655 | 8,990,232 | 29,764,488 |
| Other Government Transfers | 3,639,103 | 825,680 | 4,702,512 |
| Donor Funding | 881,983 | 165,191 | 1,371,983 |
| Grand Total | 47,841,423 | 12,109,608 | 44,294,180 |

Revenue Performance in the First Quarter of 2017/18

By the end of quarter one the district had realized Shs 12,109,608,000 against an annual budget of Shs 47,841,423,000 being 25% budget performance. Of which from the central government source the district realised a 26.3% budget performance, local revenue source 11%. Nearly all the local revenue sources performed poorly due to high rate of defaulting by tax payers, tenderers who continue to change names from one season to another making the tracking of defaulters difficult and donors the district had realised 19% budget performance. The poor performance was as a result of the district not receiving funds as planned. By the end of quarter one of all funds received had been disbursed to the departments.

Planned Revenues for FY 2018/19

The District expects to receive Shs 44.2 billion, locally raised revenue will constitute 6.1%, Central government transfers 90.1% and donor funds 3.1%. Compared to the previous years IPFs the indicative planning figures have decreased by 7.3%. The decrease is as a result of decrease in the General Public Service Pension Arrears (Budgeting), Salary arrears (Budgeting) and DDEG budget to the district

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

| <i>Uganda Shillings Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|-----------------------------------|---------------------------------------|---|------------------------------------|
| Administration | 8,123,074 | 2,148,074 | 4,741,285 |
| Finance | 577,984 | 123,118 | 588,811 |
| Statutory Bodies | 1,273,311 | 285,822 | 1,297,756 |
| Production and Marketing | 2,830,319 | 829,297 | 2,740,116 |
| Health | 7,467,505 | 1,930,332 | 7,580,717 |
| Education | 20,163,301 | 5,414,768 | 20,278,170 |
| Roads and Engineering | 1,075,557 | 208,994 | 1,208,941 |
| Water | 982,623 | 321,115 | 728,943 |
| Natural Resources | 779,221 | 33,828 | 696,695 |
| Community Based Services | 4,049,881 | 755,231 | 3,980,142 |

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

| | | | |
|----------------------------|-------------------|-------------------|-------------------|
| Planning | 413,571 | 41,522 | 347,374 |
| Internal Audit | 105,078 | 17,507 | 105,230 |
| Grand Total | 47,841,423 | 12,109,608 | 44,294,180 |
| <i>o/w: Wage:</i> | <i>22,312,790</i> | <i>5,578,198</i> | <i>22,312,790</i> |
| <i>Non-Wage Recurrent:</i> | <i>16,179,584</i> | <i>4,112,820</i> | <i>13,161,640</i> |
| <i>Domestic Devt:</i> | <i>8,467,066</i> | <i>2,253,400</i> | <i>7,447,766</i> |
| <i>Donor Devt:</i> | <i>881,983</i> | <i>165,191</i> | <i>1,371,983</i> |

Expenditure Performance in the First Quarter FY 2017/18

By the end of quarter one of all funds received had been disbursed to the departments with Water, Production and marketing, Education, Administration and Health, realizing the highest budget outturn of 33%, 29%, 27%, 27% and 26% respectively while Planning and Natural Resources realized the least with 10%, and 4% 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. Six out of twelve departments had spent 70% and over of the funds they received during the quarter and by the end of the first quarter. The district had Shs 3,608,853,000 unspent with Education, Administration, Health, Water and Roads departments having the biggest balances. The funds are majorly for construction works whose service providers had not yet been procured. Most of the bids for construction works were still being evaluated by the end of the quarter. Under Administration the funds are for pensioners who were still being verified.

Planned Expenditures for The FY 2018/19

The District expects to receive Shs 44.2 bn; wages and salaries will consume 50.3% of the entire district budget, recurrent non wage expenditure 29.6%, Domestic development 16.8% and donor 3.1%. Compared to the expenditure allocations for the previous financial year overall planned recurrent expenditure decreased by 7.8% due to increase General Public Service Pension Arrears (Budgeting), Salary arrears (Budgeting) allocations while planned development expenditure decreased by 5.6% due to decrease DDEG allocation.

Medium Term Expenditure Plans

Provide 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.

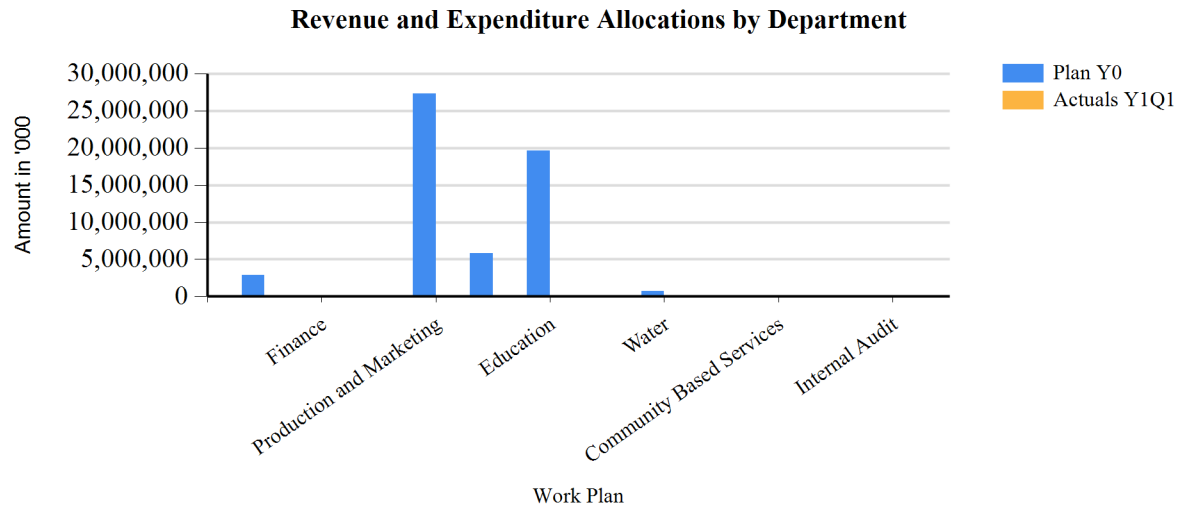
Challenges in Implementation

Under the council sector 20% of the previous revenue performance can not adequately cater for all the council activities, lack of quorum for the District Executive Committee, Pension arrears, 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 facilities in the District lack accommodation.

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> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|-----------------------------------|--|--------------------------------|
| 1. Locally Raised Revenues | 2,799,324 | 316,751 | 2,732,681 |
| Local Services Tax | 159,887 | 1,416 | 212,150 |
| Beer | 0 | 0 | 0 |
| Cigarettes | 0 | 0 | 0 |
| Local Hotel Tax | 17,880 | 622 | 15,680 |
| Application Fees | 0 | 0 | 0 |
| Business licenses | 133,929 | 8,802 | 157,737 |
| Guns and explosive fees | 0 | 0 | 0 |
| Interest from private entities - Domestic | 0 | 0 | 49,237 |
| Rent & Rates - Non-Produced Assets – from private entities | 1,488,971 | 237,866 | 1,461,167 |
| Rent & Rates - Non-Produced Assets – from other Govt units | 156,201 | 23 | 159,098 |
| Park Fees | 135,600 | 11,614 | 109,015 |
| Animal & Crop Husbandry related Levies | 75,975 | 10,882 | 79,277 |
| Agency Fees | 56,469 | 11,789 | 56,469 |
| Market /Gate Charges | 239,464 | 23,573 | 215,411 |
| Other Fees and Charges | 334,948 | 10,164 | 217,440 |
| 2a. Discretionary Government Transfers | 6,209,358 | 1,811,755 | 5,722,516 |
| District Unconditional Grant (Non-Wage) | 1,084,798 | 271,200 | 1,070,460 |
| Urban Unconditional Grant (Non-Wage) | 114,888 | 28,722 | 115,346 |
| District Discretionary Development Equalization Grant | 3,052,153 | 1,017,384 | 2,577,311 |

Vote : 554 Tororo District

FY 2018/19

| | | | |
|---|-------------------|-------------------|-------------------|
| Urban Unconditional Grant (Wage) | 118,885 | 29,721 | 118,885 |
| District Unconditional Grant (Wage) | 1,777,801 | 444,450 | 1,777,801 |
| Urban Discretionary Development Equalization Grant | 60,833 | 20,278 | 62,713 |
| 2b. Conditional Government Transfer | 34,311,655 | 8,990,232 | 29,764,488 |
| Sector Conditional Grant (Wage) | 20,416,104 | 5,104,026 | 20,416,104 |
| Sector Conditional Grant (Non-Wage) | 6,168,340 | 1,685,297 | 5,311,253 |
| Sector Development Grant | 1,160,993 | 386,998 | 1,163,136 |
| Transitional Development Grant | 520,638 | 173,546 | 20,619 |
| General Public Service Pension Arrears (Budgeting) | 1,186,784 | 0 | 0 |
| Salary arrears (Budgeting) | 567,555 | 567,555 | 0 |
| Pension for Local Governments | 2,853,376 | 713,344 | 2,853,376 |
| Gratuity for Local Governments | 1,437,864 | 359,466 | 0 |
| 2c. Other Government Transfer | 3,639,103 | 825,680 | 4,702,512 |
| 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 | 557,232 | 2,403,855 |
| Support to PLE (UNEB) | 31,054 | 0 | 24,000 |
| Uganda Road Fund (URF) | 0 | 170,986 | 1,014,542 |
| Uganda Women Entrepreneurship Program(UWEP) | 307,000 | 68,935 | 313,000 |
| Vegetable Oil Development Project | 0 | 0 | 60,000 |
| Youth Livelihood Programme (YLP) | 789,133 | 28,527 | 789,133 |
| Other | 0 | 0 | 57,982 |
| 3. Donor | 881,983 | 165,191 | 1,371,983 |
| District Commercial Services Support (DICOSS) Project | 25,000 | 0 | 25,000 |
| Global Alliance for Vaccines and Immunization (GAVI) | 94,000 | 0 | 94,000 |
| Neglected Tropical Diseases (NTDs) | 131,000 | 19,888 | 131,000 |
| Program of All-inclusive Care for the Elderly (PACE) | 8,000 | 0 | 8,000 |
| The AIDS Support Organisation (TASO) | 342,707 | 0 | 342,707 |
| United Nations Children Fund (UNICEF) | 145,000 | 7,210 | 145,000 |
| World Health Organisation (WHO) | 6,000 | 138,093 | 600,000 |
| Food and Agricultural Organisation (FAO) | 60,000 | 0 | 0 |
| Global Fund | 20,276 | 0 | 20,276 |
| Others | 50,000 | 0 | 6,000 |
| Total Revenues shares | 47,841,423 | 12,109,608 | 44,294,180 |

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

Vote : 554 Tororo District

FY 2018/19

By the end of quarter one the district had realised Shs 316,751,000 against an annual budget of Shs 2,799,324,000 being 11%. 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 one from the central government source the district realised Shs 11,627,667,000 against an annual budget of Shs 44,160,116,000 being 26.3% budget performance. Most central government funds performed as planned at 25%, however there were some variances in the performance during the quarters because some of the other transfers from central performed below 25% ie Youth livelihood Project, UNEB contribution and NUSAF while DDEG performed above 25%.

Donor Funding

By the end of quarter one the district had realised Shs 165,191,000 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 2.73 billion from locally raised sources. Rent and rates from private entities is expected to make significant contribution to the overall percentage of 53.1%, while the least contribution is expected from local hotel tax of less than 0.64 percent. Compared to the previous year's IPFs the indicative planning figures have decreased by 2.38%. 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 40.2 billion from Central government transfers. Of this shs 22.3 billion (55.5%) will cater for salaries and wages, while shs 17.8 billion (44.5%) will cater for both recurrent and development activities. Compared to the previous years IPFs the indicative planning figures have decreased by 8.97%. This is as a result of non allocation of funds to budget allocation to General Public Service Pension Arrears (Budgeting), Salary arrears (Budgeting), and Gratuity for Local Governments the district.

Donor Funding

Donors expect to contribute shs 1.37 billion. The biggest contribution will be from WHO representing 44% of the donor budget. Compared to previous years IPF the indicative planning figures has been an increased by 55.6%. The reason being that district will get additional funding from WHO as compared to the previous financial year.

Table on the Revenues and Budget by Sector and Programme

| <i>Uganda Shillings Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Of Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|---|---|--|--|
| Sector :Agriculture | | | |
| Agricultural Extension Services | 2,497,517 | 609,260 | 522,243 |
| District Production Services | 282,355 | 70,589 | 275,131 |
| District Commercial Services | 49,647 | 12,412 | 1,942,741 |
| <i>Sub- Total of allocation Sector</i> | 2,829,519 | 692,261 | 2,740,116 |
| Sector :Works and Transport | | | |
| District, Urban and Community Access Roads | 1,075,557 | 242,567 | 1,206,941 |
| <i>Sub- Total of allocation Sector</i> | 1,075,557 | 242,567 | 1,206,941 |

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| | | | |
|---|-------------------|------------------|-------------------|
| Sector :Education | | | |
| Pre-Primary and Primary Education | 13,772,974 | 3,522,532 | 13,713,692 |
| Secondary Education | 4,746,631 | 1,381,631 | 4,746,631 |
| Skills Development | 1,421,937 | 411,967 | 1,421,937 |
| Education & Sports Management and Inspection | 220,158 | 60,413 | 391,910 |
| <i>Sub- Total of allocation Sector</i> | 20,161,701 | 5,376,544 | 20,274,170 |
| Sector :Health | | | |
| Primary Healthcare | 1,427,888 | 322,402 | 875,304 |
| District Hospital Services | 579,778 | 144,945 | 441,211 |
| Health Management and Supervision | 5,459,840 | 1,364,960 | 6,264,203 |
| <i>Sub- Total of allocation Sector</i> | 7,467,505 | 1,832,307 | 7,580,717 |
| Sector :Water and Environment | | | |
| Rural Water Supply and Sanitation | 982,623 | 245,158 | 725,943 |
| Natural Resources Management | 777,221 | 179,403 | 694,795 |
| <i>Sub- Total of allocation Sector</i> | 1,759,844 | 424,561 | 1,420,738 |
| Sector :Social Development | | | |
| Community Mobilisation and Empowerment | 4,049,881 | 974,516 | 3,980,142 |
| <i>Sub- Total of allocation Sector</i> | 4,049,881 | 974,516 | 3,980,142 |
| Sector :Public Sector Management | | | |
| District and Urban Administration | 8,123,074 | 2,011,059 | 4,741,285 |
| Local Statutory Bodies | 1,273,311 | 337,374 | 1,297,756 |
| Local Government Planning Services | 409,570 | 90,206 | 344,374 |
| <i>Sub- Total of allocation Sector</i> | 9,805,955 | 2,438,639 | 6,383,415 |
| Sector :Accountability | | | |
| Financial Management and Accountability(LG) | 577,984 | 149,055 | 588,811 |
| Internal Audit Services | 105,078 | 26,131 | 105,230 |
| <i>Sub- Total of allocation Sector</i> | 683,062 | 175,186 | 694,041 |

Vote : 554 Tororo District

FY 2018/19

SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|-----------------------------------|---|--------------------------------|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 7,770,634 | 2,047,260 | 4,559,820 |
| Locally Raised Revenues | 211,082 | 12,383 | 205,919 |
| Multi-Sectoral Transfers to LLGs_NonWage | 751,422 | 164,306 | 685,147 |
| Other Transfers from Central Government | 0 | 0 | 50,000 |
| District Unconditional Grant (Non-Wage) | 138,896 | 74,292 | 141,723 |
| Urban Unconditional Grant (Wage) | 81,008 | 20,252 | 81,008 |
| District Unconditional Grant (Wage) | 542,647 | 135,662 | 542,647 |
| General Public Service Pension Arrears (Budgeting) | 1,186,784 | 0 | 0 |
| Salary arrears (Budgeting) | 567,555 | 567,555 | 0 |
| Pension for Local Governments | 2,853,376 | 713,344 | 2,853,376 |
| Gratuity for Local Governments | 1,437,864 | 359,466 | 0 |
| Development Revenues | 352,440 | 100,814 | 181,464 |
| Donor Funding | 49,999 | 0 | 0 |
| District Discretionary Development Equalization Grant | 302,441 | 0 | 181,464 |
| Total Revenues shares | 8,123,074 | 2,148,074 | 4,741,285 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 623,655 | 135,662 | 623,655 |
| Non Wage | 7,146,979 | 843,347 | 3,936,165 |
| Development Expenditure | | | |
| Domestic Development | 302,441 | 0 | 181,464 |
| Donor Development | 49,999 | 0 | 0 |
| Total Expenditure | 8,123,074 | 979,009 | 4,741,285 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 4,741,285,000 from both local and central government transfers. Shs 623,655,267 will be spent on wage while Shs 3,936,165,000 to be spent on non wage recurrent activities and Shs 181,464,491 to be spent on development activities. 96.1% of the department budget has been allocated to recurrent expenditures while 3.9% has been allocated to development expenditures. Compared to the previous financial year there has been a decrease in the IPFs by 42% due to a decrease in general public Pension Arrears and Salary arrears

Vote : 554 Tororo District

FY 2018/19

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 575,584 | 122,618 | 588,811 |
| Locally Raised Revenues | 102,420 | 0 | 155,886 |
| Multi-Sectoral Transfers to LLGs_NonWage | 177,265 | 45,944 | 150,723 |
| District Unconditional Grant (Non-Wage) | 61,357 | 16,236 | 47,659 |
| Urban Unconditional Grant (Wage) | 37,877 | 9,470 | 37,877 |
| District Unconditional Grant (Wage) | 196,665 | 50,969 | 196,665 |
| Development Revenues | 2,400 | 500 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 0 | 0 | 0 |
| Locally Raised Revenues | 1,200 | 0 | 0 |
| District Unconditional Grant (Non-Wage) | 1,200 | 0 | 0 |
| Total Revenues shares | 577,984 | 123,118 | 588,811 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 234,542 | 60,438 | 234,542 |
| Non Wage | 341,042 | 50,174 | 354,269 |
| Development Expenditure | | | |
| Domestic Development | 2,400 | 500 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 577,984 | 111,112 | 588,811 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 588,811,000 from both local and central government transfers. Shs. 234,542,000 will be spent on wage while Shs. 354,269,000 of the departmental budget has been allocated to recurrent expenditures. 100% of the departmental revenue has been allocated to recurrent expenditure. Compared to the previous FY there has been an increase in the IPF by 1.8%.

Vote : 554 Tororo District

FY 2018/19

Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|-----------------------------------|---|--------------------------------|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 1,253,311 | 285,822 | 1,297,756 |
| Locally Raised Revenues | 182,627 | 15,640 | 221,568 |
| Multi-Sectoral Transfers to LLGs_NonWage | 239,368 | 78,888 | 235,392 |
| District Unconditional Grant (Non-Wage) | 395,767 | 82,406 | 405,247 |
| District Unconditional Grant (Wage) | 435,550 | 108,888 | 435,550 |
| Development Revenues | 20,000 | 0 | 0 |
| Locally Raised Revenues | 20,000 | 0 | 0 |
| Total Revenues shares | 1,273,311 | 285,822 | 1,297,756 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 435,550 | 46,161 | 435,550 |
| Non Wage | 817,761 | 140,632 | 862,206 |
| Development Expenditure | | | |
| Domestic Development | 20,000 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,273,311 | 186,793 | 1,297,756 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive Shs. 1,297,756,000 for both recurrent and development activities. Shs. 435,550,000 will be spent on wage while Shs 862,206,000 will be spent on recurrent activities. 100% of the budget has been allocated to recurrent budget. Compared to the previous year there was 1.9% increment in the 2018/19 budget.

Vote : 554 Tororo District

FY 2018/19

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 759,837 | 167,469 | 736,225 |
| Locally Raised Revenues | 18,637 | 0 | 16,412 |
| Multi-Sectoral Transfers to LLGs_NonWage | 74,152 | 3,219 | 57,746 |
| District Unconditional Grant (Non-Wage) | 18,046 | 2,000 | 16,377 |
| District Unconditional Grant (Wage) | 65,002 | 16,250 | 65,002 |
| Sector Conditional Grant (Wage) | 501,843 | 125,461 | 501,843 |
| Sector Conditional Grant (Non-Wage) | 82,157 | 20,539 | 78,844 |
| Development Revenues | 2,070,482 | 661,827 | 2,003,891 |
| Other Transfers from Central Government | 0 | 0 | 60,000 |
| Donor Funding | 85,000 | 0 | 25,000 |
| Multi-Sectoral Transfers to LLGs_Gou | 0 | 0 | 1,836,343 |
| District Discretionary Development Equalization Grant | 1,842,389 | 0 | 0 |
| Urban Discretionary Development Equalization Grant | 60,833 | 0 | 0 |
| Sector Development Grant | 82,260 | 0 | 82,548 |
| Total Revenues shares | 2,830,319 | 829,297 | 2,740,116 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 566,845 | 90,858 | 566,845 |
| Non Wage | 192,992 | 8,008 | 169,380 |
| Development Expenditure | | | |
| Domestic Development | 1,985,482 | 614,131 | 1,978,891 |
| Donor Development | 85,000 | 0 | 25,000 |
| Total Expenditure | 2,830,319 | 712,997 | 2,740,116 |

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 2,740,115,894 for both recurrent and development activities. UGX 566,844,934 will be spent on wages. UGX 169,379,720 on non-wage and UGX 1,978,891,240 on GOU development and UGX 25,000,000 on donor funding. The revenue expected will be spent as follows: UGX 522,243,199 will be for agriculture extension services, UGX 275,130,486 for district production services. UGX 48,653,337 for district commercial services and UGX 1,894, 088,872 for multi-sectoral transfers to lower local governments. The comparison with the previous year's IPF, the overall revenue allocation decreased by 3.2%.

Vote : 554 Tororo District

FY 2018/19

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 6,075,179 | 1,501,695 | 6,088,394 |
| Locally Raised Revenues | 129,417 | 33,498 | 130,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 138,279 | 15,326 | 143,017 |
| District Unconditional Grant (Non-Wage) | 12,000 | 4,000 | 12,000 |
| Sector Conditional Grant (Wage) | 4,989,206 | 1,247,301 | 4,989,206 |
| Sector Conditional Grant (Non-Wage) | 806,277 | 201,569 | 814,172 |
| Development Revenues | 1,392,326 | 428,638 | 1,492,323 |
| Donor Funding | 601,984 | 0 | 1,201,983 |
| District Unconditional Grant (Non-Wage) | 0 | 0 | 0 |
| District Discretionary Development Equalization Grant | 290,342 | 0 | 290,340 |
| Sector Development Grant | 0 | 0 | 0 |
| Transitional Development Grant | 500,000 | 0 | 0 |
| Total Revenues shares | 7,467,505 | 1,930,332 | 7,580,717 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 4,989,206 | 1,109,964 | 4,989,206 |
| Non Wage | 1,085,973 | 212,169 | 1,099,188 |
| Development Expenditure | | | |
| Domestic Development | 790,342 | 0 | 290,340 |
| Donor Development | 601,984 | 0 | 1,201,983 |
| Total Expenditure | 7,467,505 | 1,322,133 | 7,580,717 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 7,580,717,000,000 from local, central government transfers and donors. Shs. 4,989,206,000 will be spent on wage Shs 1,099,188,000 on non wage recurrent activities while 1,492,323,000 for development activities. 80.4% of the department budget has been allocated to recurrent expenditures while 19.6% has been allocated to development activities. Compared to the previous years' IPF the overall revenue allocation increased by 1.5%.

Vote : 554 Tororo District

FY 2018/19

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 19,424,923 | 5,174,642 | 19,517,283 |
| Locally Raised Revenues | 24,738 | 0 | 26,000 |
| Other Transfers from Central Government | 31,054 | 0 | 31,054 |
| Multi-Sectoral Transfers to LLGs_NonWage | 83,391 | 743 | 174,489 |
| District Unconditional Grant (Non-Wage) | 12,000 | 1,700 | 12,000 |
| District Unconditional Grant (Wage) | 81,888 | 18,669 | 81,888 |
| Sector Conditional Grant (Wage) | 14,925,055 | 3,731,264 | 14,925,055 |
| Sector Conditional Grant (Non-Wage) | 4,266,797 | 1,422,266 | 4,266,797 |
| Development Revenues | 738,378 | 240,126 | 760,887 |
| Other Transfers from Central Government | 0 | 0 | 0 |
| Locally Raised Revenues | 18,000 | 0 | 18,000 |
| District Discretionary Development Equalization Grant | 323,707 | 0 | 323,709 |
| Sector Development Grant | 396,672 | 0 | 419,179 |
| Total Revenues shares | 20,163,301 | 5,414,768 | 20,278,170 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 15,006,943 | 3,476,156 | 15,006,943 |
| Non Wage | 4,417,979 | 1,397,620 | 4,510,340 |
| Development Expenditure | | | |
| Domestic Development | 738,378 | 0 | 760,887 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 20,163,301 | 4,873,776 | 20,278,170 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 20,278,170,000 from both local and central government transfers. Shs 15,006,943,000 will be spent on wage while Sh 4,510,340,000 to be spent on non wage recurrent activities and Shs 760,887,000 to be spent on development activities. 96.2% of the department budget has been allocated to recurrent expenditures while 3.8% has been allocated to development expenditures. Compared to the previous years IPFs there has been an increase by 0.57%.

Vote : 554 Tororo District**FY 2018/19*****Roads and Engineering*****B1: Overview of Workplan Revenues and Expenditures by source**

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| <i>Recurrent Revenues</i> | 1,063,557 | 208,994 | 1,208,941 |
| Locally Raised Revenues | 11,417 | 0 | 12,000 |
| Multi-Sectoral Transfers to LLGs_NonWage | 105,290 | 14,651 | 84,968 |
| Other Transfers from Central Government | 0 | 170,986 | 1,014,542 |
| District Unconditional Grant (Non-Wage) | 12,000 | 2,000 | 12,000 |
| District Unconditional Grant (Wage) | 85,430 | 21,358 | 85,430 |
| Sector Conditional Grant (Non-Wage) | 849,419 | 0 | 0 |
| <i>Development Revenues</i> | 12,000 | 0 | 0 |
| Other Transfers from Central Government | 12,000 | 0 | 0 |
| Total Revenues shares | 1,075,557 | 208,994 | 1,208,941 |
| B: Breakdown of Workplan Expenditures | | | |
| <i>Recurrent Expenditure</i> | | | |
| Wage | 85,430 | 21,358 | 85,430 |
| Non Wage | 978,126 | 112,183 | 1,123,511 |
| <i>Development Expenditure</i> | | | |
| Domestic Development | 12,000 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,075,557 | 133,541 | 1,208,941 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 1,208,971,000 from local, central government transfers and donors. Shs 85,430,000 will be spent on wage and Shs 1,123,511,000 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 12% increase change in the IPFs.

Vote : 554 Tororo District

FY 2018/19

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 39,137 | 9,287 | 41,915 |
| Multi-Sectoral Transfers to LLGs_NonWage | 1,990 | 0 | 6,500 |
| Other Transfers from Central Government | 0 | 0 | 0 |
| Sector Conditional Grant (Non-Wage) | 37,147 | 9,287 | 35,415 |
| Development Revenues | 943,486 | 311,829 | 687,028 |
| Locally Raised Revenues | 3,000 | 0 | 0 |
| Donor Funding | 5,000 | 0 | 5,000 |
| District Discretionary Development Equalization Grant | 232,787 | 0 | 0 |
| Sector Development Grant | 682,061 | 0 | 661,409 |
| Transitional Development Grant | 20,638 | 0 | 20,619 |
| Total Revenues shares | 982,623 | 321,115 | 728,943 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 0 | 0 | 0 |
| Non Wage | 39,137 | 763 | 41,915 |
| Development Expenditure | | | |
| Domestic Development | 938,486 | 4,200 | 682,028 |
| Donor Development | 5,000 | 0 | 5,000 |
| Total Expenditure | 982,623 | 4,963 | 728,943 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 728,943,000 from both local, donors and central government transfers. Shs 41,915,000 will be spent on non wage recurrent activities while shs 687,028,000 is to be spent on development activities. 5.7% of the department budget has been allocated to recurrent expenditures while 94.3% has been allocated to development expenditures. Compared to the previous years IPFs there has been an overall increase in the IPFs by 25.8% due to a decrease in DDEG allocation to the district.

Vote : 554 Tororo District

FY 2018/19

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 718,221 | 33,828 | 656,695 |
| Locally Raised Revenues | 511,791 | 500 | 462,626 |
| Multi-Sectoral Transfers to LLGs_NonWage | 61,613 | 650 | 53,227 |
| District Unconditional Grant (Non-Wage) | 26,107 | 3,000 | 22,213 |
| District Unconditional Grant (Wage) | 105,898 | 26,474 | 105,898 |
| Sector Conditional Grant (Non-Wage) | 12,813 | 3,203 | 12,731 |
| Development Revenues | 61,000 | 0 | 40,000 |
| Locally Raised Revenues | 21,000 | 0 | 0 |
| Other Transfers from Central Government | 40,000 | 0 | 40,000 |
| Total Revenues shares | 779,221 | 33,828 | 696,695 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 105,898 | 25,789 | 105,898 |
| Non Wage | 612,323 | 4,700 | 550,797 |
| Development Expenditure | | | |
| Domestic Development | 61,000 | 0 | 40,000 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 779,221 | 30,489 | 696,695 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs.696,695,000 from both local and central government transfers. Shs. 105,898,000 will be spent on wage while Shs.550,797,000 to be spent on non-wage recurrent activities and Shs. 40,000,000 to be spent on development activities. 94.3% of the development budget has been allocated to recurrent expenditure while 5.7% has been allocated to the development expenditures. Compared to the previous years IPFs there has been decreased by 10.5% due to a decline in anticipated local revenue..

Vote : 554 Tororo District

FY 2018/19

*Community Based Services***B1: Overview of Workplan Revenues and Expenditures by source**

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 493,832 | 100,537 | 474,155 |
| Locally Raised Revenues | 28,152 | 14,785 | 26,412 |
| Multi-Sectoral Transfers to LLGs_NonWage | 151,818 | 3,798 | 145,986 |
| District Unconditional Grant (Non-Wage) | 18,046 | 8,000 | 16,377 |
| District Unconditional Grant (Wage) | 182,087 | 45,522 | 182,087 |
| Sector Conditional Grant (Non-Wage) | 113,730 | 28,432 | 103,293 |
| Development Revenues | 3,556,049 | 654,694 | 3,505,988 |
| Other Transfers from Central Government | 3,556,049 | 0 | 3,505,988 |
| Total Revenues shares | 4,049,881 | 755,231 | 3,980,142 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 182,087 | 40,456 | 182,087 |
| Non Wage | 311,745 | 26,304 | 292,068 |
| Development Expenditure | | | |
| Domestic Development | 3,556,049 | 32,520 | 3,505,988 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 4,049,881 | 99,280 | 3,980,142 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 3,980,142,000 from both local and central government transfers. Shs 182,087,000 will be spent on wage while Shs 292,068,000 to be spent on non wage recurrent activities and Shs 3,505,988,000 on development activities. 11.9% of the departmental revenue will be spent on recurrent activities while 88.1% has been allocated to development expenditures. Compared to the previous financial year there was a decrease in expected revenue by 1.7%.

Vote : 554 Tororo District

FY 2018/19

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 213,082 | 21,359 | 199,206 |
| Locally Raised Revenues | 37,889 | 0 | 26,708 |
| Multi-Sectoral Transfers to LLGs_NonWage | 68,520 | 4,244 | 73,404 |
| District Unconditional Grant (Non-Wage) | 58,210 | 5,000 | 50,632 |
| District Unconditional Grant (Wage) | 48,462 | 12,116 | 48,462 |
| Development Revenues | 200,488 | 20,163 | 148,168 |
| Donor Funding | 140,000 | 0 | 140,000 |
| District Discretionary Development Equalization Grant | 60,488 | 0 | 8,168 |
| Total Revenues shares | 413,571 | 41,522 | 347,374 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 48,462 | 9,438 | 48,462 |
| Non Wage | 164,620 | 8,944 | 150,744 |
| Development Expenditure | | | |
| Domestic Development | 60,488 | 12,024 | 8,168 |
| Donor Development | 140,000 | 0 | 140,000 |
| Total Expenditure | 413,570 | 30,405 | 347,374 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 347,374,000 from both local and central government transfers. Shs 48,462,000 will be spent on wage while Shs 150,744,000 to be spent on non wage recurrent activities and 148,168,000 to be spent on development activities. 57.3% of the department budget has been allocated to recurrent expenditures while 42.6% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall decrease of 19%

Vote : 554 Tororo District

FY 2018/19

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

| <i>Ushs Thousands</i> | Approved Budget for FY 2017/18 | Cumulative Receipts by End Sept for FY 2017/18 | Draft Budget for FY 2018/19 |
|--|---|---|--|
| A: Breakdown of Workplan Revenues | | | |
| Recurrent Revenues | 105,078 | 17,507 | 105,230 |
| Locally Raised Revenues | 28,263 | 0 | 22,295 |
| Multi-Sectoral Transfers to LLGs_NonWage | 16,410 | 3,964 | 26,549 |
| District Unconditional Grant (Non-Wage) | 26,232 | 5,000 | 22,213 |
| District Unconditional Grant (Wage) | 34,173 | 8,543 | 34,173 |
| Development Revenues | 0 | 0 | 0 |
| No Data Found | | | |
| Total Revenues shares | 105,078 | 17,507 | 105,230 |
| B: Breakdown of Workplan Expenditures | | | |
| Recurrent Expenditure | | | |
| Wage | 34,173 | 8,493 | 34,173 |
| Non Wage | 70,905 | 8,964 | 71,057 |
| Development Expenditure | | | |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 105,078 | 17,457 | 105,230 |

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 105,230,000 from both local and central government transfers. Shs 34,173,000 will be spent on wage while Shs 71,057,000 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 0.14%.