

Vote :764 Tororo Municipal Council**FY 2019/20****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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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

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

Signature :



Paul Omoko Town Clerk

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Signed on Date: _____

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FY 2019/20**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.

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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 :764 Tororo Municipal Council**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	1,578,001	590,377	1,931,012
Discretionary Government Transfers	1,069,446	861,067	8,524,299
Conditional Government Transfers	5,704,773	4,343,846	6,652,052
Other Government Transfers	1,188,903	506,884	574,265
External Financing	0	0	0
Grand Total	9,541,122	6,302,174	17,681,629

Revenue Performance by end of March of the Running FY

By end of quarter three, Tororo Municipal Council had received at total revenue of shs 6,302,174,000 from both own source revenue and central government transfers. Discretionary government transfers were shs 861,067,000, Locally raised revenues were 590,377,000, conditional government transfers 4,343,846,000, other government transfers such as YLP,UWEP and URF worth 501,234,000 being 66% overall budget performance

The departments received the following total revenues of shs 6,302,174, 000 as follows. Planning received a total of 19,138,000 being 39% budget dispersed, Internal audit shs 25,774,000 being 33% performance, Administration shs 1,147,211 ,000 being 89%,Finance shs 126,376,000 being 29%,statutory bodies shs 118,043,000 being 47%, Production and marketing 63,880,000 being 45% budget performance, Health shs 564,253,000EHLQJ67% annual performance, Education 2,975,490,000 being 75%Natural resources shs 34,164,000 being 25% performance, community based services 45,732,000 being 9% revenues disbursed

Lastly but not least, Tororo municipal council through its departments spent a total of 5,685,977,000 of its released budget of 6,302,174,000 thus being 66% budget released,60% budget spent and 90% released budget spent

Planned Revenues for next FY

Tororo Municipal council expects to receive a total revenue figure from both local government and central government of shs 17,681,629,000 higher than last year's budget of shs 9,541,122,000 Ministry of Finance, planning and Economic development. The different sources of revenue expected are Local revenue shs 1,931,012,000, Discretionary central government transfers 8,570,837,000 (Urban Unconditional Grant (Non-Wage) 266,444,000 Urban Unconditional Grant (Wage) 593,127,000 Urban Discretionary Development Equalization Grant 7,664,728,000)conditional government transfers of shs 6,652,052,000(Sector Conditional Grant (Wage) 4,635,326,000 Sector Conditional Grant (Non-Wage) 474,689,000 Sector Development Grant 91,827,000 Pension for Local Governments 308,732,000),Gratuity (492,451,000), General pension and gratuity arrears (603,773,000), Salary arrears(45,256,000) and other central government transfers worth shs 574,265,000 (Road fund shs 563,351,000 and support to PLE 10,914,000. The reason for the increment in the central government transfers is because of the boost from USMID, pension arrears and salary arrears even though grants like YLP and UWEP was removed.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
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Administration	1,414,082	1,463,280	3,896,744
Finance	461,614	126,376	231,293
Statutory Bodies	249,587	118,043	161,527
Production and Marketing	153,972	76,771	89,637
Health	1,031,838	582,291	824,383
Education	4,291,261	3,212,045	4,502,076
Roads and Engineering	1,090,752	598,561	7,643,039
Natural Resources	142,128	34,164	127,429
Community Based Services	579,272	45,732	51,496
Planning	48,913	19,138	62,502
Internal Audit	77,704	25,774	60,271
Trade, Industry and Local Development	0	0	31,231
Grand Total	9,541,122	6,302,174	17,681,629
<i>o/w: Wage:</i>	<i>4,909,822</i>	<i>3,693,592</i>	<i>5,228,452</i>
<i>Non-Wage Recurrent:</i>	<i>3,721,854</i>	<i>2,025,028</i>	<i>4,406,621</i>
<i>Domestic Devt:</i>	<i>909,446</i>	<i>583,553</i>	<i>8,046,555</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2018/19

Tororo municipal council through its departments spent a total of 3,706,280,000 of its released budget of budget and released budget spent, Administration shs 926,656,000 being 66% and 93% budget and quarterly released budget spent respectively ,statutory bodies shs78,216,000 being 18%and 95% annual budget and quarterly released budget spent respectively ,statutory bodies shs 31,000,000 being 12%and 61% annual and quarterly released budget spent, Production and marketing shs 37,300,000 being24% and 74% annual and quarterly released budget spent, Health shs 380,511,000 being 37% and 98% annual and quarterly released budget spent, Education shs 1,938,684,000 being 45% and 93% released budget spent, Roads and Engineering shs 240,867,000 being 22%and 65% released budget spent, Natural resources shs10,243,000 being75% and 49% budget of released spent, community based services shs 31,964,000 being 6% and 98% annual and quarterly released budget spent

Planned Expenditures for the FY 2019/20

Tororo Municipal council expects to spend a total revenue of shs 16,514,763,000 higher than what was planned for the last Financial year of shs 9,541,122,000.Through its departments as follows ,Production and marketing shs 89,637,000,Works and Engineering 7,613,951,000, Education 4,502,076,000,Health 824,383,000, social development shs 51,496,000, Natural resources shs 107,429,000,Public sector management 2,975,018,000, Finance 231,293,000,Audit 60,271,000,statutory bodies 161,527,000 and Trade and development 31,231,000,planning 53,284,000. The major expenditure areas are payment of salaries for staff, Routine maintenance of roads within the municipality, Payment of pension and gratuity among others. Changes in expenditure plans are due to change in guidelines especially under the Education sector and health sector development areas. The main reason for the increase in the total revenues expected is because some IPFs such as pension arrears, USMID even though IPFs for UWEP and YLP were not included

Medium Term Expenditure Plans

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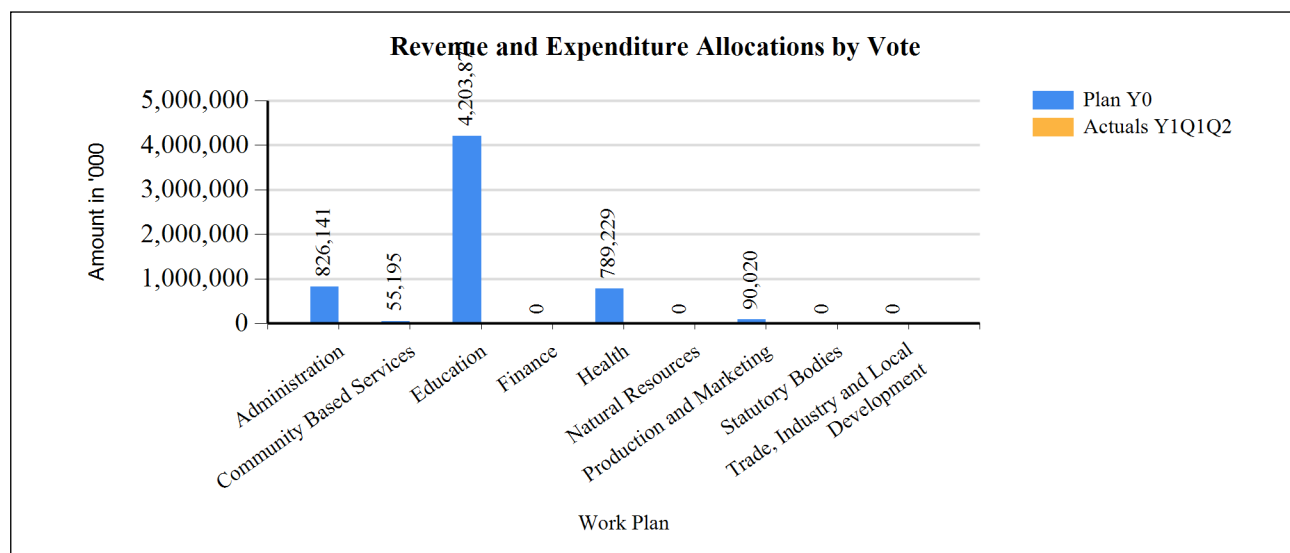
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Promoting and increasing ICT applications, Monitoring the development projects and programmes, Build a one stop centre for municipal data, Backstopping planning and budgeting in private and government institutions, Participate in resource mobilization and allocation, Protect the natural resources by sustaining their use, Contributing to tree planting, surveying of all Government land, Physical planning of Urban Centres, Protecting of Government Land, Ensure capacity in mainstreaming of gender, human rights, Pwds in all development activities, Mobilise and encourage community for all developmental activity and there sustainability, Sensitization of employer and employees on labour laws, Keep road equipment and plant in good running condition, Mechanized maintenance of the road network, Improve road drainage systems with casting and installing concrete culvert lines, Mobilization of resources hence local revenue enhancement plan, Co-coordinating all departments and divisions in an effective manner and ensure compliance with accountability procedures, Routine and effective payment of salaries and pension, Capacity building of the Local Government human resource.

Challenges in Implementation

There are still challenges that face the Tororo Municipality : Tax evasion is the most pressing because it makes realization of the budget impossible, revenue collections as well as enforcement, Environmental degradation, inadequate Transport facilities for most departments either not owning or have no running vehicles ,Absence of some key officers, inadequate key waste collection equipment, lack of mechanized road maintenance equipment, poor attitudes of tax payers to tax payment, low business activities, political influence in policy implementation

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	1,578,001	590,377	1,931,012
Advertisements/Bill Boards	30,000	6,328	24,000
Animal & Crop Husbandry related Levies	30,600	6,306	25,000
Application Fees	0	0	5,000
Business licenses	120,000	55,479	60,000
Court Filing Fees	4,000	0	0

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Educational/Instruction related levies	5,000	12,024	5,000
Ground rent	175,000	5,095	70,000
Inspection Fees	10,900	0	290,000
Liquor licenses	8,000	0	0
Local Hotel Tax	18,000	6,086	18,000
Local Services Tax	70,000	56,031	70,000
Market /Gate Charges	84,000	42,682	63,168
Miscellaneous receipts/income	59,000	0	554,844
Other Fees and Charges	101,100	88,260	10,000
Park Fees	72,000	10,845	0
Property related Duties/Fees	510,000	153,015	550,000
Refuse collection charges/Public convenience	12,000	2,200	12,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,201	0	4,000
Rent & Rates - Non-Produced Assets – from other Govt units	169,200	9,850	0
Rent & rates – produced assets – from other govt. units	0	0	100,000
Royalties	35,000	114,240	35,000
Sale of publications	5,000	184	5,000
Street Parking fees	54,000	21,753	30,000
2a. Discretionary Government Transfers	1,069,446	861,067	8,524,299
Urban Discretionary Development Equalization Grant	229,462	229,462	7,664,728
Urban Unconditional Grant (Non-Wage)	271,036	203,277	266,444
Urban Unconditional Grant (Wage)	568,948	428,328	593,127
2b. Conditional Government Transfer	5,704,773	4,343,846	6,652,052
Sector Conditional Grant (Wage)	4,340,875	3,265,264	4,635,326
Sector Conditional Grant (Non-Wage)	366,835	254,873	474,689
Sector Development Grant	257,484	257,484	91,827
General Public Service Pension Arrears (Budgeting)	35,705	35,705	603,773
Salary arrears (Budgeting)	10,456	10,456	45,256
Pension for Local Governments	250,967	188,225	308,732
Gratuity for Local Governments	442,451	331,838	492,451
2c. Other Government Transfer	1,188,903	506,884	574,265
Support to PLE (UNEB)	0	0	10,914
Uganda Road Fund (URF)	768,903	501,234	563,351
Uganda Women Entrepreneurship Program(UWEP)	180,000	2,820	0
Youth Livelihood Programme (YLP)	240,000	2,830	0
3. External Financing	0	0	0
N/A			
Total Revenues shares	9,541,122	6,302,174	17,681,629

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i) Revenue Performance by March FY 2018/19

Locally Raised Revenues

By end of quarter three, Tororo municipal council received a total cumulative revenue of 590,377,000 out of the total annual budget of 1,578,001,000 being 37% budget own source revenue performance. The best performing own source revenue sources were local service tax, Royalties (114,240,000), Registration(12,024,000), Local service tax(56,031,000) performing at 326%, 240% and 80% respectively. However there were challenges in revenue mobilization from the following sources ground rent, Lockup fees, advertisement, inspection liquor licenses, hotel tax, taxi and bus park fees mainly due to contractors failing to pay in promptly and government policy changes like non collection of fees from thus a very poor local revenue performance in quarter one for Tororo municipal council However there are efforts being put in place to increase revenue collection in the forth coming quarter

Central Government Transfers

By end of quarter three, Tororo municipal council received a total of shs 5,711,797,000 from central government transfers. Out of this, a total of 861,067,000 were Discretionary government transfers which includes Urban unconditional Grant non-wage of a total shs 203,277,000 at 75% performance, Urban unconditional Grant wage worth shs 428,328,000 at 75% performance, DDEG worth 229,462,000 also at 100% performance. Conditional government transfers worth shs 4,343,846,000 performing at 76%. This includes sector conditional grant wage worth 3,265,264,000 with 75% performance, sector conditional grant non-wage worth 254,873,000 performing at 69%, Sector Development grant worth 257,484,000 at 100%, Pension 188,225,000 at 75%, Gratuity worth

331,838,000 at 75%. Most revenues performed as expected above 75% in quarter three. Other government transfers such as Road fund were 501,234,000 which performance was 65%, YLP 2,830,000 at 1%, UWEP 2,820,000 at 2%. All in all the central government transfers performed between 75%-100% which was good performance in general

External Financing

No donor funding was received for First quarter since it wasn't planned

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

Tororo Municipal council expects to receive a total revenue of 1,931,012,000 from local revenue more by the last year's Total revenue budget of 1,346,333,000. The reason for the increment is because of changes in some policies such as parliament increasing revenues far more than what was agreed upon by council.

The biggest revenue sources include property tax worth 550,000,000, rent from government facilities such as taxi and bus park of worth 100,000,000, ground rent of shs 70,000,000, Local service tax of shs 70,000,000. The sources of revenue that are expected to offer least revenues include registration of births and Deaths, marriages, Educational levies(5,000,000) to mention by the few. Some of the strategies to be used to realize the expected local revenue is tendering out the private companies to collect at a given premium and also council will take on a direct role of monitoring and supervision of revenue collection, Carrying out revenue enhancement activities such encouraging people to register their Businesses through URSB among others

Central Government Transfers

Tororo Municipal council expects to receive total revenue of 15,787,882,000 from central government higher than last year's budget from central government transfers of shs 7,963,121,000. The reason for the increment from the central government transfers is because some IPFs such as Gratuity arrears, increment in wages for primary and secondary education, USMID of worth 7 billion shillings from ministry. The different grants expected by council include discretionary Government transfers of shs 8,570,837,000 (Urban unconditional grant non-wage shs 266,444,000, Urban unconditional grant wage 593,127,000, DDEG 285,534,000), Conditional government transfers of 6,652,052,000 (Sector conditional grant wage 4,635,326,000, Sector conditional grant non-wage 474,689,000, Sector development grant 91,827,000, Pension 308,732,000), pension arrears 603,773,000, salary arrears 45,256,000. other central government transfers (road fund 563,351,000) PLE 10,914,000

External Financing

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No Donor funding expected in the financial year 2019/2020

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	94,020	40,030	81,612
District Production Services	0	0	8,025
District Commercial Services	59,951	8,349	0
<i>Sub- Total of allocation Sector</i>	153,972	48,379	89,637
Sector :Works and Transport			
District, Urban and Community Access Roads	917,438	402,245	7,543,039
Municipal Services	173,314	0	100,000
<i>Sub- Total of allocation Sector</i>	1,090,752	402,245	7,643,039
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	31,231
<i>Sub- Total of allocation Sector</i>	0	0	31,231
Sector :Education			
Pre-Primary and Primary Education	2,196,190	1,468,140	283,927
Secondary Education	1,889,381	1,399,410	98,700
Skills Development	1,667	0	0
Education & Sports Management and Inspection	199,923	54,535	4,112,249
Special Needs Education	4,100	2,100	7,200
<i>Sub- Total of allocation Sector</i>	4,291,261	2,924,184	4,502,076
Sector :Health			
Primary Healthcare	256,316	39,308	64,722
Health Management and Supervision	775,523	523,096	759,661
<i>Sub- Total of allocation Sector</i>	1,031,838	562,404	824,383
Sector :Water and Environment			
Natural Resources Management	142,128	18,239	127,429
<i>Sub- Total of allocation Sector</i>	142,128	18,239	127,429
Sector :Social Development			
Community Mobilisation and Empowerment	579,272	39,005	51,496
<i>Sub- Total of allocation Sector</i>	579,272	39,005	51,496
Sector :Public Sector Management			
District and Urban Administration	1,414,082	1,424,437	3,896,744
Local Statutory Bodies	249,587	102,580	161,527
Local Government Planning Services	48,913	16,538	62,502
<i>Sub- Total of allocation Sector</i>	1,712,581	1,543,555	4,120,774

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Sector :Accountability			
Financial Management and Accountability(LG)	461,614	122,391	231,293
Internal Audit Services	77,704	25,774	60,271
<i>Sub- Total of allocation Sector</i>	539,318	148,165	291,564

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

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,295,261	1,147,211	2,997,889
General Public Service Pension Arrears (Budgeting)	35,705	35,705	603,773
Gratuity for Local Governments	442,451	331,838	492,451
Locally Raised Revenues	182,257	99,892	752,782
Multi-Sectoral Transfers to LLGs_NonWage	107,156	258,288	508,959
Pension for Local Governments	250,967	188,225	308,732
Salary arrears (Budgeting)	10,456	10,456	45,256
Urban Unconditional Grant (Non-Wage)	26,744	37,045	37,516
Urban Unconditional Grant (Wage)	239,525	185,761	248,421
Development Revenues	118,821	316,069	898,855
Locally Raised Revenues	93,000	86,607	106,377
Multi-Sectoral Transfers to LLGs_Gou	25,821	229,462	285,534
Urban Discretionary Development Equalization Grant	0	0	506,944
Total Revenues shares	1,414,082	1,463,280	3,896,744
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	239,525	185,761	248,421
Non Wage	1,055,736	950,814	2,749,468
Development Expenditure			
Domestic Development	118,821	287,862	898,855
External Financing	0	0	0
Total Expenditure	1,414,082	1,424,437	3,896,744

Vote :764 Tororo Municipal Council**FY 2019/20**

Narrative of Workplan Revenues and Expenditure

The administration department expects to receive a total of shs 3,851,379,000 from the different sources of revenue (central government transfers and local revenue) in the FY2019/2020. Out the total expected revenue, shs 248,421,000 is wage, 36,524,000 is urban unconditional grant nonwage, shs 752,782,000 is recurrent local revenue, shs 106,377,000 is local revenue development, shs 506,944,000 is DDEG(USMID Capacity building), 285,534,000 is DDEG to divisions and shs 106,377,000 is Local revenue to development activities. The increase in the total revenues expected is because of the boost from Capacity building and general pension and salary arrears and local revenue, Local revenue transfers to divisions.

The department expects to spend at total of shs 224,242,000 payments of wages, 572,465,000 is Local revenue to divisions, 285,534,000 (DDEG) to divisions, shs 308,732,000 on payment of pension, shs 45,256,000 is to be spent on payment of salary arrears, 603,773,000 on payment of pension arrears, shs 752,782,000 local revenue on running day today planned recurrent activities of the administration department, shs 285,534,000 DDEG to divisions and 106,377,000 local revenue and 506,944,000 Development (DDEG USMID Capacity) to be spent on capital projects of the administration department

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	441,614	126,376	211,293
Locally Raised Revenues	283,787	32,428	70,000
Multi-Sectoral Transfers to LLGs_NonWage	17,291	0	0
Urban Unconditional Grant (Non-Wage)	41,960	20,016	50,716
Urban Unconditional Grant (Wage)	98,577	73,933	90,577
Development Revenues	20,000	0	20,000
Locally Raised Revenues	20,000	0	20,000
Total Revenues shares	461,614	126,376	231,293
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	98,577	73,933	90,577
Non Wage	343,038	48,458	120,716
Development Expenditure			
Domestic Development	20,000	0	20,000
External Financing	0	0	0
Total Expenditure	461,614	122,391	231,293

Narrative of Workplan Revenues and Expenditure

Finance department expects to receive a total revenue of shs 231,292,979,000 from both central government and Local revenue sources. Out of the total revenue, 90,576,781 is wage, 14,000,000 is nonwage, 30,000,000 IFMS Costs, shs 70,000,000 is local revenue and shs 20,000,000 is property rates. The finance budget reduced greatly to almost half the current financial year from 461,614,000 to 231,292,979,000 expected the next financial year due to the fact that most pending issues like payment of contractors and debts had been catered for this year so local revenue allocated.

The departments expects to spend its revenues to pay wages to finance staff of worth, 90,687,572, shs 20,000,000 for on capital investments and repair of Finance revenue vehicle, 20,000,000, Budgeting and planning activities, payment of transport allowances and telecommunication among others

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	249,587	118,043	161,527
Locally Raised Revenues	114,250	43,550	56,320
Multi-Sectoral Transfers to LLGs_NonWage	30,199	0	0
Urban Unconditional Grant (Non-Wage)	71,138	48,993	71,137
Urban Unconditional Grant (Wage)	34,000	25,500	34,070
Development Revenues	0	0	0
N/A			
Total Revenues shares	249,587	118,043	161,527
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,000	25,500	34,070
Non Wage	215,587	77,080	127,457
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	249,587	102,580	161,527

Narrative of Workplan Revenues and Expenditure

The sector expects to receive a total revenue of shs 161,527,296 which is shs 88,054,704 less than last years budget of 249,582,000 and this is due to no allocations were made to lower local governments thus causing a reduction in the total budget expected in the FY2019/2020

The sector expects to spend the total revenue on payment of wages worth 34,070,000 for political leaders, Local revenue of 56,320,000 for payment of councilors monthly allowances and other recurrent activities such as sector committee meeting allowances and finally shs 71,137,296 non wage for payment of Ex-gratia for councilors. and LCIs

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	141,081	63,880	76,780
Locally Raised Revenues	38,396	3,550	10,000
Multi-Sectoral Transfers to LLGs_NonWage	16,556	0	0
Sector Conditional Grant (Non-Wage)	52,129	39,097	41,780
Sector Conditional Grant (Wage)	25,000	18,983	25,000
Urban Unconditional Grant (Wage)	9,000	2,250	0
Development Revenues	12,891	12,891	12,857
Sector Development Grant	12,891	12,891	12,857
Total Revenues shares	153,972	76,771	89,637
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,000	21,233	25,000
Non Wage	107,081	27,146	51,780
Development Expenditure			
Domestic Development	12,891	0	12,857
External Financing	0	0	0
Total Expenditure	153,972	48,379	89,637

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of 89,897,256 from both local revenue and central government transfers. A reduction of the budget against the current years budget of 153,972,000 is because of the reduction in the grant and also creation trade and industry as an independent department.

The department expects to spend its revenue as follows

Shs 25,000,000 to be spent on payment of wages for agricultural extension services staff, shs 12,856,924 to be spent on development activities such as establishment of demonstration sites, procurement of pastures, acaricides, spray, pumps, seeds, fertilizers, water storage facilities, construction of cattle crush and agro-chemicals. Shs 41,780,000 sector nonwage recurrent to be spent on both production and agricultural extension recurrent activities

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	836,328	564,253	798,342
Locally Raised Revenues	102,578	14,698	70,000
Sector Conditional Grant (Non-Wage)	59,652	44,739	60,085
Sector Conditional Grant (Wage)	668,257	501,895	668,257
Urban Unconditional Grant (Non-Wage)	5,841	2,920	0
Development Revenues	195,511	18,039	26,042
Locally Raised Revenues	103,750	0	17,500
Multi-Sectoral Transfers to LLGs_Gou	73,722	0	0
Sector Development Grant	18,039	18,039	8,542
Total Revenues shares	1,031,838	582,291	824,383
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	668,257	501,193	668,257
Non Wage	168,071	55,211	130,085
Development Expenditure			
Domestic Development	195,511	6,000	26,042
External Financing	0	0	0
Total Expenditure	1,031,838	562,404	824,383

Narrative of Workplan Revenues and Expenditure

The Health department expects to receive a total revenue of 824,383,350 from both local revenue and central government transfers (sector conditional grant wage shs 668,257,000, Locally raised revenue shs 87,500,000, urban unconditional grant nonwage shs 8,500,000, sector conditional grant nonwage shs 59,652,000)

The department expects to spend its revenues as follows, Payment of wages for the twelve months shs 668,257,000, sector conditional grant non wage of 59,652,000 for transfers to health unit and supervision and monitoring of health units, urban unconditional grant nonwage for payment of allowances for staff under the department such as transport allowance, travel inland and per diems, Local revenue of 60,000,000 for carrying out recurrent activities, shs 8,415,000 and local revenue 51,600,000 sector development grants is for Maintenance and repair of Health buildings

-Repair and upgrading of sanitary lanes

-Extension of power to OPD blocks of Mudakori and Bison Health centers.

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,977,179	2,975,490	4,394,147
Locally Raised Revenues	43,991	37,180	56,434
Other Transfers from Central Government	0	0	10,914
Sector Conditional Grant (Non-Wage)	243,138	162,100	353,981
Sector Conditional Grant (Wage)	3,647,618	2,744,386	3,942,069
Urban Unconditional Grant (Non-Wage)	11,681	8,761	0
Urban Unconditional Grant (Wage)	30,750	23,062	30,750
Development Revenues	314,082	236,555	107,928
Locally Raised Revenues	35,700	10,000	37,500
Multi-Sectoral Transfers to LLGs_Gou	51,827	0	0
Sector Development Grant	226,555	226,555	70,428
Total Revenues shares	4,291,261	3,212,045	4,502,076
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,678,368	2,767,448	3,972,819
Non Wage	298,811	129,763	421,329
Development Expenditure			
Domestic Development	314,082	26,973	107,928
External Financing	0	0	0
Total Expenditure	4,291,261	2,924,184	4,502,076

Narrative of Workplan Revenues and Expenditure

The department expects to receive at total revenue of 4,502,675,836 from both local revenue and central government transfers.i.e local revenue recurrent worth 56,433,460, Urban wage 30,750,000, Sector wage worth 3,942,068,888, sector nonwage shs 353,980684. Local revenue for development purposes 37,500,000. The reason for the increment in the budget is because of the increment in in the sector conditional grant wage for primary and secondary education.

The department expects to spend the revenues on payment of teachers salaries i.e shs 1,693,262,791,secondary wage 1,951,992,095,urban wage 30,749,928.The sector also expects to spend local revenue worth shs 56,434,000 on departmental recurrent activites such as allowances,trainings and other activites,sector nonwage worth 353,980,684 to be transferred as to primary and secondary schools, monitoring and inspection ,shs 70,428,338 worth of sector development grant is to be spent on construction of classroom blocks,provision of desks to Aturukuku ps,mudakori and Tororo police,purchase of office cabinets,monitoring of works among others

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	928,752	598,561	670,166
Locally Raised Revenues	72,212	25,949	30,782
Other Transfers from Central Government	768,903	506,884	563,351
Urban Unconditional Grant (Non-Wage)	11,604	8,703	0
Urban Unconditional Grant (Wage)	76,033	57,025	76,033
Development Revenues	162,000	0	6,972,873
Locally Raised Revenues	162,000	0	100,000
Urban Discretionary Development Equalization Grant	0	0	6,872,873
Total Revenues shares	1,090,752	598,561	7,643,039
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,033	56,788	76,033
Non Wage	852,719	345,457	594,133
Development Expenditure			
Domestic Development	162,000	0	6,972,873
External Financing	0	0	0
Total Expenditure	1,090,752	402,245	7,643,039

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue of 7,632,039,018 both from local revenue and central government transfers. There is a very big increment in the budget expected of shs 6,872,872,935 which is caused by an addition on development funds i.e USMID grant

The department expects to spend a shs 76,033,000 on payment of wages for staff under the department, 30,782,000 for carrying out departmental recurrent activities such as payment of transport, per diems and telecommunication allowances, shs 100,000,000 development local revenue for carrying of maintenance of street lights local revenue to be spent on payment of departmental recurrent activities, shs 563,351,108 worth of road fund to be spent on routine maintenance of roads, maintenance of the road unit, payment of the road gang, periodic maintenance of roads and bridges among other activities and shs 6,751,386,394,000 development grant (USMID) for rehabilitation of Mvule and Oguti rehabilitation of new roads, payment of retention for market street and Taxi/Bus park and compensation of affected persons

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	134,078	34,164	119,429
Locally Raised Revenues	71,380	10,019	60,000
Multi-Sectoral Transfers to LLGs_NonWage	30,506	0	0
Urban Unconditional Grant (Non-Wage)	5,006	3,755	6,629
Urban Unconditional Grant (Wage)	27,187	20,390	52,800
Development Revenues	8,050	0	8,000
Locally Raised Revenues	8,050	0	8,000
Total Revenues shares	142,128	34,164	127,429
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,187	13,593	52,800
Non Wage	106,892	4,646	66,629
Development Expenditure			
Domestic Development	8,050	0	8,000
External Financing	0	0	0
Total Expenditure	142,128	18,239	127,429

Narrative of Workplan Revenues and Expenditure

Compared to the FY 2018/2019 when the department's budget was approved at 142,128,000/=, the department expects to receive a total of 127,429,182/= in the FY 2019/2020 a decline in the budget due to a reduction in local revenue allocated to the department. A total of 52,800,000/= is expected to be spent on wage, 66,629,182/= as non-wage will be spent on the departmental recurrent activities and 8,000,000/= as development fund to be used for development activities.

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	501,179	45,732	51,496
Locally Raised Revenues	18,330	17,344	20,522
Multi-Sectoral Transfers to LLGs_NonWage	25,000	0	0
Other Transfers from Central Government	420,000	0	0
Sector Conditional Grant (Non-Wage)	11,914	8,936	11,612
Urban Unconditional Grant (Non-Wage)	4,172	3,129	0
Urban Unconditional Grant (Wage)	21,763	16,322	19,362
Development Revenues	78,092	0	0
Multi-Sectoral Transfers to LLGs_Gou	78,092	0	0
Total Revenues shares	579,272	45,732	51,496
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,763	16,322	19,362
Non Wage	479,416	22,683	32,134
Development Expenditure			
Domestic Development	78,092	0	0
External Financing	0	0	0
Total Expenditure	579,272	39,005	51,496

Narrative of Workplan Revenues and Expenditure

In the FY2019/2020, the department expects to receive total revenue of 51,496,000 from both central government and local revenue. The different sources are local revenue worth 20, 522, 000, urban wage 19,362,000 and 11,914,000 from sector conditional grant nonwage (YLP operations). The budget expected next financial year is shs 424,686,000 less than what is expected next financial year and this reduction is because of scrapping off YLP and UWEP funds by ministry.

The department expects to spend a total of 11,914,000 on YLP operations; shs 20,522,000 worth of local revenue shall be spent on recurrent activities such as travel inland, telecommunication, and payment of allowance. shs 19,363,000 is payment of staff salaries

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	48,913	19,138	62,502
Locally Raised Revenues	21,996	7,200	40,000
Multi-Sectoral Transfers to LLGs_NonWage	11,000	0	0
Urban Unconditional Grant (Non-Wage)	5,006	3,755	11,591
Urban Unconditional Grant (Wage)	10,911	8,183	10,911
Development Revenues	0	0	0
N/A			
Total Revenues shares	48,913	19,138	62,502
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,911	8,183	10,911
Non Wage	38,002	8,355	51,591
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	48,913	16,538	62,502

Narrative of Workplan Revenues and Expenditure

The revenues expected by the department are ushs 62,501,884 from both local and central government transfers. Ushs 51,590,956 to be spent on Non Wage recurrent activities like monitoring, budgeting, development planning, data collection among others while ushs 10,910,928 will be spent on wage.

There was an increment in the total revenue expects from 48,913,000 to 62,501,884 next financial year due to an increment urban unconditional grant allocated to the department and Local revenue

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	77,704	25,774	60,271
Locally Raised Revenues	27,330	6,743	30,782
Multi-Sectoral Transfers to LLGs_NonWage	25,000	0	0
Urban Unconditional Grant (Non-Wage)	4,172	3,129	8,286
Urban Unconditional Grant (Wage)	21,202	15,902	21,202
Development Revenues	0	0	0
N/A			
Total Revenues shares	77,704	25,774	60,271
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,202	15,902	21,202
Non Wage	56,502	9,872	39,068
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	77,704	25,774	60,271

Narrative of Workplan Revenues and Expenditure

The department expects to spend a total revenue of 60,270,810 from both central government transfers and local Revenue. There is an increment in the total revenues allocated to the department of shs 7,566,810 coming from local revenue of shs 3,452,225 and urban unconditional grant non-wage of shs 4,114,585.

The department expects to spend its revenues majorly on wages which is about 21,202,332, urban non wage of about 8,286,478 and local revenue of 30,782,000 meant for recurrent activities such as monitoring and inspection payment of allowances, travel inland and stationery, Auditing of schools, health facilities, divisions including the headquarters

Vote :764 Tororo Municipal Council**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	31,231
Locally Raised Revenues	0	0	15,000
Sector Conditional Grant (Non-Wage)	0	0	7,231
Urban Unconditional Grant (Wage)	0	0	9,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	31,231
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	9,000
Non Wage	0	0	22,231
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	31,231

Narrative of Workplan Revenues and Expenditure

Trade and Development department expects to receive total revenue of shs 31,230,534 from both central government transfers and local revenue.

The department expects to spend a total of shs 15,000,000 local revenue to funds its recurrent activities, shs 7,230,532 sector conditional grant non-wage on promotion of commercial services and commercial services and lastly 9,000,000 urban wage on payment of staff salaries

Vote :764 Tororo Municipal Council

FY 2019/20
