

Vote :554 Tororo District**FY 2020/21****Terms and Conditions**

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

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

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

Signature :



Balaba Dunstan Chief Administrative Officer -
Tororo District

(Accounting Officer)

Signed on Date: _____

Signature :

Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

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FY 2020/21**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date.
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.
- 1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote.
- 1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date.
- 1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.
- 1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed.

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively. For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

- 2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).
- 2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs.
- 2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns.
- 2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.
- 2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

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

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Locally Raised Revenues	2,942,519	2,392,499	2,389,447
Discretionary Government Transfers	6,618,316	5,718,528	6,536,853
Conditional Government Transfers	47,611,950	37,710,708	44,212,541
Other Government Transfers	6,304,271	1,018,678	10,176,848
External Financing	1,285,100	544,805	1,377,926
Grand Total	64,762,156	47,385,218	64,693,616

Revenue Performance by end of March of the Running FY

By the end of quarter three the district had realized Shs 47,385,218,000 against an annual budget of Shs 64,762,156,000 being 73% budget performance. Of which the other central government source the district realised Shs 667,899,000 against an annual budget of Shs 6,304,270,916 being 22.2% budget performance for the quarter and 16.1% budget performance for the year. From the local revenue source the district had realised Shs 2,392,499,057 against an annual budget of Shs 2,942,519,263 being 81.3% budget performance. The Ministry of Finance, Planning and Economic development provided the district with and advance release of 81.3% of its initially expected 75% percent local revenue projections by the third quarter. From the central government source the district realised Shs 434,292,351 against an annual budget of Shs 54,230,265,565 being 88.1% budget performance for the quarter and 80% budget performance for the year. Most central government funds performed as planned for the quarter at 75% for non wage recurrent grants and 100% for development grants. From the external financing the district had realised Shs 544,805,000 from external financing against an annual budget of Shs 1,285,100,560 of which Shs 93,431,000 was received in quarter three. The budget performance so far is 42.3% for the year.

Planned Revenues for next FY

The District expects to receive Shs 64.6 billion, locally raised revenue will constitute 3.7%, Central government transfers 94.2% and donor funds 2.1%. Compared to the previous years IPFs the indicative planning figures have decreased by 0.11%. The decrease is majorly as a result of Ministry of Finance not providing additional IPFs for gratuity, general public service pension arrears (budgeting).

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	15,632,092	13,568,638	8,894,557
Finance	616,081	372,121	545,067
Statutory Bodies	1,339,538	922,536	1,343,547
Production and Marketing	4,964,561	3,194,140	8,537,566
Health	10,227,932	7,533,930	12,877,188
Education	24,078,730	17,773,654	26,153,851
Roads and Engineering	1,366,414	1,051,673	1,612,503
Water	803,522	795,040	1,316,244

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Natural Resources	525,344	228,988	733,735
Community Based Services	4,502,286	547,237	2,041,517
Planning	499,913	230,124	377,689
Internal Audit	123,449	78,958	144,906
Trade, Industry and Local Development	82,295	60,756	115,246
Grand Total	64,762,156	46,357,796	64,693,616
<i>o/w: Wage:</i>	<i>27,181,088</i>	<i>20,385,816</i>	<i>27,948,911</i>
<i>Non-Wage Reccurent:</i>	<i>25,553,147</i>	<i>19,741,949</i>	<i>19,619,370</i>
<i>Domestic Devt:</i>	<i>10,742,821</i>	<i>5,685,225</i>	<i>15,747,409</i>
<i>External Financing:</i>	<i>1,285,100</i>	<i>544,805</i>	<i>1,377,926</i>

Expenditure Performance by end of March FY 2019/20

By the end of quarter three apart from the locally raised resources that had not yet been warranted 100% of the rest of the funds received had been disbursed to the departments with, Administration, Water, Roads Education and Health realizing the highest budget outturn of 87%, 99%, 77%, 74%, and 74% respectively while Community based services realized the least with 12%. The reason for this variance being Administration, Water, Education and Health are mainly funded by conditional grants which performed well compared to Community based services which expected funds from NUSAF 3 which performed poorly during the quarter. Four of the twelve departments had spent 80% and over of the funds they received during the quarter and by the end of the third quarter the district had Shs 8,002,911,000 unspent with Health, Administration, Water and Education departments having the biggest balances. The funds are majorly for construction works whose service providers had been procured, the contracts had been signed and works had commenced in several sites though they hadn't been completed to enable payments take place. Secondly under administration department some pensioners had not yet been paid because they had not yet accessed the pension payroll and also local revenue hadn't yet been warranted for the departments by the end of the quarter.

Planned Expenditures for the FY 2020/21

The District expects to receive Shs 64.6 bn; wages and salaries will consume 43.2% of the entire district budget, recurrent non wage expenditure 30.3%, Domestic development and donor 26.5%. Compared to the expenditure allocations for the previous financial year overall planned recurrent expenditure decreased by 9.7% due to non allocation of the pension budget while planned development expenditure increased by 23.2% due to increase in development funding in production department and health.

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, increase the safe water coverage through construction of boreholes and extension of piped water, strengthen the local revenue base.

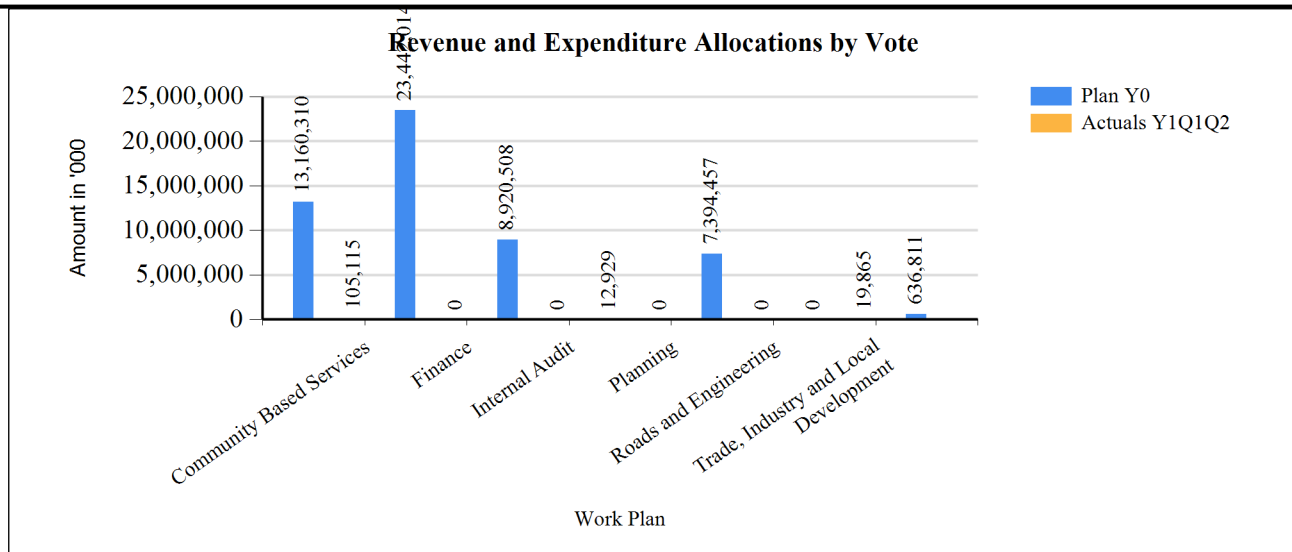
Challenges in Implementation

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, the inadequate wage provisions that cannot allow the district recruit adequate staff , the District Service Commission isn't fully constituted and this has hampered recruited of key staff , in the production sector Limited advisory services to farmers, the lack of some staff in the department is affecting service delivery, In the health sector Over 80% of the existing Health workers and those in education sector do lack accommodation, high pupil teacher ratio.

G1: Graph on the revenue and expenditure allocations by Department

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FY 2020/21



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
1. Locally Raised Revenues	2,942,519	2,392,499	2,389,447
Agency Fees	157,370	99,922	36,202
Animal & Crop Husbandry related Levies	48,708	39,336	36,202
Business licenses	106,162	74,381	152,643
Interest from private entities - Domestic	78,787	40,767	7,182
Local Hotel Tax	13,355	7,178	8,965
Local Services Tax	149,185	216,033	276,144
Market /Gate Charges	203,865	145,777	220,162
Other Fees and Charges	374,518	302,131	62,332
Other fines and Penalties – from other government units	10,433	6,216	0
Park Fees	60,973	31,836	52,560
Rent & Rates - Non-Produced Assets – from other Govt units	238,386	159,500	0
Rent & Rates - Non-Produced Assets – from private entities	1,500,777	1,269,423	1,358,148
Rent & rates – produced assets – from other govt. units	0	0	178,907
2a. Discretionary Government Transfers	6,618,316	5,718,528	6,536,853
District Discretionary Development Equalization Grant	2,960,494	2,960,494	2,860,916
District Unconditional Grant (Non-Wage)	1,206,721	905,041	1,227,554
District Unconditional Grant (Wage)	2,123,846	1,592,884	2,123,846
Urban Discretionary Development Equalization Grant	58,670	58,670	56,321
Urban Unconditional Grant (Non-Wage)	106,035	79,526	105,667

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Urban Unconditional Grant (Wage)	162,550	121,913	162,550
2b. Conditional Government Transfer	47,611,950	37,710,708	44,212,541
Sector Conditional Grant (Wage)	24,894,693	18,671,019	25,662,516
Sector Conditional Grant (Non-Wage)	7,072,913	4,850,674	8,051,286
Sector Development Grant	2,464,233	2,464,233	3,499,999
Transitional Development Grant	29,802	29,802	419,802
General Public Service Pension Arrears (Budgeting)	7,071,764	7,071,764	0
Salary arrears (Budgeting)	232,200	232,200	88,901
Pension for Local Governments	3,517,545	2,644,416	3,934,237
Gratuity for Local Governments	2,328,801	1,746,601	2,555,802
2c. Other Government Transfer	6,304,271	1,018,678	10,176,848
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	3,339,991	50,664	596,307
Support to PLE (UNEB)	24,000	27,520	27,520
Uganda Road Fund (URF)	1,101,450	848,065	1,262,356
Uganda Women Entrepreneurship Program(UWEP)	0	0	43,244
Vegetable Oil Development Project	60,000	0	60,000
Youth Livelihood Programme (YLP)	316,671	0	316,671
Development Response to Displacement Impacts Project (DRDIP)	0	0	2,561,031
Agriculture Cluster Development Project (ACDP)	1,422,160	92,429	5,269,719
3. External Financing	1,285,100	544,805	1,377,926
United Nations Children Fund (UNICEF)	571,100	143,638	431,100
United Nations Population Fund (UNPF)	0	0	257,826
Global Fund for HIV, TB & Malaria	65,000	56,453	65,000
World Health Organisation (WHO)	280,000	309,736	280,000
Global Alliance for Vaccines and Immunization (GAVI)	94,000	34,978	94,000
Population Services International	25,000	0	0
Aids Health Care Foundation (AHF)	50,000	0	50,000
Research Triangle Institute (RTI)	200,000	0	200,000
Total Revenues shares	64,762,156	47,385,218	64,693,616

Vote :554 Tororo District**FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By the end of quarter three the district had realised Shs 2,392,499,057 against an annual budget of Shs 2,942,519,263 being 81.3% budget performance. The Ministry of Finance, Planning and Economic development provided the district with an advance release of 81.3% of its initially expected 75% percent local revenue projections by the third quarter.

Central Government Transfers

By the end of quarter three from the other central government source the district realised Shs 667,899,000 against an annual budget of Shs 6,304,270,916 being 22.2% budget performance for the quarter and 16.1% budget performance for the year. Some other central government funds didn't perform as planned for the quarter at 50% Youth Livelihood Programme, Northern Uganda Social Action Fund (NUSAF), Farm Income Enhancement and Forest Conservation (FIEFOC) Project, Vegetable Oil Development Project.

External Financing

By the end of quarter three the district had realised Shs 544,805,000 from external financing against an annual budget of Shs 1,285,100,560 of which Shs 93,431,000 was received in quarter three. The budget performance so far is 42.3% for the year. The over performance for one of the sources was as a result of the district receiving funds from World Health Organisation for measles Rubella. The development partners who didn't release funds to the District for the quarter the District is to write them reminding them of their commitment.

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

The District expects to receive shs 2.3 billion from locally raised sources. Rent and rates from private entities is expected to make significant contribution to the overall percentage of 56.8%, while the least contribution is expected from Interest from private entities – Domestic of less than 0.3 percent. Compared to the previous year's IPFs the indicative planning figures have decreased by 18.7%. The major decrease is from Other Fees and Charges and Agency Fees that performed poorly in the previous financial year.

Central Government Transfers

The District expects to realize shs 60.9 billion from Central government transfers. Of this shs 27.9 billion (47%) will cater for salaries and wages, while shs 31.3 billion (53%) will cater for both recurrent and development activities. Compared to the previous years IPFs the indicative planning figures have decreased by 18.2%. The decrease is as a result of decreased pension budget allocation to the district.

External Financing

Donors expect to contribute shs 1.3 billion. The biggest contribution will be from United Nations Children Fund (UNICEF) representing 31.2% of the donor budget, while the least of 3.6% will come from Aids Health Care Foundation (AHF). Compared to previous years IPF, the indicative planning figures have increased by 7.2%. The reason being that district will be getting additional funding from United Nations Population Fund (UNPF).

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of March for FY 2019/20	Approved Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	3,104,224	2,728,312	2,809,538
District Production Services	1,860,336	146,663	5,728,028
Sub- Total of allocation Sector	4,964,561	2,874,975	8,537,566

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Sector :Works and Transport			
District, Urban and Community Access Roads	1,366,414	880,245	1,612,503
<i>Sub- Total of allocation Sector</i>	1,366,414	880,245	1,612,503
Sector :Trade and Industry			
Commercial Services	82,295	46,453	115,246
<i>Sub- Total of allocation Sector</i>	82,295	46,453	115,246
Sector :Education			
Pre-Primary and Primary Education	14,371,499	10,171,304	15,566,547
Secondary Education	6,538,594	4,576,661	8,094,570
Skills Development	2,048,673	1,374,660	2,048,673
Education & Sports Management and Inspection	1,101,470	307,044	440,062
Special Needs Education	18,493	2,901	4,000
<i>Sub- Total of allocation Sector</i>	24,078,730	16,432,570	26,153,851
Sector :Health			
Primary Healthcare	1,254,367	835,216	1,526,955
District Hospital Services	787,283	488,871	3,157,245
Health Management and Supervision	8,186,281	5,524,545	8,192,988
<i>Sub- Total of allocation Sector</i>	10,227,932	6,848,632	12,877,188
Sector :Water and Environment			
Rural Water Supply and Sanitation	803,522	321,285	1,316,244
Natural Resources Management	525,344	158,232	733,735
<i>Sub- Total of allocation Sector</i>	1,328,866	479,517	2,049,979
Sector :Social Development			
Community Mobilisation and Empowerment	4,502,286	313,522	2,041,517
<i>Sub- Total of allocation Sector</i>	4,502,286	313,522	2,041,517
Sector :Public Sector Management			
District and Urban Administration	15,632,092	10,684,679	8,894,557
Local Statutory Bodies	1,339,538	496,222	1,343,547
Local Government Planning Services	499,913	168,605	377,689
<i>Sub- Total of allocation Sector</i>	17,471,543	11,349,506	10,615,792
Sector :Accountability			
Financial Management and Accountability(LG)	616,081	282,042	545,067
Internal Audit Services	123,449	56,414	144,906
<i>Sub- Total of allocation Sector</i>	739,530	338,457	689,974

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

Vote :554 Tororo District**FY 2020/21**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	15,304,781	13,263,827	8,550,984
District Unconditional Grant (Non-Wage)	186,463	134,052	170,695
District Unconditional Grant (Wage)	729,705	547,279	729,337
General Public Service Pension Arrears (Budgeting)	7,071,764	7,071,764	0
Gratuity for Local Governments	2,328,801	1,746,601	2,555,802
Locally Raised Revenues	222,094	227,692	247,009
Multi-Sectoral Transfers to LLGs_NonWage	970,083	625,229	778,876
Pension for Local Governments	3,517,545	2,644,416	3,934,237
Salary arrears (Budgeting)	232,200	232,200	88,901
Urban Unconditional Grant (Wage)	46,126	34,595	46,126
Development Revenues	327,311	304,811	343,573
District Discretionary Development Equalization Grant	287,311	287,311	323,573
Locally Raised Revenues	30,000	7,500	20,000
Transitional Development Grant	10,000	10,000	0
Total Revenues shares	15,632,092	13,568,638	8,894,557
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	775,831	506,808	775,464
Non Wage	14,528,950	10,096,099	7,775,520
Development Expenditure			
Domestic Development	327,311	81,772	343,573
External Financing	0	0	0
Total Expenditure	15,632,092	10,684,679	8,894,557

Narrative of Workplan Revenues and Expenditure

For the fiscal year, the Department expects to receive shs. 8,894,557,000/= against the District budget of shs. 64,435,790,000/= being 13.8% of the District budget. Shs. 775,464,000/= for wage being 8.73% , shs. 7,775,520,275/= for non wage being 87.6% and shs. 323,5723,000/= for Development being 3.6%. The Departmental budget has decreased compared to the last FY by 56%, due to lack of Indicative planning figures for pension arrears.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	613,281	371,421	543,667
District Unconditional Grant (Non-Wage)	36,856	34,580	32,180
District Unconditional Grant (Wage)	196,665	147,498	196,665
Locally Raised Revenues	154,081	85,238	161,703
Multi-Sectoral Transfers to LLGs_NonWage	201,773	86,176	129,214
Urban Unconditional Grant (Wage)	23,906	17,929	23,906
Development Revenues	2,800	700	1,400
Locally Raised Revenues	2,800	700	1,400
Total Revenues shares	616,081	372,121	545,067
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	220,570	148,442	220,571
Non Wage	392,710	133,600	323,097
Development Expenditure			
Domestic Development	2,800	0	1,400
External Financing	0	0	0
Total Expenditure	616,081	282,042	545,067

Narrative of Workplan Revenues and Expenditure

For the fiscal year the department expects to receive Ushs. 545,067,000/= from central government grants and local revenue for both recurrent and development activities. Ushs. 220,571,000/= will be spent on wage constituting 39.1% of the department budget, Ushs. 323,097,000/= will be spent on non wage recurrent activities constituting 60.6% of the department budget while Ushs. 1,400,000/= will be spent on development activities constituting 0.24% of the department budget. Compared to the previous fiscal year there was a decrease in the IPF by 8.4%, The reason for this is a decrease in the multi sectoral transfers to lower local governments.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,339,538	922,536	1,343,547
District Unconditional Grant (Non-Wage)	514,143	385,607	545,130
District Unconditional Grant (Wage)	435,550	326,662	435,550
Locally Raised Revenues	131,847	76,373	126,736
Multi-Sectoral Transfers to LLGs_NonWage	257,998	133,893	236,131
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,339,538	922,536	1,343,547
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	435,550	145,974	435,550
Non Wage	903,988	350,248	907,997
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,339,538	496,222	1,343,547

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Ugx 1,343,547,000 from local revenue, central government transfers. Ugx. 435,550,000 will spent on wages and Ugx 907,997,000 on non wage. 100% of the department's budget has been allocated to recurrent expenditures and 0% on Development activities. Compared to the previous financial year's IPFs has seen a increase by 0.29%. The increase is as a result of a additional revenue required by the Council for Council meetings.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,306,791	926,102	1,265,714
District Unconditional Grant (Non-Wage)	12,000	9,000	12,000
District Unconditional Grant (Wage)	68,671	51,503	68,671
Locally Raised Revenues	13,983	2,871	12,000
Multi-Sectoral Transfers to LLGs_NonWage	91,915	22,561	63,733
Sector Conditional Grant (Non-Wage)	339,138	254,354	328,227
Sector Conditional Grant (Wage)	769,570	577,178	769,570
Urban Unconditional Grant (Wage)	11,514	8,636	11,514
Development Revenues	3,657,769	2,268,038	7,271,851
Multi-Sectoral Transfers to LLGs_Gou	1,969,920	1,969,920	1,737,085
Other Transfers from Central Government	1,482,160	92,429	5,329,719
Sector Development Grant	205,690	205,690	205,047
Total Revenues shares	4,964,561	3,194,140	8,537,566
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	849,755	590,680	849,755
Non Wage	457,036	244,805	415,960
Development Expenditure			
Domestic Development	3,657,769	2,039,490	7,271,851
External Financing	0	0	0
Total Expenditure	4,964,561	2,874,975	8,537,566

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the department of production and marketing expects to receive Shs 8,537,565,650 as revenue to implement the work plan. When compared to the FY 2019/2020 IPF (Shs 4,964,560,635), the IPF increased by 72% due to significant increase allocations from sector development grant and other transfers from central government. The department expects to receive Shs 12,000,000 from local revenue. This has been reduced by 14% from Shs 13,983,041 due to low local revenue collection. The department expects to receive, directly, Shs 8,461,832,692 from Central Government Transfers. Of this, Shs 849,755,625 (10%) is for wage expenditure, while Shs 413,959,660 (4%) is for non-wage expenditure and Shs 7,271,851,365 (86%) is for development expenditure.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,609,193	6,342,126	8,709,694
District Unconditional Grant (Non-Wage)	12,000	9,000	12,000
Locally Raised Revenues	162,000	28,371	63,699
Multi-Sectoral Transfers to LLGs_NonWage	80,495	38,756	108,207
Sector Conditional Grant (Non-Wage)	1,114,112	835,559	1,285,201
Sector Conditional Grant (Wage)	7,240,587	5,430,440	7,240,587
Development Revenues	1,618,738	1,191,805	4,167,494
District Discretionary Development Equalization Grant	207,929	207,929	171,442
External Financing	845,000	418,067	820,000
Other Transfers from Central Government	0	0	2,561,031
Sector Development Grant	565,809	565,809	215,021
Transitional Development Grant	0	0	400,000
Total Revenues shares	10,227,932	7,533,930	12,877,188
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,240,587	5,043,159	7,240,587
Non Wage	1,368,607	853,030	1,469,108
Development Expenditure			
Domestic Development	773,738	538,206	3,347,494
External Financing	845,000	414,237	820,000
Total Expenditure	10,227,932	6,848,632	12,877,188

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 12,877,188,000/= from local, Central Government transfer , wage and donor. Shs. 7,240,587,000/= will be spent on wages. Shs. 1,469,108,000/= on non-wage recurrent activities while Shs. 3,347,494,000/= for domestic development and Shs. 820,000,000/= from external funding. 72.2 % of the Department budget has been allocated to wage, 11.4% of the department budget has been allocated to recurrent expenditures while 26% has been allocated to Domestic development activities . Compared to the previous year IPFs the overall revenue allocation increased from Shs.10,227,932,000/= in FY. 2019/20 to Shs. 12,877,188,000/= in FY. 2020/2021 representing a 25.9 % increase. However it should also be noted that the IPF for Donor funds was revised from Shs. 845,000,000 during FY. 2019/2020 to Shs. 820,000,000 in FY. 2020/2021 representing a 2.9% decrease in donor funding.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	22,744,254	16,436,445	23,986,420
District Unconditional Grant (Non-Wage)	12,000	11,000	12,000
District Unconditional Grant (Wage)	81,888	61,416	81,888
Locally Raised Revenues	26,000	34,613	26,000
Multi-Sectoral Transfers to LLGs_NonWage	268,004	6,611	22,149
Other Transfers from Central Government	24,000	27,520	27,520
Sector Conditional Grant (Non-Wage)	5,447,826	3,631,884	6,164,504
Sector Conditional Grant (Wage)	16,884,536	12,663,402	17,652,359
Development Revenues	1,334,476	1,337,209	2,167,431
District Discretionary Development Equalization Grant	206,824	206,824	175,345
Locally Raised Revenues	18,000	20,733	0
Sector Development Grant	1,109,652	1,109,652	1,992,086
Total Revenues shares	24,078,730	17,773,654	26,153,851
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	16,966,424	12,361,402	17,734,247
Non Wage	5,777,830	3,451,931	6,252,173
Development Expenditure			
Domestic Development	1,334,476	619,237	2,167,431
External Financing	0	0	0
Total Expenditure	24,078,730	16,432,570	26,153,851

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 26,153,851,000 from both local and central government transfers. Shs. 12,000,000 for District Unconditional Grant (Non-Wage), Shs. 81,888,000 for District Unconditional Grant (Wage), Shs. 26,000,000 for Locally Raised Revenues, Shs. 22,149,000 for LLGs, Shs. 27,520,000 for UNEB, Shs. 6,164,504,000 for Sector Conditional Grant (Non-Wage), Shs. 17,652,359,000 for Sector Conditional Grant (Wage), Shs. 175,345,000 for District Discretionary Development Equalization Grant and Shs. 1,992,086,000 for Sector Development Grant. Shs 17,734,247,000 will be spent on wage while Shs 6,252,173,000 to be spent on non wage recurrent activities and Shs 2,167,431,000 to be spent on development activities. 91.7% of the department budget has been allocated to recurrent expenditures while 8.3% has been allocated to development expenditures. Compared to the previous years IPFs there has been an increase by 7%. The increase is as a result of increased wage, non-wage and Development allocations to the department.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,366,414	1,051,673	1,512,503
District Unconditional Grant (Non-Wage)	12,000	9,000	12,000
District Unconditional Grant (Wage)	138,376	103,782	138,376
Locally Raised Revenues	12,000	13,000	12,000
Multi-Sectoral Transfers to LLGs_NonWage	80,147	60,995	65,330
Other Transfers from Central Government	1,101,450	848,065	1,262,356
Urban Unconditional Grant (Wage)	22,442	16,831	22,442
Development Revenues	0	0	100,000
District Discretionary Development Equalization Grant	0	0	100,000
Total Revenues shares	1,366,414	1,051,673	1,612,503
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,817	108,665	160,818
Non Wage	1,205,597	771,579	1,351,686
Development Expenditure			
Domestic Development	0	0	100,000
External Financing	0	0	0
Total Expenditure	1,366,414	880,245	1,612,503

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 1,612,503,000 from local, central government transfers and donors. Shs

160,818,000 will be spent on wage and Shs 1,363,913,894

will be spent on non wage recurrent activities 94% of the department budget has been allocated to recurrent expenditures and 6% on development activities. Compared to the previous years IPFs there has been 18% increase in the IPFs. The increase is as a result of the revision in the DDEG guidelines of Multi-Sectoral Transfers to the department for domestic development and none wage recurrent expenditures in the department

Vote :554 Tororo District**FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	33,927	25,446	108,079
Sector Conditional Grant (Non-Wage)	33,927	25,446	108,079
Development Revenues	769,595	769,595	1,208,165
District Discretionary Development Equalization Grant	166,711	166,711	100,519
Sector Development Grant	583,082	583,082	1,087,844
Transitional Development Grant	19,802	19,802	19,802
Total Revenues shares	803,522	795,040	1,316,244
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	33,927	18,251	108,079
Development Expenditure			
Domestic Development	769,595	303,034	1,208,165
External Financing	0	0	0
Total Expenditure	803,522	321,285	1,316,244

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 1,316,244 from both local and central government transfers. Shs 108,079,000 to be spent on non-wage recurrent activities and shs 1,208,165 shall be spent on development activities. 8% of the department budget has been allocated to recurrent expenditures while 92% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall increase of 38%.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	485,344	228,988	643,735
District Unconditional Grant (Non-Wage)	15,285	14,696	12,000
District Unconditional Grant (Wage)	162,439	121,829	162,439
Locally Raised Revenues	245,960	74,514	402,422
Multi-Sectoral Transfers to LLGs_NonWage	48,730	8,252	24,348
Sector Conditional Grant (Non-Wage)	12,929	9,697	42,526
Development Revenues	40,000	0	90,000
District Discretionary Development Equalization Grant	0	0	50,000
Other Transfers from Central Government	40,000	0	40,000
Total Revenues shares	525,344	228,988	733,735
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	162,439	121,501	162,439
Non Wage	322,905	36,731	481,296
Development Expenditure			
Domestic Development	40,000	0	90,000
External Financing	0	0	0
Total Expenditure	525,344	158,232	733,735

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 733,735,000 from both local and central government transfers. Shs. 162,439,000 will be spent on wage, Shs. 643,734,000 to be spent on non wage recurrent and Shs. 90,000,000 on development activities. 87.7% of the department budget has been allocated to recurrent expenditures while 12 % has been allocated to development expenditures. Compared to the previous financial year there was an overall increase in expected revenue by 71 %. The increase is due to the increase in Sector Conditional Grant, DDEG and local revenue allocation to the department.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	438,502	262,812	411,111
District Unconditional Grant (Non-Wage)	12,000	6,000	12,000
District Unconditional Grant (Wage)	182,087	136,565	182,454
Locally Raised Revenues	27,983	4,306	26,297
Multi-Sectoral Transfers to LLGs_NonWage	89,100	20,441	65,209
Sector Conditional Grant (Non-Wage)	105,115	78,836	102,933
Urban Unconditional Grant (Wage)	22,218	16,664	22,218
Development Revenues	4,063,784	284,425	1,630,406
District Discretionary Development Equalization Grant	107,023	107,023	116,258
External Financing	300,100	126,738	557,926
Other Transfers from Central Government	3,656,661	50,664	956,222
Total Revenues shares	4,502,286	547,237	2,041,517
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	204,305	139,549	204,672
Non Wage	234,197	76,190	206,439
Development Expenditure			
Domestic Development	3,763,684	97,783	1,072,480
External Financing	300,100	0	557,926
Total Expenditure	4,502,286	313,522	2,041,517

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 2,041,517,000 from both local and central government transfers Shs 204,672,000 will be spent on wage while Shs 206,439,000 to be spent on non wage recurrent activities and Shs 1,630,406,000 to be spent on development. 19.1% of the department budget will be spent on recurrent activities while 80.9% will be spent on development activities. Compared to the previous financial year the IPFs decreased by 54.6%. The drop was caused by a decrease in central government funding from majorly NUSAF 3

Vote :554 Tororo District**FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	286,466	156,676	259,674
District Unconditional Grant (Non-Wage)	47,182	34,386	60,000
District Unconditional Grant (Wage)	59,378	44,533	59,378
Locally Raised Revenues	42,376	46,613	72,322
Multi-Sectoral Transfers to LLGs_NonWage	130,344	25,755	60,788
Urban Unconditional Grant (Wage)	7,186	5,389	7,186
Development Revenues	213,447	73,447	118,015
District Discretionary Development Equalization Grant	73,447	73,447	118,015
External Financing	140,000	0	0
Total Revenues shares	499,913	230,124	377,689
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,563	32,084	66,564
Non Wage	219,902	75,154	193,111
Development Expenditure			
Domestic Development	73,447	61,367	118,015
External Financing	140,000	0	0
Total Expenditure	499,913	168,605	377,689

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 377,689,000 from both local and central government transfers. Shs 66,564,000 will be spent on wage while Shs 193,111,000 to be spent on non wage recurrent activities and 118,015,000 to be spent on development activities. 68.8% of the department budget has been allocated to recurrent expenditures while 31.2% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall decrease of 24.4%. The reason for this decrease is because UNICEF has stopped funding for birth and death registration activities given that National Identification Registration Authority (NIRA) is now mandated to carry out this activity.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	123,449	78,958	142,906
District Unconditional Grant (Non-Wage)	15,285	11,464	15,393
District Unconditional Grant (Wage)	34,173	25,630	34,173
Locally Raised Revenues	25,960	14,002	48,000
Multi-Sectoral Transfers to LLGs_NonWage	30,387	14,630	27,696
Urban Unconditional Grant (Wage)	17,644	13,233	17,644
Development Revenues	0	0	2,000
Locally Raised Revenues	0	0	2,000
Total Revenues shares	123,449	78,958	144,906
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,817	23,917	51,817
Non Wage	71,632	32,497	91,089
Development Expenditure			
Domestic Development	0	0	2,000
External Financing	0	0	0
Total Expenditure	123,449	56,414	144,906

Narrative of Workplan Revenues and Expenditure

For the fiscal year 2020/2021 the department expects to receive Ushs. 144,906,244/= from both central government grants and local revenue. Shs. 51,816,976/= will be spent on wage, Shs. 91,089,268/= will be spent on non wage recurrent activities, while Shs. 2,000,000/= will be spent on development activities. Compared to the previous fiscal year, the expected revenue increased by 17.4%. The reason for this increase was as a result of the increase in the local revenue allocation made to the department.

Vote :554 Tororo District**FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	82,295	60,756	90,246
District Unconditional Grant (Non-Wage)	12,000	9,000	12,000
District Unconditional Grant (Wage)	34,916	26,186	34,916
Locally Raised Revenues	4,000	2,035	12,000
Sector Conditional Grant (Non-Wage)	19,865	14,899	19,816
Urban Unconditional Grant (Wage)	11,514	8,636	11,514
Development Revenues	0	0	25,000
District Discretionary Development Equalization Grant	0	0	25,000
Total Revenues shares	82,295	60,756	115,246
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,430	21,700	46,430
Non Wage	35,865	24,753	43,816
Development Expenditure			
Domestic Development	0	0	25,000
External Financing	0	0	0
Total Expenditure	82,295	46,453	115,246

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 115,246,000 from both local and central government transfers. Shs 46,430,000 will be spent on wage while Shs 43,816,000 to be spent on non wage recurrent activities and shs 25,000,000 to be spent on development activities. 40% of the department budget has been allocated to wage while 38% has been allocated to non wage recurrent expenditures while 22% has been allocated to development activities. Compared to the IPFs from the previous financial year there has been an overall increase of 40%. The increase is as a result of increase in local revenue and development fund allocation to the department.

Vote :554 Tororo District

FY 2020/21
