

Vote :764 Tororo Municipal Council**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 :



PAUL OMOKO TOWNCLERK

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

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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 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	1,931,012	596,647	1,252,552
Discretionary Government Transfers	8,524,299	929,589	12,691,081
Conditional Government Transfers	6,652,052	5,156,968	6,150,281
Other Government Transfers	574,265	402,705	545,005
External Financing	0	0	0
Grand Total	17,681,629	7,085,909	20,638,919

Revenue Performance by end of March of the Running FY

By end of quarter Three, Tororo municipal council had a cumulative receipt of shs 7,085,909,000 out of the annual budget of shs 17,681,629,000 being 40% annual budget performance. These came from Locally Raised Revenues shs 596,647,000 being 31% revenue performance, Discretionary Government Transfers of shs 929,589,000 being 11% budget performance, Conditional Government Transfers 5,156,968,000 being 78% performance and other central government transfers performed at 70% with shs 402,705,000 out of its planned annual budget of shs 574,265,000

Planned Revenues for next FY

Tororo Municipal council expects to receive a total revenue of shs 20,638,919,000 from both central government and local revenue which reflects a significant increment in the budget from shs 17,681,629,000 to shs 20,638,919,000 due to increments in DDEG, pension and gratuity funds expected. The expected local revenue is shs 1,252,552,000, Ushs 12,691,081,000 is Discretionary government transfers, Ushs 6,140,307,000 is expected to come from conditional government transfers and shs 574,265,000 is expected to come from other central government transfers such as Road fund. The revenue shall be allocated to the following departments: Administration Ushs 1,997,579,000, Finance 338,013,000, Ushs 268,079,000 for statutory bodies, production and marketing Ushs 136,580,000, Health 997,601,000, Education Ushs 4,563,614,000, Engineering Ushs 11,901,442,000, Natural resources Ushs 148,137,000, community based services Ushs 104,528,000, Planning Ushs 91,691,000, internal Audit shs 73,802,000 and trade and Industry shs 37,138,000.

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	3,896,744	2,220,206	2,007,744
Finance	231,293	131,967	338,013
Statutory Bodies	161,527	108,471	268,079
Production and Marketing	89,637	66,342	91,002
Health	824,383	596,156	994,374
Education	4,502,076	3,304,625	4,605,896
Roads and Engineering	7,643,039	483,331	11,872,182
Natural Resources	127,429	66,460	150,039

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Community Based Services	51,496	26,831	104,528
Planning	62,502	32,554	96,121
Internal Audit	60,271	31,472	73,802
Trade, Industry and Local Development	31,231	17,493	37,138
Grand Total	17,681,629	7,085,909	20,638,919
<i>o/w: Wage:</i>	<i>5,228,452</i>	<i>3,923,805</i>	<i>5,228,452</i>
<i>Non-Wage Reccurent:</i>	<i>4,406,621</i>	<i>2,668,744</i>	<i>3,320,718</i>
<i>Domestic Devt:</i>	<i>8,046,555</i>	<i>493,360</i>	<i>12,089,749</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2019/20

By end of the quarter, Tororo municipal council had spent cumulative total of its received revenue of shs 6,497,237,000 out of its received revenues of shs 7,085,909,000 being 40% budget released, 37% budget spent and 90% of the releases spent by end of the quarter. Tororo Municipal council released and spent its funds through the different departments as explained below. Planning spent 32,044,000 being 51% budget spent. Internal Audit spent shs 26,174,000 being 43% budget spent, Trade, Industry and Local Development spent 13,388,000 being 43% Budget spent and 77% quarterly revenue spent Administration spent shs 2,159,770,000 being 55% Budget spent, Finance spent 116,552,000 being 50% Budget spent, Statutory Bodies spent 106,466,000 being 66% budget spent, Production and Marketing spent 37,270,000 being 42% Budget spent, Health spent shs 523,475,000 being Budget ,Education spent shs 3,000,842,000 being 67% Budget spent, Roads and Engineering spent 421,907,000 6% budget spent, Natural Resources spent 42,190,000 being 33% budget spent and finally Community Based Services spent 17,159,000 being 33% budget spent

Planned Expenditures for the FY 2020/21

Tororo Municipal council expects to receive and spend a total revenue shs 20,638,919,000 from both central government and local revenue which reflects a significant increment in the budget to be spent next financial year from shs 17,681,629,000 to shs 20,638,919,000 due increments in DDEG, pension and gratuity funds expected. The expected revenue to be spent includes local revenue is sh 1,252,552,000, Ushs 12,691,081,000 is Discretionary government transfers, Ushs 6,150,281,000 is expected to come from conditional government transfers and shs 545,005,000 is expected to come from other central government transfers such as Road fund. The revenue shall be spent through the following departments Administration Ushs 2,007,74,000, Finance 338,013,000, Ushs 268,079,000 for statutory bodies, production and marketing Ushs 91,002,000, Health 994,374,000, Education Ushs 4,605,896,000, Engineering Ushs 11,872,182,000, Natural resources Ushs 150,039,000, community based services Ushs 104,528,000, Planning Ushs 96,121,000, internal Audit shs 73,802,000 and trade and Industry shs 37,138,000. The reason for the changes in the expenditure plans is mainly due to the fact that starting next year, there is a change in workplan and budgets due to the End of the NDP111 and a start of a new NDP111 that has seen a lot of changes in policies that have to be followed in order to achieve the goal and objectives of NDP111

Medium Term Expenditure Plans

Tororo municipal council expects to spend majorly on the following activities. Routine and effective payment of salaries, capacity building of the local government ,mobilization of resources hence local revenue enhancement plan, increase in local revenue , promotion and strengthening of co-operatives, small scale industries, fully participation in wealth creation programmes, improvement of maternal and child health services including reproductive health, scaling up services for management and prevention of non-communicable diseases, keep road equipment and plant in good condition, mechanized maintenance of the road network, promote income generation among community members protect the natural resources by sustaining their use, physical planning of urban centers, protecting of government land, promoting ICT applications, backstopping planning and budgeting in private and government institutions

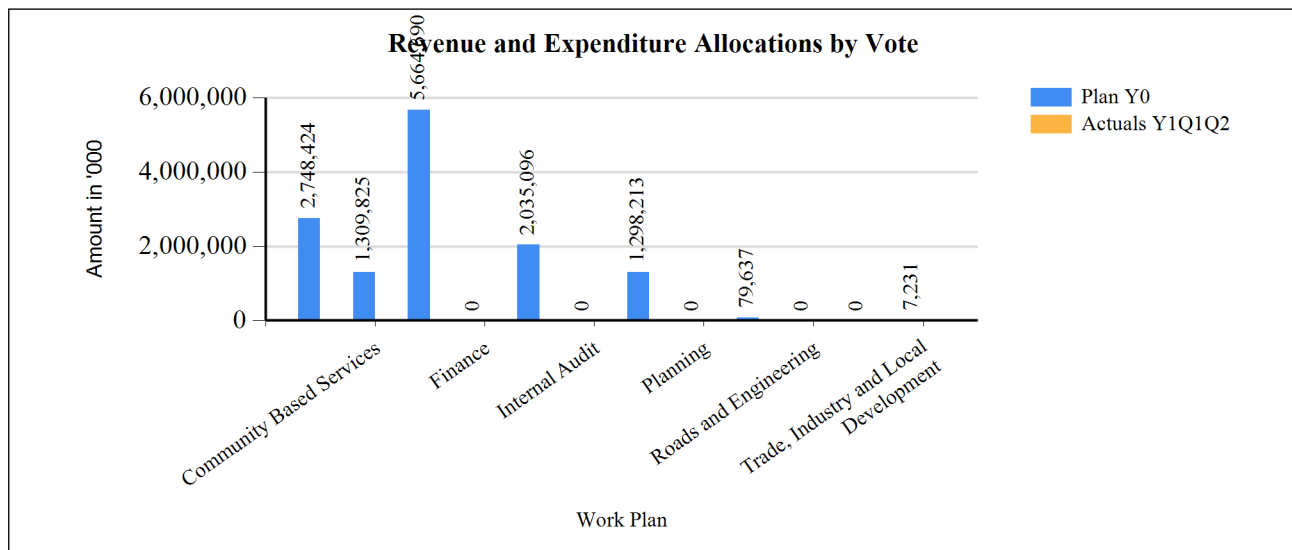
Challenges in Implementation

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Budget cuts from the line ministries, Limited funds /Indicative planning figures are usually not adequate to handle the needs/activities of the Municipality. Lack of sound transport facility for the different departments that require proper movement for them to deliver services. Some primary teachers have always absconded and this has led to poor performance in some parts of the municipality

G1: Graph on the revenue and expenditure allocations by Department



Revenue Performance, Plans and projections by Source

Ushs Thousands	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	1,931,012	596,647	1,252,552
Advance Recoveries	0	0	0
Advertisements/Bill Boards	24,000	5,170	24,000
Animal & Crop Husbandry related Levies	25,000	11,775	30,600
Application Fees	5,000	8,867	6,000
Business licenses	60,000	43,535	0
Educational/Instruction related levies	5,000	0	0
Ground rent	70,000	89,319	70,000
Inspection Fees	290,000	1,359	0
Liquor licenses	0	0	0
Local Hotel Tax	18,000	3,728	12,000
Local Services Tax	70,000	58,017	70,000
Market /Gate Charges	63,168	21,451	84,000
Miscellaneous and unidentified taxes	0	0	0
Miscellaneous receipts/income	554,844	60,989	0
Other Fees and Charges	10,000	62,120	15,000

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Park Fees	0	0	72,000
Property related Duties/Fees	550,000	197,072	408,752
Refuse collection charges/Public convenience	12,000	3,000	12,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	4,000	0	2,000
Registration of Businesses	0	0	80,000
Rent & rates – produced assets – from other govt. units	100,000	6,354	169,200
Royalties	35,000	23,892	35,000
Sale of publications	5,000	0	0
Street Parking fees	30,000	0	162,000
2a. Discretionary Government Transfers	8,524,299	929,589	12,691,081
Urban Discretionary Development Equalization Grant	7,664,728	284,911	11,817,443
Urban Unconditional Grant (Non-Wage)	266,444	199,833	280,512
Urban Unconditional Grant (Wage)	593,127	444,845	593,127
2b. Conditional Government Transfer	6,652,052	5,156,968	6,150,281
Sector Conditional Grant (Wage)	4,635,326	3,478,960	4,635,326
Sector Conditional Grant (Non-Wage)	474,689	326,517	467,477
Sector Development Grant	91,827	91,827	132,807
General Public Service Pension Arrears (Budgeting)	603,773	603,773	0
Salary arrears (Budgeting)	45,256	45,256	0
Pension for Local Governments	308,732	241,298	400,669
Gratuity for Local Governments	492,451	369,338	514,003
2c. Other Government Transfer	574,265	402,705	545,005
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	0
Support to PLE (UNEB)	10,914	5,501	10,914
Uganda Road Fund (URF)	563,351	397,204	534,091
Support to Production Extension Services	0	0	0
3. External Financing	0	0	0
N/A			
Total Revenues shares	17,681,629	7,085,909	20,638,919

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i) Revenue Performance by March FY 2019/20

Locally Raised Revenues

By end of quarter three, the Municipal council had realized a quarterly total local revenue of shs 231,634,951,000 and annual total revenue of shs 596,647,000 local revenue out of a total budget of 1,931,012,000 being 31% budget performance. The best performing own source revenue sources during the quarter were property rates with shs 71,44,680, Local service tax with shs 58,017,000 out of its budget of shs 70,000,000 being 83% budget performance, application fees with 177% budget performance, Ground rent with 128 % budget performance

However there were challenges in revenue mobilization from the following sources which performed worst such as hotel tax, taxi and bus park, refuse collection and all other revenue sources mainly due to default by tenderers to remit the agreed revenue to council and also high default rates by tax payers, resistance from taxi and bus operators to pay due to the decree of stop ping them from operating due to COVID19 which has been a major setback towards local revenue collections

Central Government Transfers

By end of quarter three quarter the municipality had realized a total of shs 6,489,262,000 from central government transfers. Out of the total central government transfers ,discretionary government transfers were 929,589,000 that is , shs 199,833,000 were urban unconditional grant non-wage performing at 75 % as expected, shs 444,845,000 was urban wage also performing at 75% as expected, shs 284,911,000 Urban Discretionary Development Equalization Grant performing at 4% and the reason for the low performance was because of USMID grants that hadn't been released by end of quarter that made the overall performance of discretionary government transfers at good. Conditional government transfers were 5,156,968,000 that included Sector Conditional Grant (Wage) shs, 3,478,960,000 being 75 %, Sector Conditional Grant (Non-Wage) 326,517,000 being 69 % performance, Sector Development Grant 91,827,000 being 100 % performance, General Public Service Pension Arrears (Budgeting) 603,773,000 being 100 % performance, Salary arrears (Budgeting) 45,256,000 being 100 % performance, Pension for Local Governments 241,298,000 being 78 % performance ,Gratuity for Local Governments 369,338,000 being 75% performance. The overall performance of conditional grants is 78 % and the reason for over performance is because of pension and gratuity arrears and salary arrears that were all remitted in quarter one. The municipality had also received a total revenue from other central government transfers of shs 141,778,518 mainly Road fund.

The reasons for under performance for most central government

External Financing

No External Financing Expected in FY2019/2020

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

Tororo municipal council expects to receive ugshs 1,252,552,000 in the financial year 2020/2021 from different sources of local revenue such as land fees, local services tax, local hotel tax, application fees, Business licenses, Stamp duty, Royalties, Sales of Animal& Crop Husbandry related levies,Registration(e.g. Births,Deaths,Marriages, etc.) fees, Registration of Businesses, Educational Instruction related levies, Inspection Fees, Market/Gate Charges, Courts Filings Fees, Street parking fees, Ground rent to mention but a few. The biggest amount coming from property rates totally to ughs 408,752,000. There is a significant reduction in the Local revenue Ip expected from next financial year from shs 1,931,012,000 this current financial year to 1,252,552,000 mainly due to over estimation of LR in the current FY

Central Government Transfers

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Tororo Municipal council expects to receive total revenue of shs 19,386,367,000 from central government. Out of Ugshs 19,386,367,000, ugshs 12,691,081,000 is discretionary government transfers i.e., urban unconditional grant (Non-wage shs 280,512,000), urban unconditional grant wage(shs 593,127,000 and DDEG(shs 11,817,443,000 DDEG), a total of ugshs 6,150,281,000 are conditional government transfers i.e. sector unconditional grant wage(shs 4,635,326,000,sector non-wage(shs, 467,477,000, development grant shs 132,807,000), pension(shs 400,669,000 and gratuity shs 514,003,000. A total of ugshs 545,005,000 is among other government transfers such as Uganda Roads Fund (shs 534,091,000) and shs 10,914,000 for support to PLE. There is a significant increment in the central government transfers due to increment in pension, gratuity and DDEG ipf expected in the Fy2020/2021

External Financing

No external financing planned for in FY2020/2021

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	81,612	73,134	83,682
District Production Services	8,025	5,956	7,321
<i>Sub- Total of allocation Sector</i>	89,637	79,090	91,002
Sector :Works and Transport			
District, Urban and Community Access Roads	7,543,039	405,907	11,801,931
Municipal Services	100,000	16,000	70,251
<i>Sub- Total of allocation Sector</i>	7,643,039	421,907	11,872,182
Sector :Trade and Industry			
Commercial Services	31,231	14,618	37,138
<i>Sub- Total of allocation Sector</i>	31,231	14,618	37,138
Sector :Education			
Pre-Primary and Primary Education	283,927	127,599	476,703
Secondary Education	98,700	45,872	941
Skills Development	0	0	9,374
Education & Sports Management and Inspection	4,112,249	2,825,571	4,118,877
Special Needs Education	7,200	1,800	0
<i>Sub- Total of allocation Sector</i>	4,502,076	3,000,842	4,605,896
Sector :Health			
Primary Healthcare	64,722	40,041	256,998
District Hospital Services	0	11,942	0
Health Management and Supervision	759,661	471,500	737,377
<i>Sub- Total of allocation Sector</i>	824,383	523,484	994,374
Sector :Water and Environment			
Natural Resources Management	127,429	42,190	150,039
<i>Sub- Total of allocation Sector</i>	127,429	42,190	150,039

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Sector :Social Development			
Community Mobilisation and Empowerment	51,496	17,159	104,528
<i>Sub- Total of allocation Sector</i>	51,496	17,159	104,528
Sector :Public Sector Management			
District and Urban Administration	3,896,744	2,174,520	2,007,744
Local Statutory Bodies	161,527	106,466	268,079
Local Government Planning Services	62,502	32,044	96,121
<i>Sub- Total of allocation Sector</i>	4,120,774	2,313,030	2,371,944
Sector :Accountability			
Financial Management and Accountability(LG)	231,293	116,552	338,013
Internal Audit Services	60,271	38,088	73,802
<i>Sub- Total of allocation Sector</i>	291,564	154,640	411,815

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

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,997,889	1,845,295	1,426,487
General Public Service Pension Arrears (Budgeting)	603,773	603,773	0
Gratuity for Local Governments	492,451	369,338	514,003
Locally Raised Revenues	752,782	229,504	111,757
Multi-Sectoral Transfers to LLGs_NonWage	508,959	130,273	127,380
Pension for Local Governments	308,732	241,298	400,669
Salary arrears (Budgeting)	45,256	45,256	0
Urban Unconditional Grant (Non-Wage)	37,516	29,794	26,170
Urban Unconditional Grant (Wage)	248,421	196,059	246,508
Development Revenues	898,855	374,911	581,257
Locally Raised Revenues	106,377	90,000	39,500
Multi-Sectoral Transfers to LLGs_Gou	285,534	284,911	10,399
Urban Discretionary Development Equalization Grant	506,944	0	531,359
Total Revenues shares	3,896,744	2,220,206	2,007,744

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	248,421	177,905	246,508
Non Wage	2,749,468	1,622,337	1,179,978
<i>Development Expenditure</i>			
Domestic Development	898,855	374,277	581,257
External Financing	0	0	0
Total Expenditure	3,896,744	2,174,520	2,007,744

Narrative of Workplan Revenues and Expenditure

The department expects to receive 2,007,744,000 which includes 514,003,000 Gratuity for local governments, shs 111,757,000 as local revenue, shs 400,669,000 as pension, shs 110,882,000 as multi sectoral transfers to Divisions, shs 531,359,000 USMID capacity building, shs 39,500,000 Local revenue development (property rates), shs 10,399,000 as DDEG for LLgs

There is a decline in the budget expected next financial year from shs 3,896,744,000 for FY2019/2020 to shs 2,007,744,000 FY2020/2021 due to mainly the reduction in the Multi sectoral transfers to divisions

The department expects to spend the above funds on capacity building activities worth 531,359,000, shs 246,508,000 for payment of wages, payment of pension and gratuity for local government retired civil servants, and also transfer to lower local governments

Vote :764 Tororo Municipal Council**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	211,293	131,967	313,013
Locally Raised Revenues	70,000	27,462	105,004
Multi-Sectoral Transfers to LLGs_NonWage	0	0	69,430
Urban Unconditional Grant (Non-Wage)	50,716	38,037	48,000
Urban Unconditional Grant (Wage)	90,577	66,467	90,579
Development Revenues	20,000	0	25,000
Locally Raised Revenues	20,000	0	25,000
Total Revenues shares	231,293	131,967	338,013
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	90,577	51,545	90,579
Non Wage	120,716	65,008	222,434
Development Expenditure			
Domestic Development	20,000	0	25,000
External Financing	0	0	0
Total Expenditure	231,293	116,552	338,013

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs 338,013,000 from both central government and own source revenue i.e shs 100,004,000 from local revenue as recurrent and shs 30,000,000 as Property rates ,shs 90,579,000 wage, shs 48,000,000 as urban unconditional grant nonwage. There is an increment in the department annual budget from shs 231,293,000 for FY2019/2020 to shs 338,013,000 expected next financial years mainly due to an increment in the local revenue ipf to the department

In addition the department expects to receive 69,430,000 as transfers to divisions ie eastern division and western division

The department expects to spend a total of its revenues of shs 90,579,000 on payment of staff wages, shs 100,004,000 local revenue on recurrent activities such as maintenance of the vehicle, revenue assessments, preparation of final accounts, budgeting activities. Shs 30,000,000 worth of urban unconditional grant nonwage is for planned maintenance of IFMS system and shs 18,000,000 urban unconditional grant nonwages for other recurrent expenditures.

Development local revenue from property rates is planned for payment of the revenue vehicle loan

Vote :764 Tororo Municipal Council**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	161,527	108,471	268,079
Locally Raised Revenues	56,320	29,566	84,380
Multi-Sectoral Transfers to LLGs_NonWage	0	0	78,492
Urban Unconditional Grant (Non-Wage)	71,137	53,353	71,137
Urban Unconditional Grant (Wage)	34,070	25,553	34,070
Development Revenues	0	0	0
N/A			
Total Revenues shares	161,527	108,471	268,079
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	34,070	23,548	34,070
Non Wage	127,457	82,919	234,009
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	161,527	106,466	268,079

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs 268,079,000 from both central government and own source revenue i.e. 84,380,000 from local revenue and shs 71,137,000 urban unconditional grant nonwage ,shs 34,070,000 urban wage. In addition the department expects to receive a total of shs 78,492,000 from the LLG to fund activities at the divisions ie western division shs 44,492,000 and eastern division shs 34,000,000

The department expects to spend a total of its revenues of shs 34,070,000 on payment of staff wages, , 84,380,000 local revenue on recurrent activities such as holding council meetings and payment of council allowances, shs 71,137,000 urban unconditional grant nonwage for payment of council exgratia/allowances, facilitation of boards and commissions meetings.

There is a slight increase in the budget of FY2020/2021 from the current budget of shs due to increment in Local revenue for the department and the division's budgets

Vote :764 Tororo Municipal Council**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	76,780	53,485	78,788
Locally Raised Revenues	10,000	3,400	6,750
Multi-Sectoral Transfers to LLGs_NonWage	0	0	3,733
Sector Conditional Grant (Non-Wage)	41,780	31,335	43,305
Sector Conditional Grant (Wage)	25,000	18,750	25,000
Development Revenues	12,857	12,857	12,215
Sector Development Grant	12,857	12,857	12,215
Total Revenues shares	89,637	66,342	91,002
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,000	16,008	25,000
Non Wage	51,780	63,082	53,788
Development Expenditure			
Domestic Development	12,857	0	12,215
External Financing	0	0	0
Total Expenditure	89,637	79,090	91,002

Narrative of Workplan Revenues and Expenditure

The department expects to receive 91,002,000/= in the FY 2020/2021. This includes; 43,305,000/= Agricultural Extension Grant nonwage, 7,320,657/= local revenue for recurrent activities, 25,000,000/= sector conditional grant wage, shs 12,215,000/= Agricultural Extension Grant development, shs 6,750,00 Local revenue The department also expects shs 3,733,000 as multi sectoral transfers to divisions

35,984,005/= Agricultural extension Grant will cater for farmer trainings, workshops, farmer registration, field days, study tours, travel allowances, pests & disease prevention & control, monitoring & supervision. 7,320,657/= Production and Marketing Grant will cater for trainings in pest& disease prevention & control, monitoring & supervision. 6,750,400/= local revenues will cater for workshops, field days and trainings, monitoring & supervision. 25,000,000/= Urban Wage will cater for staff salaries. 12,215,000/= Development will cater for development of model farms Compared to the current FY 2019/2020. The budget cuts un the IPFs was due to the reduction in the Agricultural extension services development grant and also a reduction from local revenue ipf

Vote :764 Tororo Municipal Council**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	798,342	587,615	887,594
Locally Raised Revenues	70,000	41,360	70,251
Multi-Sectoral Transfers to LLGs_NonWage	0	0	90,414
Sector Conditional Grant (Non-Wage)	60,085	45,062	58,672
Sector Conditional Grant (Wage)	668,257	501,193	668,257
Development Revenues	26,042	8,542	106,780
Locally Raised Revenues	17,500	0	30,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	51,916
Sector Development Grant	8,542	8,542	24,864
Total Revenues shares	824,383	596,156	994,374
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	668,257	435,706	668,257
Non Wage	130,085	86,028	219,337
Development Expenditure			
Domestic Development	26,042	1,750	106,780
External Financing	0	0	0
Total Expenditure	824,383	523,484	994,374

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs 994,374,000 from both central government and own source revenue i.e shs 70,251,000 from local revenue recurrent, Multi-Sectoral Transfers to LLGs_NonWage shs90,414,000 , shs 30,000,000 local revenue development ,shs 24,864,000 PHC development,PHC nonwage shs58,672,000. In addition shs 51,916,000 worth DDEG transfers to Eastern division

The department expects to spend a total of its revenues of shs 668,257,000 on payment of staff wages, shs 58,672,000 PHC non-wage on transfers to health units and administrative activities, shs 70,251,000 local revenue on recurrent activities such as maintenance of the dumping site and garbage collection, departments recurrent activities and shs 30,000,000 property rates on maintenance of the sanitary lanes, 24,864,000 PHC development on maintenance of the maternity ward at Mudakori, construction of a birth shelter at Kyamwinula and Mudakori and shs 51,916,000 from LLG DDEG for Renovation of Tororo Police and Renovation of the laboratory at Bison HC111

Vote :764 Tororo Municipal Council**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	4,394,147	3,234,197	4,402,253
Locally Raised Revenues	56,434	10,629	40,502
Multi-Sectoral Transfers to LLGs_NonWage	0	0	23,318
Other Transfers from Central Government	10,914	5,501	10,914
Sector Conditional Grant (Non-Wage)	353,981	235,987	346,690
Sector Conditional Grant (Wage)	3,942,069	2,959,018	3,942,069
Urban Unconditional Grant (Non-Wage)	0	0	8,010
Urban Unconditional Grant (Wage)	30,750	23,062	30,750
Development Revenues	107,928	70,428	203,643
Locally Raised Revenues	37,500	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	67,915
Sector Development Grant	70,428	70,428	95,728
Total Revenues shares	4,502,076	3,304,625	4,605,896
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,972,819	2,787,120	3,972,819
Non Wage	421,329	209,121	429,434
Development Expenditure			
Domestic Development	107,928	4,600	203,643
External Financing	0	0	0
Total Expenditure	4,502,076	3,000,842	4,605,896

Narrative of Workplan Revenues and Expenditure

Vote :764 Tororo Municipal Council**FY 2020/21**

The department expects to receive a total revenue 4,605,896,000 from the different sources of revenue both central government and own source revenue shs 103,820,000 higher than last year revenue ceiling of shs 4,502,076,000 and the increment is due to additional; allocations of shs 23,318,000 nonwage and shs 67,915,000 DDEG at the division level(Multi-Sectoral Transfers to LLGs_Gou

There is a slight increment in the expected resources for next financial year from shs 4,502,076,000 FY2019/2020 to shs 4,605,896,000 expected next financial year due to an increment in UCG nonwage and sector development grant and multi sectoral transfers to LLG

The department expects to spend its revenues as follows, shs 346,690,000 Conditional grant nonwage to UPE schools and other recurrent activities such as monitoring and inspection, school maintenances, shs 3,942,069,000 on payment of wages, shs 95,728,000 SFG grant for construction of a classroom block at Tororo police children p/s,shs 40, 000,000 local revenue recurrent for carrying out departmental recurrent activities and shs 40,000,000 development activities

The department also expects to receive and spend shs 56,393,000 at western division (LLG) and shs 34,839,000 from eastern division (LLG)

Vote :764 Tororo Municipal Council**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	670,166	456,709	754,796
Locally Raised Revenues	30,782	13,793	115,251
Multi-Sectoral Transfers to LLGs_NonWage	0	0	29,420
Other Transfers from Central Government	563,351	397,204	534,091
Urban Unconditional Grant (Wage)	76,033	45,712	76,033
Development Revenues	6,972,873	26,622	11,117,386
Locally Raised Revenues	100,000	26,622	5,000
Urban Discretionary Development Equalization Grant	6,872,873	0	11,112,386
Total Revenues shares	7,643,039	483,331	11,872,182
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	76,033	28,929	76,033
Non Wage	594,133	376,978	678,763
Development Expenditure			
Domestic Development	6,972,873	16,000	11,117,386
External Financing	0	0	0
Total Expenditure	7,643,039	421,907	11,872,182

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs 11,872,182,000 from both local revenue and central government transfers. Ie Local revenue shs 50,000,000 recurrent and shs 70,251,200, Road fund recurrent 534,091,000, urban wage 76,033,000 and shs 11,112,386,000 Discretionary Development equalization grant (USMID) and shs 29,420,000 as transfers to LLGs. The increment from the current fy budget of shs 7,643,039,000 for FY2019/2020 to next financial year 2020/2021 budget of shs 11,901,442,000 is due to the USMID ipf added to the department

The department expects to spend the finances on payment of wages, rehabilitation and construction of roads I.e Hillary road, Rock crescent west, Uhuru drive, Nagongera road, tensing road and periodic and routine maintenance of Urban roads and maintenance and installation of street lights

Vote :764 Tororo Municipal Council**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	119,429	66,460	140,526
Locally Raised Revenues	60,000	23,546	70,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	11,654
Urban Unconditional Grant (Non-Wage)	6,629	3,315	6,072
Urban Unconditional Grant (Wage)	52,800	39,600	52,800
Development Revenues	8,000	0	9,514
Locally Raised Revenues	8,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	9,514
Total Revenues shares	127,429	66,460	150,039
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,800	27,895	52,800
Non Wage	66,629	14,295	87,726
Development Expenditure			
Domestic Development	8,000	0	9,514
External Financing	0	0	0
Total Expenditure	127,429	42,190	150,039

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue of shs 150,039,000 from both central government and own source revenue. Local revenue expected is shs 70,000,000, shs 6,071,647 from urban unconditional grant non-wage and shs 52,800,000 from Urban Unconditional Grant (Wage)

The department also expects to operate a budget of worth shs 11,654,000 none wage and shs 16,708,298 DDEG at division level. There is an increment in the IPF expected from shs 127,429,000 this financial year 2019/2020 to shs 150,039,000 expected next financial year. The department expects to spend shs 52,800,000 on payment of wages, shs 9,514,000 development LR on tree planting, and shs 87,726,000 on nonwage recurrent activities

Vote :764 Tororo Municipal Council**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	51,496	26,831	70,574
Locally Raised Revenues	20,522	3,600	13,501
Multi-Sectoral Transfers to LLGs_NonWage	0	0	26,127
Sector Conditional Grant (Non-Wage)	11,612	8,709	11,584
Urban Unconditional Grant (Wage)	19,362	14,522	19,362
Development Revenues	0	0	33,954
Multi-Sectoral Transfers to LLGs_Gou	0	0	33,954
Total Revenues shares	51,496	26,831	104,528
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	19,362	6,439	19,362
Non Wage	32,134	10,720	51,211
Development Expenditure			
Domestic Development	0	0	33,954
External Financing	0	0	0
Total Expenditure	51,496	17,159	104,528

Narrative of Workplan Revenues and Expenditure

The department expects to receive total revenue of shs 104,528,000 from both central government and own source revenues i.e(shs 44,447,000 for Center HLG,shs 31,293,000 western division and shs 28,788,000 Eastern division, shs 13,501,000 from own source revenue, shs 11,584,000 from sector conditional grant nonwage, 19,362,000 as urban unconditional grant wage and shs 33,954,000 worth of DDEG to divisions and shs 26,127,000 as nonwage for divisions

The department expects to spend shs 19,362,000 on payment of wages and 25,085,000 on non-wage recurrent activities such as carrying out such as gender mainstreaming activities, conducting FAL classes, international day celebrations for PWDs, Women and youth, attending workshops and seminars on capacity building among others

Vote :764 Tororo Municipal Council**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	62,502	32,554	96,121
Locally Raised Revenues	40,000	15,678	42,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	12,190
Urban Unconditional Grant (Non-Wage)	11,591	8,693	31,020
Urban Unconditional Grant (Wage)	10,911	8,183	10,911
Development Revenues	0	0	0
N/A			
Total Revenues shares	62,502	32,554	96,121
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,911	7,698	10,911
Non Wage	51,591	24,346	85,210
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	62,502	32,044	96,121

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of 96,121,000/= in the FY 2020/2021 which includes an urban wage of 10,910,928/=, locally raised revenue of 42,000,000/= and now-wage grant of 31,020,470/= and shs 12,190,000 for multi sectoral transfers to LLGS

The 10,910,928/= will be used for the payment of departmental salaries for the whole financial year.

The Non-wage grant of 31,020,470/= will be used to cater for travel inland, staff allowances, management of the planning unit activities, carry out the budget conference for the FY 2021/2022 and statistical data collection FY 2019/2020.

The department expects to receive a total amount of 83,931,398/= which indicates an increasing IPF compared to the current FY with an approved budget of 64,691,000/=. This is due to an increase in the allocated Local revenue and an addition of PBS N/W grant of shs 15,000,000 which is due to the demanding activities of the department

Vote :764 Tororo Municipal Council**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	60,271	31,472	73,802
Locally Raised Revenues	30,782	9,356	27,002
Multi-Sectoral Transfers to LLGs_NonWage	0	0	15,598
Urban Unconditional Grant (Non-Wage)	8,286	6,215	10,000
Urban Unconditional Grant (Wage)	21,202	15,902	21,202
Development Revenues	0	0	0
N/A			
Total Revenues shares	60,271	31,472	73,802
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,202	18,337	21,202
Non Wage	39,068	19,751	52,600
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	60,271	38,088	73,802

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total revenue of shs 73,802,000 and 15,598,000 from LLGs from both central government and own source revenues i.e shs 27,002,000 from own source revenue, shs 10,000,000 from urban unconditional grant nonwage and shs 15,598,000 as multi sectoral transfers to divisions

The department expects to spend shs 27,002,000 on payment of wages and shs 46,800,000 on non-wage recurrent activities such as carrying out internal audits, travels and 15,599,000 to be spent on audit activities at LLG level ie 10710,000 from western division and 4,889,000 from eastern division

Vote :764 Tororo Municipal Council**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	31,231	17,493	37,138
Locally Raised Revenues	15,000	2,285	13,001
Multi-Sectoral Transfers to LLGs_NonWage	0	0	6,000
Sector Conditional Grant (Non-Wage)	7,231	5,423	7,227
Urban Unconditional Grant (Wage)	9,000	9,785	10,911
Development Revenues	0	0	0
N/A			
Total Revenues shares	31,231	17,493	37,138
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,000	6,920	10,911
Non Wage	22,231	7,698	26,227
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	31,231	14,618	37,138

Narrative of Workplan Revenues and Expenditure

In the financial year 2020/2021, the Trade and Industry department expects to receive a total revenue from both central government and local revenue of worth shs 37,138,000 i.e shs 10,911,000 wage and shs 7,227,000 sector conditional grant nonwage and shs 13,001,000 from local revenue. In addition the department expects to receive an extra 6,000,000 from local revenues from shs 3,000,000 from each of the two divisions such as Eastern and Western Division. The slight increment is due to addition of LLG budget worth 6,000,000.

The department expects to spend shs 10,911,000 on wages and shs 20,227,000 on its recurrent activities such as Promote LED activities, Promote cooperatives, Promote tourism activities, Promote value chain activities, Promote trade and development, Enterprise development and shs 6,000,000 through lower local governments.

Vote :764 Tororo Municipal Council

FY 2020/21
