
Vote : 554 Tororo District

FY 2020/21

Foreword

Tororo District annually prepares an integrated Budget Framework Paper covering all the sectors that were decentralised. By law all Local Governments are supposed to hold a Budget Conference where various issues are debated on, and Development Plans for the Local Governments are made. It is this requirement, which has prompted Tororo District to develop a comprehensive Budget Framework Paper for the financial year 2020/2021.

This Budget Framework Paper presents the revenue position of the district and allocation resources to areas of priority as guided by the central government priority areas which include:

1. Universal Primary Education (UPE)
2. Primary Health Care (PHC)
3. Water and Sanitation
4. Feeder Roads
5. Agricultural Extension

This Budget Framework Paper therefore is going to provide the direction that the district will take in order to improve upon the well-being of the people of Tororo within the coming financial years focusing mainly on the following areas

1. Promotion good and sustainable governance
2. Increase access to social services
3. Improve on the economic infrastructure
4. Increase house hold incomes
5. Increase skilled manpower
6. Reduce environmental degradation and use the natural resource base sustainability
7. Improve on the level of Functional Adult Literacy

The Budget Framework Paper has incorporated plans of all the sectors in the district.

Copies of the Budget Framework Paper will be forwarded to the Ministry of Finance, Planning and Economic Development, Ministry of Local Government and Local government Finance Commission so that the views of Tororo district are reflected in the National Budget Framework Paper.

I am therefore, happy to present to this Budget Framework Paper with the view that it will be implemented so as to improve on the standards of living of the people of Tororo.



Imukutet Stella Ag District Chairperson- Tororo District

16/12/2019

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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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	2,942,519	735,630	2,389,447
Discretionary Government Transfers	6,618,316	1,906,176	6,379,530
Conditional Government Transfers	47,611,950	18,042,782	37,954,786
Other Government Transfers	6,304,271	271,704	3,967,281
External Funding	1,285,100	324,636	1,120,100
Grand Total	64,762,156	21,280,927	51,811,144

Revenue Performance in the First Quarter of 2019/20

By the end of quarter one the district had realized Shs 21,280,927,000 against an annual budget of Shs 64,762,156,000 being 24% budget performance. Of which the other central government source district realised Shs 271,704,368 against an annual budget of Shs 6,304,270,916 being 17.2% budget performance for the quarter and 4.3% budget performance for the year. From the local revenue source the district had realised Shs 735,629,621 against an annual budget of Shs 2,942,519,263 being 25%. From the the central government source the district realised Shs 19,948,957,858 against an annual budget of Shs 54,230,265,565 being 139.3% budget performance for the quarter and 26.3% budget performance for the year. Most central government funds performed as planned for the quarter at 25% for non wage recurrent grants and 33% for development grants. From the external financing the district realised 324,635,560 from donors against an annual budget of Shs 324,635,560 being 101% budget performance for the quarter and 25.5% budget performance for the year. The over performance for the quarter 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.

Planned Revenues for FY 2020/21

The District expects to receive Shs 51.8 billion, locally raised revenue will constitute 4.6%, Central government transfers 93.2% and donor funds 2.1%. Compared to the previous years IPFs the indicative planning figures have decreased by 19.9%. The decrease is majorly as a result of Ministry of Finance not providing additional IPFs for gratuity, general public service pension arrears (budgeting) and salary arrears (budgeting).

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	15,632,092	9,550,271	5,731,956
Finance	616,081	150,606	564,042
Statutory Bodies	1,339,538	307,978	1,326,069
Production and Marketing	4,964,561	1,032,603	4,714,358
Health	10,227,932	2,710,629	10,130,856

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Education	24,078,730	6,523,818	23,825,741
Roads and Engineering	1,366,414	333,578	1,359,597
Water	803,522	265,013	782,314
Natural Resources	525,344	114,623	690,107
Community Based Services	4,502,286	159,684	2,137,426
Planning	499,913	80,755	331,500
Internal Audit	123,449	30,776	121,932
Trade, Industry and Local Development	82,295	20,591	95,246
Grand Total	64,762,156	21,280,927	51,811,144
<i>o/w: Wage:</i>	<i>27,181,088</i>	<i>6,795,272</i>	<i>27,181,088</i>
<i>Non-Wage Recurrent:</i>	<i>25,553,147</i>	<i>12,279,055</i>	<i>15,402,024</i>
<i>Domestic Devt:</i>	<i>10,742,821</i>	<i>1,881,965</i>	<i>8,107,932</i>
<i>Ext. Financing:</i>	<i>1,285,100</i>	<i>324,636</i>	<i>1,120,100</i>

Expenditure Performance in the First Quarter FY 2019/20

By the end of quarter one 99.8% of the funds received had been disbursed to the departments with, Water, Production and marketing, Education, statutory bodies, Health and Administration, realizing the highest budget outturn of 33%, 29%, 27%, 23%, 22% and 22% respectively while Natural Resources realized the least with 8%. The reason for this variance being Water, Production and marketing, Education, statutory bodies, Health and Administration are mainly funded by conditional grants which performed well compared to others which depend on locally generated revenue which performed poorly. four out of twelve departments had spent 70% and over of the funds they received during the quarter and by the end of the first quarter the district had Shs 3,905,956,000 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 however contract agreements had not yet been signed and works had not yet commenced.

Planned Expenditures for The FY 2020/21

The District expects to receive Shs 51.8 bn; wages and salaries will consume 52.5% of the entire district budget, recurrent non wage expenditure 29.7%, Domestic development and donor 15.6%. Compared to the expenditure allocations for the previous financial year overall planned recurrent expenditure decreased by 19.2% due to non allocation of the pension budget while planned development expenditure decreased by 23.3% due to decrease in DDEG funding and Donor Development Grant allocation and the transfers of UWEP, NUSAF funds from the district to the Center

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

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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 Council has not had a Council meeting for a year now, the District staff structure hasnt been approved by the District Council 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.

Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	2,942,519	735,630	2,389,447
Local Services Tax	149,185	37,296	276,144
Local Hotel Tax	13,355	3,339	8,965
Business licenses	106,162	26,541	152,643
Interest from private entities - Domestic	78,787	19,697	7,182
Rent & Rates - Non-Produced Assets – from private entities	1,500,777	375,194	1,358,148
Rent & Rates - Non-Produced Assets – from other Govt units	238,386	59,597	0
Rent & rates – produced assets – from other govt. units	0	0	178,907
Park Fees	60,973	15,243	52,560
Animal & Crop Husbandry related Levies	48,708	12,177	36,202
Agency Fees	157,370	39,342	36,202
Market /Gate Charges	203,865	50,966	220,162
Other Fees and Charges	374,518	93,630	62,332
Other fines and Penalties – from other government units	10,433	2,608	0
2a. Discretionary Government Transfers	6,618,316	1,906,176	6,379,530
District Unconditional Grant (Non-Wage)	1,206,721	301,680	1,205,742
Urban Unconditional Grant (Non-Wage)	106,035	26,509	105,955
District Discretionary Development Equalization Grant	2,960,494	986,831	2,722,769
Urban Unconditional Grant (Wage)	162,550	40,638	162,550
District Unconditional Grant (Wage)	2,123,846	530,961	2,123,846
Urban Discretionary Development Equalization Grant	58,670	19,557	58,668
2b. Conditional Government Transfer	47,611,950	18,042,782	37,954,786
Sector Conditional Grant (Wage)	24,894,693	6,223,673	24,894,693
Sector Conditional Grant (Non-Wage)	7,072,913	2,222,214	7,077,286
Sector Development Grant	2,464,233	821,411	2,465,263
Transitional Development Grant	29,802	9,934	0
General Public Service Pension Arrears (Budgeting)	7,071,764	7,071,764	0
Salary arrears (Budgeting)	232,200	232,200	0
Pension for Local Governments	3,517,545	879,386	3,517,545

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Gratuity for Local Governments	2,328,801	582,200	0
2c. Other Government Transfer	6,304,271	271,704	3,967,281
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	3,339,991	32,232	1,000,000
Support to PLE (UNEB)	24,000	0	27,000
Uganda Road Fund (URF)	1,101,450	239,472	1,101,450
Vegetable Oil Development Project	60,000	0	60,000
Youth Livelihood Programme (YLP)	316,671	0	316,671
Agriculture Cluster Development Project (ACDP)	1,422,160	0	1,422,160
3. External Financing	1,285,100	324,636	1,120,100
United Nations Children Fund (UNICEF)	571,100	16,900	431,100
Global Fund for HIV, TB & Malaria	65,000	0	65,000
World Health Organisation (WHO)	280,000	307,736	280,000
Global Alliance for Vaccines and Immunization (GAVI)	94,000	0	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	21,280,927	51,811,144

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By the end of quarter one the district had realised Shs 735,629,621 against an annual budget of Shs 2,942,519,263 being 25%. The Ministry of Finance, Planning and Economic development provided the district with an advance release of 100% of its expected 25% percent local revenue projections for the quarter. The actual local revenue the district had collected by the end of the first quarter was Shs 125,406,395 constituting 17% of what the Ministry of Finance had advanced to the district.

Central Government Transfers

By the end of quarter one the district had realized Shs 21,280,927,000 against an annual budget of Shs 64,762,156,000 being 24% budget performance. Of which the other central government source district realised Shs 271,704,368 against an annual budget of Shs 6,304,270,916 being 17.2% budget performance for the quarter and 4.3% budget performance for the year. Some other central government funds didn't perform as planned for the quarter at 25% Northern Uganda Social Action Fund (NUSAF), Farm Income Enhancement and Forest Conservation (FIEFOC) Project, Agriculture Cluster Development Project.

Donor Funding

By the end of quarter one the external financing the district realised 324,635,560 from donors against an annual budget of Shs 324,635,560 being 101% budget performance for the quarter and 25.5% budget performance for the year. The over performance for the quarter 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

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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 44.3 billion from Central government transfers. Of this shs 22.3 billion (61.3%) will cater for salaries and wages, while shs 22.8 billion (38.7%) 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.

Donor Funding

Donors expect to contribute shs 1.1 billion. The biggest contribution will be from United Nations Children Fund (UNICEF) representing 38.4% of the donor budget, while the least of 4.4% will come from Aids Health Care Foundation (AHF). Compared to previous years IPF, the indicative planning figures has decreased by 35.7%. The reason being that district will not be getting funding from some donors of the previous financial year.

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 Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	3,104,224	923,891	2,898,384
District Production Services	1,860,336	466,853	1,815,974
<i>Sub- Total of allocation Sector</i>	4,964,561	1,390,744	4,714,358
Sector :Works and Transport			
District, Urban and Community Access Roads	1,365,414	321,292	1,359,597
<i>Sub- Total of allocation Sector</i>	1,365,414	321,292	1,359,597
Sector :Tourism, Trade and Industry			
Commercial Services	82,295	20,574	95,246
<i>Sub- Total of allocation Sector</i>	82,295	20,574	95,246
Sector :Education			
Pre-Primary and Primary Education	14,371,499	3,761,474	14,393,649
Secondary Education	6,538,594	1,867,977	6,538,594
Skills Development	2,048,673	568,564	2,048,673
Education & Sports Management and Inspection	1,098,970	242,225	844,825
Special Needs Education	18,493	4,623	0
<i>Sub- Total of allocation Sector</i>	24,076,230	6,444,864	23,825,741
Sector :Health			
Primary Healthcare	1,254,367	357,946	1,271,294
District Hospital Services	787,283	196,821	684,983
Health Management and Supervision	8,186,281	2,046,570	8,174,579
<i>Sub- Total of allocation Sector</i>	10,227,932	2,601,337	10,130,856

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Sector :Water and Environment			
Rural Water Supply and Sanitation	803,522	265,013	782,314
Natural Resources Management	516,794	119,153	690,107
<i>Sub- Total of allocation Sector</i>	1,320,316	384,167	1,472,421
Sector :Social Development			
Community Mobilisation and Empowerment	4,497,086	1,103,297	2,137,426
<i>Sub- Total of allocation Sector</i>	4,497,086	1,103,297	2,137,426
Sector :Public Sector Management			
District and Urban Administration	15,632,092	3,680,695	5,731,956
Local Statutory Bodies	1,339,538	268,429	1,326,069
Local Government Planning Services	496,673	98,513	331,500
<i>Sub- Total of allocation Sector</i>	17,468,303	4,047,636	7,389,525
Sector :Accountability			
Financial Management and Accountability(LG)	613,081	103,427	564,042
Internal Audit Services	123,449	23,391	121,932
<i>Sub- Total of allocation Sector</i>	736,530	126,817	685,974

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SECTION B : Workplan Summary

Workplan: Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	15,304,781	9,443,668	5,426,455
Multi-Sectoral Transfers to LLGs_NonWage	970,083	324,323	0
Multi-Sectoral Transfers to LLGs_Wage	0	0	0
Locally Raised Revenues	222,094	113,846	739,917
District Unconditional Grant (Non-Wage)	186,463	45,991	287,575
Urban Unconditional Grant (Non-Wage)	0	0	105,955
Urban Unconditional Grant (Wage)	46,126	11,532	46,126
District Unconditional Grant (Wage)	729,705	182,426	729,337
General Public Service Pension Arrears (Budgeting)	7,071,764	7,071,764	0
Salary arrears (Budgeting)	232,200	232,200	0
Pension for Local Governments	3,517,545	879,386	3,517,545
Gratuity for Local Governments	2,328,801	582,200	0
Development Revenues	327,311	106,604	305,501
Locally Raised Revenues	30,000	0	20,000
District Discretionary Development Equalization Grant	287,311	0	285,501
Transitional Development Grant	10,000	0	0
Total Revenues shares	15,632,092	9,550,271	5,731,956
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	775,831	163,300	775,464
Non Wage	14,528,950	4,719,949	4,650,991
Development Expenditure			
Domestic Development	327,311	0	305,501
Donor Development	0	0	0
Total Expenditure	15,632,092	4,883,248	5,731,956

Narrative of Workplan Revenues and Expenditure

For the fiscal year, the Department expects to receive shs. 5,731,956,000/= against the District budget of shs. 51,811,144,000/= being 11% of the District budget. Shs. 775,464,000/= for wage being 13.5% , shs. 4,650,991,000/= for non wage being 81.1% and shs. 305,501,000/= for Development being 5.3%. The Departmental budget has decreased compared to the last FY by 63.3%, due to lack of Indicative planning figures for pension arrears, salary arrears and gratuity.

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	613,281	150,606	562,642
Multi-Sectoral Transfers to LLGs_NonWage	201,773	43,960	0
Locally Raised Revenues	154,081	42,289	264,463
District Unconditional Grant (Non-Wage)	36,856	9,214	77,608
Urban Unconditional Grant (Wage)	23,906	5,976	23,906
District Unconditional Grant (Wage)	196,665	49,166	196,665
Development Revenues	2,800	0	1,400
Locally Raised Revenues	2,800	0	1,400
Total Revenues shares	616,081	150,606	564,042
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	220,570	41,858	220,571
Non Wage	392,710	18,661	342,071
Development Expenditure			
Domestic Development	2,800	0	1,400
Donor Development	0	0	0
Total Expenditure	616,081	60,519	564,042

Narrative of Workplan Revenues and Expenditure

For the fiscal year the department expects to receive Ushs. 564,042,000/= 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. 342,071,000/= 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.

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Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,339,538	307,978	1,326,069
Multi-Sectoral Transfers to LLGs_NonWage	257,998	32,368	0
Locally Raised Revenues	131,847	38,187	285,626
District Unconditional Grant (Non-Wage)	514,143	128,536	604,894
District Unconditional Grant (Wage)	435,550	108,887	435,550
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,339,538	307,978	1,326,069
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	435,550	43,689	435,550
Non Wage	903,988	83,405	890,520
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,339,538	127,094	1,326,069

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Ugx 1,326,069,000 from local revenue, central government transfers. Ugx. 435,550,000 will spent on wages and Ugx 890,520,000 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 decrease by 1.6%. The decrease is as a result of a decrease on Multi-Sectoral Transfers to LLGs_NonWage

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Workplan: Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,306,791	307,400	1,287,280
Multi-Sectoral Transfers to LLGs_NonWage	91,915	5,741	0
Locally Raised Revenues	13,983	1,435	75,409
District Unconditional Grant (Non-Wage)	12,000	3,000	18,075
Urban Unconditional Grant (Wage)	11,514	2,879	11,514
District Unconditional Grant (Wage)	68,671	17,168	68,671
Sector Conditional Grant (Wage)	769,570	192,393	769,570
Sector Conditional Grant (Non-Wage)	339,138	84,785	344,041
Development Revenues	3,657,769	725,203	3,427,078
Other Transfers from Central Government	1,482,160	0	1,482,160
Multi-Sectoral Transfers to LLGs_Gou	1,969,920	0	0
District Discretionary Development Equalization Grant	0	0	1,680,764
Urban Discretionary Development Equalization Grant	0	0	58,668
Sector Development Grant	205,690	0	205,485
Total Revenues shares	4,964,561	1,032,603	4,714,358
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	849,755	171,011	849,755
Non Wage	457,036	61,788	437,525
Development Expenditure			
Domestic Development	3,657,769	1,322,846	3,427,078
Donor Development	0	0	0
Total Expenditure	4,964,561	1,555,645	4,714,358

Narrative of Workplan Revenues and Expenditure

In the FY 2020/2021, the department of production and marketing expects to receive Shs 4,714,358,000 as revenue to implement the work plan. When compared to the FY 2018/2019 IPF (Shs 4,964,560,635), the IPF reduced by 5% due to less allocations from multi-sectoral transfers to LLG's non-wage and development. The department expects to receive Shs 16,296,739 from local revenue. This has been increased by 17% from Shs 13,983,041 due to local revenue enhancement. The department expects to receive Shs 4,698,061,001 from Central Government Transfers. Of this, Shs 849,755,000 (18%) is for wage expenditure, while Shs 1,287,280,034 (27%) is for non-wage expenditure and Shs 3,427,078,000 (55%) is for development expenditure.

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Workplan: Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,609,193	2,128,081	8,538,605
Multi-Sectoral Transfers to LLGs_NonWage	80,495	22,471	0
Locally Raised Revenues	162,000	13,935	166,611
District Unconditional Grant (Non-Wage)	12,000	3,000	17,295
District Unconditional Grant (Wage)	0	0	0
Sector Conditional Grant (Wage)	7,240,587	1,810,147	7,240,587
Sector Conditional Grant (Non-Wage)	1,114,112	278,528	1,114,112
Development Revenues	1,618,738	582,548	1,592,251
External Financing	845,000	0	820,000
District Discretionary Development Equalization Grant	207,929	0	206,442
Sector Development Grant	565,809	0	565,809
Total Revenues shares	10,227,932	2,710,629	10,130,856
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,240,587	1,401,715	7,240,587
Non Wage	1,368,607	278,127	1,298,018
Development Expenditure			
Domestic Development	773,738	4,320	772,251
Donor Development	845,000	0	820,000
Total Expenditure	10,227,932	1,684,162	10,130,856

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 10,130,856,000/= from local, Central Government transfer , wage and donor. Shs. 7,240,587,000/=will be spent on wages. Shs. 1,298,018,000/= on non-wage recurrent activities while Shs. 772,251,000/= for domestic development and Shs. 820,000,000/= from external funding. 72.2 % of the Department budget has been allocated to wage, 12.8% of the department budget has been allocated to recurrent expenditures while 7.6% has been allocated to Domestic development activities both GOU and Donor. Compared to the previous year IPFs the overall revenue allocation decreased from Shs.10,227,932,000/= to Shs. 10,130,856,000/= representing a 1.0 % decrease. 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: Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	22,744,254	6,080,493	22,509,317
Multi-Sectoral Transfers to LLGs_NonWage	268,004	2,639	0
Other Transfers from Central Government	24,000	0	27,000
Locally Raised Revenues	26,000	17,306	46,531
District Unconditional Grant (Non-Wage)	12,000	3,000	21,618
District Unconditional Grant (Wage)	81,888	20,472	81,888
Sector Conditional Grant (Wage)	16,884,536	4,221,134	16,884,536
Sector Conditional Grant (Non-Wage)	5,447,826	1,815,942	5,447,744
Development Revenues	1,334,476	443,325	1,316,424
Locally Raised Revenues	18,000	0	0
District Discretionary Development Equalization Grant	206,824	0	205,345
Sector Development Grant	1,109,652	0	1,111,079
Total Revenues shares	24,078,730	6,523,818	23,825,741
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	16,966,424	3,286,064	16,966,424
Non Wage	5,777,830	1,636,834	5,542,893
Development Expenditure			
Domestic Development	1,334,476	18,091	1,316,424
Donor Development	0	0	0
Total Expenditure	24,078,730	4,940,989	23,825,741

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 23,825,741,000 from both local and central government transfers. Shs 16,966,424,000 will be spent on wage while Sh 5,542,893,000 to be spent on non wage recurrent activities and Shs 1,316,424,000 to be spent on development activities. 94.4% of the department budget has been allocated to recurrent expenditures while 5.6% has been allocated to development expenditures. Compared to the previous years IPFs there has been a decrease by 2%. The decrease is as a result of a decrease to the local revenue allocation to the department.

Vote : 554 Tororo District

FY 2020/21

Workplan: Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,366,414	333,578	1,359,597
Multi-Sectoral Transfers to LLGs_NonWage	80,147	44,402	0
Other Transfers from Central Government	1,101,450	239,472	1,101,450
Locally Raised Revenues	12,000	6,500	78,294
District Unconditional Grant (Non-Wage)	12,000	3,000	19,036
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	22,442	5,610	22,442
District Unconditional Grant (Wage)	138,376	34,594	138,376
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	1,366,414	333,578	1,359,597
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	160,817	28,597	160,818
Non Wage	1,205,597	155,404	1,198,779
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,366,414	184,001	1,359,597

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 1,359,597,000 from local, central government transfers and donors. Shs 160,818,000 will be spent on wage and Shs 1,198,779,000 will be spent on non wage recurrent activities 100% of the department budget has been allocated to recurrent expenditures and 0% on development activities. Compared to the previous years IPFs there has been 0.27% decrease in the IPFs. The decrease is as a result of a reduction of Multi-Sectoral Transfers to LLGs_NonWage in the department

Vote : 554 Tororo District

FY 2020/21

Workplan: Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	33,927	8,482	33,905
Sector Conditional Grant (Non-Wage)	33,927	8,482	33,905
Development Revenues	769,595	256,532	748,408
District Discretionary Development Equalization Grant	166,711	0	165,519
Sector Development Grant	583,082	0	582,889
Transitional Development Grant	19,802	0	0
Total Revenues shares	803,522	265,013	782,314
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	33,927	3,499	33,905
Development Expenditure			
Domestic Development	769,595	18,305	748,408
Donor Development	0	0	0
Total Expenditure	803,522	21,804	782,314

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 782,313,939 from both local and central government transfers. Shs 33,905,477 to be spent on non-wage recurrent activities and 748,408,462 shall be spent on development activities. 4% of the department budget has been allocated to recurrent expenditures while 96% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall decrease of 8%. The decrease is as a result of decrease in development grant revenue allocations to the sector

Vote : 554 Tororo District

FY 2020/21

Workplan: Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	485,344	114,623	650,107
Multi-Sectoral Transfers to LLGs_NonWage	48,730	5,470	0
Locally Raised Revenues	245,960	61,490	452,505
District Unconditional Grant (Non-Wage)	15,285	3,821	22,262
District Unconditional Grant (Wage)	162,439	40,610	162,439
Sector Conditional Grant (Non-Wage)	12,929	3,232	12,902
Development Revenues	40,000	0	40,000
Other Transfers from Central Government	40,000	0	40,000
Total Revenues shares	525,344	114,623	690,107
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	162,439	33,676	162,439
Non Wage	322,905	17,957	487,668
Development Expenditure			
Domestic Development	40,000	0	40,000
Donor Development	0	0	0
Total Expenditure	525,344	51,633	690,107

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs. 690,107,000 from both local and central government transfers. Shs. 162,439,000 will be spent on wage, Shs. 487,668,000 to be spent on non wage recurrent and Shs. 40,000,000 on development activities. 94.2% of the department budget has been allocated to recurrent expenditures while 5.7% % has been allocated to development expenditures. Compared to the previous financial year there was an overall increase in expected revenue by 21 %. The increase is due to the increase in local revenue allocation to the department.

Vote : 554 Tororo District

FY 2020/21

Workplan: Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	438,502	91,778	414,397
Multi-Sectoral Transfers to LLGs_NonWage	89,100	9,270	0
Locally Raised Revenues	27,983	2,153	74,400
District Unconditional Grant (Non-Wage)	12,000	3,000	30,560
Urban Unconditional Grant (Wage)	22,218	5,555	22,218
District Unconditional Grant (Wage)	182,087	45,522	182,454
Sector Conditional Grant (Non-Wage)	105,115	26,279	104,765
Development Revenues	4,063,784	67,906	1,723,029
Other Transfers from Central Government	3,656,661	0	1,316,671
External Financing	300,100	0	300,100
District Discretionary Development Equalization Grant	107,023	0	106,258
Total Revenues shares	4,502,286	159,684	2,137,426
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	204,305	45,361	204,672
Non Wage	234,197	14,005	209,725
Development Expenditure			
Domestic Development	3,763,684	0	1,422,929
Donor Development	300,100	0	300,100
Total Expenditure	4,502,286	59,366	2,137,426

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 2,137,426,000 from both local and central government transfers Shs 204,672,000 will be spent on wage while Shs 209,725,000 to be spent on non wage recurrent activities and Shs 1,722,929,000 to be spent on development activities. Compared to the previous financial year the IPFs dropped by 52.5%. The drop was caused by a reduction in multi sectoral transfers whose funding is from local revenue, There was a drop in NUSAF, UWEP funding to the district.

Vote : 554 Tororo District

FY 2020/21

Workplan: Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	286,466	56,273	258,560
Multi-Sectoral Transfers to LLGs_NonWage	130,344	4,530	0
Locally Raised Revenues	42,376	23,306	112,571
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	47,182	11,795	79,425
Urban Unconditional Grant (Wage)	7,186	1,796	7,186
District Unconditional Grant (Wage)	59,378	14,844	59,378
Development Revenues	213,447	24,482	72,940
External Financing	140,000	0	0
District Discretionary Development Equalization Grant	73,447	0	72,940
Total Revenues shares	499,913	80,755	331,500
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,563	9,844	66,564
Non Wage	219,902	14,884	191,996
Development Expenditure			
Domestic Development	73,447	24,482	72,940
Donor Development	140,000	0	0
Total Expenditure	499,913	49,209	331,500

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 331,500,000 from both local and central government transfers. Shs 66,564,000 will be spent on wage while Shs 191,996,000 to be spent on non wage recurrent activities and 72,940,000 to be spent on development activities. 77.9% of the department budget has been allocated to recurrent expenditures while 22.1% has been allocated to development expenditures. Compared to the IPFs from the previous financial year there has been an overall decrease of 33.8%. 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: Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	123,449	30,776	120,932
Multi-Sectoral Transfers to LLGs_NonWage	30,387	7,000	0
Locally Raised Revenues	25,960	7,001	53,722
District Unconditional Grant (Non-Wage)	15,285	3,821	15,393
Urban Unconditional Grant (Wage)	17,644	4,411	17,644
District Unconditional Grant (Wage)	34,173	8,543	34,173
Development Revenues	0	0	1,000
Locally Raised Revenues	0	0	1,000
Total Revenues shares	123,449	30,776	121,932
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	51,817	7,938	51,817
Non Wage	71,632	3,748	69,115
Development Expenditure			
Domestic Development	0	0	1,000
Donor Development	0	0	0
Total Expenditure	123,449	11,685	121,932

Narrative of Workplan Revenues and Expenditure

For the fiscal year 2020/2021 the department expects to receive Ushs. 121,931,968/= from both central government grants and local revenue. Shs. 51,816,976/= will be spent on wage, Shs. 69,114,992/= will be spent on non wage recurrent activities, while Shs. 1,000,000/= will be spent on development activities. Compared to the previous fiscal year, the expected revenue decreased by 1.23%. The reason for this decrease was as a result of the decrease in the local revenue and unconditional grant made to the department.

Vote : 554 Tororo District

FY 2020/21

Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	82,295	20,591	95,246
Locally Raised Revenues	4,000	1,018	17,000
District Unconditional Grant (Non-Wage)	12,000	3,000	12,000
Urban Unconditional Grant (Wage)	11,514	2,879	11,514
District Unconditional Grant (Wage)	34,916	8,729	34,916
Sector Conditional Grant (Non-Wage)	19,865	4,966	19,816
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	82,295	20,591	95,246
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,430	4,770	46,430
Non Wage	35,865	5,936	48,816
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	82,295	10,706	95,246

Narrative of Workplan Revenues and Expenditure

The revenue expected by the department is Shs 95,246,000 from both local and central government transfers. Shs 46,430,000 will be spent on wage while Shs 48,816,000 to be spent on non wage recurrent activities and shs 0 to be spent on development activities. 48.7% of the department budget has been allocated to wage while 51.3% has been allocated to non wage recurrent expenditures. Compared to the IPFs from the previous financial year there has been an overall increase of 15.7%. The increase is as a result of increase in local revenue allocation to the department