

Vote: 754 Gulu Municipal Council

FY 2018/19

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 **2018/19**. 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 **2018/19** 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 **2018/19**.

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 :



Barabanawe Francis, TOWN CLERK/GULU MUNICIPAL COUNCIL.

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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FY 2018/19**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.

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	6,861,979	2,577,696	686,198
Discretionary Government Transfers	22,796,702	1,820,524	2,320,619
Conditional Government Transfers	11,005,136	7,232,135	10,805,009
Other Government Transfers	1,123,441	45,366,086	2,071,004
Donor Funding	0	0	0
Grand Total	41,787,258	56,996,441	15,882,829

Revenue Performance by end of March of the Running FY

Gulu Municipal Council received a total revenue of Ushs.56,996,441,000 as at 31st March 2018, which represented 136% revenue performance of the approved budget estimates for FY2017/2018 of Ushs.41,787,258,000. The good performance was due to unspent balances of USMID grant brought forward from previous financial year.

Planned Revenues for next FY

Gulu Municipality expects to receive a total of Ush.15,882,829,000 in FY 2018/2019. Out of this, locally raised revenue is projected to be UGXsh.686,197,900, representing only 4.3% of the total revenues and the Central Government Transfers is projected to be Ush.15,196,631,100 which represents 95.7% of the total revenues projection for FY2018/2019.

There has been a drastic decline in local revenue due to error in data capture by MFPED. Instead of capturing local revenue as Ush.6,861,979,000, it was captured as Ush.686,197,900 thereby omitting the last digit and this is the fund parliament appropriated. Similarly, the central Government Transfers to GLU MC declined compared to the previous FY due to the following reasons: reduction in IPFs for Division USMID; failure to add unspent balances from previous FY and non appropriation of USMID fund for FY 2018/2019 by parliament of Uganda.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	3,622,057	2,746,213	1,593,788
Finance	2,498,422	778,450	394,683
Statutory Bodies	909,004	541,752	290,782
Production and Marketing	5,162,750	116,933	167,785
Health	1,117,467	617,903	990,796
Education	8,259,420	5,937,821	9,153,103
Roads and Engineering	18,745,162	45,811,635	2,010,402
Natural Resources	133,747	45,960	156,144
Community Based Services	1,010,000	315,266	865,857
Planning	204,598	39,527	187,358
Internal Audit	124,631	44,981	72,131

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Grand Total	41,787,258	56,996,441	15,882,829
<i>o/w: Wage:</i>	7,626,953	5,720,215	8,426,220
<i>Non-Wage Recurrent:</i>	11,812,330	6,422,052	6,155,608
<i>Domestic Devt:</i>	22,347,975	44,854,174	1,301,002
<i>Donor Devt:</i>	0	0	0

Expenditure Performance by end of March FY 2017/18

Gulu Municipal Council received a total revenue of Ushs.56,996,441,000 as at 31st March 2018, which represented 136% revenue performance of the approved budget estimates for FY2017/2018 of Ushs.41,787,258,000. However, the total expenditure of Gulu Municipal Council as at the end of quarter three was Ushs.36,792,783,000 which represents only 88% of the approved budget spent for FY2017/2018 and only 65% of the releases spent by various departments. Therefore, Ushs.20,203,658,000 remained unspent.

Planned Expenditures for the FY 2018/19

The Council expects to spend Ush.15,882,829,000 in FY2018/2019. This shows a drastic decrease in revenue compared to previous financial year due to the fact that USMID funds which were suppose to be added to the budget has not yet been appropriated by parliament of Uganda. And secondly, error in capturing local revenue data by MFPED by omitting the last zero has led to the general decline in revenue.

The biggest share of the expenditure totaling to Ush.9,153,103,000 representing 57.6% of the total budget has been allocated to Education department. The increase in resource allocation is due to salary enhancements to primary and secondary school teachers. This is followed by roads and engineering department with Ush.2,010,402,000, which represents 12.7% of the overall budget. Decline in revenue allocated to engineering is due to non allocation of USMID funds which has not yet been appropriated by parliament.

Medium Term Expenditure Plans

Administrative infrastructure provision, financial reporting and Accountability, Capacity Building and realistic budgeting. Provision of routine & extra-ordinary policy guidance for effective service delivery. Agricultural advisory services delivery, diseases, pests and vectors control. Health infrastructure development, sexual and reproductive health services. Increasing number of classrooms and latrine facility in schools, Increase teachers accommodation in schools and improve on quality teaching.

Maintenance/rehabilitation of road networks, Construction and opening of roads in the suburbs of Gulu Municipality and Provision of safe water facilities. Protection and reclaiming of water shades, Restoration of degraded eco systems, Tree-planting and natural forest conservation. Economic empowerment and Gender Based Violence prevention and response. Guiding of planning and budgeting processes at all levels, Monitoring and Evaluation of Programmes and Projects, Management of information systems, Demographic and Population Planning. Compliance to the rules and regulations governing use of Public Funds and assets.

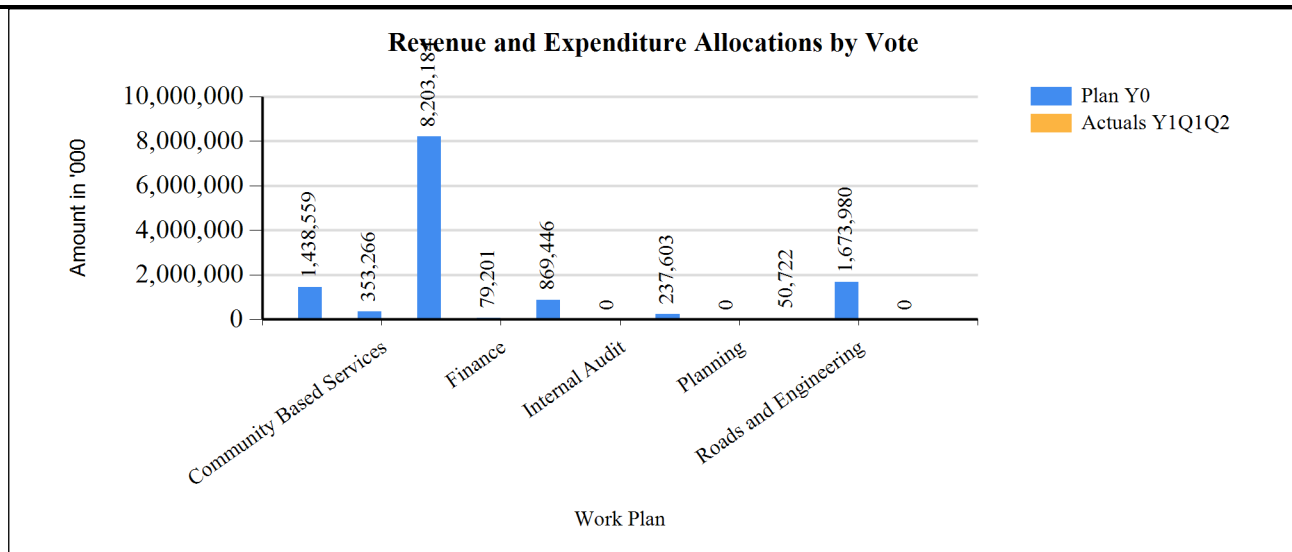
Challenges in Implementation

The major constraints in implementing the future plans are: Inadequate support supervision and monitoring; old and obsolete office equipment; limited technical and administrative skills in some cadres; land conflict and disputes; weak LLG management and administration; inadequate administrative infrastructures; poor operation and maintenance of equipment and infrastructures; lengthy procurement process; limited capacity of service providers; poor records & information management and weak mainstreaming of cross-cutting issues among others.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	6,861,979	2,577,696	686,198
Advertisements/Bill Boards	108,822	67,674	10,000
Animal & Crop Husbandry related Levies	116,339	64,778	5,000
Application Fees	1,809	1,183	2,000
Business licenses	1,168,988	291,342	214,550
Casinos and Gaming	0	0	1,851
Educational/Instruction related levies	0	0	20,000
Fees from appeals	4,985	2,191	5,000
Ground rent	372,330	0	2,330
Interest from other government units	0	0	75,000
Interest from private entities - Domestic	0	283,445	0
Land Fees	304,500	252,952	21,068
Liquor licenses	5,351	0	5,351
Local Hotel Tax	116,550	124,500	14,191
Local Services Tax	329,841	287,435	37,900
Market /Gate Charges	938,726	76,386	5,433
Miscellaneous receipts/income	102,488	152,634	1,000
Other Fees and Charges	305,863	67,015	8,863
Other licenses	2,625	2,833	15,567
Park Fees	505,575	176,854	39,094
Property related Duties/Fees	722,753	91,347	100,000
Refuse collection charges/Public convenience	37,497	25,508	10,000

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Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,475	2,800	6,000
Rent & Rates - Non-Produced Assets – from private entities	15,476	103,084	20,000
Rent & rates – produced assets – from private entities	27,280	1,455	1,000
Sale of (Produced) Government Properties/Assets	0	0	65,000
Sale of non-produced Government Properties/assets	1,574,246	502,280	0
Stamp duty	15,567	0	0
Voluntary Transfers	78,893	0	0
2a. Discretionary Government Transfers	22,796,702	1,820,524	2,320,619
Urban Discretionary Development Equalization Grant	21,516,901	860,673	832,599
Urban Unconditional Grant (Non-Wage)	532,789	399,592	582,786
Urban Unconditional Grant (Wage)	747,013	560,259	905,233
2b. Conditional Government Transfer	11,005,136	7,232,135	10,805,009
General Public Service Pension Arrears (Budgeting)	288,614	288,614	0
Gratuity for Local Governments	447,693	335,770	521,834
Pension for Local Governments	385,448	289,086	488,487
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	2,852,366	1,007,636	1,830,273
Sector Conditional Grant (Wage)	6,879,940	5,159,955	7,520,986
Sector Development Grant	151,074	151,074	443,428
Transitional Development Grant	0	0	0
2c. Other Government Transfer	1,123,441	45,366,086	2,071,004
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Other	530,000	17,447,804	0
Support to PLE (UNEB)	6,000	6,000	6,000
Support to Production Extension Services	0	66,907	24,975
Uganda Road Fund (URF)	0	957,067	1,452,588
Uganda Women Entrepreneurship Program(UWEP)	165,441	121,742	165,441
Unspent balances - Other Government Transfers	0	26,516,715	0
Youth Livelihood Programme (YLP)	422,000	249,851	422,000
3. Donor	0	0	0
N/A			
Total Revenues shares	41,787,258	56,996,441	15,882,829

i) Revenue Performance by March FY 2017/18**Locally Raised Revenues**

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In FY 2017/2018, the municipality budgeted for local revenue worth Shs.6,861,979,000/= and it planned to collect Shs.3,430,989,500/= as at the end of quarter three [January -March] 2018. By the end of the quarter, the municipality was able to collect only Shs.2,577,696,000/= indicating 50.1 percent performance of the planned three-quarter year performance, and 38% of the approved locally raised revenue for FY2017/2018. This is quite below the expected target as per the approved budget of Ushs.6,861,979,000 for FY2017/18.

Central Government Transfers

The overall cumulative Central Government Grants (CGTs) received by Gulu Municipal Council as at 31st March 2018 was Ushs.54,418,745,000 representing 95.5% revenue performance of the approved Central Government Transfers for FY2017/18. These funds are distributed as follows: Discretionary Government Transfers (Ush.1,820,524,000), Conditional Government Transfers (Ush.7,232,135,000) and Other Government Transfers (Ush.45,366,086,300). There was marked improvement in Other Government Transfers due to prompt releases of USMID grants and also unspent USMID grants brought forward from previous financial year. There was declining performance under Conditional Government Transfers due to sector conditional grant (nonwage) which performed at only 35%. However, the Central Government Grants released to Gulu Municipal Council were generally as planned, thus, the performances were good.

Donor Funding

Gulu Municipal Council did not plan for any on-budget donor funding in FY2017/2018. However, the LG expects to receive funds under JICA for construction of roads in the central business town of Gulu.

ii) Planned Revenues for FY 2018/19

Locally Raised Revenues

Locally Raised Revenue is projected to be UGXsh.686,197,900, representing 4.3% of the total revenues expected in FY2018/2019, and it is voted as follows: park fees, business licenses, land fees, deposit-local revenue, gate charges, inspection fees, miscellaneous, other licenses and local service tax among others. There has been a drastic decline in revenue due to error in data capture by MFPED. Instead of capturing local revenue as Ush.6,861,979,000, it was captured as Ush.686,197,900 thereby omitting the last digit and this fund is the one parliament appropriated.

Central Government Transfers

The Central Government Transfers to Gulu Municipality is projected to be UGXsh.15,196,631,100 which represents 95.7% of the total revenues projection for FY2018/2019. The funds are dis-aggregated as follows: Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. There is a drastic decrease in central Government Transfers compared to the previous FY due to the following reasons:reduction in IPFs for Division USMID; failure to add unspent balances from previous FY and non appropriation of USMID fund for FY 2018/2019 by parliament of Uganda.

Donor Funding

The council expects to receive some funding from German Government this financial year but the funds cannot be planned for pending approval by parliament of Uganda.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	64,005
District Production Services	49,000	34,913	75,548
District Commercial Services	5,113,750	48,567	28,231
Sub- Total of allocation Sector	5,162,750	83,480	167,785
Sector: Works and Transport			

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District, Urban and Community Access Roads	18,245,162	26,328,572	2,010,402
Municipal Services	500,000	0	0
<i>Sub- Total of allocation Sector</i>	<i>18,745,162</i>	<i>26,328,572</i>	<i>2,010,402</i>
Sector: Education			
Pre-Primary and Primary Education	5,108,292	3,573,917	5,139,308
Secondary Education	2,270,744	1,581,908	2,886,567
Skills Development	651,755	578,558	766,681
Education & Sports Management and Inspection	221,629	138,548	353,547
Special Needs Education	7,000	0	7,000
<i>Sub- Total of allocation Sector</i>	<i>8,259,420</i>	<i>5,872,930</i>	<i>9,153,103</i>
Sector: Health			
Primary Healthcare	1,117,467	617,903	919,211
District Hospital Services	0	0	30,000
Health Management and Supervision	0	0	41,585
<i>Sub- Total of allocation Sector</i>	<i>1,117,467</i>	<i>617,903</i>	<i>990,796</i>
Sector: Water and Environment			
Natural Resources Management	133,747	39,693	156,144
<i>Sub- Total of allocation Sector</i>	<i>133,747</i>	<i>39,693</i>	<i>156,144</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,009,999	254,352	865,857
<i>Sub- Total of allocation Sector</i>	<i>1,009,999</i>	<i>254,352</i>	<i>865,857</i>
Sector: Public Sector Management			
District and Urban Administration	3,574,246	2,203,758	1,593,788
Local Statutory Bodies	909,004	541,752	290,782
Local Government Planning Services	204,598	39,527	187,358
<i>Sub- Total of allocation Sector</i>	<i>4,687,848</i>	<i>2,785,037</i>	<i>2,071,928</i>
Sector: Accountability			
Financial Management and Accountability(LG)	2,498,422	778,450	394,683
Internal Audit Services	124,631	42,366	72,131
<i>Sub- Total of allocation Sector</i>	<i>2,623,053</i>	<i>820,816</i>	<i>466,814</i>

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,622,057	2,746,213	1,549,835
General Public Service Pension Arrears (Budgeting)	288,614	288,614	0
Gratuity for Local Governments	447,693	335,770	521,834
Locally Raised Revenues	1,380,695	698,989	99,499
Multi-Sectoral Transfers to LLGs_NonWage	747,340	461,264	61,769
Other Transfers from Central Government	0	349,757	0
Pension for Local Governments	385,448	289,086	488,487
Urban Unconditional Grant (Non-Wage)	82,670	80,748	62,276
Urban Unconditional Grant (Wage)	289,598	241,984	315,969
Development Revenues	0	0	43,953
Multi-Sectoral Transfers to LLGs_Gou	0	0	43,953
Total Revenue Shares	3,622,057	2,746,213	1,593,788
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	289,598	241,984	315,969
Non Wage	3,284,648	1,961,774	1,233,866
Development Expenditure			
Domestic Development	0	0	43,953
Donor Development	0	0	0
Total Expenditure	3,574,246	2,203,758	1,593,788

Narrative of Workplan Revenues and Expenditure

The department is to receive Ush.1,593,788,000. This entails a component of wage worth Ush.315,969,000, Non wage worth Ush.1,233,866,000 and development fund worth Ush.43,953,000. These funds are meant to cater for payment of staff salaries, Welfare of staff subsidies, payment of pension and gratuity, payment of guard services, monitoring and evaluation among others. Thus pension is worth Ush.488,487,334 and Gratuity is Ush.521,834,461.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,498,422	778,450	388,591

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Locally Raised Revenues	300,208	92,789	34,000
Multi-Sectoral Transfers to LLGs_NonWage	2,030,029	546,303	149,043
Urban Unconditional Grant (Non-Wage)	41,992	27,456	40,000
Urban Unconditional Grant (Wage)	126,193	111,902	165,548
Development Revenues	0	0	6,092
Multi-Sectoral Transfers to LLGs_Gou	0	0	6,092
Total Revenue Shares	2,498,422	778,450	394,683
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	126,193	111,902	165,548
Non Wage	2,372,229	666,549	223,043
Development Expenditure			
Domestic Development	0	0	6,092
Donor Development	0	0	0
Total Expenditure	2,498,422	778,450	394,683

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGSh.394,683,000. There is a great decrease in revenue compared to previous budget due to low own source revenue projection. The revenue consists of own source or Locally raised revenue, unconditional Grants and conditional grants from Central government. The fund will be used to produce monthly financial reports, Quarterly financial statements, preparation of financial accounts for FY2017/2018, ensure accountability is compiled among others.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	909,004	541,752	290,782
Locally Raised Revenues	368,406	229,875	117,478
Multi-Sectoral Transfers to LLGs_NonWage	398,012	172,448	0
Urban Unconditional Grant (Non-Wage)	81,438	114,140	119,360
Urban Unconditional Grant (Wage)	61,148	25,289	53,945
Development Revenues	0	0	0
N/A			
Total Revenue Shares	909,004	541,752	290,782
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	61,148	25,289	53,945
Non Wage	847,856	516,463	236,838

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<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	909,004	541,752	290,782

Narrative of Workplan Revenues and Expenditure

The department expects to receive a lumpsum amonut of Ush.290,782,000. The expenditure will go towards implementing the departmental planned outputs like production of all the minutes for meetings arrangement, organizing the Consultative meetings for executive committee and conducting standing committee business among others. Wage constitutes Ush.53,945,000/= and Non Wage Ush.236,838,000.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	108,750	116,933	142,004
Locally Raised Revenues	42,730	3,260	23,003
Other Transfers from Central Government	0	66,907	0
Sector Conditional Grant (Non-Wage)	25,722	19,291	67,582
Sector Conditional Grant (Wage)	25,000	18,750	25,000
Urban Unconditional Grant (Non-Wage)	3,879	4,000	5,000
Urban Unconditional Grant (Wage)	11,419	4,725	21,419
Development Revenues	5,054,000	0	25,781
Locally Raised Revenues	54,000	0	0
Sector Development Grant	0	0	25,781
Urban Discretionary Development Equalization Grant	5,000,000	0	0
Total Revenue Shares	5,162,750	116,933	167,785
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	36,419	23,475	46,419
Non Wage	72,331	60,005	95,585
Development Expenditure			
Domestic Development	5,054,000	0	25,781
Donor Development	0	0	0
Total Expenditure	5,162,750	83,480	167,785

Narrative of Workplan Revenues and Expenditure

The department hopes to get a total of UGX.167,785,000, consisting of wage UGX 46,419,000 (Sector conditional wage UGX 25,000,000 and Urban unconditional wage UGX 21,419,000), Sector conditional non wage 67,581,702 and Urban unconditional non wage ugx 5,000,000.

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Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,077,467	603,846	922,092
Locally Raised Revenues	115,460	27,652	106,751
Multi-Sectoral Transfers to LLGs_NonWage	389,976	157,053	22,987
Sector Conditional Grant (Non-Wage)	67,925	50,944	67,925
Sector Conditional Grant (Wage)	484,716	363,537	704,429
Urban Unconditional Grant (Non-Wage)	19,390	4,660	20,000
Development Revenues	40,000	14,057	68,703
Locally Raised Revenues	40,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	14,057	44,652
Sector Development Grant	0	0	24,052
Total Revenue Shares	1,117,467	617,903	990,796
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	484,716	363,537	704,429
Non Wage	592,751	240,309	217,663
Development Expenditure			
Domestic Development	40,000	14,057	68,703
Donor Development	0	0	0
Total Expenditure	1,117,467	617,903	990,796

Narrative of Workplan Revenues and Expenditure

The Department plans to receive a total of UGX 990,795,626/= in FY 2018/2019. The expenditure will go towards payment of salaries (wage), which is worth Shs.704, 429.383, Non-Wage Shs. 217,662,947/= and GoU Dev Shs 68,703.296. All the funds received will be utilized by the department to produce departmental planned outputs.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,108,346	5,786,747	8,568,033
Locally Raised Revenues	128,176	27,414	28,913
Multi-Sectoral Transfers to LLGs_NonWage	161,662	33,786	0
Other Transfers from Central Government	6,000	6,000	6,000
Sector Conditional Grant (Non-Wage)	1,365,082	910,054	1,663,369

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Sector Conditional Grant (Wage)	6,370,224	4,777,668	6,791,557
Urban Unconditional Grant (Non-Wage)	31,024	2,500	33,000
Urban Unconditional Grant (Wage)	46,178	29,324	45,195
Development Revenues	151,074	151,074	585,070
Multi-Sectoral Transfers to LLGs_Gou	0	0	191,475
Sector Development Grant	151,074	151,074	393,595
Total Revenue Shares	8,259,420	5,937,821	9,153,103
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,416,402	4,806,992	6,836,752
Non Wage	1,691,944	977,811	1,731,281
Development Expenditure			
Domestic Development	151,074	88,127	585,070
Donor Development	0	0	0
Total Expenditure	8,259,420	5,872,930	9,153,103

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ush.9,153,103,000 in the financial year. Thus, there is an increase in revenue compared to the previous year, and is due to salary enhancement for both primary and secondary school teachers. In addition, there has also been general increase in allocation of UPE, USE and Skill Development capitation grants from Central Government as a result of increased enrollments in our schools in the previous year. The fund shall be utilized to fund the following areas: Primary education, secondary education, skill development and management of education office, construction of teachers' house at St. Kizito Aywee PS and Christ Church PS, rehabilitation of classrooms at Layibi PS and Cubu PS and construction latrine stances at St. Pece Pawel PS, St. Joseph PS, Obiya PS and Layibi Techo PS.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,642,262	1,122,593	1,590,828
Locally Raised Revenues	115,460	39,743	22,855
Multi-Sectoral Transfers to LLGs_NonWage	72,952	91,371	0
Other Transfers from Central Government	0	951,067	1,452,588
Sector Conditional Grant (Non-Wage)	1,357,176	0	0
Urban Unconditional Grant (Non-Wage)	34,902	5,000	35,000
Urban Unconditional Grant (Wage)	61,772	35,410	80,385
Development Revenues	17,102,901	44,689,043	419,574
Locally Raised Revenues	86,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	860,673	903,442	419,574
Other Transfers from Central Government	500,000	43,785,601	0

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Urban Discretionary Development Equalization Grant	15,656,227	0	0
Total Revenue Shares	18,745,162	45,811,635	2,010,402
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	61,772	35,410	80,385
Non Wage	1,580,490	592,982	1,510,443
<i>Development Expenditure</i>			
Domestic Development	17,102,901	25,700,179	419,574
Donor Development	0	0	0
Total Expenditure	18,745,162	26,328,572	2,010,402

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total sum of Ush.2,010,402,000 in FY 2018/2019. The Ush.1,452,600,159 is from URF for road maintenance and 81,000,000 shall be to pay staff salaries among others.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	133,747	45,960	139,796
Locally Raised Revenues	76,973	12,235	51,356
Multi-Sectoral Transfers to LLGs_NonWage	0	6,267	0
Urban Unconditional Grant (Non-Wage)	16,000	3,000	16,000
Urban Unconditional Grant (Wage)	40,774	24,458	72,440
<i>Development Revenues</i>	0	0	16,348
Multi-Sectoral Transfers to LLGs_Gou	0	0	16,348
Total Revenue Shares	133,747	45,960	156,144
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	40,774	24,458	72,440
Non Wage	92,973	15,235	67,356
<i>Development Expenditure</i>			
Domestic Development	0	0	16,348
Donor Development	0	0	0
Total Expenditure	133,747	39,693	156,144

Narrative of Workplan Revenues and Expenditure

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The Department expects to receive a total of US\$156,144,000. About US\$72,440,000 is meant for wages and US\$67,356,000 is meant for non-wage recurrent. The fund will be spent on payment of salary of staff, tree planting, restoration, environmental training and sensitization, community training on wetland management, environmental monitoring and inspection, land management and infrastructure, planning among others.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,010,000	315,266	730,378
Locally Raised Revenues	143,460	13,205	31,837
Multi-Sectoral Transfers to LLGs_NonWage	142,934	38,489	0
Other Transfers from Central Government	617,441	192,697	587,441
Sector Conditional Grant (Non-Wage)	36,462	27,347	31,397
Urban Unconditional Grant (Non-Wage)	24,000	4,000	24,000
Urban Unconditional Grant (Wage)	45,702	39,528	55,702
Development Revenues	0	0	135,480
Multi-Sectoral Transfers to LLGs_Gou	0	0	135,480
Total Revenue Shares	1,010,000	315,266	865,857
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,702	39,528	55,702
Non Wage	964,297	214,824	674,675
Development Expenditure			
Domestic Development	0	0	135,480
Donor Development	0	0	0
Total Expenditure	1,009,999	254,352	865,857

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of US\$865,857,000 in the FY 2018/2019. The revenue includes: 1. Adult literacy- 6,167,000=, Public Library fund 26,000,000=, Support to Youth, Women, and Disability councils 5,625,000=, Local revenue 31,837,201/= and Non-wage 24,000,000/=, CDWs None Wage 1,560,000, UWEP 209,386,731 and support to PWDs 16,000,000, YLP 420,000,000=.

The funds shall be used to produce the departmental planned outputs.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	204,598	39,527	187,358
Locally Raised Revenues	155,001	13,260	106,424

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Urban Unconditional Grant (Non-Wage)	24,000	6,400	26,933
Urban Unconditional Grant (Wage)	25,598	19,867	54,000
Development Revenues	0	0	0
N/A			
Total Revenue Shares	204,598	39,527	187,358
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	25,598	19,867	54,000
Non Wage	179,001	19,660	133,358
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	204,598	39,527	187,358

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ush.187,358,000 for FY2018/2019 and the budget allocated will be used to implement activities such as: revision of the Municipal Development Plan and Division Development Plans through a consultative and participatory process, Preparation of the BFP, undertaking short consultancy on internal assessment of minimum conditions and performance measures, monitoring of sector work-plans, holding budget conference, quarterly and annual progress reporting, integrating population issues and census into development process, maintaining and managing existing management information systems, Operational Planning.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	124,631	44,981	72,131
Locally Raised Revenues	71,000	11,094	16,500
Multi-Sectoral Transfers to LLGs_NonWage	0	2,615	0
Urban Unconditional Grant (Non-Wage)	15,000	3,500	15,000
Urban Unconditional Grant (Wage)	38,631	27,772	40,631
Development Revenues	0	0	0
N/A			
Total Revenue Shares	124,631	44,981	72,131
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	38,631	27,772	40,631
Non Wage	86,000	14,594	31,500
Development Expenditure			

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Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	124,631	42,366	72,131

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ush.72,131,000 for FY2018/2019 and the budget allocated will be used to implement activities such as: quarterly internal audit of both GMC and the divisions, Carry out special audits as requested and inspection of items supplied to the council.