

Vote :508 Gulu District**FY 2019/20****Terms and Conditions**

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

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

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

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



I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

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

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

Signature :

Signature :


MILTON KATO, Chief Administrative Office
(CAO), Gulu District Local Government
(Accounting Officer)
Keith Muhakanizi
Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

Vote :508 Gulu District**FY 2019/20****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :508 Gulu District**FY 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	766,383	1,151,564	1,294,508
Discretionary Government Transfers	4,266,061	3,499,191	3,916,658
Conditional Government Transfers	20,614,993	15,753,810	23,754,562
Other Government Transfers	8,066,996	6,972,286	8,966,712
External Financing	711,000	82,849	4,434,000
Grand Total	34,425,432	27,459,700	42,366,440

Revenue Performance by end of March of the Running FY

Gulu District Local Government by the end of third Quarter of the FY 2018/2019 received cumulatively UGX26,709,697,000 representing 80% of the approved budget of UGX 34,425,432,000. There was over performance of locally raised revenue of UGX1,151,564,000 representing 150% of the approved Budget of Locally raised revenue of UGX 766,383,000 and the donor Development performance was poor with receipt of only UGX 82,849,000 against an approved budget of UGX 711,000,000 representing 12%.

Planned Revenues for next FY

Gulu District anticipate to realize UGX 42,366,440,000 for the Financial year 2019/2020 from the various revenue sources, Of which Locally Raised revenue will be UGX 1,294,508,000 representing 3.06%, Government transfers of UGX 36,637,932,000 representing 86.48% of the overall budget estimate and External financing of UGX 4,434,000,000 representing 10.47%, compared to the Approved budget for FY2018/2019 of UGX 34,425,433,000. the increase is as a result of additional external funding from USAID for NUDIEL Program, UN Women for climate smart Agriculture for Women and from other Government transfers for ACDP, Local revenue and wage components have increase.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	8,704,905	7,930,346	10,343,686
Finance	450,466	364,381	560,149
Statutory Bodies	634,409	491,651	674,197
Production and Marketing	1,897,681	1,484,058	4,776,296
Health	4,531,488	2,879,752	4,231,112
Education	13,944,484	10,480,661	16,669,468
Roads and Engineering	1,517,050	1,323,485	1,532,288
Water	511,704	495,080	1,527,068
Natural Resources	303,521	183,450	261,046

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Community Based Services	1,659,243	889,644	1,346,014
Planning	157,494	108,005	234,151
Internal Audit	112,988	79,185	80,743
Trade, Industry and Local Development	0	0	130,222
Grand Total	34,425,432	26,709,697	42,366,440
<i>o/w: Wage:</i>	<i>17,115,928</i>	<i>12,872,072</i>	<i>17,816,416</i>
<i>Non-Wage Recurrent:</i>	<i>13,908,425</i>	<i>11,125,835</i>	<i>17,154,861</i>
<i>Domestic Devt:</i>	<i>2,690,079</i>	<i>2,628,941</i>	<i>2,961,164</i>
<i>External Financing:</i>	<i>711,000</i>	<i>82,849</i>	<i>4,434,000</i>

Expenditure Performance by end of March FY 2018/19

The departments of Gulu District cumulative expenditure was as follows: Administration received UGX 7,930,346,000 representing 91% of the total Approved Budget of UGX 8,704,905,000 and spent 4,689,795,000, representing 54% of the total receipt of UGX 7,930,346,000, UGX 3,240,551,000 was unspent representing 41% of the total release.

Finance received UGX 364,381,000 and spent UGX 108,361,000 unspent balance was UGX 115,700,000. Statutory Bodies received UGX 491,651,000 and spent UGX 366,418,000 unspent balance was UGX 125,233,000. Production and marketing received UGX 1,484,058,000 and spent UGX 978,254,000, unspent balance was UGX 505,804,000. Health received UGX 2,879,752,000, expenditure was UGX 2,532,552,000, UGX 347,200,000 unspent. Education received UGX 10,480,661,000 and spent UGX 6,546,277,000 and UGX 3,934,384,000 was unspent. Roads and Engineering received UGX 1,323,485,000 and spent UGX 755,536,000 and balance of UGX 567,949,000. Water received UGX 495,080,000 and spent UGX 265,981,000 and unspent balance of UGX 229,099,000. Natural Resources received UGX 183,450,000 and spent UGX 139,451,000 and UGX 43,999,000 was unspent, Community Based services Received UGX 889,644,000 and spent UGX 567,062,000 and UGX 322,582,000 was unspent. Planning received UGX 108,005,000 and spent UGX 44,766,000 and UGX 63,240,000 was unspent. Internal Audit received UGX 79,185,000 and spent UGX 42358,000 and UGX 36,827,000 was unspent.

Planned Expenditures for the FY 2019/20

Gulu District anticipate to spent the proposed budget estimate for FY2019/2020 of UGX 42,366,440,000 as follows: Higher Local Government, wage will take UGX 17,816,416,000 representing 41.93% which is an increased compared to the approved wage budget for FY2018/2019, Non wage is UGX 17,154,861,000 representing 40.38%, compared with UGX 13,908,425,000 representing 40% of the approved expenditure for FY 2018/2019 of UGX 34,425,433,000, the increase is a result of release of arrears and increase in wage for the Departments of Education, Health and Production and Marketing, Domestic Development which takes UGX 3,081,164,000 representing 7.25% compared to the approved budget of FY 2018/2019 of UGX 2,690,079,000 and External Financing will spent UGX 4,434,000,000 representing 10.44% This is an increase because of the return of USAID funding for NUDIEL and UN women Funding for Climate smart Agriculture for Women compared to the approved budget for FY 2018/2019.

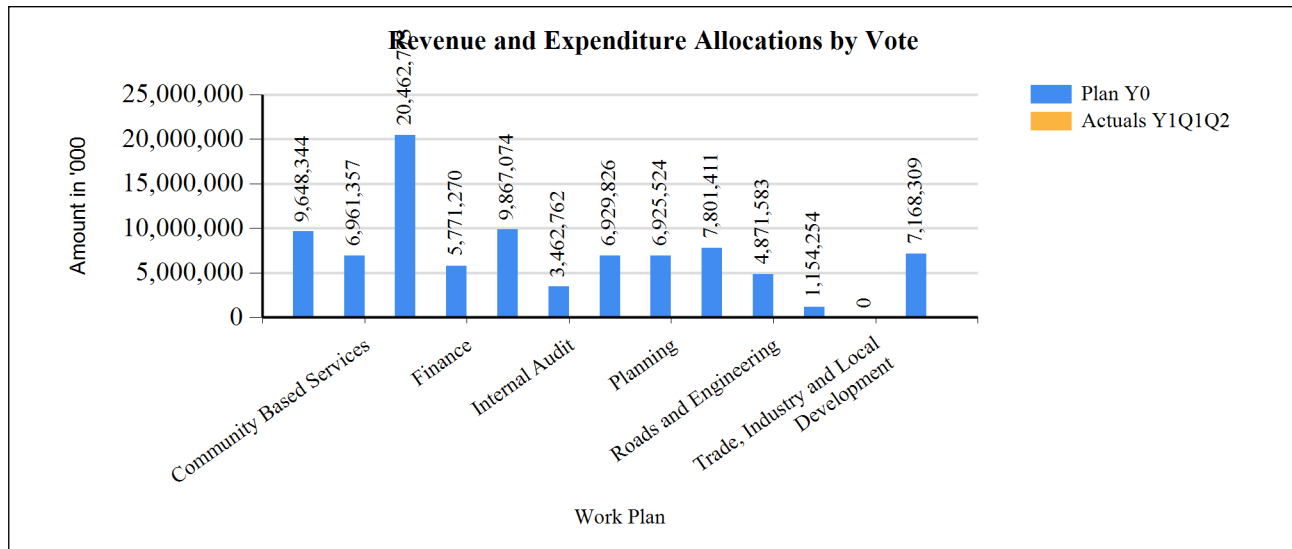
Medium Term Expenditure Plans

Gulu District medium term expenditure plans as contained in the approved 5-years second District Development plan (DDPII) are as follows: To good Governance, ensure accountable and transparent Local Government in management of service delivery To ensure household have stable incomes and sustainable food security To provide socioeconomic infrastructures for Development To provide and improve social service and their delivery To manage natural resources sustainably for present and future generations and To create an enabling environment for special protection and transformation for full enjoyment of human right. This will be achieved by the following expenditure plan by each department for FY 2019/2020 as follows:

Challenges in Implementation

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Gulu District anticipate that the long procurement process would cause delay in the implementation of projects planned and hence resulting into poor fund absorption. Inadequate capacity of service providers poses challenge to completion of works in time. Inadequate number number of staffs and limited staff motivation is affecting implementation of projects. withdrawal of some of the donors before completion of the projects. The Low local revenue base affects implementation of planned activities and staff attraction and retention.

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	766,383	918,669	1,294,508
Advertisements/Bill Boards	1,500	0	1,500
Agency Fees	35,500	27,975	35,500
Application Fees	6,500	0	6,500
Business licenses	20,000	20,283	20,000
Educational/Instruction related levies	100	26,086	30,100
Inspection Fees	5,000	2,600	5,000
Land Fees	38,750	32,760	38,750
Local Services Tax	40,718	52,728	50,718
Market /Gate Charges	30,000	960	30,000
Miscellaneous receipts/income	10,000	43,463	146,050
Other Fees and Charges	188,215	39,600	188,215
Other licenses	22,000	609,065	73,075
Property related Duties/Fees	227,500	8,197	227,500
Refuse collection charges/Public convenience	100	0	100

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Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,000	3,475	5,000
Registration of Businesses	7,500	0	7,500
Rent & rates – produced assets – from other govt. units	8,000	1,653	8,000
Rent & rates – produced assets – from private entities	26,000	49,825	26,000
Royalties	14,000	0	14,000
Sale of (Produced) Government Properties/Assets	75,000	0	75,000
Sale of non-produced Government Properties/assets	5,000	0	41,000
Unspent balances – Locally Raised Revenues	0	0	265,000
2a. Discretionary Government Transfers	4,266,061	3,499,191	3,916,658
District Discretionary Development Equalization Grant	1,154,254	1,154,254	809,472
District Unconditional Grant (Non-Wage)	524,688	393,516	506,426
District Unconditional Grant (Wage)	2,587,120	1,951,422	2,600,760
2b. Conditional Government Transfer	20,614,993	15,753,810	23,754,562
Sector Conditional Grant (Wage)	14,528,809	10,931,732	15,215,656
Sector Conditional Grant (Non-Wage)	2,176,313	1,519,448	2,210,222
Sector Development Grant	1,165,998	1,165,998	2,071,890
Transitional Development Grant	21,053	21,053	29,802
General Public Service Pension Arrears (Budgeting)	29,174	29,174	1,282,453
Salary arrears (Budgeting)	264,679	264,679	158,495
Pension for Local Governments	1,802,872	1,352,154	2,059,951
Gratuity for Local Governments	626,094	469,570	726,094
2c. Other Government Transfer	8,066,996	6,972,286	8,966,712
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	5,000,000	4,960,956	5,000,000
Support to PLE (UNEB)	40,000	0	40,000
Uganda Road Fund (URF)	754,075	680,938	774,264
Uganda Women Entrepreneurship Program(UWEP)	480,000	322,695	0
Vegetable Oil Development Project	70,000	10,000	70,000
Youth Livelihood Programme (YLP)	594,362	241,557	594,363
Project for Restoration of Livelihood in Northern Region (PRELNOR)	417,558	307,712	559,926
Neglected Tropical Diseases (NTDs)	221,000	7,336	121,000
District Commercial Services Support (DICOSS) Project	450,000	441,093	0
Development Response to Displacement Impacts Project (DRDIP)	0	0	150,000
Agriculture Cluster Development Project (ACDP)	0	0	1,617,160
3. External Financing	711,000	82,849	4,434,000
United Nations Children Fund (UNICEF)	318,000	72,401	318,000
United Nations Population Fund (UNPF)	40,000	0	368,000

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United Nations Capital Development Fund (UNCDF)	0	0	1,120,000
Global Fund for HIV, TB & Malaria	165,000	3,709	165,000
World Health Organisation (WHO)	30,000	0	5,000
Global Alliance for Vaccines and Immunization (GAVI)	158,000	6,740	158,000
United States Agency for International Development (USAID)	0	0	2,300,000
Total Revenues shares	34,425,432	27,226,805	42,366,440

Vote :508 Gulu District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

Gulu District received a total of UGX 1,151,564,000 representing 150% of the approved annual Locally raised revenue for FY 2018/19 of UGX 766,383,000 in the third Quarter.

The high out-turn of revenue was mainly attributed to other licenses which recorded UGX 552,635,000 representing 2512% of the revenue planed to come from this source and recognition of unspent balance from the last FY 2017/2018 of UGX 226,000,00, this implies that there could have been poor assessment of the revenue source., while the reset of the Locally Raised revenue sources under performed.

Central Government Transfers

Gulu District in the third Quarter of FY 2018/19, received UGX 27,459,700,000 representing 80% of the annual approved budget of UGX 32,948,050,000. The variation was due to release of the General Public pension and salary arrears (budgeting), and UNEB, non-release of FIEFOC which was spent by the Ministry and only sent the seedlings in kind to the District.

External Financing

Gulu District in the second quarter FY 2018/19 received a total of UGX 82,849,000 representing 12% of the annual approved budget under donor of UGX 711,000,000. The poor performance was due to non release of most of the sources of donor funding except UNICEF.

ii) Planned Revenues for FY 2019/20**Locally Raised Revenues**

Gulu District proposed to collect and appropriate UGX 1,294,508,000 representing 3.06 % of the overall proposed budget estimate for FY 2019/2020 of UGX 42,366,440,000 compared to UGX 766,383,000 representing 3% of approved Locally raised revenue estimate for FY 2018/2019 of UGX 766,383,000,000. this is representing an increase. The increase in revenue is anticipated to come from sale of non-produce Government Properties/assets, Land fees, other fees, other fees and charges and Miscellaneous receipts/income. the reason for the increase is attributed to the improved assessment and a vibrant strategies which has been proposed to be used to raise the revenue and also the need to address the domestic arrears which the District has in court awards to the Tune of UGX 6 billion. this particular award has led to the attachment of many District assets and properties worth 1.5 Billion.

Central Government Transfers

Gulu District will receive in FY 2019/2020 UGX 36,637,932,000 ,000 representing 86.48% of the proposed overall District budget estimate for FY 2019/2020 of UGX 42,366,440,000. Compared to UGX 32,948,050,000 representing 95.71% of the approved overall Budget for FY 2018/2019 of UGX 34,425,433,000. The increase is a result of reduction in DDEG which reduced from UGX 1,154,254,000 to UGX 809,472,027, however there were increases for Pension, wages and sector conditional wages for Education, health and Production and marketing departments . This reductions in DDEG is going to affect the operation of the District at especially Lower Local Governments.

External Financing

Gulu District will receive in FY 2019/2020 UGX 4,434,000,000 representing 10.48% of the overall District budget estimate of UGX 42,366,440,000. This represent an increase compared to the Approved budget for FY2018/2019 which was UGX 611,000,000 which represented only 2% of the approved budget for FY 2018/2019 of UGX 34,425,433,000. The increase is due to the return of NUDIEL programme which will contribute UGX 2,300,000,000 and UN women which will also Contribute UGX 1,120,000,000 for funding smart climate Agriculture for Women in the District.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
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Sector :Agriculture			
Agricultural Extension Services	926,199	490,011	2,875,646
District Production Services	938,265	476,433	1,900,650
District Commercial Services	33,217	11,810	0
Sub- Total of allocation Sector	1,897,681	978,254	4,776,296
Sector :Works and Transport			
District, Urban and Community Access Roads	1,517,050	755,536	1,532,288
Sub- Total of allocation Sector	1,517,050	755,536	1,532,288
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	130,222
Sub- Total of allocation Sector	0	0	130,222
Sector :Education			
Pre-Primary and Primary Education	9,298,484	4,860,914	10,929,465
Secondary Education	2,085,563	817,639	3,758,650
Skills Development	1,503,324	747,158	1,451,409
Education & Sports Management and Inspection	1,054,752	118,172	527,945
Special Needs Education	2,360	2,395	2,000
Sub- Total of allocation Sector	13,944,484	6,546,277	16,669,468
Sector :Health			
Primary Healthcare	2,854,335	1,899,696	315,920
District Hospital Services	273,582	205,186	273,582
Health Management and Supervision	1,403,571	427,670	3,641,610
Sub- Total of allocation Sector	4,531,488	2,532,552	4,231,112
Sector :Water and Environment			
Rural Water Supply and Sanitation	511,704	265,981	1,527,068
Natural Resources Management	303,521	139,451	261,046
Sub- Total of allocation Sector	815,225	405,431	1,788,115
Sector :Social Development			
Community Mobilisation and Empowerment	1,659,243	567,062	1,346,014
Sub- Total of allocation Sector	1,659,243	567,062	1,346,014
Sector :Public Sector Management			
District and Urban Administration	8,704,905	4,689,795	10,343,686
Local Statutory Bodies	634,409	366,418	674,197
Local Government Planning Services	157,494	44,766	234,151
Sub- Total of allocation Sector	9,496,808	5,100,979	11,252,033
Sector :Accountability			
Financial Management and Accountability(LG)	450,466	248,681	560,149
Internal Audit Services	112,988	42,358	80,743

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<i>Sub- Total of allocation Sector</i>	563,454	291,038	640,892
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SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	8,592,174	7,801,386	10,217,865
District Unconditional Grant (Non-Wage)	71,559	53,669	69,640
District Unconditional Grant (Wage)	490,329	378,997	512,931
General Public Service Pension Arrears (Budgeting)	29,174	29,174	1,282,453
Gratuity for Local Governments	626,094	469,570	726,094
Locally Raised Revenues	254,813	205,333	331,440
Multi-Sectoral Transfers to LLGs_NonWage	52,199	47,354	76,861
Other Transfers from Central Government	5,000,455	5,000,455	5,000,000
Pension for Local Governments	1,802,872	1,352,154	2,059,951
Salary arrears (Budgeting)	264,679	264,679	158,495
Development Revenues	112,731	128,960	125,821
District Discretionary Development Equalization Grant	68,792	68,792	48,818
Multi-Sectoral Transfers to LLGs_Gou	43,939	60,168	67,003
Transitional Development Grant	0	0	10,000
Total Revenues shares	8,704,905	7,930,346	10,343,686
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	490,329	307,050	512,931
Non Wage	8,101,845	4,294,802	9,704,934
Development Expenditure			
Domestic Development	112,731	87,943	125,821
External Financing	0	0	0
Total Expenditure	8,704,905	4,689,795	10,343,686

Narrative of Workplan Revenues and Expenditure

Vote :508 Gulu District**FY 2019/20**

The Department has approved Budget of UGX 10,343,686,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 24.4% of the District Revenue Estimates compared to UGX 8,704,905,000 in FY 2018/2019 which was 25.3%. This is an increase in Budget allocation due to increase in the Local revenue allocation. The overall expenditure will be as follows; Wage, UGX 512,931,000, Non-wage, UGX 9,704,934,000 and Domestic Development, UGX 125,821,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	432,685	336,152	491,839
District Unconditional Grant (Non-Wage)	42,197	31,648	40,197
District Unconditional Grant (Wage)	237,471	178,103	200,471
Locally Raised Revenues	66,824	37,748	101,795
Multi-Sectoral Transfers to LLGs_NonWage	81,483	88,653	149,375
Other Transfers from Central Government	4,710	0	0
Development Revenues	17,780	28,229	68,310
District Discretionary Development Equalization Grant	4,880	4,880	5,050
Locally Raised Revenues	0	0	50,000
Multi-Sectoral Transfers to LLGs_Gou	12,900	23,349	13,260
Total Revenues shares	450,466	364,381	560,149
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	237,471	108,467	200,471
Non Wage	195,214	129,951	291,368
Development Expenditure			
Domestic Development	17,780	10,262	68,310
External Financing	0	0	0
Total Expenditure	450,466	248,681	560,149

Narrative of Workplan Revenues and Expenditure

The Department has approved Budget of UGX 560,149,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 1.3% of the District Revenue Estimates compared to UGX 450,466,000 in FY 2018/2019 which was 1.3%. This shows an increase due to increase in all recurrent and development revenues except District Unconditional Grant (Wage) and District Unconditional Grant (Non-Wage) allocation to the department. The overall expenditure will be as follows; Wage, UGX 200,471,000, Non-wage, UGX 291,368,000, Domestic Development, UGX 68,310,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	602,488	460,230	643,920
District Unconditional Grant (Non-Wage)	200,731	150,555	200,731
District Unconditional Grant (Wage)	237,270	166,701	234,770
Locally Raised Revenues	115,684	99,456	153,413
Multi-Sectoral Transfers to LLGs_NonWage	48,804	43,517	55,007
Development Revenues	31,921	31,421	30,277
District Discretionary Development Equalization Grant	31,421	31,421	30,277
Multi-Sectoral Transfers to LLGs_Gou	500	0	0
Total Revenues shares	634,409	491,651	674,197
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	237,270	118,582	234,770
Non Wage	365,219	247,836	409,151
Development Expenditure			
Domestic Development	31,921	0	30,277
External Financing	0	0	0
Total Expenditure	634,409	366,418	674,197

Narrative of Workplan Revenues and Expenditure

The Department has approved Budget of UGX 674,197,000 for FY2019/2020 including multi-sectoral transfers to LLGs representing 1.6% of the District Revenue Estimates compared to UGX 634,409,000 in FY 2018/2019 which was 1.8%. This shows an increase due to increase in Locally Raised Revenues including Multisectoral Transfers to LLGs (Recurrent) to the department. The overall expenditure will be as follows; Wage, UGX 234,770,000, Non-wage, UGX 409,151,000 and Domestic Development, UGX 30,277,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,638,645	1,149,459	3,491,545
District Unconditional Grant (Non-Wage)	8,742	6,557	0
District Unconditional Grant (Wage)	267,522	200,643	534,023
Locally Raised Revenues	38,578	18,203	10,995
Multi-Sectoral Transfers to LLGs_NonWage	3,617	1,516	10,217
Other Transfers from Central Government	520,380	317,712	2,247,086
Sector Conditional Grant (Non-Wage)	265,783	199,337	155,202
Sector Conditional Grant (Wage)	534,023	405,491	534,023
Development Revenues	259,036	334,600	1,284,751
District Discretionary Development Equalization Grant	28,689	28,689	15,000
External Financing	0	0	1,120,000
Multi-Sectoral Transfers to LLGs_Gou	154,265	229,829	83,194
Sector Development Grant	76,082	76,082	66,557
Total Revenues shares	1,897,681	1,484,058	4,776,296
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	801,545	398,258	1,068,045
Non Wage	837,100	462,797	2,423,500
Development Expenditure			
Domestic Development	259,036	117,199	164,751
External Financing	0	0	1,120,000
Total Expenditure	1,897,681	978,254	4,776,296

Narrative of Workplan Revenues and Expenditure

The Department has approved Budget of UGX 4,776,296,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 11.3% of the District Revenue Estimates compared to UGX 1,897,681,000 in FY 2018/2019 which was 5.5%. This shows an increase due to increase in District Unconditional Grant (Wage), Other Transfers from Central Government and re-introduction of NUDEIL project funding under USAID allocation to the department. The overall expenditure will be as follows; Wage, UGX 1,068,045,000, Non-wage, UGX 2,423,500,000, Domestic Development, UGX 164,751,000 and External Financing, UGX 1,120,000,000

Vote :508 Gulu District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,663,762	2,614,262	3,427,407
District Unconditional Grant (Non-Wage)	15,966	11,975	15,795
District Unconditional Grant (Wage)	556,954	417,715	320,293
Locally Raised Revenues	9,028	6,892	25,805
Multi-Sectoral Transfers to LLGs_NonWage	5,342	1,684	6,042
Other Transfers from Central Government	171,000	0	121,000
Sector Conditional Grant (Non-Wage)	550,930	407,614	550,930
Sector Conditional Grant (Wage)	2,354,542	1,768,382	2,387,542
Development Revenues	867,725	265,489	803,705
District Discretionary Development Equalization Grant	100,504	100,504	70,000
External Financing	601,000	82,849	688,000
Multi-Sectoral Transfers to LLGs_Gou	86,729	46,059	24,084
Other Transfers from Central Government	43,415	0	0
Sector Development Grant	36,077	36,077	21,621
Total Revenues shares	4,531,488	2,879,752	4,231,112
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,911,496	1,967,846	2,707,835
Non Wage	752,266	428,036	719,572
Development Expenditure			
Domestic Development	266,725	77,406	115,705
External Financing	601,000	59,264	688,000
Total Expenditure	4,531,488	2,532,552	4,231,112

Narrative of Workplan Revenues and Expenditure

Vote :508 Gulu District**FY 2019/20**

The Department has approved Budget of UGX 4,231,112,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 10% of the District Revenue Estimates compared to UGX 4,531,488,000 in FY 2018/2019 which was 13.2%. This shows a decrease due to reduction in District Unconditional Grant (Wage), Other Transfers from Central Government, DDEG and Sector Development Grant to the department. The overall expenditure will be as follows; Wage, UGX 2,707,835,000, Non-wage, UGX 719,572,000, Domestic Development, UGX 115,705,000 and External Financing, UGX 688,000,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	13,131,845	9,720,567	13,950,171
District Unconditional Grant (Non-Wage)	5,856	4,393	5,606
District Unconditional Grant (Wage)	104,815	78,611	104,815
Locally Raised Revenues	40,173	21,594	70,841
Multi-Sectoral Transfers to LLGs_NonWage	15,568	4,724	15,011
Other Transfers from Central Government	44,404	0	40,000
Sector Conditional Grant (Non-Wage)	1,280,785	853,386	1,419,806
Sector Conditional Grant (Wage)	11,640,244	8,757,859	12,294,091
Development Revenues	812,639	760,094	2,719,297
District Discretionary Development Equalization Grant	70,353	70,353	40,986
External Financing	0	0	1,362,154
Multi-Sectoral Transfers to LLGs_Gou	126,066	73,520	64,000
Sector Development Grant	616,221	616,221	1,252,158
Total Revenues shares	13,944,484	10,480,661	16,669,468
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,745,059	5,681,193	12,398,906
Non Wage	1,386,786	829,794	1,551,265
Development Expenditure			
Domestic Development	812,639	35,290	1,357,144
External Financing	0	0	1,362,154
Total Expenditure	13,944,484	6,546,277	16,669,468

Narrative of Workplan Revenues and Expenditure

The Department has approved Budget of UGX 16,669,468,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 39.4% of the District Revenue Estimates compared to UGX 13,944,484,000 in FY 2018/2019 which was 40.5%. This shows a decrease due to reduction in DDEG including Multisectoral Transfers to LLG allocation to the department. The overall expenditure will be as follows; Wage, UGX 12,398,906,000, Non-wage, UGX 1,551,265,000, Domestic Development, UGX 1,357,144,000 and External Financing, UGX 1,362,154,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	903,884	704,290	921,790
District Unconditional Grant (Non-Wage)	4,000	3,000	4,000
District Unconditional Grant (Wage)	121,026	90,769	123,526
Locally Raised Revenues	5,046	5,154	15,229
Multi-Sectoral Transfers to LLGs_NonWage	5,583	1,200	4,771
Other Transfers from Central Government	768,229	604,167	774,264
Development Revenues	613,166	619,195	610,498
District Discretionary Development Equalization Grant	0	0	2,000
External Financing	0	0	325,970
Multi-Sectoral Transfers to LLGs_Gou	53,241	59,270	26,527
Other Transfers from Central Government	305,359	305,359	0
Sector Development Grant	254,567	254,567	256,001
Total Revenues shares	1,517,050	1,323,485	1,532,288
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,026	45,463	123,526
Non Wage	782,858	351,339	798,264
Development Expenditure			
Domestic Development	613,166	358,733	284,528
External Financing	0	0	325,970
Total Expenditure	1,517,050	755,536	1,532,288

Narrative of Workplan Revenues and Expenditure

The Department has approved Budget of UGX 1,532,288,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 3.6% of the District Revenue Estimates compared to UGX 1,517,050,000 in FY 2018/2019 which was 4.4%. This shows a decline due to a tremendous decrease in funding in the road sector under Uganda Road Fund (URF). However, the department has received additional funding under USAID to financed activities in the road sector in the financial year 2019/2020. The overall expenditure will be as follows; Wage, UGX 123,526,000, Non-wage, UGX 798,264,000, Domestic Development, UGX 284,528,000 and External Financing, UGX 325,970,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	148,326	113,180	246,199
District Unconditional Grant (Non-Wage)	4,000	3,000	4,000
District Unconditional Grant (Wage)	52,512	39,384	42,512
Locally Raised Revenues	4,336	626	10,693
Multi-Sectoral Transfers to LLGs_NonWage	7,347	1,060	3,247
Other Transfers from Central Government	41,452	40,100	150,000
Sector Conditional Grant (Non-Wage)	38,680	29,010	35,748
Development Revenues	363,377	381,900	1,280,869
District Discretionary Development Equalization Grant	118,722	120,289	120,097
External Financing	0	0	611,876
Multi-Sectoral Transfers to LLGs_Gou	40,550	57,507	53,541
Sector Development Grant	183,052	183,052	475,553
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	511,704	495,080	1,527,068
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,512	33,249	42,512
Non Wage	95,815	70,626	203,688
Development Expenditure			
Domestic Development	363,377	162,106	668,993
External Financing	0	0	611,876
Total Expenditure	511,704	265,981	1,527,068

Narrative of Workplan Revenues and Expenditure

The Department has approved Budget of UGX 1,527,068,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 3.6% of the District Revenue Estimates compared to UGX 511,704,000 in FY 2018/2019 which was 1.5%. This shows an increase due to increase in Locally Raised Revenues, Other Transfers from Central Government, Sector Development Grant including Multisectoral Transfer to LLGs and a new allocation from NUDEIL (USAID) funding. The overall expenditure will be as follows; Wage, UGX 42,512,000, Non-wage, UGX 203,688,000, Domestic Development, UGX 668,993,000 and External Financing, UGX 611,876,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	248,548	152,547	238,099
District Unconditional Grant (Non-Wage)	6,000	4,500	0
District Unconditional Grant (Wage)	180,163	135,122	149,213
Locally Raised Revenues	16,707	8,929	43,795
Multi-Sectoral Transfers to LLGs_NonWage	1,376	770	1,276
Other Transfers from Central Government	40,000	0	40,000
Sector Conditional Grant (Non-Wage)	4,302	3,226	3,815
Development Revenues	54,973	30,903	22,947
District Discretionary Development Equalization Grant	0	0	2,600
Multi-Sectoral Transfers to LLGs_Gou	54,973	30,903	20,347
Total Revenues shares	303,521	183,450	261,046
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	180,163	117,990	149,213
Non Wage	68,385	13,351	88,887
Development Expenditure			
Domestic Development	54,973	8,110	22,947
External Financing	0	0	0
Total Expenditure	303,521	139,451	261,046

Narrative of Workplan Revenues and Expenditure

The Department has a proposed Budget of UGX 261,046,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 0.6% of the District Revenue Estimates compared to UGX 303,521,000 in FY 2018/2019 which was 0.9%. This shows a decrease/increase due to reduction/increase in wage and non wages including multi sectoral transfers to lower local government and non allocation of district non-wage. The overall expenditure will be as follows; Wage, UGX 149,213,000, Non wage, UGX 88,887,000 and Domestic Development, UGX 22,947,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,423,909	785,499	930,452
District Unconditional Grant (Non-Wage)	5,000	3,750	10,895
District Unconditional Grant (Wage)	214,031	160,523	206,531
Locally Raised Revenues	25,124	11,331	69,390
Multi-Sectoral Transfers to LLGs_NonWage	17,720	4,436	18,112
Other Transfers from Central Government	1,126,202	578,584	594,363
Sector Conditional Grant (Non-Wage)	35,833	26,875	31,162
Development Revenues	235,334	104,146	415,562
District Discretionary Development Equalization Grant	40,000	40,000	36,000
External Financing	110,000	0	326,000
Multi-Sectoral Transfers to LLGs_Gou	85,334	64,146	53,562
Total Revenues shares	1,659,243	889,644	1,346,014
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,031	107,016	206,531
Non Wage	1,209,878	440,037	723,921
Development Expenditure			
Domestic Development	125,334	20,010	89,562
External Financing	110,000	0	326,000
Total Expenditure	1,659,243	567,062	1,346,014

Narrative of Workplan Revenues and Expenditure

The community based department has an approved budget estimates of UGX 1,346,014,000 for the FY 2019/2020 including multisectoral transfers to LLGs representing 3.2% of the district revenue estimates compared to UGX 1,659,243,000 in the FY 2018/2019 which was 4.8%. this shows a decrease due to reduction in wage, SCG-Non-Wage and OTCG - Non-Wage (UWEP) including multisectoral transfers to LLGs (Domestic Development) allocation to the department. The overall expenditures will be as follows: Wage, UGX 206,531,000, Non-Wage, UGX 723,921,000, Domestic Development, UGX 89,562,000 and Domestic Development, UGX 326,000,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	128,298	83,581	207,024
District Unconditional Grant (Non-Wage)	40,500	30,375	26,226
District Unconditional Grant (Wage)	66,510	49,883	59,010
Locally Raised Revenues	15,288	3,104	116,288
Multi-Sectoral Transfers to LLGs_NonWage	4,610	220	5,500
Other Transfers from Central Government	1,390	0	0
Development Revenues	29,196	24,424	27,126
District Discretionary Development Equalization Grant	15,654	15,654	13,173
Multi-Sectoral Transfers to LLGs_Gou	13,542	8,770	13,953
Total Revenues shares	157,494	108,005	234,151
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,510	6,966	59,010
Non Wage	61,788	33,447	148,014
Development Expenditure			
Domestic Development	29,196	4,353	27,126
External Financing	0	0	0
Total Expenditure	157,494	44,766	234,151

Narrative of Workplan Revenues and Expenditure

Planning department has an approved budget estimates of UGX 234,151,000 for the FY 2019/2020 including multisectoral transfers to LLGs representing 0.6%. This shows a decrease due to reduction in DUG-Non-Wage and Wage and DEG allocation to the department. The overall expenditures will be as follows: Wage, 59,010,000, Non-Wage, UGX 148,014,000 and Domestic Development, UGX 27,216,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	109,788	76,755	76,743
District Unconditional Grant (Non-Wage)	23,003	17,252	22,005
District Unconditional Grant (Wage)	58,518	43,888	23,003
Locally Raised Revenues	26,568	15,595	30,335
Multi-Sectoral Transfers to LLGs_NonWage	1,700	20	1,400
Development Revenues	3,200	2,430	4,000
District Discretionary Development Equalization Grant	0	0	2,000
Multi-Sectoral Transfers to LLGs_Gou	3,200	2,430	2,000
Total Revenues shares	112,988	79,185	80,743
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,518	15,797	23,003
Non Wage	51,271	24,617	53,740
Development Expenditure			
Domestic Development	3,200	1,944	4,000
External Financing	0	0	0
Total Expenditure	112,988	42,358	80,743

Narrative of Workplan Revenues and Expenditure

The Department has approved Budget of UGX 80,743,000 for FY2019/2020 including multi-sectorial transfers to LLGs representing 0.2% of the District Revenue Estimates compared to UGX 112,988,000 in FY 2018/2019 which was 0.3%. This shows a decrease due to reduction in District Unconditional Grant (Wage) including Multisectroal Transfers to LLGs allocation to the department. The overall expenditure will be as follows; Wage, UGX 23,003,000, Non-wage, UGX 53,740,000 and Domestic Development, UGX 4,000,000.

Vote :508 Gulu District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	128,222
District Unconditional Grant (Non-Wage)	0	0	10,000
District Unconditional Grant (Wage)	0	0	89,663
Locally Raised Revenues	0	0	15,000
Sector Conditional Grant (Non-Wage)	0	0	13,559
Development Revenues	0	0	2,000
District Discretionary Development Equalization Grant	0	0	2,000
Total Revenues shares	0	0	130,222
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	89,663
Non Wage	0	0	38,559
Development Expenditure			
Domestic Development	0	0	2,000
External Financing	0	0	0
Total Expenditure	0	0	130,222

Narrative of Workplan Revenues and Expenditure

The department of trade industry and local development is a newly introduced department Production and marketing. The department has an approved budget of UGX 130,222,000 for the FY 2019/2020 including multisectoral transfers to LLGs representing 0.3%. The overall expenditures will be as follows: Wage, UGX 89,663,000, Non-Wage, UGX 38,559,000 and Domestic DDevelopment, UGX 2,000,000.

Vote :508 Gulu District

FY 2019/20
