

Vote :754 Gulu Municipal Council**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 :



GWAVU KIWANUKA EDWARD, 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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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 :754 Gulu Municipal Council**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	686,198	1,782,154	4,284,837
Discretionary Government Transfers	2,320,619	1,951,188	22,651,955
Conditional Government Transfers	10,805,009	8,098,853	12,340,351
Other Government Transfers	2,071,004	20,383,914	1,459,558
External Financing	0	0	0
Grand Total	15,882,829	32,216,109	40,736,701

Revenue Performance by end of March of the Running FY

In FY 2018/2019, the municipality budgeted for local revenue worth Shs.686,197,900/= and it planned to collect Shs.514,648,425/= by the end of quarter three. As the quarter closes, the municipality was able to collect cumulatively UShs.1,782,154,000/= indicating 289 percent of the planned performance as at the end of quarter three.

The overall cumulative Central Government Grants (CGTs) received by Gulu Municipal Council as at end of quarter three was Ushs.30,433,955,000 representing 2003% revenue performance of the approved Central Government Transfers for FY2018/19. These funds are distributed as follows: Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. There was marked improvement in Other Government Transfers due to unspent USMID grants brought forward from previous financial year which, by the time of approving this budget, the parliament had not appropriated it.

Planned Revenues for next FY

The Council expects to spend Ush.40,736,701,000 in FY2019/2020. Locally Raised Revenue is projected to be UGXsh.4,284,837,000, representing 10.5% of the total revenues expected in FY2019/2020. The Central Government Transfers to Gulu Municipal Council is projected to be UGXsh.36,451,864,000 which represents 89.5% of the total revenues projection for FY2019/2020.

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	1,593,788	1,522,502	3,376,428
Finance	394,683	903,840	2,088,158
Statutory Bodies	290,782	410,839	672,786
Production and Marketing	167,785	348,025	5,139,404
Health	990,796	689,485	1,190,641
Education	9,153,103	6,717,142	9,831,687
Roads and Engineering	2,010,402	21,176,252	17,157,484
Natural Resources	156,144	83,858	418,410

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Community Based Services	865,857	232,657	471,653
Planning	187,358	82,373	232,117
Internal Audit	72,131	49,136	101,527
Trade, Industry and Local Development	0	0	56,406
Grand Total	15,882,829	32,216,109	40,736,701
<i>o/w: Wage:</i>	<i>8,426,220</i>	<i>6,339,360</i>	<i>8,710,680</i>
<i>Non-Wage Recurrent:</i>	<i>6,155,608</i>	<i>5,153,731</i>	<i>10,645,433</i>
<i>Domestic Devt:</i>	<i>1,301,002</i>	<i>20,723,018</i>	<i>21,380,588</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2018/19

Gulu Municipal Council received a total revenue of Ushs.32,216,109,000 as at the end of quarter three, which represented 203% revenue performance of the approved budget estimates for FY2018/2019 of Ushs.15,882,829,000. The good performance was due to unspent balances of USMID grant brought forward from previous financial year, 2017/2018 and Sale of (Produced) Government Properties/Assets. The releases transferred/dispensed to departments was Ushs.32,216,109,000. However, the total expenditure of Gulu Municipal Council as at the end of the quarter was Ushs.11,182,354,000 which represents only 70% of the approved expenditure for FY2018/2019 and 35% of the releases to the departments were spent. Therefore, the Ushs.21,033,755,000 remained unspent as at the end of quarter one.

Reasons for unspent balances of Ushs.19,245,580,000 is basically funds under USMID grant brought forward from previous financial year under Roads & Engineering department. This fund is due to be paid to contractor for road construction. Finance department had a sum of Ushs.506,146,000 that remained unspent from locally raised revenue (sale of abattoir) which are due to be allocated to departments for re-current and development activities. The unspent balances reflected under Education is Sector grant-development worth Ushs.292,595,000 meant for teachers house construction at Christ Church primary school, Latrine construction and renovation of Girls dormitory at sacred heart secondary school.

Planned Expenditures for the FY 2019/20

The Council expects to spend Ush.40,736,701,000 in FY2019/2020. The expenditure will go towards the following key investment areas: Wage is worth Ush.8,710,680,000, Non-Wage-Recurrent will comprise of Ush.10,645,433,000 and Domestic Development will take Ush.21,380,588,000.

The biggest share of the expenditure totaling to Ush.17,157,484,000, representing 41.54 percent of the total budget has been allocated to Roads and Engineering. This is followed by Education which is allocated Ush.9,831,687,000, representing 23.06 percent of the total budget. The Production department is allocated Ush.5,139,404,000, which represents 13.13 percent of the total budget. Finance is allocated Ush.2,088,154,000, and this represents 5.15 percent of the total budget, which consists mostly transfers to LLGs. Administration is allocated Ush.3,376,428,000, representing 7.22 percent of the total budget. Health is allocated Ush.1,190,641,000 (3.50%), Statutory Bodies Ush.672,786,000 (2.36%), Community Based Services is allocated Ush.471,653,000 (1.86%) and Natural Resources Ush.418,410,000 (0.94%). The least funded department is the newly created Trade, Industry and Local Development Ush.56,406,000 (0.02%), followed by Planning Ush.231,117,000 (0.57%) and Internal Audit department Ush.101,527,000 (0.64%).

Medium Term Expenditure Plans

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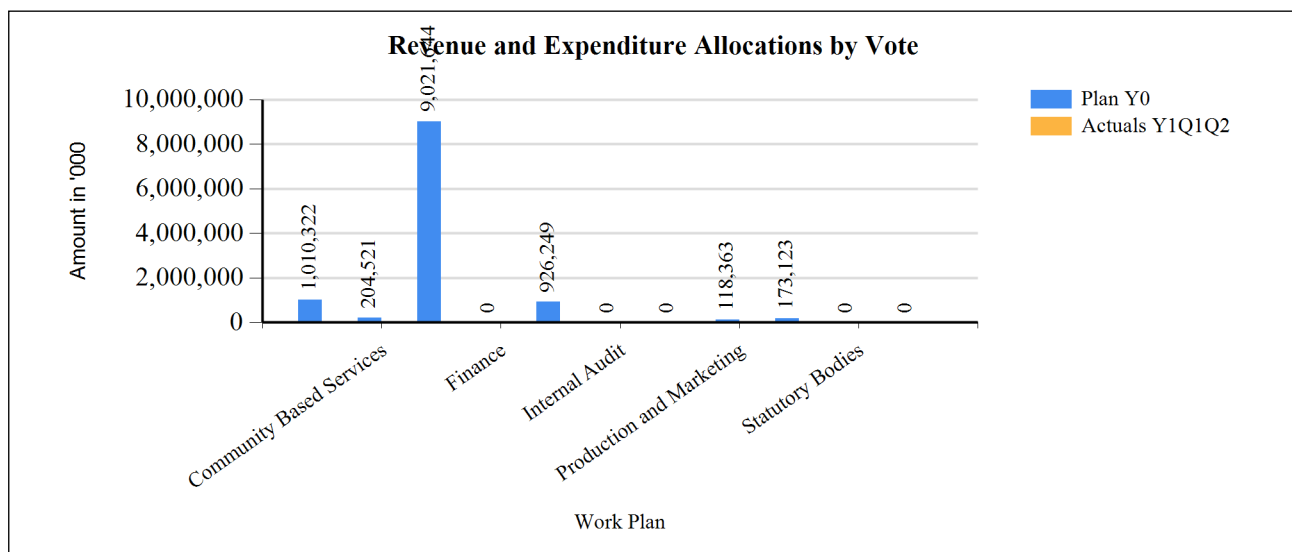
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Administrative infrastructure provision, financial reporting and Accountability, Capacity Building and realistic budgeting. Provision of routine & extra-ordinary policy guidance for effective service delivery. Agricultural advisory services delivery, 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



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	686,198	1,782,154	4,284,837
Advertisements/Bill Boards	10,000	9,899	108,822
Animal & Crop Husbandry related Levies	5,000	17,750	120,000
Application Fees	2,000	920	3,000
Business licenses	214,550	473,395	900,000

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Casinos and Gaming	1,851	5,000	250,000
Educational/Instruction related levies	20,000	3,500	180,000
Fees from appeals	5,000	9,066	6,000
Ground rent	2,330	2,487	72,500
Interest from other government units	75,000	57,628	300,000
Land Fees	21,068	129,478	373,500
Liquor licenses	5,351	0	6,000
Local Hotel Tax	14,191	55,017	120,000
Local Services Tax	37,900	211,326	229,841
Market /Gate Charges	5,433	40,074	354,433
Miscellaneous receipts/income	1,000	94,531	150,000
Other Fees and Charges	8,863	13,965	310,000
Other licenses	15,567	1,000	16,000
Park Fees	39,094	40,695	100,000
Property related Duties/Fees	100,000	96,655	488,741
Refuse collection charges/Public convenience	10,000	4,955	40,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,000	2,254	6,000
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	120,000
Rent & Rates - Non-Produced Assets – from private entities	20,000	10,858	0
Rent & rates – produced assets – from other govt. units	0	0	30,000
Rent & rates – produced assets – from private entities	1,000	1,300	0
Sale of (Produced) Government Properties/Assets	65,000	500,400	0
2a. Discretionary Government Transfers	2,320,619	1,951,188	22,651,955
Urban Discretionary Development Equalization Grant	832,599	832,599	21,151,395
Urban Unconditional Grant (Non-Wage)	582,786	437,090	571,148
Urban Unconditional Grant (Wage)	905,233	681,499	929,412
2b. Conditional Government Transfer	10,805,009	8,098,853	12,340,351
Sector Conditional Grant (Wage)	7,520,986	5,657,861	7,781,268
Sector Conditional Grant (Non-Wage)	1,830,273	1,239,823	2,375,854
Sector Development Grant	443,428	443,428	229,193
General Public Service Pension Arrears (Budgeting)	0	0	793,574
Pension for Local Governments	488,487	366,365	588,628
Gratuity for Local Governments	521,834	391,376	571,834
2c. Other Government Transfer	2,071,004	1,138,334	1,459,558
Support to PLE (UNEB)	6,000	8,250	6,000
Uganda Road Fund (URF)	1,452,588	1,004,843	1,453,558
Uganda Women Entrepreneurship Program(UWEP)	165,441	109,142	0
Youth Livelihood Programme (YLP)	422,000	9,856	0

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Support to Production Extension Services	24,975	6,244	0
3. External Financing	0	0	0
N/A			
Total Revenues shares	15,882,829	12,970,529	40,736,701

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i) Revenue Performance by March FY 2018/19

Locally Raised Revenues

In FY 2018/2019, the municipality budgeted for local revenue worth Shs.686,197,900/= and it planned to collect Shs.514,648,425/= by the end of quarter three. As the quarter closes, the municipality was able to collect cumulatively UShs.1,782,154,000/= indicating 289 percent of the planned performance as at the end of quarter three. This revenue includes revenue collections from 4 Divisions and Municipal Council. The high revenue performance as noted above is attributed to error in capturing locally raised revenue by MFPED, thus, parliament only appropriated 10% of locally raised revenue that is supposed to be collected by the Municipality. Given the fact that this anomaly has been corrected, the budgeted locally raised revenue amount in the Programme Budgeting System (PBS) has not been put right, thus, showing bigger/higher amount being collected.

Central Government Transfers

The overall cumulative Central Government Grants (CGTs) received by Gulu Municipal Council as at end of quarter three was UShs.30,433,955,000 representing 2003% revenue performance of the approved Central Government Transfers for FY2018/19. These funds are distributed as follows: Discretionary Government Transfers, Conditional Government Transfers and Other Government Transfers. There was marked improvement in Other Government Transfers due to unspent USMID grants brought forward from previous financial year which, by the time of approving this budget, the parliament had not appropriated it. There was also improvement in Conditional Government Transfers due to salary enhancement for civil servants who are scientists, and primary and secondary Teachers. However, the Central Government Grants released to Gulu Municipal Council were generally as planned, thus, the performances were very good.

External Financing

Gulu Municipal Council did not plan for any on-budget donor funding in FY2018/2019.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

Locally Raised Revenue is projected to be UGXsh.4,284,837,000, representing 10.5% of the total revenues expected in FY2019/2020, and it is voted as follows: park fees (Ush.100,000,000), business licenses (Ush.900,000,000), Property rates (Ush.488,741,000), Other fees and charges (Ush.310,000,000), land fees (Ush.373,000,000), Interests from other Government units (Ush.300,000,000), Local Hotel Tax (Ush. 120,000,000), gate charges (354,433,000), Local service tax (229,841,000), Casino & Gaming (Ush.250,000,000), miscellaneous (Ush.150,000,000), Rent & Rates (Ush. 120,000,000) and Animal & Crop Husbandry (Ush.120,000,000) among others.

Central Government Transfers

The Central Government Transfers to Gulu Municipality is projected to be UGXsh.36,451,864,000 which represents 89.5% of the total revenues projection for FY2019/2020. The sources of these funds are detailed below: Discretionary Government Transfers amounted to Ush.22,651,955,000; Conditional Government Transfers worth Ush.12,340,351,000; and Other Government Transfers amounting to Ush.1,459,558,000. It should be noted that, the increase in Central Government Transfers to Gulu Municipal Council is due to Uganda Support to Municipal Infrastructure Development (USMID) additional funding for financial year 2019/2020.

External Financing

Gulu Municipal Council did not plan for any on-budget donor funding in FY2019/2020. However, the LG expects to receive funds under KFW-German Bank for construction of water pipes from Karuma to Gulu Town, Sewerage lines constructions, fencing of public institutions (schools & health facilities) and construction of public toilets among others. These are basically off-budget support to the Municipality which are duly captured in our workplans..

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	64,005	255,703	39,225
District Production Services	75,548	83,337	5,100,180
District Commercial Services	28,231	8,985	0
Sub- Total of allocation Sector	167,785	348,025	5,139,404
Sector :Works and Transport			
District, Urban and Community Access Roads	2,010,402	1,307,860	13,657,484
District Engineering Services	0	0	294,877
Municipal Services	0	0	3,205,123
Sub- Total of allocation Sector	2,010,402	1,307,860	17,157,484
Sector :Tourism, Trade and Industry			
Commercial Services	0	0	56,406
Sub- Total of allocation Sector	0	0	56,406
Sector :Education			
Pre-Primary and Primary Education	5,139,308	4,086,948	5,176,735
Secondary Education	2,886,567	1,821,017	3,360,848
Skills Development	766,681	383,373	874,594
Education & Sports Management and Inspection	353,547	53,574	409,926
Special Needs Education	7,000	0	9,585
Sub- Total of allocation Sector	9,153,103	6,344,913	9,831,687
Sector :Health			
Primary Healthcare	919,211	650,793	1,124,291
District Hospital Services	30,000	0	0
Health Management and Supervision	41,585	14,641	66,350
Sub- Total of allocation Sector	990,796	665,434	1,190,641
Sector :Water and Environment			
Natural Resources Management	156,144	76,144	418,410
Sub- Total of allocation Sector	156,144	76,144	418,410
Sector :Social Development			
Community Mobilisation and Empowerment	865,857	102,474	471,653
Sub- Total of allocation Sector	865,857	102,474	471,653
Sector :Public Sector Management			
District and Urban Administration	1,593,788	1,522,502	3,376,428
Local Statutory Bodies	290,782	410,839	672,786
Local Government Planning Services	187,358	82,373	232,117
Sub- Total of allocation Sector	2,071,928	2,015,714	4,281,331
Sector :Accountability			
Financial Management and Accountability(LG)	394,683	397,695	2,088,158

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Internal Audit Services	72,131	45,240	101,527
<i>Sub- Total of allocation Sector</i>	466,814	442,934	2,189,685

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	1,549,835	1,522,502	2,946,883
General Public Service Pension Arrears (Budgeting)	0	0	793,574
Gratuity for Local Governments	521,834	391,376	571,834
Locally Raised Revenues	99,499	227,519	600,000
Multi-Sectoral Transfers to LLGs_NonWage	61,769	137,397	0
Pension for Local Governments	488,487	366,365	588,628
Urban Unconditional Grant (Non-Wage)	62,276	122,554	62,708
Urban Unconditional Grant (Wage)	315,969	277,290	330,139
Development Revenues	43,953	0	429,545
Multi-Sectoral Transfers to LLGs_Gou	43,953	0	0
Urban Discretionary Development Equalization Grant	0	0	429,545
Total Revenues shares	1,593,788	1,522,502	3,376,428
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	315,969	277,290	330,139
Non Wage	1,233,866	1,245,212	2,616,744
Development Expenditure			
Domestic Development	43,953	0	429,545
External Financing	0	0	0
Total Expenditure	1,593,788	1,522,502	3,376,428

Narrative of Workplan Revenues and Expenditure

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The department expects to receive UGXSh. 3,376,428,419 which is more than the budget for the current financial year. This is because the salary arrears and gratuity arrears have been communicated in the central government transfers. Also included is Capacity building grant under USMID AF. Of these funds allocated, non-wage will be to the tune of UGX Sh.2,946,882,964 and the Wage component will be UGXSh.330,139,080. Urban Discretionary Development Equalization Grant to the Tune of UGX 429,545,455. The funds shall be utilized to implement departmental planned outputs including payment of salaries to staff among others.

Vote :754 Gulu Municipal Council**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	388,591	903,840	2,088,158
Locally Raised Revenues	34,000	553,921	222,398
Multi-Sectoral Transfers to LLGs_NonWage	149,043	185,758	1,664,590
Urban Unconditional Grant (Non-Wage)	40,000	40,000	29,614
Urban Unconditional Grant (Wage)	165,548	124,161	171,557
Development Revenues	6,092	0	0
Multi-Sectoral Transfers to LLGs_Gou	6,092	0	0
Total Revenues shares	394,683	903,840	2,088,158
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	165,548	124,161	171,557
Non Wage	223,043	273,534	1,916,602
Development Expenditure			
Domestic Development	6,092	0	0
External Financing	0	0	0
Total Expenditure	394,683	397,695	2,088,158

Narrative of Workplan Revenues and Expenditure

The department expects to receive UGSh.2,088,158,000 compared to current budget. This is an increase in revenue compared to current budget due to enhanced own source revenue. 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, mentor account staff in various financial disciplines, prepare the budget and work plans, ensure 90% locally raised revenue collection, Quarterly financial statements, preparation of final accounts for FY2018/2019, ensure accountability is compiled, Budget preparation , assessment of tax payers, statutory reports and supervision of tax collectors among others.

Vote :754 Gulu Municipal Council**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	290,782	410,839	672,786
Locally Raised Revenues	117,478	160,141	368,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	91,083
Urban Unconditional Grant (Non-Wage)	119,360	148,749	159,758
Urban Unconditional Grant (Wage)	53,945	33,315	53,945
Development Revenues	0	0	0
N/A			
Total Revenues shares	290,782	410,839	672,786
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,945	33,315	53,945
Non Wage	236,838	377,524	618,841
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	290,782	410,839	672,786

Narrative of Workplan Revenues and Expenditure

The department expects to receive a lump sum amount of Ush.672,786,000. This is far more than the current budget due to increase revenue collection from own source. Wage constitutes Ugx53,945,000/=, Non Wage Ush.618,841,000 of which, Ush.368,000,000 is locally raised Revenue. This is a big increase in revenue allocation to the department due enhanced locally raised revenue and multi-sectoral allocations to LLGs amounting to Ush.91,083,000. The expenditure will go towards implementing the following key priority output areas:

- 12 Executive committee meetings held and 12 minutes produced.
- 30 Committee meetings and 30 minutes produced.
- 6 Full Council Meetings held and 6 minutes produced.
- 3 Emergency council meetings held and 3 minutes produced.
- 36 Councilors¶ allowances paid in time.
- Salaries promptly paid to His Worship the Mayor, Deputy Mayor and 4 Division Chairpersons.
- Quarterly executive monitoring conducted and reports produced.

Vote :754 Gulu Municipal Council**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	142,004	120,833	113,691
Locally Raised Revenues	23,003	25,100	38,012
Sector Conditional Grant (Non-Wage)	67,582	50,686	43,279
Sector Conditional Grant (Wage)	25,000	18,983	25,000
Urban Unconditional Grant (Non-Wage)	5,000	10,000	6,000
Urban Unconditional Grant (Wage)	21,419	16,064	1,400
Development Revenues	25,781	227,192	5,025,714
Sector Development Grant	25,781	25,781	25,714
Urban Discretionary Development Equalization Grant	0	0	5,000,000
Total Revenues shares	167,785	348,025	5,139,404
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,419	35,047	26,400
Non Wage	95,585	85,786	87,291
Development Expenditure			
Domestic Development	25,781	227,192	5,025,714
External Financing	0	0	0
Total Expenditure	167,785	348,025	5,139,404

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total Ush.5,139,404,000 in FY2019/2020. There has been an increase in revenue due to the department's increase in multi-sectoral transfers to Division worth Ush.142,361,730, local revenue worth Ush.38,012,000, sector conditional grant (wage) of Ush.25,000,000, sector conditional grant (non wage) of Ush.,43,278,628, sector development grant worth Ush.25,713,848 and urban discretionary equilization grant worth Ush.5,000,000,000.

The funds shall be utilized to pay monthly salaries to staff in the department, linking farmers to markets, agricultural extension and production activities and procurement of irrigation pumps and construction of a modern slaughter slabs.

Vote :754 Gulu Municipal Council**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	922,092	665,434	960,479
Locally Raised Revenues	106,751	23,750	106,751
Multi-Sectoral Transfers to LLGs_NonWage	22,987	41,927	0
Sector Conditional Grant (Non-Wage)	67,925	56,694	135,424
Sector Conditional Grant (Wage)	704,429	529,063	704,429
Urban Unconditional Grant (Non-Wage)	20,000	14,000	13,875
Development Revenues	68,703	24,052	230,162
Multi-Sectoral Transfers to LLGs_Gou	44,652	0	190,967
Sector Development Grant	24,052	24,052	39,195
Total Revenues shares	990,796	689,485	1,190,641
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	704,429	529,063	704,429
Non Wage	217,663	136,371	256,050
Development Expenditure			
Domestic Development	68,703	0	230,162
External Financing	0	0	0
Total Expenditure	990,796	665,434	1,190,641

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ush.1,190,641,000 for next financial year 2019/2020. This is an increase in revenue if compared to the current budget due increased IPF allocation in sector conditional grant (development). Out of that Wage shall take shs.704,429,383, Non-wage Ush.256,050,000 and Capital Development of Ush.230,162,000. The increase in revenue is due to increase in allocation of PHC capital grant and also in Sector Conditional Grant (non-Wage). The fund shall be spent to produce the departmental planned outputs like Paying salaries; Support supervision quarterly; Monitoring visits and mentor-ship; Keep Gulu Clean and green bi-monthly; Training health workers; Carry integrated outreaches; Quarterly review meetings, Quarterly VHT Meetings; Supervising deliveries in all Government H/C.

Vote :754 Gulu Municipal Council**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	8,568,033	6,323,547	9,578,751
Locally Raised Revenues	28,913	14,830	115,647
Multi-Sectoral Transfers to LLGs_NonWage	0	0	182,179
Other Transfers from Central Government	6,000	8,250	6,000
Sector Conditional Grant (Non-Wage)	1,663,369	1,108,895	2,158,271
Sector Conditional Grant (Wage)	6,791,557	5,109,815	7,051,838
Urban Unconditional Grant (Non-Wage)	33,000	26,299	20,843
Urban Unconditional Grant (Wage)	45,195	33,896	43,972
Development Revenues	585,070	393,595	252,936
Multi-Sectoral Transfers to LLGs_Gou	191,475	0	88,651
Sector Development Grant	393,595	393,595	164,285
Total Revenues shares	9,153,103	6,717,142	9,831,687
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	6,836,752	5,127,564	7,095,810
Non Wage	1,731,281	1,116,349	2,482,940
Development Expenditure			
Domestic Development	585,070	101,000	252,936
External Financing	0	0	0
Total Expenditure	9,153,103	6,344,913	9,831,687

Narrative of Workplan Revenues and Expenditure

Vote :754 Gulu Municipal Council**FY 2019/20**

The department expects to receive a total revenue of Ugsh.9,831,687,000 in financial year 2019/2020. These funds shall be used to cater for the following:

A sum of Ush.7,095,810,343 from Sector Conditional Grant –Wage and Urban Unconditional Grant – Wage revenue sources have been put aside as wage to pay salaries to primary, secondary, tertiary education and traditional staff under this department.

Non-wage of Ush. 2,482,940,322 comes from the revenue sources like Locally Raised Revenue, Other Transfers from the Central Government, Urban Unconditional Grant Non-wage, Multi-Sectorial Transfers to LLGs Non-wage and Sector Conditional Grant Non-wage have been allocated to cater for UPE, USE, Tertiary skill grants , inspection, sports , Special need section, UNEB examination and other administrative management cost.

Gou Development Grant worth Ush.371,841,573 which comprised of Multi-Sectorial Transfers to LLGs_GoU to the division and Sector Development Grant (SDG) to schools and management services to facilitate developmental projects like construction of flush toilets or latrine and classroom block, transport facilities, furniture and other maintenance in primary schools within the Municipality.

Vote :754 Gulu Municipal Council**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	1,590,828	1,098,073	1,936,683
Locally Raised Revenues	22,855	19,956	97,855
Multi-Sectoral Transfers to LLGs_NonWage	0	0	294,877
Other Transfers from Central Government	1,452,588	1,004,843	1,453,558
Urban Unconditional Grant (Non-Wage)	35,000	11,000	20,531
Urban Unconditional Grant (Wage)	80,385	39,032	69,863
Development Revenues	419,574	20,078,179	15,220,800
Multi-Sectoral Transfers to LLGs_Gou	419,574	832,599	166,484
Urban Discretionary Development Equalization Grant	0	0	15,054,317
Total Revenues shares	2,010,402	21,176,252	17,157,484
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	80,385	39,032	69,863
Non Wage	1,510,443	1,059,041	1,866,821
Development Expenditure			
Domestic Development	419,574	209,787	15,220,800
External Financing	0	0	0
Total Expenditure	2,010,402	1,307,860	17,157,484

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend a total of Ush.17,157,484,000 which is a stable income compared to last year. This is a reduction in revenue budget compared to the financial year 2018/2019 due to the fact that the indicative figure for USMID funds for next financial year has dropped. The expenditure plan is as follows: 1. Under Urban Roads Fund of Ush.1,453,558,000: We shall do 1.86Km of the following roads: Dr. Onkalit road, Adererod, King George VI, Nyerere Avenue, Nkruma road all at the African Quarters, Pawel Parish Pece Division at Ush.1,200,000,000. Some routine maintenance of town center roads of 6Km will be by road Gangs. At Ush,120,000,000. The balance will be used for Maintenance of 9 Road Plants. Salary will take about Ush.69,863,000.

USMID fund shall be utilized to upgrade 4.9 Km of roads to bitumen standards, covering Alur Road (1.3km), Vincent Opio - Oola Lubaro Road (2.60km) and Nono Road (1km).

Vote :754 Gulu Municipal Council**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	139,796	83,858	418,410
Locally Raised Revenues	51,356	17,761	68,474
Multi-Sectoral Transfers to LLGs_NonWage	0	0	243,136
Urban Unconditional Grant (Non-Wage)	16,000	11,000	12,000
Urban Unconditional Grant (Wage)	72,440	54,330	94,800
Development Revenues	16,348	0	0
Multi-Sectoral Transfers to LLGs_Gou	16,348	0	0
Total Revenues shares	156,144	83,858	418,410
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	72,440	54,330	94,800
Non Wage	67,356	21,814	323,610
Development Expenditure			
Domestic Development	16,348	0	0
External Financing	0	0	0
Total Expenditure	156,144	76,144	418,410

Narrative of Workplan Revenues and Expenditure

The total money allocated to the department amounts to Ush.418,410,000. The increase in allocation was due to enhanced own source revenue. The funds shall cater for the outputs:

Land tittles for 2 Open Spaces will be obtained, land tittles for 3 Health Center shall be processed and 4 Primary Schools shall be surveyed and 30 roads shall be surveyed
 200 Building Plans shall be inspected and approved in Gulu Municipal Council.
 8 Physical Planning Committee meetings shall be conducted and 8 minute reports will be produced.
 186 women and men trained in environmental and natural resource management.
 12 environmental monitoring and inspections conducted in the central business district and industrial area.
 20 hectares of trees planted and surviving.
 4 Water Shed Management Committees formulated.
 4 Wetland Action Plans and regulations developed.
 40 Hectares of Wetlands demarcated and restored.
 60 new land disputes settled within FY

Vote :754 Gulu Municipal Council**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	730,378	232,657	250,222
Locally Raised Revenues	31,837	24,232	127,621
Other Transfers from Central Government	587,441	125,242	0
Sector Conditional Grant (Non-Wage)	31,397	23,548	29,672
Urban Unconditional Grant (Non-Wage)	24,000	12,000	17,250
Urban Unconditional Grant (Wage)	55,702	41,485	75,679
Development Revenues	135,480	0	221,431
Multi-Sectoral Transfers to LLGs_Gou	135,480	0	221,431
Total Revenues shares	865,857	232,657	471,653
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,702	41,485	75,679
Non Wage	674,675	60,989	174,543
Development Expenditure			
Domestic Development	135,480	0	221,431
External Financing	0	0	0
Total Expenditure	865,857	102,474	471,653

Narrative of Workplan Revenues and Expenditure

The department expects to receive and spend Ush.471,653,000/= This is a great decrease compared to FY2018/2019 due removal Other Central Government Transfers to cater for UWEP and YLP. Revenue sources includes 1. Adult literacy- 12,600,000= , Public Library fund 29,000,000=, Support to Youth, Women, and Disability councils 6,500,000=, Local revenue, wage 127,271,000= , CDWs None Wage 1,350,000, UWEP 227,000,000 and support to PWDs 9,870,000, YLP 280,000,000.

Vote :754 Gulu Municipal Council**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	187,358	82,373	232,117
Locally Raised Revenues	106,424	25,400	150,928
Urban Unconditional Grant (Non-Wage)	26,933	21,517	27,189
Urban Unconditional Grant (Wage)	54,000	35,455	54,000
Development Revenues	0	0	0
N/A			
Total Revenues shares	187,358	82,373	232,117
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,000	35,455	54,000
Non Wage	133,358	46,917	178,117
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	187,358	82,373	232,117

Narrative of Workplan Revenues and Expenditure

The department expects to receive Ush.232,117,000/= for FY2019/2020. Locally raised revenue allocated to the department is Ush.150,928,096, Urban Unconditional Grant (Non-Wage) is Ush.27,189,000 and Urban Unconditional Grant (Wage) is Ush.54,000,000.

The budget allocated will be used to implement activities such as: Preparation 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.

Vote :754 Gulu Municipal Council**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	72,131	49,136	101,527
Locally Raised Revenues	16,500	12,697	67,012
Urban Unconditional Grant (Non-Wage)	15,000	9,970	9,656
Urban Unconditional Grant (Wage)	40,631	26,469	24,859
Development Revenues	0	0	0
N/A			
Total Revenues shares	72,131	49,136	101,527
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	40,631	26,469	24,859
Non Wage	31,500	18,771	76,668
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	72,131	45,240	101,527

Narrative of Workplan Revenues and Expenditure

The Department plans to receive Ush.101,527,000/= in the FY 2019/20 and the funds shall be utilized/spent according to the planned outputs and activities. This will be utilised in carrying out monthly audits of all the departments at the division, schools, health centres, and at the Gulu Municipal Head office among other mandatory Audit obligations.

Vote :754 Gulu Municipal Council**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	56,406
Locally Raised Revenues	0	0	32,000
Sector Conditional Grant (Non-Wage)	0	0	9,207
Urban Unconditional Grant (Non-Wage)	0	0	6,000
Urban Unconditional Grant (Wage)	0	0	9,199
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	56,406
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	9,199
Non Wage	0	0	47,207
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	56,406

Narrative of Workplan Revenues and Expenditure

The Department expects a total of UGX56,406,265 this financial year 2019/2020.
 Out of which Sector conditional grand Non-wage shall take 9,207,197. Urban Unconditional Grand Non-wage shall take 6,000,000.
 Sector conditional grand wage shall take 9,199,068 and finally locally raised revenue is 32,000,000.
 The funds Shall be used for the planned activities in the Department.

Vote :754 Gulu Municipal Council

FY 2019/20