

**Vote :754 Gulu Municipal Council****FY 2020/21****Terms and Conditions**

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2020/21**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2020/21** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2020/21**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://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](http://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 :



KIWANUKA EDWARD GWAVU - TOWN  
CLERK

(Accounting Officer)

Signed on Date: \_\_\_\_\_

Signature :

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

Signed on Date: \_\_\_\_\_

# Vote :754 Gulu Municipal Council

**FY 2020/21****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 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	4,284,837	1,299,027	4,745,528
<b>Discretionary Government Transfers</b>	22,651,955	1,792,953	42,197,120
<b>Conditional Government Transfers</b>	12,340,351	9,599,879	13,510,857
<b>Other Government Transfers</b>	1,459,558	1,094,569	3,385,807
<b>External Financing</b>	0	0	0
<b>Grand Total</b>	<b>40,736,701</b>	<b>13,786,428</b>	<b>63,839,312</b>

**Revenue Performance by end of March of the Running FY**

Gulu Municipal Council received a total revenue of Ushs.13,786,428,000/= as at 31st March 2020, which represents only 34% revenue performance of the approved budget estimates for FY2019/2020 of Ushs.40,736,701,000. The poor performance was due to problem of warranting locally raised revenue and non-release of USMID grant. The releases transferred/distributed to departments was Ushs.13,786,428,000/=, thus, all funds allocated. However, the total expenditure of Gulu Municipal Council as at the end of March 2020 was Ushs.13,786,428,000/= which represents 33% of the approved expenditure for FY2019/2020 and 98.7% of the releases to the departments were spent. Therefore, Ushs.179,027,000/= remained unspent as at the end of quarter one. Reasons for unspent balance stated above is fund under Discretionary Government Transfers, which included Discretionary Development equalization Grant (DDEG) to LLGs and Sector Conditional Grants (development). The funds are being accumulated for project works in the subsequent quarters.

**Planned Revenues for next FY**

Gulu Municipal Council expects to receive Ush.63,839,312,000/= in the FY2020/2021. This is a big increase in revenue due to increased IPF for USMID and enhancement in wages for Government employees. Locally Raised Revenue is projected to be UGXsh.4,745,528,000, representing only 7.4% of the total revenues expected in FY2020/2021, and it is voted as follows: park fees, business licenses, land fees, deposit-local revenue, gate charges, inspection fees, miscellaneous, other licenses and local service tax among others. The Central Government Transfers to Gulu Municipality is projected to be UGXsh.59,093,784,000 which represents 92.6% of the total revenues projection for FY2020/2021. It should be noted that, the increase in central government transfers to Gulu Municipal Council is due to increase in IPF for USMID which doubled.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	3,376,428	2,548,028	4,625,375
Finance	2,088,158	726,075	1,282,508
Statutory Bodies	672,786	422,073	829,321
Production and Marketing	5,139,404	105,978	249,590
Health	1,190,641	699,721	1,502,943
Education	9,831,687	7,231,652	10,564,184
Roads and Engineering	17,157,484	1,407,626	41,680,152

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Natural Resources	418,410	96,514	204,995
Community Based Services	471,653	164,771	726,343
Planning	232,117	73,561	214,678
Internal Audit	101,527	43,954	104,409
Trade, Industry and Local Development	56,406	36,945	1,854,814
<b>Grand Total</b>	<b>40,736,701</b>	<b>13,556,898</b>	<b>63,839,312</b>
<i>o/w: Wage:</i>	<i>8,710,680</i>	<i>6,793,726</i>	<i>9,476,724</i>
<i>Non-Wage Recurrent:</i>	<i>10,645,433</i>	<i>5,866,446</i>	<i>11,583,286</i>
<i>Domestic Devt:</i>	<i>21,380,588</i>	<i>896,726</i>	<i>42,779,301</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Expenditure Performance by end of March FY 2019/20**

Gulu Municipal Council received a total revenue of Ushs.13,556,898,000/= as at 31st March 2020, which represents only 34% revenue performance of the approved budget estimates for FY2019/2020 of Ushs.40,736,701,000. The poor performance was due to problem of warranting locally raised revenue and non-release of USMID grant. The releases transferred/dispensed to departments was Ushs.13,556,898,000/=, thus, all funds allocated. However, the total expenditure of Gulu Municipal Council as at the end of March 2020 was Ushs.13,556,898,000/= which represents 34% of the approved expenditure for FY2019/2020 and 98.7% of the releases to the departments were spent. Therefore, Ushs.179,027,000/= remained unspent as at the end of quarter one. Reasons for unspent balance stated above is fund under Discretionary Government Transfers, which included Discretionary Development equalization Grant (DDEG) to LLGs and Sector Conditional Grants (development). The funds are being accumulated for project works in the subsequent quarters.

**Planned Expenditures for the FY 2020/21**

The Council expects to spend Ush. 63,839,312,000,000/= in FY2020/2021. The biggest share of the expenditure totaling to Ush.41,680,152,000/=, representing 65.29% of the total budget has been allocated to Roads & Engineering. This is followed by Education which is allocated Ush.10,564,184,000/=, representing 16.55% of the total budget. Administration is allocated Ush.4,625,375,000/=, representing 7.25%. Trade is allocated Ush.1,854,814,000, representing 2.91% of the total budget. The increased allocation to this department was due to additional funding from the Ministry of Public Service meant for the construction of one stop center. Health is allocated Ush.1,502,943,000, representing 2.35%. The increased revenue to Health was due to sector conditional grant (development) meant for upgrading health center two's to health center three's. Finance is allocated Ush.1,282,508,000 (2.01%). Council Ush.829,321,000 (1.30%), Community Based Services is allocated Ush.726,343,000 (1.14%), Production Ush.249,590,000 (0.39%), Planning Ush.214,678,000 (0.34%), Natural Resources Ush.204,995,000 (0.32%) and Internal Audit Ush.104,409,000 (0.16%).

**Medium Term Expenditure Plans**

Administrative infrastructure provision, financial reporting and Accountability, Capacity Building and realistic budgeting. Provision of routine & extra-ordinary policy guidance for effective service delivery. Agricultural advisory services delivery, diseases, pests and vectors control. Health infrastructure development, sexual and reproductive health services. Increasing number of classrooms and latrine facility in schools, Increase teachers' accommodation in schools and improve on quality teaching. Maintenance/rehabilitation of road networks, Construction and opening of roads in the suburbs of Gulu Municipality and Provision of safe water facilities. Protection and reclaiming of water shades, Restoration of degraded eco systems, Tree-planting and natural forest conservation. Economic empowerment and Gender Based Violence prevention and response. Guiding of planning and budgeting processes at all levels, Monitoring and Evaluation of Programmes and Projects, Management of information systems, Demographic and Population Planning. Compliance to the rules and regulations governing use of Public Funds and assets.

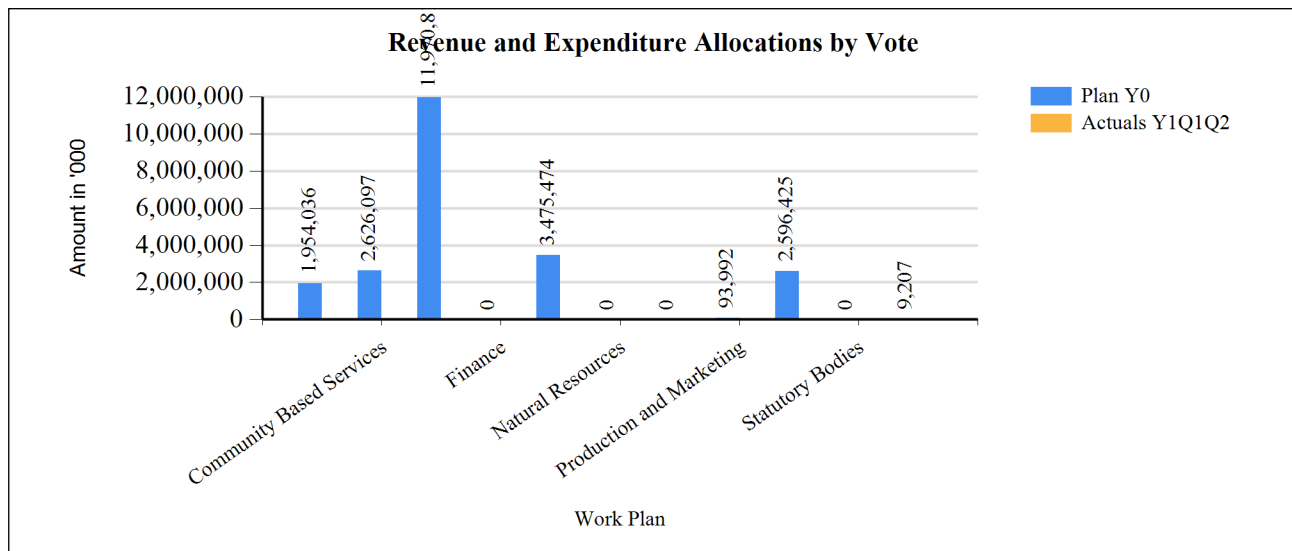
**Challenges in Implementation**

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## FY 2020/21

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 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>4,284,837</b>	<b>1,299,027</b>	<b>4,745,528</b>
Advertisements/Bill Boards	108,822	12,000	108,822
Animal & Crop Husbandry related Levies	120,000	31,600	120,000
Application Fees	3,000	2,400	3,000
Business licenses	900,000	232,408	902,000
Casinos and Gaming	250,000	66,000	250,000
Educational/Instruction related levies	180,000	11,000	20,000
Fees from appeals	6,000	3,550	6,000
Ground rent	72,500	2,000	372,330
Interest from other government units	300,000	0	500,000
Land Fees	373,500	130,592	373,500
Liquor licenses	6,000	0	6,000
Local Hotel Tax	120,000	73,802	123,000
Local Services Tax	229,841	277,800	329,841
Market /Gate Charges	354,433	0	354,435

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Miscellaneous receipts/income	150,000	115,700	150,000
Other Fees and Charges	310,000	40,200	312,000
Other licenses	16,000	0	16,000
Park Fees	100,000	60,000	140,000
Property related Duties/Fees	488,741	160,000	488,900
Refuse collection charges/Public convenience	40,000	44,400	41,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,000	2,575	6,000
Rent & Rates - Non-Produced Assets – from other Govt units	120,000	33,000	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	122,700
Rent & rates – produced assets – from other govt. units	30,000	0	0
Sale of (Produced) Government Properties/Assets	0	0	0
<b>2a. Discretionary Government Transfers</b>	<b>22,651,955</b>	<b>1,792,953</b>	<b>42,197,120</b>
Urban Discretionary Development Equalization Grant	21,151,395	667,533	40,624,159
Urban Unconditional Grant (Non-Wage)	571,148	428,361	583,798
Urban Unconditional Grant (Wage)	929,412	697,059	989,163
<b>2b. Conditional Government Transfer</b>	<b>12,340,351</b>	<b>9,599,879</b>	<b>13,510,857</b>
Sector Conditional Grant (Wage)	7,781,268	6,104,733	8,487,561
Sector Conditional Grant (Non-Wage)	2,375,854	1,602,031	2,387,639
Sector Development Grant	229,193	229,193	411,169
General Public Service Pension Arrears (Budgeting)	793,574	793,574	0
Salary arrears (Budgeting)	0	0	35,286
Pension for Local Governments	588,628	441,471	745,280
Gratuity for Local Governments	571,834	428,876	1,443,921
<b>2c. Other Government Transfer</b>	<b>1,459,558</b>	<b>1,094,569</b>	<b>3,385,807</b>
Support to PLE (UNEB)	6,000	6,000	8,000
Uganda Road Fund (URF)	1,453,558	868,569	1,453,558
Uganda Women Entrepreneurship Program(UWEP)	0	0	12,000
Youth Livelihood Programme (YLP)	0	0	168,276
Unspent balances - Other Government Transfers	0	220,000	0
Support to Production Extension Services	0	0	0
District Commercial Services Support (DICOSS) Project	0	0	1,743,972
Development Response to Displacement Impacts Project (DRDIP)	0	0	0
<b>3. External Financing</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>40,736,701</b>	<b>13,786,428</b>	<b>63,839,312</b>

# Vote :754 Gulu Municipal Council

# FY 2020/21

## i) Revenue Performance by March FY 2019/20

### Locally Raised Revenues

In FY 2019/2020, the municipality budgeted for local revenue worth Shs.4,284,837,064/= and it planned to collect Ushs.1,071,209,266/= in quarter three [January to March] 2020. An amount of 422,908,258/= only was collected by the end of the quarter by the municipality indicating 39.6 percent performance of the planned quarter. Cumulatively, the Municipality has collected Ush.1,299,027,258/= as at the end of quarter three. This is only 40.4% of what should have been collected by the end of the quarter. This revenue includes revenue collections from 4 Divisions and Municipal Council. The low revenue performance as noted above is attributed to the following reasons: administrative inefficiencies, lack of general sensitization, political interference, corruption, tax evasion, absence of enough relevant information about taxes, lack of auditing of tax revenue returns, lack of regular and consistent tax enumeration and assessment of the tax payers, lack of a systematic approach of identifying people liable to pay taxes among others and finally, lockdown due to COVID-19 pandemic.

### Central Government Transfers

The overall cumulative Central Government Grants (CGTs) received by Gulu Municipal Council as at 31st March 2020 was Ushs. 12,487,401,000/=, representing 34% revenue performance of the approved Central Government Transfers for FY2019/2020. These funds are distributed as follows: Discretionary Government Transfers and Conditional Government Transfers excluding Other Government Transfers. There was under performance due to non-release of USMID grants (DL) for infrastructure development in quarter one. However, the Central Government Grants released to Gulu Municipal Council were generally as planned except that of USMID Grant not reflected here.

### External Financing

The Council does not receive any external funding in FY2019/2020.

## ii) Planned Revenues for FY 2020/21

### Locally Raised Revenues

Locally Raised Revenue is projected to be UGXsh.4,745,528,000, representing only 7.4% of the total revenues expected in FY2020/2021, and it is voted as follows: park fees, business licenses, land fees, deposit-local revenue, gate charges, inspection fees, miscellaneous, other licenses and local service tax among others.

### Central Government Transfers

The Central Government Transfers to Gulu Municipality is projected to be UGXsh.59,093,784,000 which represents 92.6% of the total revenues projection for FY2020/2021. It should be noted that, the increase in central government transfers to Gulu Municipal Council is due to increase in IPF for USMID which doubled.

### External Financing

The Council does not expect to receive any external funding in FY2020/2021.

## Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	39,225	23,024	77,996
District Production Services	5,100,180	51,311	171,593
<b>Sub- Total of allocation Sector</b>	<b>5,139,404</b>	<b>74,335</b>	<b>249,590</b>
<b>Sector :Works and Transport</b>			



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District, Urban and Community Access Roads	13,657,484	774,424	40,849,152
District Engineering Services	294,877	30,938	0
Municipal Services	3,205,123	0	831,000
<b>Sub- Total of allocation Sector</b>	<b>17,157,484</b>	<b>805,361</b>	<b>41,680,152</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	56,406	23,435	1,854,814
<b>Sub- Total of allocation Sector</b>	<b>56,406</b>	<b>23,435</b>	<b>1,854,814</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	5,176,735	3,624,969	5,940,021
Secondary Education	3,360,848	2,564,851	3,303,945
Skills Development	874,594	642,755	924,594
Education & Sports Management and Inspection	409,926	91,007	319,244
Special Needs Education	9,585	9,585	76,381
<b>Sub- Total of allocation Sector</b>	<b>9,831,687</b>	<b>6,933,168</b>	<b>10,564,184</b>
<b>Sector :Health</b>			
Primary Healthcare	1,124,291	66,184	1,403,337
Health Management and Supervision	66,350	18,339	99,605
<b>Sub- Total of allocation Sector</b>	<b>1,190,641</b>	<b>84,523</b>	<b>1,502,943</b>
<b>Sector :Water and Environment</b>			
Natural Resources Management	418,410	87,699	204,995
<b>Sub- Total of allocation Sector</b>	<b>418,410</b>	<b>87,699</b>	<b>204,995</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	471,653	158,688	726,343
<b>Sub- Total of allocation Sector</b>	<b>471,653</b>	<b>158,688</b>	<b>726,343</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,376,428	975,553	4,625,375
Local Statutory Bodies	672,786	229,194	829,321
Local Government Planning Services	232,117	63,505	214,678
<b>Sub- Total of allocation Sector</b>	<b>4,281,331</b>	<b>1,268,253</b>	<b>5,669,374</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	2,088,158	720,949	1,282,508
Internal Audit Services	101,527	1,400	104,409
<b>Sub- Total of allocation Sector</b>	<b>2,189,685</b>	<b>722,349</b>	<b>1,386,917</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
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**Vote :754 Gulu Municipal Council****FY 2020/21**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,946,883</b>	<b>2,361,692</b>	<b>4,131,270</b>
General Public Service Pension Arrears (Budgeting)	793,574	793,574	0
Gratuity for Local Governments	571,834	428,876	1,443,921
Locally Raised Revenues	600,000	123,418	1,118,334
Multi-Sectoral Transfers to LLGs_NonWage	0	0	377,337
Pension for Local Governments	588,628	441,471	745,280
Salary arrears (Budgeting)	0	0	35,286
Urban Unconditional Grant (Non-Wage)	62,708	126,162	52,531
Urban Unconditional Grant (Wage)	330,139	252,480	358,580
<b>Development Revenues</b>	<b>429,545</b>	<b>186,335</b>	<b>494,105</b>
Urban Discretionary Development Equalization Grant	429,545	186,335	494,105
<b>Total Revenues shares</b>	<b>3,376,428</b>	<b>2,548,028</b>	<b>4,625,375</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	330,139	169,945	358,580
Non Wage	2,616,744	805,608	3,772,690
<b>Development Expenditure</b>			
Domestic Development	429,545	0	494,105
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,376,428</b>	<b>975,553</b>	<b>4,625,375</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive UGXSh.4,625,375,000/=. Wage component amounts to USh.358,580,000/= and Non wage of about USh.3,772,690,000/= and development grant worth USh.494,105,000/=. This will be spent in Travels inland and abroad by the Town Clerk, Deputy and so on to the Line Ministry, Verification of pension files through the human resource section ,payment of salaries to staff under the LG Vote, carrying out capacity building training to staff among others.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,088,158</b>	<b>726,075</b>	<b>1,282,508</b>
Locally Raised Revenues	222,398	62,561	250,000
Multi-Sectoral Transfers to LLGs_NonWage	1,664,590	504,216	841,960
Urban Unconditional Grant (Non-Wage)	29,614	30,000	25,000
Urban Unconditional Grant (Wage)	171,557	129,298	165,548
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>2,088,158</b>	<b>726,075</b>	<b>1,282,508</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	171,557	129,171	165,548
Non Wage	1,916,602	591,778	1,116,960
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,088,158</b>	<b>720,949</b>	<b>1,282,508</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive USh.1,282,508,000/= for expenditures in the coming FY.

The resources are aggregated as UGX 250,000,000/= of Local Revenue , ugx 165,548,000/= wage , Non wage 30,000,000/= and Multisectoral transfers of UGX 841,960,042/=.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>672,786</b>	<b>422,073</b>	<b>829,321</b>
Locally Raised Revenues	368,000	139,386	312,000
Multi-Sectoral Transfers to LLGs_NonWage	91,083	145,016	297,210
Urban Unconditional Grant (Non-Wage)	159,758	117,834	166,166
Urban Unconditional Grant (Wage)	53,945	19,838	53,945
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>672,786</b>	<b>422,073</b>	<b>829,321</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	53,945	0	53,945
Non Wage	618,841	229,194	775,376
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>672,786</b>	<b>229,194</b>	<b>829,321</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a lumpsum amonut of Ush.829,321,199/=. The expenditure will go towards implementing the departmental planned outputs like production of all the minutes for meetings arrangement, organising the Consultative meetings for executive committee and conducting standing committee business among others. Wage constitutes Ugx 53,945,000/=. Urban unconditional grant-Non Wage Ugx 166,166,399/= and the balance of Ugx 297,210,000/= is multisectoral transfers to divisions.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>113,691</b>	<b>80,264</b>	<b>224,519</b>
Locally Raised Revenues	38,012	7,100	68,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	59,442
Sector Conditional Grant (Non-Wage)	43,279	32,459	41,677
Sector Conditional Grant (Wage)	25,000	18,750	25,000
Urban Unconditional Grant (Non-Wage)	6,000	8,000	4,000
Urban Unconditional Grant (Wage)	1,400	13,955	26,400
<b>Development Revenues</b>	<b>5,025,714</b>	<b>25,714</b>	<b>25,071</b>
Sector Development Grant	25,714	25,714	25,071
Urban Discretionary Development Equalization Grant	5,000,000	0	0
<b>Total Revenues shares</b>	<b>5,139,404</b>	<b>105,978</b>	<b>249,590</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	26,400	8,279	51,400
Non Wage	87,291	41,604	173,119
<b>Development Expenditure</b>			
Domestic Development	5,025,714	24,452	25,071
External Financing	0	0	0
<b>Total Expenditure</b>	<b>5,139,404</b>	<b>74,335</b>	<b>249,590</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of Ush.249,590,000/= out of which wage component will take Ush.51,400,000=, Non wage recurrent will take Ush.173,119,000/=, sector development is worth Ush.25,071,000/= and Multi-Sectoral Transfers to LLGs\_NonWage is worth Ush.59,442,000/=.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>960,479</b>	<b>660,526</b>	<b>1,183,154</b>
Locally Raised Revenues	106,751	25,638	130,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	148,605
Sector Conditional Grant (Non-Wage)	135,424	101,565	167,992
Sector Conditional Grant (Wage)	704,429	528,322	721,557
Urban Unconditional Grant (Non-Wage)	13,875	5,000	15,000
<b>Development Revenues</b>	<b>230,162</b>	<b>39,195</b>	<b>319,789</b>
Multi-Sectoral Transfers to LLGs_Gou	190,967	0	122,835
Sector Development Grant	39,195	39,195	196,954
<b>Total Revenues shares</b>	<b>1,190,641</b>	<b>699,721</b>	<b>1,502,943</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	704,429	0	721,557
Non Wage	256,050	78,173	461,597
<b>Development Expenditure</b>			
Domestic Development	230,162	6,350	319,789
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,190,641</b>	<b>84,523</b>	<b>1,502,943</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive revenue of Ush. 1,502,942,767/= in financial year 2020 – 2021. Non-Wage component shall take Ush.1,183,153,928/=-, of which wage is worth Ush. 721,557,000/=-. These funds shall be used to cater for the following:

A) The Revenue Budget for Recurrent Work plan Expenditures, Wage shall take Ug. Shs. 721,556.688 a percentage of 48% of the budget of which it include Sector Conditional Grant Wage (shs. 721,556.688)  
Non-wage shall take Ug. Shs.455,247.174 with 30% which include Sector Conditional Grant Non-Wage (shs. 179,891.174), Locally Raised Revenue (shs. 106,751.000), Urban Unconditional Grant Non-wage (shs. 20,000,000) and Multi-sectorial Transfers to LLGs – Non-wage (shs. 148,605.000) The Revenue Budget for Development Work plan Expenditures, Sector Development Grant shall take Ug. Shs. 196,954.143 and Multi-sectorial Transfers to LLGs – Gou Ug. Shs. 122,834.697 with 16% of the budget.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,578,751</b>	<b>7,067,367</b>	<b>10,252,205</b>
Locally Raised Revenues	115,647	37,267	115,600
Multi-Sectoral Transfers to LLGs_NonWage	182,179	0	178,326
Other Transfers from Central Government	6,000	0	8,000
Sector Conditional Grant (Non-Wage)	2,158,271	1,438,848	2,139,079
Sector Conditional Grant (Wage)	7,051,838	5,557,661	7,741,005
Urban Unconditional Grant (Non-Wage)	20,843	11,299	25,000
Urban Unconditional Grant (Wage)	43,972	22,292	45,195
<b>Development Revenues</b>	<b>252,936</b>	<b>164,285</b>	<b>311,979</b>
Multi-Sectoral Transfers to LLGs_Gou	88,651	0	122,835
Sector Development Grant	164,285	164,285	189,144
<b>Total Revenues shares</b>	<b>9,831,687</b>	<b>7,231,652</b>	<b>10,564,184</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,095,810	5,474,900	7,786,200
Non Wage	2,482,940	1,452,283	2,466,005
<b>Development Expenditure</b>			
Domestic Development	252,936	5,985	311,979
External Financing	0	0	0
<b>Total Expenditure</b>	<b>9,831,687</b>	<b>6,933,168</b>	<b>10,564,184</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive revenue of USh.10,564,184,000/= this financial year 2020 – 2021. These funds shall be used to cater for the following:

A) The Revenue Budget for Recurrent Workplan Expenditures, Wage shall take Ug. Shs. 7,786,199,712 a percentage of 71% of the budget of which it include Sector Conditional Grant Wage (shs. 7,741,004,712) and Urban Unconditional Grant Wage (shs. 45,195,000).

Non-wage shall take Ug. Shs. 2,492,391,253 with 25% which include Sector Conditional Grant Non-Wage (shs. 2,174,352,873), Locally Raised Revenue (shs. 115,647,000), Urban Unconditional Grant Non-wage (shs. 33,000,000), Other Transfers from Central Gov't (Shs. 8,000,000) and Multi-sectoral Transfers to LLGs – Non-wage (shs. 178,326,000)

B) The Revenue Budget for Development Workplan Expenditures, Sector Development Grant shall take Ug. Shs. 189,144,259 and Multi-sectoral Transfers to LLGs – Gou Ug. Shs. 122,834,697 with 4% of the budget.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,936,683</b>	<b>982,458</b>	<b>1,918,602</b>
Locally Raised Revenues	97,855	68,957	97,855
Multi-Sectoral Transfers to LLGs_NonWage	294,877	0	267,489
Other Transfers from Central Government	1,453,558	874,569	1,453,558
Urban Unconditional Grant (Non-Wage)	20,531	4,000	28,000
Urban Unconditional Grant (Wage)	69,863	34,931	71,700
<b>Development Revenues</b>	<b>15,220,800</b>	<b>425,168</b>	<b>39,761,550</b>
Multi-Sectoral Transfers to LLGs_Gou	166,484	202,657	122,835
Urban Discretionary Development Equalization Grant	15,054,317	222,511	39,638,715
<b>Total Revenues shares</b>	<b>17,157,484</b>	<b>1,407,626</b>	<b>41,680,152</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	69,863	17,466	71,700
Non Wage	1,866,821	585,238	1,846,902
<b>Development Expenditure</b>			
Domestic Development	15,220,800	202,658	39,761,550
External Financing	0	0	0
<b>Total Expenditure</b>	<b>17,157,484</b>	<b>805,361</b>	<b>41,680,152</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive USh.41,680,152,221/= in FY2020/2021. THis comprises of the following:

1. Wage component =71,700,000/= for 13 staff
2. Non Wage of Ush.1,846,902,152/= covering unconditional grant (NW) and own source revenue for departmental operations eg. small office supplies, travels, fuel and lubricants, etc
- 4.DDEG for the four Divisions is worth Ush.122,834,697/=.
5. URF for roads maintenance amounting to Ush.1,453,558,152/= and USMID fund worth Ush.39,638,715,372/=.



**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>418,410</b>	<b>96,514</b>	<b>204,995</b>
Locally Raised Revenues	68,474	15,861	68,474
Multi-Sectoral Transfers to LLGs_NonWage	243,136	8,000	29,721
Urban Unconditional Grant (Non-Wage)	12,000	4,000	12,000
Urban Unconditional Grant (Wage)	94,800	68,653	94,800
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>418,410</b>	<b>96,514</b>	<b>204,995</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	94,800	64,662	94,800
Non Wage	323,610	23,037	110,195
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>418,410</b>	<b>87,699</b>	<b>204,995</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total amount of money worth Ush.204,995,000 /= in financial year 2020/2021. The department has a budget of Ush.94,800,000/= for wage, Ush.68,474,000/= for locally raised revenues , urban unconditional grant (non wage) 12, 000,000/= and allocation to multi sector transfers to local governments will be Ush.29,721,000/= . The funds shall be utilized to implement the following key priority areas:

- Obtain land titles for 2 Open Spaces, 4 Primary Schools.
- Inspection of 200 Building Plans in Gulu Municipal Council.
- Hold 8 Physical Planning Committee meetings.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>250,222</b>	<b>108,742</b>	<b>603,509</b>
Locally Raised Revenues	127,621	17,849	97,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	208,047
Other Transfers from Central Government	0	0	180,276
Sector Conditional Grant (Non-Wage)	29,672	22,254	29,685
Urban Unconditional Grant (Non-Wage)	17,250	4,000	16,000
Urban Unconditional Grant (Wage)	75,679	58,640	72,500
<b>Development Revenues</b>	<b>221,431</b>	<b>56,029</b>	<b>122,835</b>
Multi-Sectoral Transfers to LLGs_Gou	221,431	56,029	122,835
<b>Total Revenues shares</b>	<b>471,653</b>	<b>164,771</b>	<b>726,343</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	75,679	55,282	72,500
Non Wage	174,543	47,377	531,009
<b>Development Expenditure</b>			
Domestic Development	221,431	56,029	122,835
External Financing	0	0	0
<b>Total Expenditure</b>	<b>471,653</b>	<b>158,688</b>	<b>726,343</b>

**Narrative of Workplan Revenues and Expenditure**

The deaprt expects to receive USh.726,343,000/= in FY2020/2021. The revenue includes the following:  
 Revenue includes I. Adult literacy- 12,600,000= , Public Library fund 18,,000,000=, Support to Youth, Women, and Disability councils 7,125,000=, Local revenue,125,702,000= wage-72,500,000/= , CDWs None Wage2,000,000,UWEP 12,000,943 and support to PWDs 15,870,000, YLP., FAL 6,700,000

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>232,117</b>	<b>73,561</b>	<b>214,678</b>
Locally Raised Revenues	150,928	8,955	116,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	9,678
Urban Unconditional Grant (Non-Wage)	27,189	23,637	35,000
Urban Unconditional Grant (Wage)	54,000	40,969	54,000
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>232,117</b>	<b>73,561</b>	<b>214,678</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,000	38,661	54,000
Non Wage	178,117	24,845	160,678
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>232,117</b>	<b>63,505</b>	<b>214,678</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Ush.214,678,000/= for FY2020/2021 of which locally raised revenue amounts to Ush.116,000,000 , multi-sectoral transfers to LLGs(Non-Wage) amounts to Ush.9,678,000 , Urban Unconditional grants(Non-Wage) amounts to Ush.35,000,000 and Urban Unconditional grants(Wage) amounts to Ush.54,000,000 and the budget allocated will be used to implement activities such as: revision of the Municipal Development Plan and Division Development Plans through a consultative and participatory process, Preparation of the BFP, undertaking short consultancy on internal assessment of minimum conditions and performance measures, monitoring of sector work-plans, holding budget conference, quarterly and annual progress reporting, integrating population issues and census into development process, maintaining and managing existing management information systems.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>101,527</b>	<b>43,954</b>	<b>104,409</b>
Locally Raised Revenues	67,012	4,300	67,000
Urban Unconditional Grant (Non-Wage)	9,656	0	12,550
Urban Unconditional Grant (Wage)	24,859	24,924	24,859
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>101,527</b>	<b>43,954</b>	<b>104,409</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	24,859	1,400	24,859
Non Wage	76,668	0	79,550
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>101,527</b>	<b>1,400</b>	<b>104,409</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive USh.104,409,000 from Locally raised revenue, unconditional grant (wage) of UGX 24,859,000 and unconditional grant (non wage) of UGX 12,550,000=. The department shall spend UGX 24,859,000= on payment of staff Salary for twelve months and UGX 79,550,000 on operations of the department for twelve months.

**Vote :754 Gulu Municipal Council****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>56,406</b>	<b>36,945</b>	<b>110,842</b>
Locally Raised Revenues	32,000	6,028	72,000
Sector Conditional Grant (Non-Wage)	9,207	6,905	9,205
Urban Unconditional Grant (Non-Wage)	6,000	1,000	8,000
Urban Unconditional Grant (Wage)	9,199	23,012	21,636
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>1,743,972</b>
Other Transfers from Central Government	0	0	1,743,972
<b>Total Revenues shares</b>	<b>56,406</b>	<b>36,945</b>	<b>1,854,814</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,199	9,502	21,636
Non Wage	47,207	13,933	89,205
<b>Development Expenditure</b>			
Domestic Development	0	0	1,743,972
External Financing	0	0	0
<b>Total Expenditure</b>	<b>56,406</b>	<b>23,435</b>	<b>1,854,814</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive revenue worth Ush.1,854,813,942 the financial year 2020/2021. Out of this fund, the recurrent total expenditure will take Ush.110,841,671 (Wage Ush.21,636,348 and Non-Wage Ush.89,205,323). Other Transfers from the Central Government worth Ush.1,743,972,271 is developmental fund meant for the construction of one stop center in Gulu Municipal Council with support from the Ministry of Public Service.

**Vote :754 Gulu Municipal Council**

**FY 2020/21**

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