

Vote: 508 Gulu District

FY 2018/19

Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

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

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

Signature :



Kato M. Milton

(Accounting Officer)

Signed on Date: _____

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: _____

Vote: 508 Gulu District**FY 2018/19****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote: 508 Gulu District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	721,533	341,874	766,383
Discretionary Government Transfers	3,936,127	3,246,081	4,266,061
Conditional Government Transfers	19,215,139	14,312,016	20,614,993
Other Government Transfers	5,388,772	2,303,579	8,066,996
Donor Funding	1,128,000	1,644,376	711,000
Grand Total	30,389,571	21,847,926	34,425,432

Revenue Performance by end of March of the Running FY

The District by the end of the third Quarter of the FY 2017/18 received UGX 21,847,926,000 against planned total Budget of UGX 30,389,571,000 which represents performance of 72% of the expected revenue out-turn which was lower than the expected 75% outturn. The low revenue performance in the revenue out-turn has been attributed to under release of sector conditional grant – non wage including poor remittance of LRR from LLGs and generally declining LRR realization in the District. Other Government transfers remains poor at 43% due to under release of NUSAF-3 and YLP, non-release of UWEP and VODP2. Conditional Government transfers also was lower at 74% resulting from the Education cash flow planning of sector conditional Grant (non wage) under Education in the third quarter. Locally Raised Revenue out-turn still remains poor at only 47% due to poor revenue remittance from LLGs and generally declining revenue performance in the District.

Planned Revenues for next FY

In the Financial Year 2018/2019 the District anticipates to realize UGX 34,425,432,000 from the various revenue sources. It expects to raise UGX 766,383,000 from Locally Raised Revenue which represents 2.2%, UGX 32,948,050,000 from Central Government representing 95.7% and UGX 711,000,000 from Donor representing 2.1% of the District anticipated Budget. The overall increase in the anticipated revenue as compared to the FY 2017/18 of UGX 30,389,571,000 is due to the increase in Local revenue from UGX 721,533,000 to UGX 766,383,000, Central Government transfers from UGX 28,530,038,000 to UGX 32,268,049,000. Donor funding however decreased from UGX 1,128,000,000 to UGX 711,000,000 due to withdrawal of NUDEIL and SDS funding. The overall increase in anticipate revenue for FY 2018/2019 is 13.3% from the Approved budget of UGX 30,389,571,000 for FY2017/2018.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	7,435,232	4,436,174	8,704,905
Finance	450,392	354,400	450,466
Statutory Bodies	547,832	389,134	634,409
Production and Marketing	1,411,922	993,964	1,897,681
Health	4,552,589	2,355,541	4,531,488
Education	12,580,239	9,323,248	13,944,484
Roads and Engineering	1,128,579	2,505,107	1,517,050

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Water	427,393	388,506	511,704
Natural Resources	278,848	190,433	303,521
Community Based Services	1,299,521	372,115	1,659,243
Planning	171,541	125,306	157,494
Internal Audit	105,484	72,229	112,988
Grand Total	30,389,571	21,506,159	34,425,432
<i>o/w: Wage:</i>	15,269,747	11,449,785	17,115,928
<i>Non-Wage Recurrent:</i>	7,241,578	4,673,323	13,908,425
<i>Domestic Devt:</i>	6,750,247	3,814,999	2,690,079
<i>Donor Devt:</i>	1,128,000	1,568,052	711,000

Expenditure Performance by end of March FY 2017/18

By the end of March 2018, a cumulative total sum of UGX 21,506,159,000 of the total received of UGX 21,847,926,000 was distributed to the user departments implying a balance of UGX 341,767,000 remaining in the General fund Accounts. The overall cumulative expenditure by the end of the third Quarter of the FY 2017/18 by the User Departments was only UGX 12,066,370,000 against total disbursement implying that there was unspent balance of UGX 9,439,789,000. This unspent balance was largely attributed to lack of contract committee that delayed the awards of contracts for capital investments and services for user departments especially for production and marketing, health , education, roads and water for projects under DDEG, Sector development grants, for example, borehole drilling, Roads works, School infrastructures and other supplies in the production Sector.

Planned Expenditures for the FY 2018/19

Expenditure plan of the District for FY 2018/19 of the District Budget of UGX 34,425,432,000 are as follows: Wage Recurrent is UGX 17,115,928,000 which represents 49.7% and the bigger percentage of the wage goes to Education and Health departments including pensions and gratuities, while Non-wage recurrent is UGX 13,908,425,000 Representing 40.4%, Domestic Development takes UGX 2,690,079,000 representing 7.8% and Donor Development is UGX 711,000,000 representing 2.1% of the overall District anticipated Budget.

Medium Term Expenditure Plans

Medium Term Expenditure plans for Gulu District District Local Government as contained in the 5-year DDP II are as follows; 1. To ensure effective planning of service delivery. 2. To provide management and administrative support services to all council departments, 3. To monitor and supervise all Council activities, 4. To Conduct transparent and accountable procurement of service providers. 5. To improve on Local revenue performance and management 6. To Formulate and pass policies for provide efficient and effective service delivery to the population of Gulu District. 7. To Provide effective Agricultural Extension Service; 8. To consolidate the existing Health infrastructure 9.To increase access to educational services 10.To improve roads accessibility, 11. To increase access to safe water coverage from 68% to 75%, 12. To improve natural resource conservation, 13. To promote social protection and community transformation, 14. To monitor and evaluate District development projects and programs, and 15. To enhance effective and efficient financial management

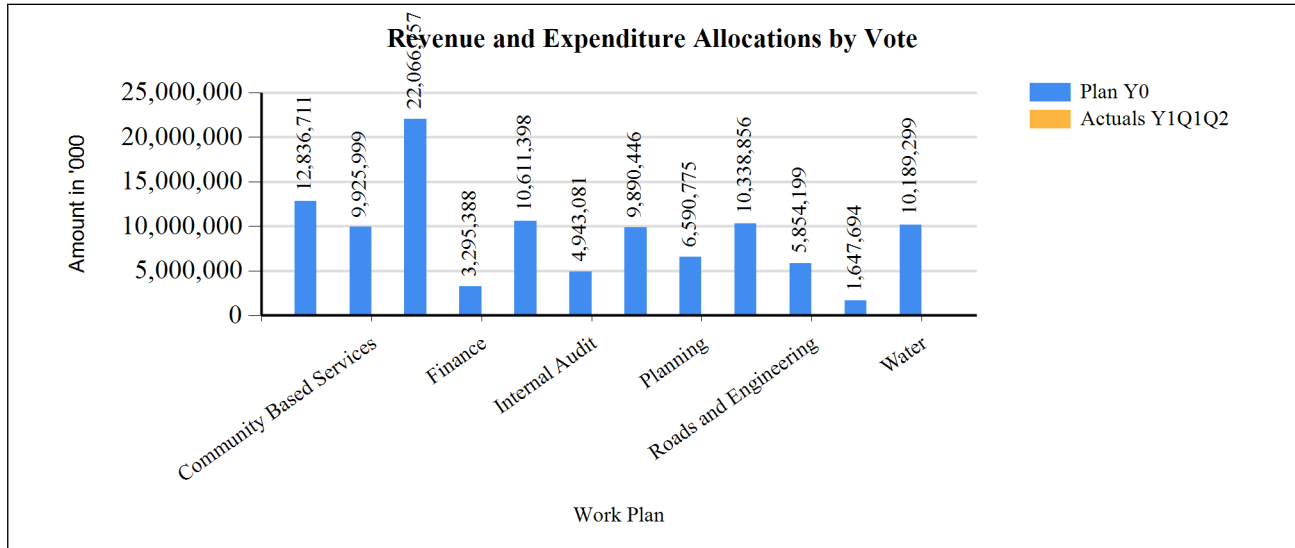
Challenges in Implementation

The long procurement processes cause delays in the implementation of planned projects and hence resulting in to poor funds absorption. in addition, inadequate and low capacity of Service providers poses challenges to completion of works in time. There is also inadequate number of staffs and low Staff motivation which is affecting implementation of project activities. Withdrawal and phase off of Some Donor funded projects is as well long process of Decision making by donors poses a challenge. The low Local revenue base affects implementation of activities planned. Staff attraction and retention still creates a capacity gap to effectively coordinates all services delivery activity at the District as well as at LLGs. the equipment breakdown and high cost of maintenance of roads equipment poses a big challenge in the road sector. The introduction of payment of Ononaria to LCIIIs without additional funding has increased the burden on LGs to cater for this expenditure and is going to affect other planned activities.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	721,533	341,874	766,383
Advertisements/Bill Boards	1,000	0	1,500
Agency Fees	34,000	14,462	35,500
Animal & Crop Husbandry related Levies	3,000	0	0
Application Fees	3,000	20	6,500
Business licenses	15,000	11,983	20,000
Educational/Instruction related levies	3,000	0	100
Ground rent	0	0	0
Inspection Fees	9,500	5,434	5,000
Interest from private entities - Domestic	0	0	0
Land Fees	34,540	23,998	38,750
Local Services Tax	62,901	37,231	40,718
Lock-up Fees	500	0	0
Market /Gate Charges	25,000	5,039	30,000
Miscellaneous receipts/income	12,315	7,981	10,000
Occupational Permits	3,500	0	0
Other Court Fees	114,777	0	0
Other Fees and Charges	73,000	14,428	188,215
Other fines and Penalties - private	0	40	0
Other licenses	0	118,432	22,000
Park Fees	1,500	0	0

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Property related Duties/Fees	227,500	4,222	227,500
Rates – Produced assets- from private entities	0	0	0
Refuse collection charges/Public convenience	0	0	100
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,000	828	5,000
Registration of Businesses	5,000	890	7,500
Rent & Rates - Non-Produced Assets – from other Govt units	1,000	63,111	0
Rent & Rates - Non-Produced Assets – from private entities	0	2,420	0
Rent & rates – produced assets – from other govt. units	0	1,680	8,000
Rent & rates – produced assets – from private entities	23,000	1,350	26,000
Royalties	5,000	0	14,000
Sale of (Produced) Government Properties/Assets	40,000	0	75,000
Sale of non-produced Government Properties/assets	2,000	0	5,000
Stamp duty	15,500	0	0
Unspent balances – Locally Raised Revenues	0	28,328	0
2a. Discretionary Government Transfers	3,936,127	3,246,081	4,266,061
District Discretionary Development Equalization Grant	1,175,942	1,175,942	1,154,254
District Unconditional Grant (Non-Wage)	529,726	397,294	524,688
District Unconditional Grant (Wage)	2,230,459	1,672,844	2,587,120
2b. Conditional Government Transfer	19,215,139	14,312,016	20,614,993
General Public Service Pension Arrears (Budgeting)	122,482	122,482	29,174
Gratuity for Local Governments	971,711	728,784	626,094
Pension for Local Governments	1,758,389	1,318,792	1,802,872
Salary arrears (Budgeting)	97,966	97,966	264,679
Sector Conditional Grant (Non-Wage)	2,250,771	1,289,995	2,176,313
Sector Conditional Grant (Wage)	13,039,288	9,779,466	14,528,809
Sector Development Grant	953,895	953,895	1,165,998
Transitional Development Grant	20,638	20,638	21,053
2c. Other Government Transfer	5,388,772	2,303,579	8,066,996
District Commercial Services Support (DICOSS) Project	0	0	450,000
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Global Fund	0	0	0
Makerere School of Public Health	679,000	0	0
Neglected Tropical Diseases (NTDs)	0	0	221,000
Northern Uganda Social Action Fund (NUSAF)	3,394,539	1,491,610	5,000,000
Other	0	0	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	320,871	363,453	417,558
Support to PLE (UNEB)	40,000	7,323	40,000

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Support to Production Extension Services	0	0	0
Uganda Road Fund (URF)	0	333,889	754,075
Uganda Women Entrepreneurship Program(UWEP)	250,000	0	480,000
Unspent balances - Conditional Grants	0	0	0
Vegetable Oil Development Project	70,000	0	70,000
Youth Livelihood Programme (YLP)	594,362	107,304	594,362
3. Donor	1,128,000	1,644,376	711,000
United Nations Children Fund (UNICEF)	446,000	13,580	318,000
United Nations Population Fund (UNPF)	40,000	0	40,000
Global Fund for HIV, TB & Malaria	312,000	67,992	165,000
World Health Organisation (WHO)	30,000	0	30,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	158,000
Neglected Tropical Diseases (NTDs)	0	76,312	0
Support to Decentralisation for Sustainability (SDS)	300,000	22,286	0
Unspent balances - Donor Funding	0	0	0
Others	0	1,464,206	0
Total Revenues shares	30,389,571	21,847,926	34,425,432

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

The District in the third quarter of the FY 2017/18 realized UGX 341,874,000 as Locally Raised Revenue against a total Budget of UGX 721,533,000 representing 47%. The deviation was due to poor remittance from Sub-counties and generally poor local revenue performance.

Central Government Transfers

The District in the third quarter of the FY 2017/18 received UGX 19,861,676,000 as Central Government Transfers against Central Government Budget of UGX 28,540,038,000 representing 69.6%. The variation was due to under or non released of Other Government Transfers such as FIEFOC, VODP2, PRELNOR, NUSAF3, UWEP and Youth Livelihood Project (YLP) Grants including sector conditional grant - non wage due to cash flow plan under education.

Donor Funding

The District in the third quarter of the FY 2017/18 received UGX 1,644,376,000 as Donor Funding against planned revenue of UGX 1,128,000,000 representing 146% of the total Donor Budget. The variation was due to unspent balance from NUDEIL program funding that was suspended. District got a letter of no objection to spent the money. the District then spend the UGX 516,376,000/= which then brought the total to Ugx 1,644,376,000/=

ii) Planned Revenues for FY 2018/19**Locally Raised Revenues**

In the Financial Year 2018/2019 the District anticipates a Local revenue forecast of UGX 766,383,000 including multisectoral transfers to LLGs representing 2.2% of the overall District projected Revenue Budget of UGX 34,425,432,000. This shows an increase in Locally Raised Revenue forecast for the FY 2018/19 compared to the projection of FY2017/18 and this is due to expected additional revenue from LLGs.

Central Government Transfers

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In the Financial Year 2018/2019 the District anticipates revenue forecast from the Central Government Transfers of Ushs 32,948,050,000 which constitutes 95.7% of the Total District Budget of UGX 34,425,432,000, comprising of Discretionary Central Government transfers of UGX 4,266,061,000 which is 12.4%; Conditional Central government transfers of UGX 20,614,993,000 which is 59.9% and other Central Government transfers of UGX 8,066,996,000 which is 23.4%. There is an overall increase of 15.4% in Central Government transfers of UGX 32,948,050,000 as compared to the FY 2017/18 which was UGX 28,540,038,000.

Donor Funding

In the Financial Year 2018/2019 the District anticipates Donor funding forecast of UGX 711,000,000 which constitutes 2.1% of the Total District Budget of UGX 34,425,432,000. This shows a decrease in the anticipated Donor funding from UGX 1,128,000,000 in FY 2017/2018, which is mainly due to withdrawal of NUDIEL and SDS program funding and NTDs funding which has now been taken over by Government.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	19,487	0	926,199
District Production Services	1,377,864	659,071	938,265
District Commercial Services	14,572	8,652	33,217
<i>Sub- Total of allocation Sector</i>	<i>1,411,922</i>	<i>667,723</i>	<i>1,897,681</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,123,179	513,661	1,517,050
District Engineering Services	5,400	0	0
<i>Sub- Total of allocation Sector</i>	<i>1,128,579</i>	<i>513,661</i>	<i>1,517,050</i>
Sector: Education			
Pre-Primary and Primary Education	9,484,632	4,163,333	9,298,484
Secondary Education	1,840,334	802,258	2,085,563
Skills Development	1,062,529	651,462	1,503,324
Education & Sports Management and Inspection	192,645	118,634	1,054,752
Special Needs Education	100	0	2,360
<i>Sub- Total of allocation Sector</i>	<i>12,580,239</i>	<i>5,735,687</i>	<i>13,944,484</i>
Sector: Health			
Primary Healthcare	2,278,689	1,445,225	2,854,335
District Hospital Services	251,396	194,093	273,582
Health Management and Supervision	2,022,504	233,948	1,403,571
<i>Sub- Total of allocation Sector</i>	<i>4,552,589</i>	<i>1,873,266</i>	<i>4,531,488</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	427,393	53,942	511,704
Natural Resources Management	278,848	76,065	303,521
<i>Sub- Total of allocation Sector</i>	<i>706,240</i>	<i>130,007</i>	<i>815,225</i>
Sector: Social Development			

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Community Mobilisation and Empowerment	1,299,521	244,180	1,659,243
<i>Sub- Total of allocation Sector</i>	<i>1,299,521</i>	<i>244,180</i>	<i>1,659,243</i>
Sector: Public Sector Management			
District and Urban Administration	7,435,232	2,265,419	8,704,905
Local Statutory Bodies	547,832	138,615	634,409
Local Government Planning Services	171,541	82,272	157,494
<i>Sub- Total of allocation Sector</i>	<i>8,154,605</i>	<i>2,486,306</i>	<i>9,496,808</i>
Sector: Accountability			
Financial Management and Accountability(LG)	450,392	219,250	450,466
Internal Audit Services	105,484	46,073	112,988
<i>Sub- Total of allocation Sector</i>	<i>555,876</i>	<i>265,323</i>	<i>563,454</i>

Vote: 508 Gulu District**FY 2018/19****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,832,253	2,780,000	8,592,174
District Unconditional Grant (Non-Wage)	72,332	54,249	71,559
District Unconditional Grant (Wage)	505,329	378,997	490,329
General Public Service Pension Arrears (Budgeting)	122,482	122,482	29,174
Gratuity for Local Governments	971,711	728,784	626,094
Locally Raised Revenues	255,089	39,828	254,813
Multi-Sectoral Transfers to LLGs_NonWage	48,956	38,903	52,199
Other Transfers from Central Government	0	0	5,000,455
Pension for Local Governments	1,758,389	1,318,792	1,802,872
Salary arrears (Budgeting)	97,966	97,966	264,679
Development Revenues	3,602,978	1,656,174	112,731
District Discretionary Development Equalization Grant	104,585	104,585	68,792
Multi-Sectoral Transfers to LLGs_Gou	103,854	104,979	43,939
Other Transfers from Central Government	3,394,539	1,446,610	0
Total Revenue Shares	7,435,232	4,436,174	8,704,905
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	505,329	298,650	490,329
Non Wage	3,326,925	1,862,620	8,101,845
Development Expenditure			
Domestic Development	3,602,978	104,148	112,731
Donor Development	0	0	0
Total Expenditure	7,435,232	2,265,419	8,704,905

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX 8,704,905,000/= including multi-sectorial transfers to LLGs representing 25% of the overall Approved District Revenue Estimates compared to UGX 7,435,232,000/= in FY 2017/18 representing 24.5%. The high revenue is due to increases in non-wage and allocation of all multisectoral transfers to LLGs under DDEG, DUG – non wage and LRR to the department. The overall expenditure will be as follows; Wage, UGX 490,329,000/=, Non-wage, UGX 8,101,845,000/=, and Domestic Development, UGX 112,731,000/=.

Workplan Title : Finance

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	416,752	317,552	432,685
District Unconditional Grant (Non-Wage)	42,792	32,094	42,197
District Unconditional Grant (Wage)	237,471	178,103	237,471
Locally Raised Revenues	61,813	31,198	66,824
Multi-Sectoral Transfers to LLGs_NonWage	74,676	76,157	81,483
Other Transfers from Central Government	0	0	4,710
Development Revenues	33,640	36,848	17,780
District Discretionary Development Equalization Grant	5,576	5,576	4,880
Multi-Sectoral Transfers to LLGs_Gou	28,064	31,272	12,900
Total Revenue Shares	450,392	354,400	450,466
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	237,471	77,275	237,471
Non Wage	179,281	115,637	195,214
Development Expenditure			
Domestic Development	33,640	26,339	17,780
Donor Development	0	0	0
Total Expenditure	450,392	219,250	450,466

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX. 450,466,000 which is 1% of the overall Approved District Budget compared to UGX 450,392,000 Budgeted in the FY 2017/18 which was 1.5%. This shows an increase due to increase in LRR. The overall expenditure allocations in the budget are as follows - Wage- UGX 237,471,000, Non-wage -UGX 195,214,000 and Domestic Development- UGX 17,780,000.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	542,579	384,881	602,488
District Unconditional Grant (Non-Wage)	168,790	126,592	200,731
District Unconditional Grant (Wage)	222,270	166,702	237,270
Locally Raised Revenues	110,370	63,019	115,684
Multi-Sectoral Transfers to LLGs_NonWage	41,150	28,567	48,804
Development Revenues	5,253	4,253	31,921
District Discretionary Development Equalization Grant	4,253	4,253	31,421

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Multi-Sectoral Transfers to LLGs_Gou	1,000	0	500
Total Revenue Shares	547,832	389,134	634,409
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	222,270	24,951	237,270
Non Wage	320,310	110,147	365,219
<i>Development Expenditure</i>			
Domestic Development	5,253	3,517	31,921
Donor Development	0	0	0
Total Expenditure	547,832	138,615	634,409

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX 634,409,000/= which is 2% of the overall Approved District Budget compared to UGX 547,832,000 Budgeted in the FY 2017/18 which was 1.8%. This shows an increase due to DDEG (retooling) allocation and LRR to the department. There was also an additional allowance for LCIIIs Councilors that was introduced from the center without any addition funding to DUG IPF. The overall expenditure allocations in the budget is as follows - Wage-UGX 237,270,000/=, Non- wage -UGX 365,219,000/=, District Development Equalization Grant – UGX 31,421,000/= and Shs. 36,989,223/= for LC III Honoria.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	793,007	523,315	1,638,645
District Unconditional Grant (Non-Wage)	10,742	8,056	8,742
District Unconditional Grant (Wage)	267,522	200,642	267,522
Locally Raised Revenues	38,578	12,859	38,578
Multi-Sectoral Transfers to LLGs_NonWage	4,647	620	3,617
Other Transfers from Central Government	70,000	0	520,380
Sector Conditional Grant (Non-Wage)	48,448	36,336	265,783
Sector Conditional Grant (Wage)	353,070	264,802	534,023
<i>Development Revenues</i>	618,916	470,649	259,036
District Discretionary Development Equalization Grant	7,561	7,561	28,689
Multi-Sectoral Transfers to LLGs_Gou	239,308	224,665	154,265
Other Transfers from Central Government	320,871	187,248	0
Sector Development Grant	51,176	51,176	76,082
Total Revenue Shares	1,411,922	993,964	1,897,681

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	620,592	331,252	801,545
Non Wage	172,415	46,311	837,100
Development Expenditure			
Domestic Development	618,916	290,161	259,036
Donor Development	0	0	0
Total Expenditure	1,411,922	667,723	1,897,681

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX. 1,897,681,000 which is 6% of the overall Approved District Budget compared to UGX 1,411,922,000 Budgeted in the FY 2017/18 which was 4.6%. This shows an increase in the Budget allocation due to an increase in other Government transfers and Sector Conditional Grant - wage. The overall expenditure allocations in the budget are as follows - Wage- UGX 801,545,000, Non- wage -UGX 837,100,000 and Domestic Development- UGX 259,036,000.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,284,734	2,018,028	3,663,762
District Unconditional Grant (Non-Wage)	18,702	14,027	15,966
District Unconditional Grant (Wage)	200,293	150,220	556,954
Locally Raised Revenues	9,028	5,759	9,028
Multi-Sectoral Transfers to LLGs_NonWage	4,782	334	5,342
Other Transfers from Central Government	679,000	67,992	171,000
Sector Conditional Grant (Non-Wage)	556,575	417,431	550,930
Sector Conditional Grant (Wage)	1,816,354	1,362,266	2,354,542
Development Revenues	1,267,854	337,513	867,725
District Discretionary Development Equalization Grant	213,130	213,130	100,504
Donor Funding	1,018,000	103,846	601,000
Multi-Sectoral Transfers to LLGs_Gou	36,725	20,537	86,729
Other Transfers from Central Government	0	0	43,415
Sector Development Grant	0	0	36,077
Total Revenue Shares	4,552,589	2,355,541	4,531,488
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,016,648	1,265,852	2,911,496
Non Wage	1,268,087	392,921	752,266

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<i>Development Expenditure</i>			
Domestic Development	249,854	110,647	266,725
Donor Development	1,018,000	103,846	601,000
Total Expenditure	4,552,589	1,873,266	4,531,488

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX 4,531,488,000 representing 13% of the overall Approved District Revenue Estimates compared to UGX 4,552,589,000 in FY 2017/18 representing 15%. This has shown overall decrease in revenue to the decrease in the allocation of DDEG, Donor development, and other transfers from central Government. The overall expenditure will be as follows; Wages UGX 2,911,496,000; the recurrent non-wage UGX 752,266,000; Domestic Development UGX 266,725,000 and Donor funds UGX 601,000,000.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	12,235,526	9,037,248	13,131,845
District Unconditional Grant (Non-Wage)	7,856	5,892	5,856
District Unconditional Grant (Wage)	104,815	78,611	104,815
Locally Raised Revenues	40,173	11,631	40,173
Multi-Sectoral Transfers to LLGs_NonWage	13,675	8,631	15,568
Other Transfers from Central Government	40,000	7,323	44,404
Sector Conditional Grant (Non-Wage)	1,159,143	772,762	1,280,785
Sector Conditional Grant (Wage)	10,869,863	8,152,398	11,640,244
Development Revenues	344,714	286,000	812,639
District Discretionary Development Equalization Grant	119,671	56,183	70,353
Multi-Sectoral Transfers to LLGs_Gou	73,455	78,229	126,066
Sector Development Grant	151,588	151,588	616,221
Total Revenue Shares	12,580,239	9,323,248	13,944,484
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,974,678	4,910,410	11,745,059
Non Wage	1,260,848	803,167	1,386,786
Development Expenditure			
Domestic Development	344,714	22,110	812,639
Donor Development	0	0	0
Total Expenditure	12,580,239	5,735,687	13,944,484

Narrative of Workplan Revenues and Expenditure

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In the Financial Year 2018/2019 Education Department anticipates to realize UGX 13,944,484,000 which is 41% of the overall Approved District Budget compared to UGX 12,580,239,000 Budgeted in the FY 2017/18 which was 41.4%. The overall expenditure allocations in the budget are as follows – Wage - UGX 11,745,059,000, Non- wage- UGX 1,386,786,000 and Domestic Development- UGX 812,639,000.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	545,591	435,845	903,884
District Unconditional Grant (Non-Wage)	7,259	5,444	4,000
District Unconditional Grant (Wage)	121,026	90,769	121,026
Locally Raised Revenues	10,081	5,373	5,046
Multi-Sectoral Transfers to LLGs_NonWage	5,242	370	5,583
Other Transfers from Central Government	0	333,889	768,229
Sector Conditional Grant (Non-Wage)	401,984	0	0
Development Revenues	582,987	2,069,262	613,166
District Discretionary Development Equalization Grant	42,340	42,340	0
Donor Funding	0	1,464,206	0
Multi-Sectoral Transfers to LLGs_Gou	31,514	53,583	53,241
Other Transfers from Central Government	0	0	305,359
Sector Development Grant	509,133	509,133	254,567
Total Revenue Shares	1,128,579	2,505,107	1,517,050
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,026	34,757	121,026
Non Wage	424,565	343,375	782,858
Development Expenditure			
Domestic Development	582,987	135,530	613,166
Donor Development	0	0	0
Total Expenditure	1,128,579	513,661	1,517,050

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX 1,517,050,000 which is 4.4% of the overall Approved District Budget compared to UGX 1,128,579,000 Budgeted in the FY 2017/18 which was 3.7%. This shows an increase in the Budget allocation due to Other Transfers from Central Government – URF. The overall expenditure allocations in the budget are as follows - Wage - UGX 121,026,000, Non- wage- UGX 782,858,000 and Domestic Development- UGX 613,166,000.

Workplan Title : Water

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	103,170	78,160	148,326
District Unconditional Grant (Non-Wage)	4,975	3,732	4,000
District Unconditional Grant (Wage)	52,512	39,384	52,512
Locally Raised Revenues	4,336	4,286	4,336
Multi-Sectoral Transfers to LLGs_NonWage	847	383	7,347
Other Transfers from Central Government	0	0	41,452
Sector Conditional Grant (Non-Wage)	40,501	30,375	38,680
Development Revenues	324,222	310,347	363,377
District Discretionary Development Equalization Grant	0	0	118,722
Multi-Sectoral Transfers to LLGs_Gou	61,586	47,711	40,550
Sector Development Grant	241,998	241,998	183,052
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	427,393	388,506	511,704
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,512	17,861	52,512
Non Wage	50,659	27,683	95,815
Development Expenditure			
Domestic Development	324,222	8,398	363,377
Donor Development	0	0	0
Total Expenditure	427,393	53,942	511,704

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX 511,704,000 representing 1% of the overall Approved District Revenue Estimates compared to UGX 427,393,000 in FY 2017/18 representing 1%. The overall expenditure will be as follows; Wage, UGX 52,512,000, Non wage, UGX 95,815,000, and Domestic Development, UGX 363,377,000.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	211,981	154,041	248,548
District Unconditional Grant (Non-Wage)	9,807	6,147	6,000
District Unconditional Grant (Wage)	180,163	132,597	180,163
Locally Raised Revenues	16,652	11,409	16,707

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Multi-Sectoral Transfers to LLGs_NonWage	1,076	675	1,376
Other Transfers from Central Government	0	0	40,000
Sector Conditional Grant (Non-Wage)	4,284	3,213	4,302
Development Revenues	66,866	36,393	54,973
District Discretionary Development Equalization Grant	1,607	1,607	0
Multi-Sectoral Transfers to LLGs_Gou	25,260	34,786	54,973
Other Transfers from Central Government	40,000	0	0
Total Revenue Shares	278,848	190,433	303,521
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	173,963	52,520	180,163
Non Wage	38,019	13,860	68,385
Development Expenditure			
Domestic Development	66,866	9,686	54,973
Donor Development	0	0	0
Total Expenditure	278,848	76,065	303,521

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 Natural Resources Department anticipates to realize UGX 303,521,000 which is equal to 1% of the overall Approved District Budget compared to UGX 278,848,000 Budgeted in the FY 2017/18 which was 0.7%. This shows an increase in the Budget allocation due to increase allocation under DDEG, and non wage and allocation.. The overall expenditure allocations in the budget are as follows - Wage - UGX 180,163,000 and Non- wage- UGX 68,385,000.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	298,800	224,888	1,423,909
District Unconditional Grant (Non-Wage)	8,751	6,564	5,000
District Unconditional Grant (Wage)	214,031	160,523	214,031
Locally Raised Revenues	25,124	16,824	25,124
Multi-Sectoral Transfers to LLGs_NonWage	11,057	4,527	17,720
Other Transfers from Central Government	0	6,573	1,126,202
Sector Conditional Grant (Non-Wage)	39,836	29,877	35,833
Development Revenues	1,000,721	147,227	235,334

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District Discretionary Development Equalization Grant	2,552	2,552	40,000
Donor Funding	110,000	0	110,000
Multi-Sectoral Transfers to LLGs_Gou	43,807	43,944	85,334
Other Transfers from Central Government	844,362	100,731	0
Total Revenue Shares	1,299,521	372,115	1,659,243
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	214,031	86,254	214,031
Non Wage	84,769	54,062	1,209,878
<i>Development Expenditure</i>			
Domestic Development	890,721	103,864	125,334
Donor Development	110,000	0	110,000
Total Expenditure	1,299,521	244,180	1,659,243

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX 1,659,243,000 which represents 5% of the Approved District Revenue Estimates compared to UGX 1,299,521,000 in the FY 2017/18 which was 4.3%. This shows an increase due to DDEG and OGT – NTDS – Nodding Syndrome fund allocation to the sector. The overall expenditure will be as follows; Wage, UGX 214,031,000, Non-wage, UGX 1,209,878,000, Domestic Development, UGX 125,334,000 and donor funding of UGX 110,000,000.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	150,120	99,631	128,298
District Unconditional Grant (Non-Wage)	57,656	40,532	40,500
District Unconditional Grant (Wage)	66,510	49,883	66,510
Locally Raised Revenues	20,103	7,989	15,288
Multi-Sectoral Transfers to LLGs_NonWage	5,851	1,228	4,610
Other Transfers from Central Government	0	0	1,390
<i>Development Revenues</i>	21,421	25,674	29,196
District Discretionary Development Equalization Grant	13,939	14,374	15,654
Multi-Sectoral Transfers to LLGs_Gou	7,482	11,300	13,542
Total Revenue Shares	171,541	125,306	157,494
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	66,510	21,668	66,510
Non Wage	83,610	39,293	61,788

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Development Expenditure			
Domestic Development	21,421	21,312	29,196
Donor Development	0	0	0
Total Expenditure	171,541	82,272	157,494

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 the Department anticipates to realize UGX 157,494,000 representing 0.5% of the overall Approved District Revenue Estimates compared to UGX 171,541,000 in FY 2017/18 representing 0.6%. This shows an overall decrease in revenue due to reduced District Unconditional Grant (Non-Wage) and LRR to the sector. The overall expenditure will be as follows; Wage, UGX 66,510,000, Non wage, UGX 61,788,000 and Domestic Development, UGX 29,196,000.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	96,810	69,517	109,788
District Unconditional Grant (Non-Wage)	22,682	18,762	23,003
District Unconditional Grant (Wage)	58,518	43,889	58,518
Locally Raised Revenues	15,410	6,829	26,568
Multi-Sectoral Transfers to LLGs_NonWage	200	38	1,700
Development Revenues	8,674	2,712	3,200
District Discretionary Development Equalization Grant	2,174	2,174	0
Multi-Sectoral Transfers to LLGs_Gou	6,500	538	3,200
Total Revenue Shares	105,484	72,229	112,988
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,518	20,440	58,518
Non Wage	38,292	23,190	51,271
Development Expenditure			
Domestic Development	8,674	2,442	3,200
Donor Development	0	0	0
Total Expenditure	105,484	46,073	112,988

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2018/2019 Internal Audit Department anticipates to realize UGX 112,988,000= which is 0.3% of the overall Approved District Budget compared to UGX 102,666,000= for 2017/18. This shows an increase due to additional allocation of LRR and DUG- NW to the sector. The sector expenditure will be as follows - Wage – UGX 58,518,000= and Non- wage- UGX 51,271,000= and Domestic Development UGX3,200,000=.