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Foreword

This Budget Framework Paper for 2018/19 is a statutory planning functions and powers of every Local Council derived from the Constitution of Uganda 1995 as amended and the Local Government Act Cap 243 amended that establishes the decentralized planning mechanisms of Local Governments. In this respect, this BFP has been prepared focusing on key Strategic interventions outlined in the Vision 2040, the Second National Development Plan (NDP II) as well as the 5-Year District Development Plan (DDPII) 2015/16- 2019/20 while continuing to address cross-cutting issues and binding constraints to socioeconomic transformation of Uganda's economy as well as the local priorities of the People of Gulu District. The District is in a post-conflict phase after the two decades of insurgency that has seen the largest proportion of the population, especially in the rural areas displaced to live in IDP camps, rural growth centers and increased moral decay in the population leading to high HIV prevalence in the District. The implication of this is great as it has impacted heavily on the efficient and effective delivery of services to the people, thus, creating constraints that are beyond the power of the Local Government on its own to overcome. This calls for greater efforts in restoration of access to essential services such as schools, health services, water, feeder roads, re-establishment of strong and reliable local administration services as well as creation of social order, stability and assurance so that the people are able to regain their productive capacity, improve food security and Household incomes. This BFP nevertheless recognizes the high potentials of the District, such as fertile soils, reliable rainfall, vigorous citizenship and strong leadership that has worked in harmony with various local, national and international partners, to whom we as Gulu District register our heartfelt gratitude. The BFP envisages consideration and analysis of all strengths and opportunities in the DDP II to address development challenges. Further to this, it is recognized that a transformational leadership at all local levels is critical to develop efforts for development, and I am happy to note that the leadership at all local levels has fared well in the past through active participatory planning and governance. As guided by line Ministries, the BFP is based on multi-sectoral and bottom up participatory approaches that have brought on board various communities, amidst the changing roles of development partners and other stakeholders. It is observed that, every year's Planning and Budgeting processes were initiated at an appropriate time and is much easier following the enactment of the Public Finance Management Act (2015) that adjusted the Planning and Budgeting process downward. The District BFP has been prepared in the context of NDP II Strategic Objectives and Strategies. I therefore, take this occasion to acknowledge the high sense of commitment and co-operation extended to me as the Political Head in the attainment of this BFP. On the above grounds, I have the honor to present the 2018/19 BFP to the Government of Uganda, the development partners and stakeholders in the name of the people of Gulu District. I say this "For God and my Country".



Ojara Martin Mapenduza, District Chairperson, Gulu

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	721,533	75,821	766,383
Discretionary Government Transfers	3,936,127	1,082,027	3,899,745
Conditional Government Transfers	19,215,139	4,923,949	17,583,701
Other Government Transfers	5,388,772	178,493	3,581,829
Donor Funding	1,128,000	1,568,064	992,000
Grand Total	30,389,571	7,828,355	26,823,658

Revenue Performance in the First Quarter of 2017/18

The District in the first quarter of the FY 2017/18 received UGX 7,828,355,000 against planned total Budget of UGX 30,389,571,000 representing performance outturn of 26%, which is above the expected 25%. The high revenue performance was due to NUDEIL program unspent balance and over release of DDEG, Sector Development Grants, transitional development grants and 100% release of salary arrears (budgeting). However, LRR was poor at 11% only due to generally poor performance and low remittance from the sub counties and Other Government Transfers was at only 3% due to non release of FIEFOC and UWEP and under release of NUSAF-3, YLP, PRELNOR and MUK school of public health.

Planned Revenues for FY 2018/19

In the Financial Year 2018/2019 the district anticipates to realize UGX 26,823,658,000 from the various revenue sources. It expects to raise UGX 766,383,000 from Locally Raised Revenue which represents 2.9%, UGX 25,065,275,000 from Central Government representing 93.4% and UGX 992,000,000 from Donor which represents 3.7% of the District anticipated Budget. The overall decrease in the anticipated revenue as compared to the FY 2017/18 of UGX 30,389,571,000 is due to the general decrease in the District IPF for both Government transfers and donor.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Administration	7,435,232	1,040,213	4,217,266
Finance	450,392	109,243	448,665
Statutory Bodies	547,832	122,411	589,076
Production and Marketing	1,411,922	281,214	1,638,132
Health	4,552,589	859,819	3,688,983
Education	12,580,239	3,228,656	12,615,215
Roads and Engineering	1,128,579	1,813,027	1,144,713
Water	427,393	121,480	526,396
Natural Resources	278,848	54,620	309,887

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Community Based Services	1,299,521	113,787	1,394,960
Planning	171,541	55,945	150,979
Internal Audit	105,484	19,645	99,387
Grand Total	30,389,571	7,820,059	26,823,658
<i>o/w: Wage:</i>	<i>15,269,747</i>	<i>3,815,887</i>	<i>15,269,747</i>
<i>Non-Wage Recurrent:</i>	<i>7,241,578</i>	<i>1,688,047</i>	<i>6,561,543</i>
<i>Domestic Devt:</i>	<i>6,750,247</i>	<i>748,073</i>	<i>4,000,369</i>
<i>Donor Devt:</i>	<i>1,128,000</i>	<i>1,568,052</i>	<i>992,000</i>

Expenditure Performance in the First Quarter FY 2017/18

The District in the first quarter of the FY 2017/18 received UGX 7,828,355,000 and distributed UGX 7,820,059,000 to the user departments. Of this amount only UGX 3,628,967,000 was spend implying that UGX 4,199,388,000 was unspent balance during the quarter. This unspent balance was largely wage and funds for contracts works and services for user departments such as Education, Health, Roads and Water that are still under procurement process and unspent balance from NUDEIL program that was suspended.

Planned Expenditures for The FY 2018/19

Expenditure plan of the District for FY 2018/19 of the District Budget of UGX 26,823,658,000 are as follows: Wage Recurrent is UGX 15,269,747,000 which represents 56.9% and the bigger percentage of the wage goes to Education and Health departments, while Non-wage recurrent is UGX 6,561,543,000 Representing 24.5%, Domestic Development takes UGX 4,000,369,000 representing 24.9% and Donor Development is UGX 992,000,000 re presenting 3.7% of the overall district budget.

Medium Term Expenditure Plans

Medium Term Expenditure plans for Gulu DLG are as follows; 1. To improve on Local revenue performance and management 2. To Provide effective Agricultural Extension Services 3. To consolidate the existing Health infrastructure 4. To increase access to educational services 5. To improve road accessibility 6. To increase access to safe water coverage to 75% 7. To improve natural resource conservation 8. To promote social protection and community transformation 9. To Monitor and Evaluate District Development Programmes and Projects 10. To enhance effective and efficient Financial Management System

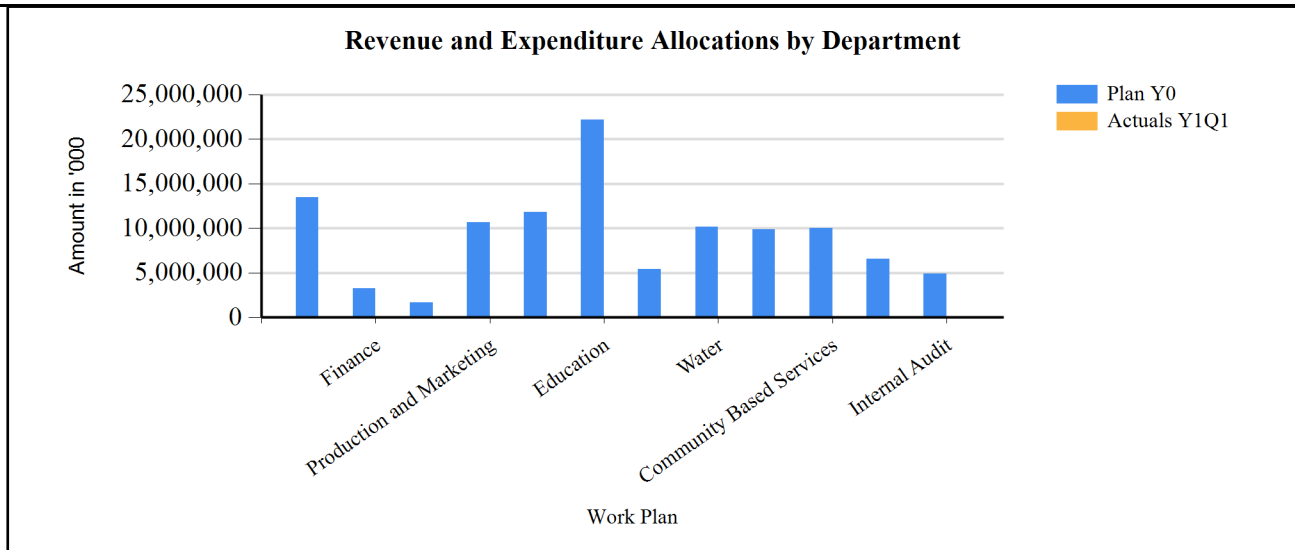
Challenges in Implementation

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 is affecting implementation of project activities. Withdrawal and phase off of Some Donor funded projects is as well 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.

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 Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	721,533	75,821	766,383
Local Services Tax	62,901	1,290	40,718
Land Fees	34,540	8,659	38,750
Occupational Permits	3,500	0	0
Application Fees	3,000	0	6,500
Business licenses	15,000	1,002	20,000
Other licenses	0	8,449	22,000
Stamp duty	15,500	0	0
Interest from private entities - Domestic	0	0	0
Rent & Rates - Non-Produced Assets – from private entities	0	0	0
Royalties	5,000	0	14,000
Rent & Rates - Non-Produced Assets – from other Govt units	1,000	16,391	0
Sale of (Produced) Government Properties/Assets	40,000	0	75,000
Sale of non-produced Government Properties/assets	2,000	0	5,000
Rent & rates – produced assets – from private entities	23,000	0	26,000
Rates – Produced assets- from private entities	0	0	0
Rent & rates – produced assets – from other govt. units	0	630	8,000
Park Fees	1,500	0	0
Refuse collection charges/Public convenience	0	0	100
Property related Duties/Fees	227,500	3,182	227,500

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Advertisements/Bill Boards	1,000	0	1,500
Animal & Crop Husbandry related Levies	3,000	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,000	118	5,000
Registration of Businesses	5,000	0	7,500
Educational/Instruction related levies	3,000	0	100
Agency Fees	34,000	6,848	35,500
Inspection Fees	9,500	400	5,000
Market /Gate Charges	25,000	53	30,000
Other Court Fees	114,777	0	0
Other Fees and Charges	73,000	884	188,215
Lock-up Fees	500	0	0
Other fines and Penalties - private	0	0	0
Miscellaneous receipts/income	12,315	0	10,000
Unspent balances – Locally Raised Revenues	0	27,918	0
2a. Discretionary Government Transfers	3,936,127	1,082,027	3,899,745
District Unconditional Grant (Non-Wage)	529,726	132,431	520,825
District Discretionary Development Equalization Grant	1,175,942	391,981	1,148,462
District Unconditional Grant (Wage)	2,230,459	557,615	2,230,459
2b. Conditional Government Transfer	19,215,139	4,923,949	17,583,701
Sector Conditional Grant (Wage)	13,039,288	3,259,822	13,039,288
Sector Conditional Grant (Non-Wage)	2,250,771	558,792	1,835,476
Sector Development Grant	953,895	317,965	929,929
Transitional Development Grant	20,638	6,879	20,619
General Public Service Pension Arrears (Budgeting)	122,482	0	0
Salary arrears (Budgeting)	97,966	97,966	0
Pension for Local Governments	1,758,389	439,597	1,758,389
Gratuity for Local Governments	971,711	242,928	0
2c. Other Government Transfer	5,388,772	178,493	3,581,829
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	40,000	0	40,000
Northern Uganda Social Action Fund (NUSAF)	3,394,539	6,144	1,510,489
Support to PLE (UNEB)	40,000	0	40,000
Uganda Road Fund (URF)	0	79,253	446,158
Uganda Women Entrepreneurship Program(UWEP)	250,000	0	250,000
Vegetable Oil Development Project	70,000	0	70,000
Youth Livelihood Programme (YLP)	594,362	14,061	594,362
Unspent balances - Conditional Grants	0	0	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	320,871	11,043	320,871
Makerere School of Public Health	679,000	67,992	0

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Global Fund	0	0	0
Other	0	0	309,950
3. Donor	1,128,000	1,568,064	992,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	158,000
Neglected Tropical Diseases (NTDs)	0	0	106,000
Support to Decentralisation for Sustainability (SDS)	300,000	22,286	160,000
United Nations Children Fund (UNICEF)	446,000	13,580	318,000
United Nations Fund for Population Activities (UNFPA)	40,000	0	40,000
World Health Organisation (WHO)	30,000	0	30,000
Global Fund	312,000	67,992	165,000
Others	0	1,464,206	15,000
Total Revenues shares	30,389,571	7,828,355	26,823,658

i) Revenue Performance by September FY 2017/18

Locally Raised Revenues

The District in the first quarter of the FY 2017/18 realized UGX 75,821,000 as Locally Raised Revenue against a total Budget of Locally Raised Revenue of UGX 721,533,000 representing 10.5%. The deviation was due to poor remittance from Sub-counties and generally poor local revenue performance.

Central Government Transfers

The District in the first quarter of the FY 2017/18 received UGX 6,184,469,000 as Central Government Transfers against Central government Budget of UGX 28,540,038,000 representing 21.7%. The variation was due under or non released of Other Government Transfers such as FIEFOC, VODP2, PRELNOR, NUSAF3, UWEP and Youth Livelihood Project (YLP) Grants.

Donor Funding

The District in the first quarter of the FY 2017/18 received UGX 1,568,064,000 as Donor Funding against planned revenue of UGX 1,128,000,000 representing 139% of the total Donor Budget. The variation was due to unspent balance from NUDEIL program funding that was suspended.

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 revenue budget, which represents 2.9% of the overall District projected Revenue Budget of UGX 26,823,658,000. This shows an increase in Locally Raised Revenue forecast for the FY 2018/19 and this is due to expected additional revenue from LLGs.

Central Government Transfers

In the Financial Year 2018/2019 the District anticipates revenue forecast from the Central Government transfers of Ushs 25,065,275,000 which constitutes 93.4% of the total District Budget, comprising of discretionary Central Government transfers of UGX 3,899,745,000; Conditional Central government transfers of UGX 17,583,701,000 and other Central Government transfers of UGX 3,581,829,000. There is an overall decrease in Central Government transfers 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 992,000,000 which constitutes 3.7% of the total district budget. This shows a decrease in the anticipated Donor funding which is mainly from MoH Global fund.

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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 Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
Agricultural Extension Services	19,487	0	736,157
District Production Services	1,377,864	299,898	845,313
District Commercial Services	14,572	3,643	56,663
<i>Sub- Total of allocation Sector</i>	1,411,922	303,541	1,638,132
Sector :Works and Transport			
District, Urban and Community Access Roads	1,123,179	285,343	1,051,713
District Engineering Services	5,400	1,350	93,000
<i>Sub- Total of allocation Sector</i>	1,128,579	286,693	1,144,713
Sector :Education			
Pre-Primary and Primary Education	9,484,632	2,373,166	9,349,984
Secondary Education	1,840,334	460,084	1,858,328
Skills Development	1,062,529	265,632	1,022,683
Education & Sports Management and Inspection	192,645	48,161	242,587
Special Needs Education	100	25	141,634
<i>Sub- Total of allocation Sector</i>	12,580,239	3,147,068	12,615,215
Sector :Health			
Primary Healthcare	2,278,689	559,295	2,148,749
District Hospital Services	251,396	62,849	278,477
Health Management and Supervision	2,022,504	505,626	1,261,757
<i>Sub- Total of allocation Sector</i>	4,552,589	1,127,770	3,688,983
Sector :Water and Environment			
Rural Water Supply and Sanitation	427,393	91,239	526,396
Natural Resources Management	278,848	63,128	309,887
<i>Sub- Total of allocation Sector</i>	706,240	154,367	836,282
Sector :Social Development			
Community Mobilisation and Empowerment	1,299,521	313,983	1,394,960
<i>Sub- Total of allocation Sector</i>	1,299,521	313,983	1,394,960
Sector :Public Sector Management			
District and Urban Administration	7,427,273	1,852,633	4,217,266
Local Statutory Bodies	547,832	130,691	589,076
Local Government Planning Services	171,541	49,299	150,979
<i>Sub- Total of allocation Sector</i>	8,146,646	2,032,623	4,957,320
Sector :Accountability			
Financial Management and Accountability(LG)	450,392	108,863	448,665

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Internal Audit Services	102,484	24,737	99,387
<i>Sub- Total of allocation Sector</i>	552,876	133,600	548,052

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,832,253	948,210	2,595,236
Locally Raised Revenues	255,089	12,369	207,831
Multi-Sectoral Transfers to LLGs_NonWage	48,956	10,934	51,879
Other Transfers from Central Government	0	0	0
District Unconditional Grant (Non-Wage)	72,332	18,083	71,807
District Unconditional Grant (Wage)	505,329	126,332	505,329
General Public Service Pension Arrears (Budgeting)	122,482	0	0
Salary arrears (Budgeting)	97,966	97,966	0
Pension for Local Governments	1,758,389	439,597	1,758,389
Gratuity for Local Governments	971,711	242,928	0
Development Revenues	3,602,978	92,003	1,622,030
Multi-Sectoral Transfers to LLGs_Gou	103,854	0	38,378
Other Transfers from Central Government	3,394,539	0	1,510,489
District Discretionary Development Equalization Grant	104,585	0	73,163
Total Revenues shares	7,435,232	1,040,213	4,217,266
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	505,329	119,723	505,329
Non Wage	3,318,966	408,163	2,089,907
Development Expenditure			
Domestic Development	3,602,978	24,153	1,622,030
Donor Development	0	0	0
Total Expenditure	7,427,273	552,040	4,217,266

Narrative of Workplan Revenues and Expenditure

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The Department has a proposed budget of Ugx 4,217,266,000/= for the FY 2018 -2019 including multi sectoral transfers to Lower Local Governments.

This is a decrease in budget compared to the budget for 2017-2018 of Ugx 7,435,232,000/=.

The decrease was due to reduced IPFs from the Center for NUSAF 3 , Capacity Building grants and Domestic development..The Departments Budget for 2018 - 2019 represents 15.7% of the District revenue estimates of Ugx 26,823,658,000/=.

The overall expenditure for the FY 2018-2019 has been allocated as follows; Wage Ugx 505,329,000/=, Non Wage Ugx 2,089,907,000/= and Domestic Development Ugx 1,622,030,000/=

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	416,752	100,892	430,765
Locally Raised Revenues	61,813	11,651	69,995
Multi-Sectoral Transfers to LLGs_NonWage	74,676	19,175	81,483
District Unconditional Grant (Non-Wage)	42,792	10,698	41,816
District Unconditional Grant (Wage)	237,471	59,368	237,471
Development Revenues	33,640	8,351	17,900
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	28,064	0	12,900
District Discretionary Development Equalization Grant	5,576	0	5,000
Total Revenues shares	450,392	109,243	448,665
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	237,471	23,102	237,471
Non Wage	179,281	31,413	193,294
Development Expenditure			
Domestic Development	33,640	2,775	17,900
Donor Development	0	0	0
Total Expenditure	450,392	57,290	448,665

Narrative of Workplan Revenues and Expenditure

Finance Department has a proposed Budget of UGX. 448,665,000 for FY 2018/19 which is 1.7% of the overall District Budget compared to UGX 450,392,000 Budgeted in the FY 2017/18 which was 1.5%. This shows a decline in the Budget allocation due to a decrease in the Planning Figure for multi setoral transfers to LLGs. The overall expenditure allocations in the budget is as follows - Wage- UGX 237,471,000, Non- wage -UGX 193,294,000 and Domestic Development- UGX 17,900,000.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	542,579	118,158	556,384
Locally Raised Revenues	110,370	14,400	115,684
Multi-Sectoral Transfers to LLGs_NonWage	41,150	5,993	48,804
District Unconditional Grant (Non-Wage)	168,790	42,197	169,627
District Unconditional Grant (Wage)	222,270	55,567	222,270
Development Revenues	5,253	4,253	32,692
Multi-Sectoral Transfers to LLGs_Gou	1,000	0	500
District Discretionary Development Equalization Grant	4,253	0	32,192
Total Revenues shares	547,832	122,411	589,076
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	222,270	30,226	222,270
Non Wage	320,310	30,389	334,114
Development Expenditure			
Domestic Development	5,253	0	32,692
Donor Development	0	0	0
Total Expenditure	547,832	60,615	589,076

Narrative of Workplan Revenues and Expenditure

The Council and Statutory Bodies Department has a proposed Budget of UGX 589,076,000 for FY 2018/19 which is 2.2% of the overall 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 including multisectoral transfers to LLGs and LRR to the department. The overall expenditure allocations in the budget is as follows - Wage- UGX 222,270,000, Non- wage -UGX 334,114,000 and Domestic Development- UGX 32,692,000.

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*Production and Marketing***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	793,007	169,945	1,026,904
Locally Raised Revenues	38,578	0	51,000
Other Transfers from Central Government	70,000	0	294,950
Multi-Sectoral Transfers to LLGs_NonWage	4,647	0	3,617
District Unconditional Grant (Non-Wage)	10,742	2,685	20,795
District Unconditional Grant (Wage)	267,522	66,881	267,522
Sector Conditional Grant (Wage)	353,070	88,267	353,070
Sector Conditional Grant (Non-Wage)	48,448	12,112	35,950
Development Revenues	618,916	111,268	611,229
Multi-Sectoral Transfers to LLGs_Gou	239,308	0	154,520
Other Transfers from Central Government	320,871	0	390,871
District Discretionary Development Equalization Grant	7,561	0	28,378
Sector Development Grant	51,176	0	37,460
Total Revenues shares	1,411,922	281,214	1,638,132
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	620,592	155,148	620,592
Non Wage	172,415	13,150	406,312
Development Expenditure			
Domestic Development	618,916	22,199	611,229
Donor Development	0	0	0
Total Expenditure	1,411,922	190,497	1,638,132

Narrative of Workplan Revenues and Expenditure

Production and Marketing Department has a proposed Budget of UGX. 1,638,132,000 for FY 2018/19 which is 6% of the overall 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 including Multi-sectoral transfers to LLGs. The overall expenditure allocations in the budget is as follows - Wage- UGX 620,592,000, Non- wage -UGX 406,312,000 and Domestic Development- UGX 611,229,000

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,284,734	715,973	2,620,255
Locally Raised Revenues	9,028	0	18,000
Other Transfers from Central Government	679,000	67,992	0
Multi-Sectoral Transfers to LLGs_NonWage	4,782	0	5,342
District Unconditional Grant (Non-Wage)	18,702	4,676	18,795
District Unconditional Grant (Wage)	200,293	50,073	200,293
Sector Conditional Grant (Wage)	1,816,354	454,089	1,816,354
Sector Conditional Grant (Non-Wage)	556,575	139,144	561,470
Development Revenues	1,267,854	143,846	1,068,729
Multi-Sectoral Transfers to LLGs_Gou	36,725	0	86,729
Donor Funding	1,018,000	0	882,000
District Discretionary Development Equalization Grant	213,130	0	100,000
Sector Development Grant	0	0	0
Total Revenues shares	4,552,589	859,819	3,688,983
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,016,648	392,194	2,016,648
Non Wage	1,268,087	131,214	603,607
Development Expenditure			
Domestic Development	249,854	0	186,729
Donor Development	1,018,000	0	882,000
Total Expenditure	4,552,589	523,409	3,688,983

Narrative of Workplan Revenues and Expenditure

The Department has proposed Budget of UGX 3,688,983,000 for FY 2018-2019 including multi-sectoral transfers to LLG representing 13.8% of the overall 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 2,016,648,000; The recurrent non-wage UGX 603,607,000; Donor funds UGX 882,000,000 and Domestic Development UGX 186,729,000.

Vote : 508 Gulu District

FY 2018/19

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	12,235,526	3,134,833	12,264,301
Locally Raised Revenues	40,173	0	51,306
Other Transfers from Central Government	40,000	0	55,000
Multi-Sectoral Transfers to LLGs_NonWage	13,675	2,819	15,568
District Unconditional Grant (Non-Wage)	7,856	1,964	8,606
District Unconditional Grant (Wage)	104,815	26,204	104,815
Sector Conditional Grant (Wage)	10,869,863	2,717,466	10,869,863
Sector Conditional Grant (Non-Wage)	1,159,143	386,381	1,159,143
Development Revenues	344,714	93,822	350,914
Multi-Sectoral Transfers to LLGs_Gou	73,455	0	126,066
District Discretionary Development Equalization Grant	119,671	0	70,000
Sector Development Grant	151,588	0	154,848
Total Revenues shares	12,580,239	3,228,656	12,615,215
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,974,678	1,720,293	10,974,678
Non Wage	1,260,848	363,025	1,289,623
Development Expenditure			
Domestic Development	344,714	22,110	350,914
Donor Development	0	0	0
Total Expenditure	12,580,239	2,105,428	12,615,215

Narrative of Workplan Revenues and Expenditure

Education Department has a proposed Budget of UGX 12,615,215,000 for FY2018/19 which is 47% of the overall District Budget compared to UGX 12,580,239,000 Budgeted in the FY 2017/18 which was 41.4%. This shows an increase in the Budget allocation due to a increase in the Planning Figure of Locally Raised Revenue, Multi-sectorial Transfers to LLGs. Other Transfers from Central Government and sector development grant. The overall expenditure allocations in the budget is as follows - Wage - UGX 10,974,678,000, Non- wage- UGX 1,289,623,000 and Domestic Development- UGX 350,914,000.

Vote : 508 Gulu District

FY 2018/19

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	545,591	111,325	590,176
Locally Raised Revenues	10,081	0	10,114
Multi-Sectoral Transfers to LLGs_NonWage	5,242	1	5,583
Other Transfers from Central Government	0	79,253	446,158
District Unconditional Grant (Non-Wage)	7,259	1,815	7,295
District Unconditional Grant (Wage)	121,026	30,257	121,026
Sector Conditional Grant (Non-Wage)	401,984	0	0
Development Revenues	582,987	1,701,702	554,538
Donor Funding	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	31,514	0	53,241
District Discretionary Development Equalization Grant	42,340	0	0
Sector Development Grant	509,133	0	501,297
Total Revenues shares	1,128,579	1,813,027	1,144,713
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	121,026	8,642	121,026
Non Wage	424,565	5,571	469,150
Development Expenditure			
Domestic Development	582,987	47,737	554,538
Donor Development	0	0	0
Total Expenditure	1,128,579	61,950	1,144,713

Narrative of Workplan Revenues and Expenditure

Roads and Engineering Department has a proposed Budget of UGX 1,144,713,000 for FY2018/19 which is 4.3% of the overall 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 additional allocation of fund for URF under OGT including multi sectoral transfers to LLGs. The overall expenditure allocations in the budget is as follows - Wage - UGX 121,026,000, Non- wage- UGX 469,150,000 and Domestic Development- UGX 554,538,000.

Vote : 508 Gulu District

FY 2018/19

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	103,170	24,497	110,976
Locally Raised Revenues	4,336	0	7,350
Multi-Sectoral Transfers to LLGs_NonWage	847	0	7,347
District Unconditional Grant (Non-Wage)	4,975	1,244	5,000
District Unconditional Grant (Wage)	52,512	13,128	52,512
Sector Conditional Grant (Non-Wage)	40,501	10,125	38,767
Development Revenues	324,222	96,983	415,420
Multi-Sectoral Transfers to LLGs_Gou	61,586	0	40,550
District Discretionary Development Equalization Grant	0	0	117,926
Sector Development Grant	241,998	0	236,325
Transitional Development Grant	20,638	0	20,619
Total Revenues shares	427,393	121,480	526,396
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	52,512	3,564	52,512
Non Wage	50,659	4,079	58,464
Development Expenditure			
Domestic Development	324,222	0	415,420
Donor Development	0	0	0
Total Expenditure	427,393	7,643	526,396

Narrative of Workplan Revenues and Expenditure

The Department has a proposed Budget of UGX 526,396,000 for FY2018/19 including multi-sectorial transfers to LLGs representing 2% of the overall District Revenue Estimates compared to UGX 427,393,000 in FY 2017/18 representing 1%. This shows an overall increase in revenue due to DDEG allocation and increase in LRR allocation to the sector. The overall expenditure will be as follows; Wage, UGX 52,512,000, Non wage, UGX 58,464,000, and Domestic Development, UGX 415,420,000.

Vote : 508 Gulu District

FY 2018/19

*Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	211,981	50,013	254,913
Locally Raised Revenues	16,652	3,000	16,707
Multi-Sectoral Transfers to LLGs_NonWage	1,076	0	1,376
Other Transfers from Central Government	0	0	40,000
District Unconditional Grant (Non-Wage)	9,807	2,452	12,355
District Unconditional Grant (Wage)	180,163	43,491	180,163
Sector Conditional Grant (Non-Wage)	4,284	1,071	4,312
<i>Development Revenues</i>	66,866	4,607	54,973
Multi-Sectoral Transfers to LLGs_Gou	25,260	0	54,973
Other Transfers from Central Government	40,000	0	0
District Discretionary Development Equalization Grant	1,607	0	0
Total Revenues shares	278,848	54,620	309,887
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	173,963	11,737	180,163
Non Wage	38,019	3,993	74,750
<i>Development Expenditure</i>			
Domestic Development	66,866	0	54,973
Donor Development	0	0	0
Total Expenditure	278,848	15,730	309,887

Narrative of Workplan Revenues and Expenditure

Natural Resources Department has a proposed Budget of UGX 309,887,000 for FY2018/19 which is equal to 1.2% of the overall District Budget compared to UGX 278,848,000 Budgeted in the FY 2017/18 which was 0.9%. This shows an increase in the Budget allocation due to additional allocation of funds under FIEFOC projects and increase in unconditional grant non wage including multi sectoral transfers to lower local government. The overall expenditure allocations in the budget is as follows - Wage - UGX 180,163,000, Non- wage- UGX 747750,000, and Domestic Development- UGX 54,973,000

Vote : 508 Gulu District

FY 2018/19

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	298,800	72,355	1,156,666
Locally Raised Revenues	25,124	5,000	33,007
Multi-Sectoral Transfers to LLGs_NonWage	11,057	1,700	17,639
Other Transfers from Central Government	0	0	844,362
District Unconditional Grant (Non-Wage)	8,751	2,188	11,795
District Unconditional Grant (Wage)	214,031	53,508	214,031
Sector Conditional Grant (Non-Wage)	39,836	9,959	35,833
Development Revenues	1,000,721	41,432	238,294
Multi-Sectoral Transfers to LLGs_Gou	43,807	0	88,294
Donor Funding	110,000	0	110,000
Other Transfers from Central Government	844,362	0	0
District Discretionary Development Equalization Grant	2,552	0	40,000
Total Revenues shares	1,299,521	113,787	1,394,960
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	214,031	25,109	214,031
Non Wage	84,769	10,621	942,635
Development Expenditure			
Domestic Development	890,721	1,819	128,294
Donor Development	110,000	0	110,000
Total Expenditure	1,299,521	37,549	1,394,960

Narrative of Workplan Revenues and Expenditure

The Department has a proposed Budget of UGX 1,394,960,000 for FY2018/2019 including multi-sectorial transfers to LLGs which represents 5.2% of the District Revenue Estimates compared to UGX 1,299,521,000 in the FY 2017/18 which was 4.3%. This shows increase due to increase allocation from DDEG, LRR, Multisectoral transfer to LLGs and other transfers from Central Government to the sector. The overall expenditure will be as follows; Wage, UGX 214,031,000, Non wage, UGX 942,635,000, Domestic Development, UGX 128,294,000 and donor funding of UGX 110,000,000.

Vote : 508 Gulu District

FY 2018/19

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	150,120	38,102	128,526
Locally Raised Revenues	20,103	2,580	24,000
Multi-Sectoral Transfers to LLGs_NonWage	5,851	810	4,610
District Unconditional Grant (Non-Wage)	57,656	18,085	33,406
District Unconditional Grant (Wage)	66,510	16,628	66,510
Development Revenues	21,421	17,843	22,453
Multi-Sectoral Transfers to LLGs_Gou	7,482	0	12,500
District Discretionary Development Equalization Grant	13,939	0	9,953
Total Revenues shares	171,541	55,945	150,979
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,510	8,612	66,510
Non Wage	83,610	11,864	62,016
Development Expenditure			
Domestic Development	21,421	11,366	22,453
Donor Development	0	0	0
Total Expenditure	171,541	31,842	150,979

Narrative of Workplan Revenues and Expenditure

The Department has a proposed Budget of UGX 150,979,000 for FY2018/19 including multi-sectorial transfers to LLGs representing 0.6% of the overall 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 reduction in the District IPF for CGTs. The overall expenditure will be as follows; Wage, UGX 66,510,000, Non wage, UGX 62,016,000, and Domestic Development, UGX 22,453,000.

Vote : 508 Gulu District

FY 2018/19

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	96,810	19,630	96,187
Locally Raised Revenues	15,410	3,000	13,175
Multi-Sectoral Transfers to LLGs_NonWage	200	0	1,700
District Unconditional Grant (Non-Wage)	22,682	2,000	22,795
District Unconditional Grant (Wage)	58,518	14,630	58,518
Development Revenues	8,674	15	3,200
Multi-Sectoral Transfers to LLGs_Gou	6,500	0	3,200
District Discretionary Development Equalization Grant	2,174	0	0
Total Revenues shares	105,484	19,645	99,387
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	58,518	6,813	58,518
Non Wage	38,292	2,000	37,670
Development Expenditure			
Domestic Development	8,674	0	3,200
Donor Development	0	0	0
Total Expenditure	105,484	8,813	99,387

Narrative of Workplan Revenues and Expenditure

Internal Audit Department has a proposed Budget of UGX 99,387,207= for FY 2018/19 which is 1% of the overall District Budget of UGX. 26,823,658,000= compared to UGX 102,666,000= which was the sector budget for 2017/18. This shows a decrease in the Budget allocation to the sector. This budget is broken into Locally Raised Revenue of UGX 13,174,844, Unconditional Grant (wage) 58,517,519=, and Unconditional grant (Non- Wage) 22,794,844=. The overall expenditure allocations in the budget is as follows - Wage - UGX 58,517,519= and Non- wage- UGX 4,900,000=.