

Vote: 503 Arua 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 :



Ochengel Ismael-Chief Administrative Officer

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote: 503 Arua District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	1,318,540	1,201,228	1,318,540
Discretionary Government Transfers	9,490,940	8,420,469	9,412,017
Conditional Government Transfers	46,874,637	35,102,770	53,219,948
Other Government Transfers	8,461,355	2,637,497	13,945,399
Donor Funding	3,735,107	7,323,584	22,677,649
Grand Total	69,880,580	54,685,548	100,573,552

Revenue Performance by end of March of the Running FY

By the close of March 2018 the District had revenue out turn of Ugx 54.685 billion representing 78% of the planned annual revenue. The over performance was mainly as the conditional and discretionary transfers which were released at a higher proportion than planned due to the policy to have all development grants released by the close of the third quarter; the locally generated revenue which performed well as a result of the refugee influx and the corresponding humanitarian response to the influx; the donor funds which over performed due to the humanitarian response to the refugee influx.

Planned Revenues for next FY

The District projects to raise Ugx 101.0057 billion during the FY 2018/19 representing revenue increase of 45% as compared to the previous year. This increase is a result of a number of factors including but not limited to: The wage enhancement initiative of government which has raised the wage component by 14% compared to the previous year across various wage categories as; Increase in the capital development grants in almost all major service delivery sectors both under the Government of Uganda and Donor components. Whereas there is an overall increase in development revenue, the Discretionary Development grant decreased by 15%; and increase in locally generated revenue and donor funding which are expected to go up as a result of factors related to the refugee influx.

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	13,395,452	10,588,177	32,787,798
Finance	747,265	493,078	572,193
Statutory Bodies	1,595,068	1,293,794	1,805,967
Production and Marketing	4,207,065	2,234,661	4,636,203
Health	10,284,287	7,415,420	14,465,227
Education	34,429,261	28,773,645	37,380,336
Roads and Engineering	2,076,753	1,441,266	3,345,071
Water	908,889	830,116	1,197,453
Natural Resources	340,519	340,283	359,792
Community Based Services	1,440,134	844,252	3,425,030

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Planning	367,509	370,535	493,482
Internal Audit	88,378	60,322	105,001
Grand Total	69,880,581	54,685,548	100,573,552
<i>o/w: Wage:</i>	34,851,808	26,138,856	39,706,577
<i>Non-Wage Recurrent:</i>	18,849,067	12,720,267	15,963,344
<i>Domestic Devt:</i>	12,444,599	8,502,842	22,225,982
<i>Donor Devt:</i>	3,735,107	7,323,584	22,677,649

Expenditure Performance by end of March FY 2017/18

The District spent a cumulative amount of Ugx 38.95 billion by the close of the third quarter representing 56% of the planned annual expenditure and 71% of the cumulative releases. The underperformance was mainly because: most capital projects had just taken off after conclusion of the procurement process and only a small component of the works had been certified for payment; pensions and gratuity arrears which carried a substantial budget were still undergoing verifications before payments could be effected to the rightful beneficiaries; some donor funded activities still had some ongoing processes to be completed before implementation could commence.

Planned Expenditures for the FY 2018/19

The District plans to spend a total of Ugx 101.009 billion from all sources during the FY 2018/19 representing an increase of 45% as compared the previous fiscal year. The major areas of increase in expenditure as compared to the previous year are: Salaries and wages for which wage increases have been made as part of the implementation of the ongoing wage enhancement initiative of government; capital development projects which have been given preferential budget outlays under both the Government of Uganda and Donor development partly in response to the refugee influx which has raised the District population by over 25% in a space of less than two years.

Medium Term Expenditure Plans

The District plans to maintain its ongoing expenditure plan pattern of with an annual increment of about 5% to cater for inflation. This is because the bulk of the Districts expenditure is finance by Central Government transfers. Other factors which may cause variance to the Districts medium term expenditures are factors like the refugee influx which bring in additional responsibility and funding. Creation of new Districts are other factors which may adversely affect the budget of the District.

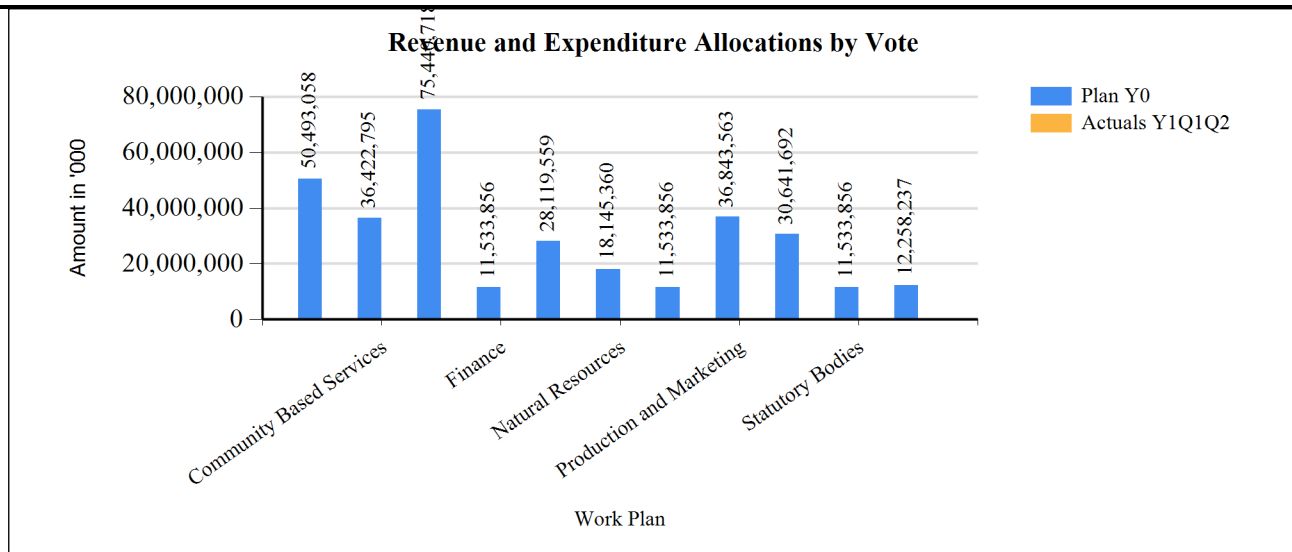
Challenges in Implementation

The factors that constraint implementation of future plans include conditionality of grants which limit the discretion of District and LLGs from implementing some of their priorities interventions which would immensely improve some of the local conditions; climate change resulting in ever changing weather patterns which have great impact on agricultural activities which are the main source of livelihood for major part of the District population; and staff motivation especially for hard to reach areas of the District.

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	1,318,540	1,201,228	1,318,540
Advertisements/Bill Boards	1,000	130	950
Agency Fees	23,587	7,581	23,587
Animal & Crop Husbandry related Levies	29,609	87,919	105,000
Application Fees	6,325	35,199	60,000
Business licenses	66,192	59,080	66,192
Court Filing Fees	4,905	1,347	4,905
Land Fees	12,607	21,492	42,000
Local Hotel Tax	10,408	3,871	10,408
Local Services Tax	64,087	316,253	402,000
Market /Gate Charges	480,434	408,963	323,392
Miscellaneous and unidentified taxes	0	0	0
Miscellaneous receipts/income	11,843	54,397	0
Other Court Fees	115,408	8,462	9,000
Other Fees and Charges	0	0	9,510
Other licenses	17,607	3,670	0
Rates – Produced assets- from private entities	41,200	33,768	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	14,230	12,934	14,230
Rent & Rates - Non-Produced Assets – from private entities	0	0	41,200
Rent & rates – produced assets – from private entities	188,558	25,788	188,558
Stamp duty	0	0	17,607

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Unspent balances – Locally Raised Revenues	9,510	19,053	0
Voluntary Transfers	221,030	101,325	1
2a. Discretionary Government Transfers	9,490,940	8,420,469	9,412,017
District Discretionary Development Equalization Grant	5,209,055	5,209,055	4,597,997
District Unconditional Grant (Non-Wage)	1,679,287	1,259,465	1,778,734
District Unconditional Grant (Wage)	2,602,599	1,951,949	3,035,287
2b. Conditional Government Transfer	46,874,637	35,102,770	53,219,948
General Public Service Pension Arrears (Budgeting)	1,658,531	1,658,531	465,458
Gratuity for Local Governments	1,473,541	1,105,156	3,398,324
Pension for Local Governments	2,245,976	1,684,482	2,491,304
Salary arrears (Budgeting)	627,278	627,278	6,729
Sector Conditional Grant (Non-Wage)	6,382,914	3,689,653	6,491,383
Sector Conditional Grant (Wage)	32,249,208	24,186,906	36,671,291
Sector Development Grant	1,430,126	1,430,126	3,482,294
Transitional Development Grant	807,063	720,638	213,165
2c. Other Government Transfer	8,461,355	2,637,497	13,945,399
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	289,685
Development Response to Displacement Impacts Project (DRDIP)	0	0	0
Farm Income Enhancement and Forest Conservation (FIEFOC) Project	0	0	0
Infectious Diseases Institute (IDI)	0	0	300,000
Makerere School of Public Health	3,463,000	579,171	2,850,000
Makerere University Walter Reed Project (MUWRP)	0	0	12,733
National Environment Management Authority (NEMA)	0	0	0
Neglected Tropical Diseases (NTDs)	0	0	300,000
Northern Uganda Social Action Fund (NUSAF)	4,500,000	1,095,187	4,500,000
Other	0	0	0
Project for Restoration of Livelihood in Northern Region (PRELNOR)	0	0	45,165
Support to PLE (UNEB)	0	33,736	24,000
Support to Production Extension Services	0	0	0
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	0	0	1,775,654
Uganda Road Fund (URF)	0	733,008	1,876,307
Uganda Sanitation Fund	0	165,519	0
Uganda Women Entrepreneurship Program(UWEP)	0	2,992	553,014
Vegetable Oil Development Project	0	0	206,814
Youth Livelihood Programme (YLP)	498,355	27,885	1,212,027
3. Donor	3,735,107	7,323,584	22,677,649

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European Union (EU)	0	0	76,320
United Nations Children Fund (UNICEF)	925,000	771,326	4,869,329
Global Fund for HIV, TB & Malaria	0	0	410,000
United Nations High Commission for Refugees (UNHCR)	350,000	6,371,483	14,500,000
World Health Organisation (WHO)	0	14,003	1,000,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	1,000,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	0	0	12,000
Belgium Technical Cooperation (BTC)	0	0	810,000
Infectious Diseases Institute (IDI)	60,107	21,738	0
Neglected Tropical Diseases (NTDs)	0	145,033	0
Food and Agricultural Organisation (FAO)	2,400,000	0	0
Others	0	0	0
Total Revenues shares	69,880,580	54,685,548	100,573,552

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

By the close of the third quarter of FY 2017/18 the District had a revenue out turn of 78% under the locally generated revenue. The over performance was mainly because of the market charges and the local service tax sub components which performed extremely well due to the more vibrant markets arising from the population increase due to the refugee influx into the District. The higher demand for food stuffs and essential commodities led to higher collections in markets in refugee hosting areas. The increase in the local service tax is from the employment generated by the refugee influx in the District. Higher collections were realized from aid agency staff in refugee hosting areas that before their enrollment.

Central Government Transfers

By the close of the third quarter, the District realized a revenue out turn of 89% of the planned annual revenue from the discretionary transfers; 75% from the conditional transfers; and 31% of the planned annual revenue from other government transfers. The under performance of other government transfers was mainly because of the limited release of the NUSAF3 funding since most beneficiaries were yet to fulfill some of the project requirements for disbursing fund. The slight over performance of the discretionary and conditional transfers was because of the development component which is released in greater percentage to ensure all of it is released by the close of the third quarter.

Donor Funding

By the close of the third quarter, the District had a revenue outrun of 196% of the planned annual revenue under the donor component. This over performance was mainly because of the humanitarian response to the refugee influx in the District.

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

The District plans to raise a total of Ugx 1.318 billion through locally generated revenue sources during the FY 2018/19. This revenue was maintained as per that of the preceding year. The main source of this Locally raised revenue is mainly from market gate collections and local service tax arising from increased population (population increase of 25% in two years) and employed population (aid and development workers in the refugee settlement) as a result of the refugee influx in the District.

Central Government Transfers

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The projected central government transfers for FY 2018/19 is Ugx 76.577 billion representing an increase of 18% as compared to the preceding year. Whereas there is decrease in the DDEG under the discretionary components; the wage component and pensions components increased. The other government transfers forecasts for the period under review appears higher because of non-reflection of the road fund and UWEP grants in the preceding year.

Donor Funding

Donor funding for FY 2018/19 is projected at Ugx 22.677 billion representing an increase of 507% as compared to the preceding year. This projection is due to the ongoing interventions in the refugee settlements.

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	0	0	4,056,572
District Production Services	4,164,393	1,545,262	543,746
District Commercial Services	42,672	29,504	35,885
<i>Sub- Total of allocation Sector</i>	<i>4,207,065</i>	<i>1,574,766</i>	<i>4,636,203</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,459,219	578,500	3,345,071
District Engineering Services	617,534	0	0
<i>Sub- Total of allocation Sector</i>	<i>2,076,753</i>	<i>578,500</i>	<i>3,345,071</i>
Sector: Education			
Pre-Primary and Primary Education	26,436,172	17,327,248	27,006,832
Secondary Education	6,183,353	2,828,872	7,189,430
Skills Development	1,534,079	646,648	2,523,163
Education & Sports Management and Inspection	273,257	95,376	659,211
Special Needs Education	2,400	1,500	1,699
<i>Sub- Total of allocation Sector</i>	<i>34,429,261</i>	<i>20,899,644</i>	<i>37,380,336</i>
Sector: Health			
Primary Healthcare	10,192,287	3,978,444	14,094,101
District Hospital Services	0	0	228,771
Health Management and Supervision	92,000	172,667	142,354
<i>Sub- Total of allocation Sector</i>	<i>10,284,287</i>	<i>4,151,111</i>	<i>14,465,227</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	909,159	529,405	1,197,453
Natural Resources Management	340,519	165,336	359,792
<i>Sub- Total of allocation Sector</i>	<i>1,249,678</i>	<i>694,741</i>	<i>1,557,245</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,440,134	523,196	3,425,030

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<i>Sub- Total of allocation Sector</i>	<i>1,440,134</i>	<i>523,196</i>	<i>3,425,030</i>
Sector: Public Sector Management			
District and Urban Administration	13,395,452	8,307,717	32,787,798
Local Statutory Bodies	1,595,068	667,473	1,805,967
Local Government Planning Services	367,509	345,835	493,482
<i>Sub- Total of allocation Sector</i>	<i>15,358,030</i>	<i>9,321,025</i>	<i>35,087,248</i>
Sector: Accountability			
Financial Management and Accountability(LG)	747,265	432,915	572,193
Internal Audit Services	88,378	57,306	105,001
<i>Sub- Total of allocation Sector</i>	<i>835,643</i>	<i>490,221</i>	<i>677,194</i>

Vote: 503 Arua 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	7,785,390	6,504,508	8,316,072
District Unconditional Grant (Non-Wage)	100,653	98,405	135,569
District Unconditional Grant (Wage)	1,125,270	793,181	1,479,481
General Public Service Pension Arrears (Budgeting)	1,658,531	1,658,531	465,458
Gratuity for Local Governments	1,473,541	1,105,156	3,398,324
Locally Raised Revenues	124,550	78,119	159,228
Multi-Sectoral Transfers to LLGs_NonWage	429,590	441,060	179,980
Other Transfers from Central Government	0	18,296	0
Pension for Local Governments	2,245,976	1,684,482	2,491,304
Salary arrears (Budgeting)	627,278	627,278	6,729
Development Revenues	5,610,062	4,083,669	24,471,727
District Discretionary Development Equalization Grant	254,000	208,344	190,000
Donor Funding	0	2,274,507	19,369,329
Multi-Sectoral Transfers to LLGs_Gou	856,062	523,927	412,398
Other Transfers from Central Government	4,500,000	1,076,891	4,500,000
Total Revenue Shares	13,395,452	10,588,177	32,787,798
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,125,270	793,181	1,479,481
Non Wage	6,660,120	5,705,779	6,836,590
Development Expenditure			
Domestic Development	5,610,062	1,808,757	5,102,398
Donor Development	0	0	19,369,329
Total Expenditure	13,395,452	8,307,717	32,787,798

Narrative of Workplan Revenues and Expenditure

The department will receive revenues from the Central Government Transfers (ie Conditional Grant -Wage/Non Wage, DDEG), locally raised revenues and Donor funds. These revenues are expected to be spent on Administrative functions such as; Coordination, monitoring and supervision, management, capacity building and social accountability.

Workplan Title : Finance

<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
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A: Breakdown of Workplan Revenues			
Recurrent Revenues	650,643	465,552	563,093
District Unconditional Grant (Non-Wage)	94,000	78,500	72,797
District Unconditional Grant (Wage)	219,454	164,590	267,753
Locally Raised Revenues	42,402	93,301	83,203
Multi-Sectoral Transfers to LLGs_NonWage	294,787	129,161	139,340
Development Revenues	96,622	27,526	9,100
Multi-Sectoral Transfers to LLGs_Gou	96,622	27,526	9,100
Total Revenue Shares	747,265	493,078	572,193
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	219,454	147,708	267,753
Non Wage	431,189	257,680	295,340
Development Expenditure			
Domestic Development	96,622	27,526	9,100
Donor Development	0	0	0
Total Expenditure	747,265	432,915	572,193

Narrative of Workplan Revenues and Expenditure

The department's planned revenue for the current FY fell to UG SHS. 572M from UG SHS. 747M in the previous FY which represents a 23% decrease. This reduction is attributed to a cut in the travel inland expenses which arises due to improvements in the IFMS thus a reduction in recurrent costs.

The department mainly depends on revenues from Unconditional Grant- Nonwage and Local Revenue.

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	1,554,484	1,236,188	1,794,082
District Unconditional Grant (Non-Wage)	852,115	619,007	900,417
District Unconditional Grant (Wage)	323,183	175,035	400,823
Locally Raised Revenues	81,000	144,076	157,014
Multi-Sectoral Transfers to LLGs_NonWage	298,186	298,070	335,828
Development Revenues	40,584	57,606	11,885
Locally Raised Revenues	0	18,500	0
Multi-Sectoral Transfers to LLGs_Gou	40,584	39,106	11,885
Total Revenue Shares	1,595,068	1,293,794	1,805,967

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B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	323,183	13,426	400,823
Non Wage	1,231,301	630,634	1,393,259
Development Expenditure			
Domestic Development	40,584	23,413	11,885
Donor Development	0	0	0
Total Expenditure	1,595,068	667,473	1,805,967

Narrative of Workplan Revenues and Expenditure

The projected revenue of the sector for the FY under review rose to Ug SHS 1.8bn from 1.5bn in the previous FY and this represents a 13.1% increase. The major reasons for this upward shift include the top-up allowances for LC III councilors for the first time and increases in the revenues planned for the various activities to be undertaken by the boards and commissions and retooling.

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			
Recurrent Revenues	713,736	657,019	1,403,973
District Unconditional Grant (Non-Wage)	0	0	4,037
District Unconditional Grant (Wage)	209,240	289,251	0
Locally Raised Revenues	10,000	5,000	20,963
Multi-Sectoral Transfers to LLGs_NonWage	42,386	23,686	115,966
Sector Conditional Grant (Non-Wage)	137,609	103,207	539,159
Sector Conditional Grant (Wage)	314,501	235,876	723,848
Development Revenues	3,493,329	1,577,642	3,232,230
District Discretionary Development Equalization Grant	700,000	1,049,085	100,000
Donor Funding	2,400,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	251,139	386,367	505,855
Other Transfers from Central Government	0	0	2,317,318
Sector Development Grant	142,190	142,190	309,057
Total Revenue Shares	4,207,065	2,234,661	4,636,203
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	523,741	392,806	723,848
Non Wage	189,995	118,938	680,125
Development Expenditure			

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Domestic Development	1,093,329	1,063,022	3,232,230
Donor Development	2,400,000	0	0
Total Expenditure	4,207,065	1,574,766	4,636,203

Narrative of Workplan Revenues and Expenditure

This FY, the Production Department Planned for 4.6 Billion Uganda Shillings, this budget represents an upward increase of 10.2% from the last FY. Projections of the department took into account revenues from the Uganda multi sectoral Food and Nutrition security funds. The department has planned to spend these funds on scaling up food security initiatives.

Vegitable Oil production and boosting interventions in the Operation Wealth Creation among others.

The Department has recruited a number of extension workers and commercial Officers who will be able to provide technical backstopping to Local Economic Development programs.

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	8,493,035	4,776,594	7,166,063
District Unconditional Grant (Non-Wage)	0	0	7,146
Locally Raised Revenues	17,700	4,000	10,554
Multi-Sectoral Transfers to LLGs_NonWage	46,914	22,737	47,341
Other Transfers from Central Government	3,463,000	1,025,791	0
Sector Conditional Grant (Non-Wage)	701,701	526,276	701,701
Sector Conditional Grant (Wage)	4,263,720	3,197,790	6,399,321
Development Revenues	1,791,252	2,638,826	7,299,164
District Discretionary Development Equalization Grant	100,000	100,408	0
Donor Funding	1,335,107	2,277,344	3,296,320
Multi-Sectoral Transfers to LLGs_Gou	269,720	261,074	177,330
Other Transfers from Central Government	0	0	3,450,000
Sector Development Grant	0	0	162,348
Transitional Development Grant	86,425	0	213,165
Total Revenue Shares	10,284,287	7,415,420	14,465,227
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,263,720	2,921,235	6,399,321
Non Wage	4,229,315	789,661	766,742
Development Expenditure			
Domestic Development	456,145	259,074	4,002,844
Donor Development	1,335,107	181,142	3,296,320
Total Expenditure	10,284,287	4,151,111	14,465,227

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Narrative of Workplan Revenues and Expenditure

Health department budgeted for 14.4 Billion Uganda Shillings which is an increase of 40.6% from last FY. this increase will address the issue of emerging diseases that have been reported and refugee influx. Cross border movement increased the scope of health spending for 2018-19 FY. The Budget conference recommended improvement of Household sanitation and community health programs which the department upheld and hence budgeted for.

Maternal and Child Health interventions have taken priority in the implementation of health intervention this year 2018-19. Additional development funds for development of health infrastructure was planned for, therefore the District is expecting to construct and renovate some OPD facilities.

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	32,173,135	23,801,279	34,776,464
District Unconditional Grant (Non-Wage)	10,000	10,000	11,709
District Unconditional Grant (Wage)	89,767	44,883	109,523
Locally Raised Revenues	19,000	16,500	17,291
Multi-Sectoral Transfers to LLGs_NonWage	61,836	61,889	62,549
Other Transfers from Central Government	0	33,736	24,000
Sector Conditional Grant (Non-Wage)	4,321,545	2,881,030	5,003,271
Sector Conditional Grant (Wage)	27,670,988	20,753,241	29,548,121
Development Revenues	2,256,126	4,972,366	2,603,872
Donor Funding	0	2,729,392	0
Multi-Sectoral Transfers to LLGs_Gou	947,978	934,826	384,025
Sector Development Grant	608,148	608,148	2,219,847
Transitional Development Grant	700,000	700,000	0
Total Revenue Shares	34,429,261	28,773,645	37,380,336
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,760,754	15,700,079	29,657,644
Non Wage	4,412,381	2,954,139	5,118,820
Development Expenditure			
Domestic Development	2,256,126	2,245,426	2,603,872
Donor Development	0	0	0
Total Expenditure	34,429,261	20,899,644	37,380,336

Narrative of Workplan Revenues and Expenditure

The department projects to receive revenue from Central Government Transfers, Local revenue and Other Government Transfers. However, it is noticed that the departments projected revenue for the current FY rose by 8.5% from Ugx 34bn (2017/18) to 37bn. The upward change arises from extra funding to facilitate the establishment of a seed Secondary School in Anyiribu sub county and special grant for monitoring and inspection of secondary schools.

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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	1,232,069	589,623	296,416
District Unconditional Grant (Non-Wage)	38,000	28,500	20,995
District Unconditional Grant (Wage)	165,096	126,548	201,431
Locally Raised Revenues	20,000	20,000	46,005
Multi-Sectoral Transfers to LLGs_NonWage	25,769	22,759	27,985
Other Transfers from Central Government	0	391,816	0
Sector Conditional Grant (Non-Wage)	983,205	0	0
Development Revenues	844,684	851,643	3,048,655
District Discretionary Development Equalization Grant	617,534	751,749	746,005
Multi-Sectoral Transfers to LLGs_Gou	227,150	99,894	426,344
Other Transfers from Central Government	0	0	1,876,307
Total Revenue Shares	2,076,753	1,441,266	3,345,071
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	165,096	82,560	201,431
Non Wage	1,066,974	396,046	94,985
Development Expenditure			
Domestic Development	844,684	99,894	3,048,655
Donor Development	0	0	0
Total Expenditure	2,076,753	578,500	3,345,071

Narrative of Workplan Revenues and Expenditure

The planned revenue of the sector for the FY under review increased from UG SHS. 2.076bn in the previous FY to 3.345bn which represents 61% increase. This increase arises from the Uganda Road fund which is mainly for Maintenance of District and Community access roads.

Workplan Title : Water

<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	61,095	37,332	68,835
Multi-Sectoral Transfers to LLGs_NonWage	16,502	3,887	23,734
Sector Conditional Grant (Non-Wage)	44,593	33,445	45,102

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Development Revenues	847,795	792,785	1,128,618
District Discretionary Development Equalization Grant	0	0	222,000
Donor Funding	0	5,600	0
Multi-Sectoral Transfers to LLGs_Gou	147,369	86,759	102,842
Other Transfers from Central Government	0	0	12,733
Sector Development Grant	679,788	679,788	791,043
Transitional Development Grant	20,638	20,638	0
Total Revenue Shares	908,889	830,116	1,197,453
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	0
Non Wage	61,364	32,612	68,835
Development Expenditure			
Domestic Development	847,795	496,793	1,128,618
Donor Development	0	0	0
Total Expenditure	909,159	529,405	1,197,453

Narrative of Workplan Revenues and Expenditure

The Arua District Water sector prepared a work plan with estimated budget of 1.197 Billion Uganda Shillings. The Budget for this FY rose up by 31%. This increase is as a result of increased demand for clean water facilities in rural areas. The District plans to supply water to communities that have lived in water stressed areas of Terego and parts of Madi Okollo in form of Public Water Supply systems. Designs and establishment of water facilities in Bileafe and other rural areas is the other reason as to why investment in the water sector has increased by 31%.

The Refugee influx has added to the constraints of water supply, hence the District expects to address some of these challenges. The priorities generated by the score and ranks of the community priorities from the planning tools raised a higher demand that must be made in a phased manner.

Public Toilet facilities at social centres will also be implemented

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	124,592	84,536	150,588
District Unconditional Grant (Non-Wage)	0	0	8,479
District Unconditional Grant (Wage)	70,638	54,819	86,184
Locally Raised Revenues	21,000	12,500	12,521
Multi-Sectoral Transfers to LLGs_NonWage	12,225	1,670	22,238
Sector Conditional Grant (Non-Wage)	20,729	15,547	21,166
Development Revenues	215,927	255,747	209,204
District Discretionary Development Equalization Grant	164,000	189,000	120,000
Donor Funding	0	36,740	12,000

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Multi-Sectoral Transfers to LLGs_Gou	51,927	30,007	77,204
Total Revenue Shares	340,519	340,283	359,792
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	70,638	54,495	86,184
Non Wage	53,954	10,386	64,404
<i>Development Expenditure</i>			
Domestic Development	215,927	100,455	197,204
Donor Development	0	0	12,000
Total Expenditure	340,519	165,336	359,792

Narrative of Workplan Revenues and Expenditure

The department projects to receive revenues from the following sources; Central government transfers, Locally raised revenue and Donor. The above revenues will be used to implement activities to promote sustainable natural resources management with focus on promotion of tree planting and restoration of degraded areas, Protection of wetlands and river banks and restoration of their degraded areas will be prioritized by the Environment sector while compliance monitoring and mainstreaming of environment and climate change issues and energy will be addressed. In the land sector land management documentation will be carried out while settlement of land disputes and sensitization on land registration will also be carried out including capacity building of the land institutions. the Physical planning sector will carry out sequential plans for the up coming rural growth centers

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			
<i>Recurrent Revenues</i>	591,582	442,109	680,247
District Unconditional Grant (Non-Wage)	3,500	2,625	9,892
District Unconditional Grant (Wage)	305,286	232,643	372,448
Locally Raised Revenues	21,000	8,750	24,608
Multi-Sectoral Transfers to LLGs_NonWage	88,264	37,065	92,314
Other Transfers from Central Government	0	30,877	0
Sector Conditional Grant (Non-Wage)	173,532	130,149	180,985
<i>Development Revenues</i>	848,552	402,143	2,744,783
District Discretionary Development Equalization Grant	150,000	150,000	400,000
Multi-Sectoral Transfers to LLGs_Gou	200,197	252,143	579,742
Other Transfers from Central Government	498,355	0	1,765,041
Total Revenue Shares	1,440,134	844,252	3,425,030
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	305,286	135,640	372,448

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Non Wage	286,296	56,988	307,799
Development Expenditure			
Domestic Development	848,552	330,568	2,744,783
Donor Development	0	0	0
Total Expenditure	1,440,134	523,196	3,425,030

Narrative of Workplan Revenues and Expenditure

Community Based Services Department's Budget for 2018-18 FY is 3.42 Billion Uganda Shillings, a notable increase of the budget by 134% from the last FY, 2017/18. This budget increase is due to additional special Government Projects of Uganda Women Entrepreneurs Project and Youth Livelihood Programs. The budget will be spent in supporting the Women and Youth in Local Economic Initiatives to raise HouseHold Incomes in the District.

This budget will support a significant proportion of the spacial interest groups but also sustain already existing programs. The Department will support the construction of community centres as well.

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			
Recurrent Revenues	232,737	204,063	349,088
District Unconditional Grant (Non-Wage)	96,851	20,783	78,185
District Unconditional Grant (Wage)	45,531	34,148	57,694
Locally Raised Revenues	54,000	132,000	184,749
Multi-Sectoral Transfers to LLGs_NonWage	36,355	17,132	28,460
Development Revenues	134,773	166,472	144,394
District Discretionary Development Equalization Grant	94,441	133,077	130,164
Multi-Sectoral Transfers to LLGs_Gou	40,332	33,395	14,230
Total Revenue Shares	367,509	370,535	493,482
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,531	11,395	57,694
Non Wage	187,206	167,969	291,394
Development Expenditure			
Domestic Development	134,773	166,472	144,394
Donor Development	0	0	0
Total Expenditure	367,509	345,835	493,482

Narrative of Workplan Revenues and Expenditure

Vote: 503 Arua District**FY 2018/19**

The Planning Department budget for 2018-19 FY stands at 493 Million Uganda Shillings. The Budget increased by 34.2% from that of 2017/18 FY. The budget increase is attributed to new demands on the department which form the priority for 2018-2018 FY. These priorities among others include; Retooling Office facilities (HR and Engineering) that were renovated last FY, Scaling up of multisectoral monitoring activities, Mid Term Review of the DDP II in 2018, implementation of Social accountability, implementation of the LED Policy through capacity building of the primary sectors, facilitating Statistical demographic data management.

Implementation of the Planning Tools in all the 26 LLGs

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			
<i>Recurrent Revenues</i>	88,378	60,322	105,001
District Unconditional Grant (Non-Wage)	9,319	6,989	18,189
District Unconditional Grant (Wage)	49,136	36,852	59,950
Locally Raised Revenues	29,923	16,481	26,861
<i>Development Revenues</i>	0	0	0
N/A			
Total Revenue Shares	88,378	60,322	105,001
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	49,136	36,852	59,950
Non Wage	39,242	20,454	45,050
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	88,378	57,306	105,001

Narrative of Workplan Revenues and Expenditure

Audit Department planned for 105.001 Million Uganda Shillings for 2018/19 FY. This budget will be realised through the CG Transfers and Locally raised Revenues. A budget increase 18% from that of last FY was registered. This increase in the budget will be utilised in the express delivery of Audit function in the Auditable areas or facilities across the District.

All Government Institutions and facilities that receive government funds will be audited during the FY 2018-19.