

# Vote: 751 Arua Municipal Council

# 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](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

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

Signature :

Signature :

Kassaja Jamirlu Kaiiru

(Accounting Officer)

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

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

# Vote: 751 Arua Municipal Council

# 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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**Vote: 751 Arua Municipal Council****FY 2018/19**

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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: 751 Arua Municipal Council

# 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	2,543,500	1,351,086	254,350
Discretionary Government Transfers	6,997,132	1,099,801	1,549,334
Conditional Government Transfers	6,969,377	4,372,209	7,039,392
Other Government Transfers	4,861,032	12,014,262	1,541,406
Donor Funding	0	0	0
Grand Total	21,371,040	18,837,358	10,384,482

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

The overall revenue performance as at the end of quarter Three of FY 2017/2018 was 88%, i.e. out of UGX 21,371,040,000 budgeted, only UGX 18,837,358,000 was received by the end of March 2018. Local revenue accounted for 7.2% (1,351,086,000) of total amount of revenue realized by the end of Quarter Three. Central Government transfer accounted for 93.8% (UGX. 17,486,272,000) of total amount of revenue realized by the end of quarter Three. The Local Revenue collected is 53% (1,351,086,000) compared to the budgeted 2,543,500,000 for the whole financial year 2017/18, this is far below the planned figure of 75% cumulative local revenue collections. This was because of Non remittance of the Local revenue collections to council by the taxi park and market tenderers as per the signed agreements. Whereas Central Government transfers performed at 92%.this is because of unspent balances of the rolled projects which were completed.

### Planned Revenues for next FY

Arua Municipal Council Budget for Financial Year 2018/2019 was prepared in line with the current financial management system introduced by Ministry of Finance Planning and Economic Development. The municipality projects Shs. 10,384,482,000 which is 49% decrease from the FY 2017/18 budget. this is because parliament approved 254,350,000 compared to what Arua municipal council had approved of 3,042,000,000 Local revenue collections, this has totally affected this budget reducing to that tune. And the other reason is that we have estimated USMID unspent balances of Shs 7,900,000,000 to be rolled over from the last FY 2017/18, to be added by the ministry as a supplementary to this budget, this unspent balance is meant for Taxi park and Duka Road construction. Local revenues being Ughs 254,350,000 Constitute 13% while Central Government transfers constitute 87% of the Budget. Staff wages have increased mainly because of staff salary enhancement for science carders

### 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	2,825,140	1,532,089	1,418,745
Finance	648,929	340,085	179,819
Statutory Bodies	580,186	376,480	175,155
Production and Marketing	98,367	93,468	129,998
Health	1,164,748	588,367	875,142
Education	5,264,876	3,838,468	5,627,163
Roads and Engineering	9,934,659	11,695,709	1,229,372

**Vote: 751 Arua Municipal Council****FY 2018/19**

Natural Resources	129,115	56,199	98,840
Community Based Services	464,955	185,156	524,166
Planning	200,466	85,906	94,000
Internal Audit	59,599	45,431	32,083
<b>Grand Total</b>	<b>21,371,040</b>	<b>18,837,358</b>	<b>10,384,482</b>
<i>o/w: Wage:</i>	5,050,884	3,788,163	5,705,630
<i>Non-Wage Reccurent:</i>	5,323,301	3,407,536	4,018,340
<i>Domestic Devt:</i>	10,996,856	11,641,659	660,512
<i>Donor Devt:</i>	0	0	0

**Expenditure Performance by end of March FY 2017/18**

Of the total cumulative funds received by close of quarter three worth UGX. 18,837,358,000 and disbursed to the departments worth UGX. 18,837,358,000 only UGX. 9,628,113,000 (88% of funds received) was spent by close of March 2018, leaving a total of UGX. 9,209,245,000 (49%) unspent by the departments by the end of quarter three. The reasons for unspent balance varies from department to department but the major reason across departments were; recruitment of staff which did not kick start, salary arrears not yet paid pending verification, waiting for approval by minister of Local government to grant expenditure above 20% of Local raised revenue for the council, delayed processing of LPO, breakdown of the IFMIS, Delay in requisition by activity officers, Delay by the council to approve supplementary budgets for gender based violence projects. Amelo Technical Institute is not yet fully functional and yet funds are being sent for operations which are marginally spent. PWD projects, Gender, community development services and Youth Livelihood operation as the appraisal process for the groups who are to receive these funds was incomplete.

**Planned Expenditures for the FY 2018/19**

The medium term expenditure plans include degazettement and re development of Arua central forest reserve into an eco-city, expanding and planning Arua city, upgrading community access roads into bitumen standards, construction of food markets, modern abattoir, Taxi park and Office complex. Preparing urban waste and drainage management strategies, strengthening youth and women activities, boosting commerce and LED and Human capital Dev't.

**Medium Term Expenditure Plans**

The medium term expenditure plans include degazettement and re development of Arua central forest reserve into an eco-city, expanding and planning Arua city, upgrading community access roads into bitumen standards, construction of food markets, modern abattoir, Taxi park and Office complex. Preparing urban waste and drainage management strategies, strengthening youth activities, boosting commerce and LED and Human capital Dev't.

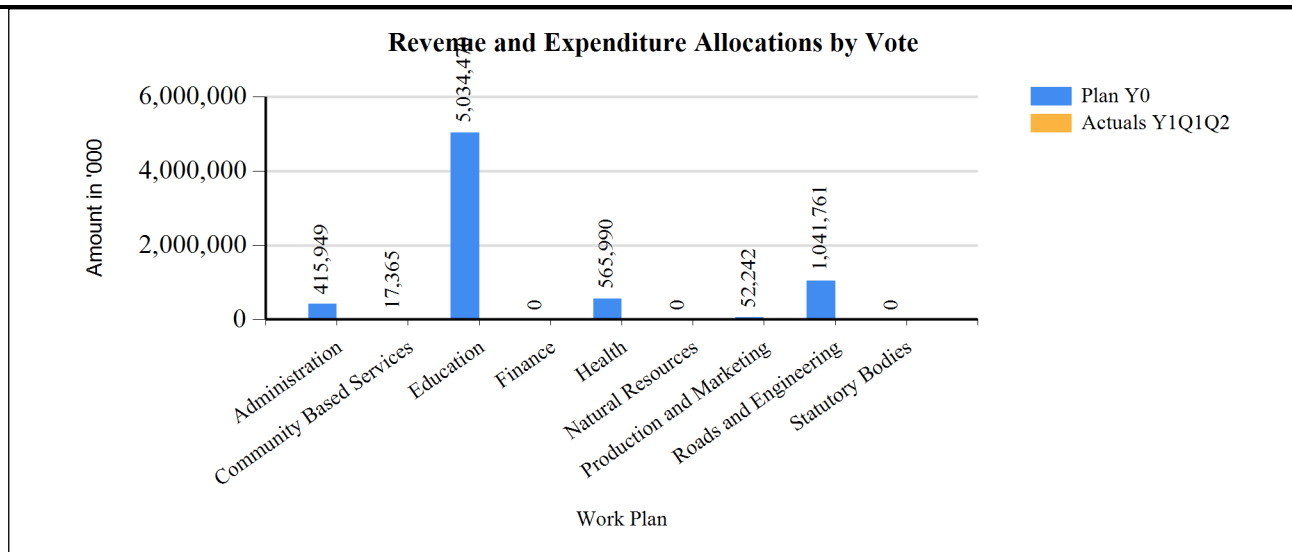
**Challenges in Implementation**

The major constraints in implementing future plans include:- changes in government policies and programs, lack of commitment by Donors, increasing population growth rate that may divert resources, low capacity of local political leaders to lobby resources, poor attitudes of communities towards government programs, corruption, delayed degazettement process of Arua central forest reserve and conflicts in the neighbouring countries of DRC and Southern Sudan and urban refugees which are not catered for.

**G1: Graph on the revenue and expenditure allocations by Department**

## Vote: 751 Arua Municipal Council

FY 2018/19



## 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
<b>1. Locally Raised Revenues</b>	<b>2,543,500</b>	<b>1,351,086</b>	<b>254,350</b>
Advance Recoveries	0	0	0
Advertisements/Bill Boards	25,000	24,026	4,000
Agency Fees	0	0	0
Animal & Crop Husbandry related Levies	96,000	72,000	10,000
Business licenses	223,000	189,691	5,000
Inspection Fees	25,000	31,825	3,000
Land Fees	50,000	31,591	10,000
Local Hotel Tax	30,000	28,183	10,000
Local Services Tax	45,000	32,503	15,000
Market /Gate Charges	540,000	259,266	90,000
Miscellaneous receipts/income	10,000	85,420	1,350
Other Fees and Charges	15,000	21,857	5,000
Park Fees	405,600	200,845	60,000
Registration (e.g. Births, Deaths, Marriages, etc.) fees	10,500	13,153	5,000
Rent & Rates - Non-Produced Assets – from other Govt units	17,400	8,650	5,000
Rent & Rates - Non-Produced Assets – from private entities	650,000	342,607	30,000
Sale of (Produced) Government Properties/Assets	1,000	0	1,000
Sale of non-produced Government Properties/assets	400,000	9,470	0
<b>2a. Discretionary Government Transfers</b>	<b>6,997,132</b>	<b>1,099,801</b>	<b>1,549,334</b>

**Vote: 751 Arua Municipal Council****FY 2018/19**

Urban Discretionary Development Equalization Grant	6,011,648	360,688	384,635
Urban Unconditional Grant (Non-Wage)	303,705	227,779	308,972
Urban Unconditional Grant (Wage)	681,778	511,334	855,727
<b>2b. Conditional Government Transfer</b>	<b>6,969,377</b>	<b>4,372,209</b>	<b>7,039,392</b>
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	85,147	63,860	348,424
Pension for Local Governments	168,089	126,067	188,462
Salary arrears (Budgeting)	4,311	4,311	0
Sector Conditional Grant (Non-Wage)	2,260,552	818,969	1,376,726
Sector Conditional Grant (Wage)	4,369,106	3,276,829	4,849,903
Sector Development Grant	82,172	82,172	275,876
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>4,861,032</b>	<b>12,014,262</b>	<b>1,541,406</b>
National Medical Stores (NMS)	46,151	34,613	46,151
Other	0	6,586,190	0
Support to PLE (UNEB)	0	0	3,500
Uganda Road Fund (URF)	0	751,915	1,041,755
Uganda Women Entrepreneurship Program(UWEP)	81,735	57,758	150,000
Unspent balances - Other Government Transfers	4,525,226	4,525,226	0
Youth Livelihood Programme (YLP)	207,920	58,560	300,000
<b>3. Donor</b>	<b>0</b>	<b>0</b>	<b>0</b>

N/A

<b>Total Revenues shares</b>	<b>21,371,040</b>	<b>18,837,358</b>	<b>10,384,482</b>
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**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

Local revenue accounted for 7.2% (1,351,086,000) of total amount of revenue realized by the end of Quarter Three. Local revenue performance against the planned was 53% i.e. out of UGX 2,543,500,000 a total of UGX 1,351,086,000 was realized. This was below the average cumulative 75% planned for quarter three local revenue collections. This was because of low level of Local revenue mobilization and Non remittance of Local revenue collections by taxi park and market tenderer. There is need to intensify the revenue collection strategies as specified and speculated in the revenue enhancement plan.

**Central Government Transfers**

Central Government transfer accounted for 93.8% (UGX. 17,486,272,000) of total amount of revenue realized by the end of quarter Three. The central government revenue performance against the planned was 93% i.e. out of UGX 18,827,540,000, a total of UGX 17,486,272,000 was realized by the end of quarter three. Under Discretionary Government Transfers of annual budget of UGX 6,997,132,000 only UGX 1,099,801 was realized representing 16%. Under conditional government transfers Annual Budget of Shs 6,969,377,000 only Shs 4,372,209,000 was realized representing only 63%, and other government transfers budgeted to have shs 4,861,032,000 but received shs 12,014,262,000 representing 247%, this is because part of the Discretionary money received was captured as other government transfers basically the USMID money because of the system failure

**Donor Funding**

Arua Municipal did not plan for Donor funding because donors prefer dealing directly with the beneficiaries.

# Vote: 751 Arua Municipal Council

# FY 2018/19

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

Arua Municipal council has projected Shs. 3,042,329,000 from locally raised revenue in the FY 2018/19 representing 23% of the overall budget but parliament approved 254,350,000 and is what is used for budgeting. Locally raised revenue shall be generated from taxes and non-taxes. Taxes contribute 23% and Non Taxes contribute 77%. The projections represents 12% increase from FY 2017/18 because we anticipated increase in revenue collections from the market and Taxi park that after Construction.

### Central Government Transfers

The Municipality plans to receive Shs. 10,130,132,000 from central government representing 87% of which Shs. 1,549,334,000 is Discretionary Government Transfers, Shs. 7,039,392,000 is Conditional Government Transfers and Shs.1,541,406,000 is Other Government Transfers. The USMID USMID and other Local revenue unspent balances are yet to be determined and will later be added as a supplementary by MoFPED.

### Donor Funding

The municipality has not planned for Donor funding because Donors now prefer working directly with beneficiaries. The municipality only recognises their contributions in the plan.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	0	0	55,382
District Production Services	84,024	44,689	64,593
District Commercial Services	14,343	6,651	10,023
<b><i>Sub- Total of allocation Sector</i></b>	<b>98,367</b>	<b>51,340</b>	<b>129,998</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	9,934,659	3,815,859	1,229,372
<b><i>Sub- Total of allocation Sector</i></b>	<b>9,934,659</b>	<b>3,815,859</b>	<b>1,229,372</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	2,614,888	1,836,147	2,556,200
Secondary Education	1,742,256	1,117,330	2,213,705
Skills Development	717,508	484,206	717,508
Education & Sports Management and Inspection	190,224	113,702	135,749
Special Needs Education	0	0	4,000
<b><i>Sub- Total of allocation Sector</i></b>	<b>5,264,876</b>	<b>3,551,385</b>	<b>5,627,163</b>
<b>Sector: Health</b>			
Primary Healthcare	561,840	112,007	90,638
Health Management and Supervision	602,908	364,759	784,504
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,164,748</b>	<b>476,766</b>	<b>875,142</b>
<b>Sector: Water and Environment</b>			
Natural Resources Management	129,115	41,959	98,840



# Vote: 751 Arua Municipal Council

## FY 2018/19

<i>Sub- Total of allocation Sector</i>	<i>129,115</i>	<i>41,959</i>	<i>98,840</i>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	464,955	67,447	524,166
<i>Sub- Total of allocation Sector</i>	<i>464,955</i>	<i>67,447</i>	<i>524,166</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	2,825,140	819,313	1,418,745
Local Statutory Bodies	580,186	351,801	175,155
Local Government Planning Services	200,466	81,506	94,000
<i>Sub- Total of allocation Sector</i>	<i>3,605,792</i>	<i>1,252,621</i>	<i>1,687,900</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	648,929	330,497	179,819
Internal Audit Services	59,599	42,240	32,083
<i>Sub- Total of allocation Sector</i>	<i>708,528</i>	<i>372,737</i>	<i>211,902</i>

# Vote: 751 Arua Municipal Council

# 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,176,668</b>	<b>839,143</b>	<b>1,034,110</b>
Gratuity for Local Governments	85,147	63,860	348,424
Locally Raised Revenues	384,459	221,235	40,000
Multi-Sectoral Transfers to LLGs_NonWage	218,672	150,125	105,689
Pension for Local Governments	168,089	126,067	188,462
Salary arrears (Budgeting)	4,311	4,311	0
Urban Unconditional Grant (Non-Wage)	60,000	58,012	59,224
Urban Unconditional Grant (Wage)	255,990	215,533	292,310
<b>Development Revenues</b>	<b>1,648,472</b>	<b>692,946</b>	<b>384,635</b>
Multi-Sectoral Transfers to LLGs_Gou	360,688	270,516	384,635
Other Transfers from Central Government	168,063	332,258	0
Urban Discretionary Development Equalization Grant	1,119,721	90,172	0
<b>Total Revenue Shares</b>	<b>2,825,140</b>	<b>1,532,089</b>	<b>1,418,745</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	255,990	161,493	292,310
Non Wage	920,678	287,990	741,800
<b>Development Expenditure</b>			
Domestic Development	1,648,472	369,830	384,635
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,825,140</b>	<b>819,313</b>	<b>1,418,745</b>

## Narrative of Workplan Revenues and Expenditure

The department is Allocated Shs. 1,418,745,399/= compared to 2,825,140,000 of FY 2017-18, which is a decrease. of which Shs. 292,310,162 is earmarked for paying staff wages, Shs. 579,785,1390 is for recurrent non-wage, Shs. 348,635,488 for Division DDEG and Shs yet to be got from MoFPED for Capital development (capacity building in terms of staff training, preparation of MDS, Preparation waste and drainage management strategies, and preparation of structure plan for the greater Arua city programs), Induction of newly recruited staff, preparation of capacity building plan, staff training. Quarterly consultative meetings, preparation waste and drainage management strategies, coordination of council activities with line ministries, communicating government policy issues to council. Thus Pension is Shs. 188,462,000 and Gratuity Shs. 348,424,000.

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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**Vote: 751 Arua Municipal Council****FY 2018/19**

<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>639,929</b>	<b>337,835</b>	<b>179,819</b>
Locally Raised Revenues	239,324	129,535	25,000
Multi-Sectoral Transfers to LLGs_NonWage	245,396	105,031	2,000
Urban Unconditional Grant (Non-Wage)	52,549	26,275	56,943
Urban Unconditional Grant (Wage)	102,659	76,994	95,876
<b>Development Revenues</b>	<b>9,000</b>	<b>2,250</b>	<b>0</b>
Urban Unconditional Grant (Non-Wage)	9,000	2,250	0
<b>Total Revenue Shares</b>	<b>648,929</b>	<b>340,085</b>	<b>179,819</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	102,659	76,994	95,876
Non Wage	537,270	253,503	83,943
<b>Development Expenditure</b>			
Domestic Development	9,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>648,929</b>	<b>330,497</b>	<b>179,819</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive UGSh. 179,818,508 compared to Shs 648,929,000 of FY 2017-18 . There is a great decrease in revenue compared to previous budget due to low own source revenue projection, Shs. 95,875,518 is meant to pay staff wages . The revenue consists of own source or Locally raised revenue, unconditional Grants and conditionl grants from Central government. The fund will be used to produce monthly financial reports, Quarterly financial statements, preparation of financial accounts for FY2017/2018, ensure accountability is compiled among others

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>580,186</b>	<b>376,480</b>	<b>175,155</b>
Locally Raised Revenues	382,771	262,201	70,000
Multi-Sectoral Transfers to LLGs_NonWage	103,435	43,793	2,000
Urban Unconditional Grant (Non-Wage)	53,332	39,999	53,332
Urban Unconditional Grant (Wage)	40,648	30,486	49,823
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>580,186</b>	<b>376,480</b>	<b>175,155</b>

**Vote: 751 Arua Municipal Council****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,648	30,486	49,823
Non Wage	539,538	321,315	125,332
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>580,186</b>	<b>351,801</b>	<b>175,155</b>

**Narrative of Workplan Revenues and Expenditure**

The planned revenue for the department is UGX 175,154,510 which is a drop from 580,186,000 of FY 2017/2018 as a result of a drop in the non wage. The funds will be spent on Council Administration Services, Procurement Management Services, Staff Recruitment Services, Land Management Services, Financial Accountability, Political and executive oversight and Standing Committee Services.

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>98,367</b>	<b>93,468</b>	<b>117,107</b>
Locally Raised Revenues	16,740	12,856	5,000
Multi-Sectoral Transfers to LLGs_NonWage	29,385	10,245	2,000
Other Transfers from Central Government	0	31,185	0
Sector Conditional Grant (Non-Wage)	13,792	10,344	55,382
Sector Conditional Grant (Wage)	38,450	28,837	54,726
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>12,891</b>
Sector Development Grant	0	0	12,891
<b>Total Revenue Shares</b>	<b>98,367</b>	<b>93,468</b>	<b>129,998</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	38,450	20,416	54,726
Non Wage	59,917	30,924	62,382
<b>Development Expenditure</b>			
Domestic Development	0	0	12,891
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>98,367</b>	<b>51,340</b>	<b>129,998</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 751 Arua Municipal Council

# FY 2018/19

The Revenue for the FYI 2018/2019 is going to be UGX 129,997,932/= an increased from 98,367,000 /= this FY(2017/2018). This has arisen due to an increased in wage which was enhance to cater for anticipated salary increase and to match the increased number of staff due to recent recruitment. The Government introduced for next FY, Sector conditional Non-wage UGX 55,382,000, Sector Conditional Grant (Wage) UGX 54,726,000 and Sector Development Grant 12,891,000. The Commercial department which is housed in the production department have their funding ring fenced.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>915,593</b>	<b>588,367</b>	<b>869,129</b>
Locally Raised Revenues	177,508	93,111	24,350
Multi-Sectoral Transfers to LLGs_NonWage	125,944	36,150	2,000
Other Transfers from Central Government	46,151	34,613	46,151
Sector Conditional Grant (Non-Wage)	46,151	34,613	46,151
Sector Conditional Grant (Wage)	519,839	389,879	750,477
<b>Development Revenues</b>	<b>249,155</b>	<b>0</b>	<b>6,013</b>
Locally Raised Revenues	69,155	0	0
Sector Development Grant	0	0	6,013
Urban Discretionary Development Equalization Grant	180,000	0	0
<b>Total Revenue Shares</b>	<b>1,164,748</b>	<b>588,367</b>	<b>875,142</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	519,839	345,949	750,477
Non Wage	395,754	130,817	118,652
<b>Development Expenditure</b>			
Domestic Development	249,155	0	6,013
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,164,748</b>	<b>476,766</b>	<b>875,142</b>

## Narrative of Workplan Revenues and Expenditure

The department plans to receive shs 875,142,174 which is a decrease compared to last FY 2017-18 of UGX 1,164,748,000. The planned expenditures include shs 750,477,018 for Wages which wage increase compared to FY 2017-18 of 389,879,000 due to staff salary enhancement and UGX 6,012,897 for Development (Maintenance of General ward). All the funds received will be utilized by the department to produce departmental planned outputs.

## 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
<b>A: Breakdown of Workplan Revenues</b>			

**Vote: 751 Arua Municipal Council****FY 2018/19**

<b>Recurrent Revenues</b>	<b>5,182,704</b>	<b>3,756,296</b>	<b>5,370,190</b>
Locally Raised Revenues	114,020	79,810	10,000
Multi-Sectoral Transfers to LLGs_NonWage	53,394	18,586	2,000
Other Transfers from Central Government	0	0	3,500
Sector Conditional Grant (Non-Wage)	1,141,482	760,988	1,259,130
Sector Conditional Grant (Wage)	3,810,817	2,858,113	4,044,701
Urban Unconditional Grant (Non-Wage)	10,783	12,696	10,783
Urban Unconditional Grant (Wage)	52,209	26,105	40,076
<b>Development Revenues</b>	<b>82,172</b>	<b>82,172</b>	<b>256,973</b>
Sector Development Grant	82,172	82,172	256,973
<b>Total Revenue Shares</b>	<b>5,264,876</b>	<b>3,838,468</b>	<b>5,627,163</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,863,026	2,695,186	4,084,777
Non Wage	1,319,679	852,649	1,285,413
<b>Development Expenditure</b>			
Domestic Development	82,172	3,550	256,973
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,264,876</b>	<b>3,551,385</b>	<b>5,627,163</b>

**Narrative of Workplan Revenues and Expenditure**

The revenue expected for FY 2018-2019 has increased from that of FY 2017-2018 of UGX 5,264,876,000. to 5,627,163,539/= respectively due to the increase in sector conditional grant. The revenue allocated is meant to finance the following programs: Payment of salaries for Primary, Secondary teachers, Instructors in Arua School of Comprehensive Nursing and Midwifery and Education Office staff. Capitation Grant for schools USE, Construction/completion of class room block at Arua public secondary school and waterbone VIP Latrines in selected Primary Schools. Operational fund for Education and Sports Department Including Special Needs Education, monitoring and support supervision of educational institutions.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,329,276</b>	<b>947,736</b>	<b>1,229,372</b>
Locally Raised Revenues	107,540	98,161	17,000
Multi-Sectoral Transfers to LLGs_NonWage	77,083	20,491	2,000
Other Transfers from Central Government	0	751,915	1,041,755
Sector Conditional Grant (Non-Wage)	1,041,761	0	0
Urban Unconditional Grant (Wage)	102,892	77,169	168,617
<b>Development Revenues</b>	<b>8,605,383</b>	<b>10,747,973</b>	<b>0</b>
Locally Raised Revenues	10,000	0	0

## Vote: 751 Arua Municipal Council

FY 2018/19

Other Transfers from Central Government	4,357,163	10,747,973	0
Urban Discretionary Development Equalization Grant	4,238,220	0	0
<b>Total Revenue Shares</b>	<b>9,934,659</b>	<b>11,695,709</b>	<b>1,229,372</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	102,892	77,169	168,617
Non Wage	1,226,384	281,637	1,060,755
<i>Development Expenditure</i>			
Domestic Development	8,605,383	3,457,054	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>9,934,659</b>	<b>3,815,859</b>	<b>1,229,372</b>

## Narrative of Workplan Revenues and Expenditure

The Revenues for FY 2018/2019 are expected to come from URF, USMID. However, as noted there is decrease in Revenue from UGX 9,934,659,000 in FY 2017/2018 to UGX 1,229,372,000 in FY 2018/2019. A total decrease in revenue of approximately 12% compared to the revenues in FY 2017/18. This decrease is from low Local revenue projections for this department from 98,161,000 of FY 2017-18 to UGX 17,000,000 FY 2018-19 and not yet received USMID/DDEG funds/ IPFs in the System for budgeting. The Expenditures shall mainly be on Routine Manual Maintenance (Gang System), Routine Mechanised Maintenance (Force Account), Bridge/Culvert Maintenance (Force Account), Staff Salaries and Office operations.

## Workplan Title : Natural Resources

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>129,115</b>	<b>56,199</b>	<b>98,840</b>
Locally Raised Revenues	65,020	21,180	10,000
Multi-Sectoral Transfers to LLGs_NonWage	30,736	10,000	2,000
Urban Unconditional Grant (Wage)	33,359	25,019	86,840
<i>Development Revenues</i>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>129,115</b>	<b>56,199</b>	<b>98,840</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	33,359	25,019	86,840
Non Wage	95,756	16,940	12,000
<i>Development Expenditure</i>			
Domestic Development	0	0	0

**Vote: 751 Arua Municipal Council****FY 2018/19**

Donor Development	0	0	0
<b>Total Expenditure</b>	<b>129,115</b>	<b>41,959</b>	<b>98,840</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive a total of US\$98,840,000 which is a decrease compared to last FY 2017-18 of UGX 129,115,000 due to low local revenue projection and allocation to this department. About US\$86,840,000 is meant for wages and US\$12,000,000 is meant for non-wage recurrent, wages have increased from UGX 33,359,000 in FY 2017-18 to UGX 86,840,000 due to staff enhancement. The fund will be spent on payment of salary of staff, tree planting, restoration, environmental training and sensitization, community training on wetland management, environmental monitoring and inspection, land management and infrastructure, planning, Environmental screening of projects, survey, lease and titling of council plots. Among others.

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>175,300</b>	<b>68,838</b>	<b>524,166</b>
Locally Raised Revenues	75,480	21,497	10,000
Multi-Sectoral Transfers to LLGs_NonWage	40,500	13,340	2,000
Other Transfers from Central Government	0	0	450,000
Sector Conditional Grant (Non-Wage)	17,365	13,024	16,064
Urban Unconditional Grant (Wage)	41,955	20,978	46,102
<b>Development Revenues</b>	<b>289,655</b>	<b>116,318</b>	<b>0</b>
Other Transfers from Central Government	289,655	116,318	0
<b>Total Revenue Shares</b>	<b>464,955</b>	<b>185,156</b>	<b>524,166</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	41,955	20,978	46,102
Non Wage	133,345	46,469	478,064
<b>Development Expenditure</b>			
Domestic Development	289,655	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>464,955</b>	<b>67,447</b>	<b>524,166</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2018/2019 the expected revenue for Community Based Services sector will be realized from the following sources: Local Revenue (LR), Unconditional Grant (Non-Wage), Unconditional Grant (Wage), Conditional Grant (YLP & UWEP). The increase was as a result of new government funding for youth (Youth Livelihood Programme) and women (Uganda Women Entrepreneurship Programme) and donor funding (UNICEF) to support child protection. There has been an increase in allocation of fund (524,166,000/=) for Financial Year 2018-2019 compared to this Financial Year 2017-2018 (464,955,000/=) fund allocation. This variation is due to increase of other government transfers to the department, and it is expected to be spent on YLP, UWEP, and community development activities etc.

**Workplan Title : Planning**



## Vote: 751 Arua Municipal Council

FY 2018/19

<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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>87,447</b>	<b>85,906</b>	<b>94,000</b>
Locally Raised Revenues	50,240	57,984	15,000
Urban Unconditional Grant (Non-Wage)	10,000	7,517	25,000
Urban Unconditional Grant (Wage)	27,207	20,405	54,000
<b>Development Revenues</b>	<b>113,019</b>	<b>0</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	113,019	0	0
<b>Total Revenue Shares</b>	<b>200,466</b>	<b>85,906</b>	<b>94,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	27,207	20,405	54,000
Non Wage	60,240	61,101	40,000
<b>Development Expenditure</b>			
Domestic Development	113,019	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>200,466</b>	<b>81,506</b>	<b>94,000</b>

## Narrative of Workplan Revenues and Expenditure

The department expects to receive Ush.94,000,000 for FY2018/2019 compared to last financial year 2017 -18 of UGX 200,466,000 due low projection and allocation of Local revenue to the depart. The staff wages for this department increased from UGX 27,207,000 of last FY 2017-18 to FY 2018-19 which is UGX 53,000,000 due to salary enhancement and the budget allocated will be used to implement activities such as: revision of the Municipal Development Plan and Division Development Plans through a consultative and participatory process, Preparation of the BFP, undertaking short consultancy on internal assessment of minimum conditions and performance measures, monitoring of sector work-plans, holding budget conference, quarterly and annual progress reporting, integrating population issues and census into development process, maintaining and managing existing management information systems, Operational Planning.

## 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
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>59,599</b>	<b>45,431</b>	<b>32,083</b>
Locally Raised Revenues	34,740	26,787	10,000
Urban Unconditional Grant (Wage)	24,859	18,644	22,083
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>59,599</b>	<b>45,431</b>	<b>32,083</b>

**Vote: 751 Arua Municipal Council****FY 2018/19**

<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	24,859	16,483	22,083
Non Wage	34,740	25,757	10,000
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>59,599</b>	<b>42,240</b>	<b>32,083</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive UGX. 32,083,000 which is a decrease compared to UGX 59,599,000 of FY 2017-18 and the expenditure priorities shall include wages Shs 22,083,000 and allowances to improve financial management and accountability systems in the municipality technical planning committee meeting attended, Quarterly field visits conducted, 4 on spot inspections conducted, verification of works and supplies, mentoring of staff in the LLGs.