

# Vote :503 Arua District

# FY 2019/20

## 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 **2019/20**. 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 **2019/20** 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 **2019/20**.

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 :

\_\_\_\_\_  
Eswilu Donath, Chief Administrative Officer/Arua  
DLG

(Accounting Officer)

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

\_\_\_\_\_  
Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

**Vote :503 Arua District****FY 2019/20****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 2019/20****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>Locally Raised Revenues</b>	1,318,540	1,239,254	1,306,721
<b>Discretionary Government Transfers</b>	9,412,017	8,221,514	16,901,974
<b>Conditional Government Transfers</b>	53,219,948	40,410,562	49,378,135
<b>Other Government Transfers</b>	13,945,399	3,266,756	19,499,896
<b>External Financing</b>	22,677,649	2,523,218	12,009,884
<b>Grand Total</b>	<b>100,573,552</b>	<b>55,661,304</b>	<b>99,096,611</b>

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

The District had a total revenue outturn of UGX 55.66 billion by the close of the Third quarter, representing 55% of the planned annual revenue. The underperformance was mainly a result of inadequate releases under Other Government Transfers (23%) and the Donor funding (11%). The reason for a smaller release under NUSAF3 than planned was due to loss of project funds. YLP also had low release (6.7%) as was the case with URF (59%) and the UMFSNP (7%). In spite of the overall revenue under performance, the discretionary component performed as expected since all the funds for development projects were released by Quarter three. The local revenue also overperformed at 90% by the close of the third quarter and this was due to generation of reasonable amounts under market fees and Local service tax.

**Planned Revenues for next FY**

The District has an annual revenue plan of Ugx 99.096 billion for the FY 2019/20 representing a slight decrease of about 0.8% as compared to the preceding financial year. The main cause of the decrease is creation of a new District of Madi Okollo out of Arua District. The fall is also attributed to a decrease in conditional transfers from the central government (7.2%) and external financing (47%) especially under UNHCR. Where as the overall revenue of the district has generally reduced, some areas like discretionary transfers (from 9.4 bn to 17.5 bn) increased as a result of the USMID grant for refugee hosting areas; and other government transfers increased from 13 bn to 19 bn because of introduction of the DRDIP funding.

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

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	32,787,798	11,394,962	31,546,155
Finance	572,193	473,856	691,148
Statutory Bodies	1,805,967	1,353,758	1,359,678
Production and Marketing	4,636,203	2,263,183	4,234,073
Health	14,465,227	5,974,653	9,614,732
Education	37,380,336	28,377,209	32,004,827
Roads and Engineering	3,345,071	1,966,246	7,106,846
Water	1,197,453	1,072,724	4,939,478

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Natural Resources	359,792	209,893	1,653,533
Community Based Services	3,425,030	1,708,382	2,780,257
Planning	493,482	795,306	2,769,520
Internal Audit	105,001	71,132	90,000
Trade, Industry and Local Development	0	0	306,365
<b>Grand Total</b>	<b>100,573,552</b>	<b>55,661,304</b>	<b>99,096,611</b>
<i>o/w: Wage:</i>	<i>39,706,577</i>	<i>29,876,659</i>	<i>33,140,329</i>
<i>Non-Wage Recurrent:</i>	<i>15,963,344</i>	<i>12,036,635</i>	<i>21,162,137</i>
<i>Domestic Devt:</i>	<i>22,225,982</i>	<i>11,224,792</i>	<i>32,784,261</i>
<i>External Financing:</i>	<i>22,677,649</i>	<i>2,523,218</i>	<i>12,009,884</i>

**Expenditure Performance by end of March FY 2018/19**

By the close of the third quarter, the District had spent approximately UGX 47.3 billion representing 47% of the planned Annual expenditure and 85% of the cumulative releases. The departments of Water, Works and community services registered low performances due to ongoing construction works which were likely to be completed by the end of the fourth quarter. Finally the donor component underperformed due to some processes which were yet to be fulfilled before expenditures could be effected.

**Planned Expenditures for the FY 2019/20**

The District plans to spend a total of Ugx 99.696 billion for the FY 2019/20. In this case, the department of education is expected to take the highest share (32 billion) of the revenue since there has been an increase in the sector conditional grant nonwage for the department to enable them prioritize provision of inclusive services by supporting unit schools for special needs education and conditional grant wage to cater for salary enhancements for secondary science teachers This is followed by the department of administration taking 31 billion since most of the NUSAF and DRDIP funding has been allocated in the department. These are followed by the department of works whose budget allocation has increased due to allocation of a high amount of USMID funding to cater for roads and bridges. The rest of the departments have undergone budget cuts. The planned expenditure of the district has generally fallen due to the break away of Madi-Okollo district taking away some the LLGs.

**Medium Term Expenditure Plans**

The District plans to maintain its adjusted expenditure plans with a 5% annual increase to take care of inflation and the annual salary increments. This is mainly because the bulk of the financing of the District expenditures is from Central Government transfers which remain generally constant with minimal increments. The main factors that may cause changes in the medium term expenditures are the donor component which fluctuates with response to the refugee situation which is a major factor for donor financing in the District. Creation of new Districts are also other factors that may have impact on the District's budget as the Council has already passed a resolutions for creation of two new Districts which are yet to be considered by the Cabinet. Madi Okollo District starts effective 1st July 2019. The district also looks at ensuring inclusive provision of services to all categories of people to mention men, women, PWDs, People living with HIVAIDs in the medium term.

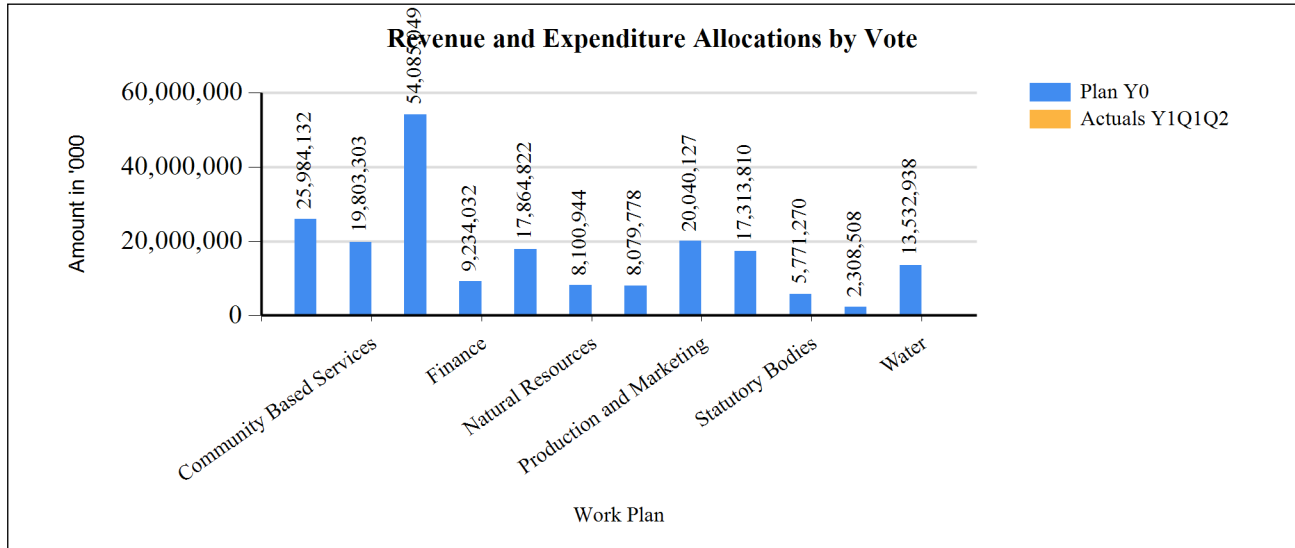
**Challenges in Implementation**

There are a number of factors that constrain implementation of the future plans. These include: Conditionality of grants which limit the discretion of Local Governments in implementation of some of their priority interventions; issues of climate change which have negative impact on planned interventions eg changes in weather patterns; inadequate staff motivation especially for hard to reach and hard to stay areas; The creation of the new district Madi-Okollo has also created some gaps in the Human resource capacity under Arua district. However, the district looks at covering these gaps as soon as possible especially critical positions

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



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
<b>1. Locally Raised Revenues</b>	<b>1,318,540</b>	<b>1,193,709</b>	<b>1,306,721</b>
Advertisements/Bill Boards	950	7,212	14,591
Agency Fees	23,587	4,866	6,450
Animal & Crop Husbandry related Levies	105,000	83,671	42,870
Application Fees	60,000	18,189	4,990
Business licenses	66,192	72,587	110,780
Court Filing Fees	4,905	856	3,255
Land Fees	42,000	15,841	19,723
Local Hotel Tax	10,408	2,824	11,700
Local Services Tax	402,000	212,019	347,777
Market /Gate Charges	323,392	653,961	579,968
Miscellaneous receipts/income	0	0	55,460
Other Court Fees	9,000	0	0
Other Fees and Charges	9,510	37,467	7,346
Other licenses	0	0	21,410
Registration (e.g. Births, Deaths, Marriages, etc.) fees	14,230	11,164	0
Rent & Rates - Non-Produced Assets – from private entities	41,200	26,036	26,000
Rent & rates – produced assets – from private entities	188,558	10,205	49,500
Sale of non-produced Government Properties/assets	0	0	3,000

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Stamp duty	17,607	0	0
Voluntary Transfers	1	36,811	1,900
<b>2a. Discretionary Government Transfers</b>	<b>9,412,017</b>	<b>8,221,514</b>	<b>16,901,974</b>
District Discretionary Development Equalization Grant	4,597,997	4,597,997	13,032,367
District Unconditional Grant (Non-Wage)	1,778,734	1,334,050	1,412,561
District Unconditional Grant (Wage)	3,035,287	2,289,467	2,457,046
<b>2b. Conditional Government Transfer</b>	<b>53,219,948</b>	<b>40,410,562</b>	<b>49,378,135</b>
Sector Conditional Grant (Wage)	36,671,291	27,587,192	30,683,283
Sector Conditional Grant (Non-Wage)	6,491,383	4,451,668	7,372,968
Sector Development Grant	3,482,294	3,482,294	1,515,345
Transitional Development Grant	213,165	0	618,036
General Public Service Pension Arrears (Budgeting)	465,458	465,458	2,282,558
Salary arrears (Budgeting)	6,729	6,729	278,033
Pension for Local Governments	2,491,304	1,868,478	3,129,589
Gratuity for Local Governments	3,398,324	2,548,743	3,498,324
<b>2c. Other Government Transfer</b>	<b>13,945,399</b>	<b>1,948,341</b>	<b>19,499,896</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	289,685	0	0
Northern Uganda Social Action Fund (NUSAF)	4,500,000	58,350	7,734,520
Support to PLE (UNEB)	24,000	36,840	24,000
Uganda Road Fund (URF)	1,876,307	1,111,060	810,685
Uganda Women Entrepreneurship Program(UWEP)	553,014	377,961	0
Vegetable Oil Development Project	206,814	109,195	0
Youth Livelihood Programme (YLP)	1,212,027	82,213	909,020
Project for Restoration of Livelihood in Northern Region (PRELNOR)	45,165	0	0
Makerere School of Public Health	2,850,000	51,323	0
Albertine Regional Sustainable Development Programme (ARSDP)	0	0	866,090
Uganda Multi-Sectoral Food Security & Nutrition Project (UMFSNP)	1,775,654	121,400	780,608
Infectious Diseases Institute (IDI)	300,000	0	0
Makerere University Walter Reed Project (MUWRP)	12,733	0	0
Neglected Tropical Diseases (NTDs)	300,000	0	0
Development Response to Displacement Impacts Project (DRDIP)	0	0	6,952,813
Agriculture Cluster Development Project (ACDP)	0	0	1,422,160
<b>3. External Financing</b>	<b>22,677,649</b>	<b>2,497,772</b>	<b>12,009,884</b>
European Union (EU)	76,320	0	0
United Nations Children Fund (UNICEF)	4,869,329	900,312	6,164,444
Global Fund for HIV, TB & Malaria	410,000	190,580	0

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United Nations High Commission for Refugees (UNHCR)	14,500,000	1,389,730	5,145,440
World Health Organisation (WHO)	1,000,000	0	0
Global Alliance for Vaccines and Immunization (GAVI)	1,000,000	0	700,000
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	12,000	0	0
Belgium Technical Cooperation (BTC)	810,000	17,150	0
<b>Total Revenues shares</b>	<b>100,573,552</b>	<b>54,271,898</b>	<b>99,096,611</b>



**Vote :503 Arua District****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

Local Revenue out turn by the closure of the third quarter ugx 1.239 billion representing 94% of the planned annual local revenue. The over performance was mainly as a result of market charges and Local service tax.

**Central Government Transfers**

By the close of the third quarter, the district had an overall revenue out turn from Central Government transfers worth 51 billion whereby 15% is accounted for by discretionary transfers, 6% by OGT and 79% by conditional transfers.

**External Financing**

The District had Revenue out turn of Ugx 2.523 Bn representing 11% of the planned Annual Revenue under Donor Funds. The under performance is a result of low releases by; UNHCR (5%), UNICEF (8%), WHO (0%), GAVI (0%) and BTC (2%). Most of these donors use the calendar year and limited their Releases towards the end of their Financial Year.

**ii) Planned Revenues for FY 2019/20****Locally Raised Revenues**

The District plans to collect approximately a total of Ug Shs. 1.3bn under the locally generated revenue and this represents only 1.3% of the overall district budget. The bulk of this revenue is mainly expected from market collections and Local services tax which account for 44% and 26% respectively of the overall local revenue. However, there is a slight reduction (0.5%) in the projected local revenue for the FY under review as compared to the previous FY and this is attributed to the creation of the new district –Madi-Okollo which is to move away with some institutions to mention schools, Health facilities, markets etc.

**Central Government Transfers**

The district's planned revenue from Central Government transfers for the FY under review is ug shs.86.3bn accounting for the highest percentage (86%) of the district's overall budget. Noted is that there is a slight increase (1.3%) in the funding under central Government transfers for the FY under review compared to the previous FY and this is attributed to the increase in discretionary transfers particularly DDEG due to the element of USMID AF for refugee hosting districts and other Government Transfers in particular DRDIP funding.

**External Financing**

The district projects to receive about Ug Shs 12.009 bn from external support which represents 12% of the overall district budget. This is expected so far from UNICEF, UNHCR , GAVI and AGODA according to the available information. The district also expects to receive off budget support from a number of external partners working around addressing shocks arising from refugee influx to mention GAPP, DRC, NURI, World Vision, UNFPA, IDI, GIZ and many more

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End Of March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	4,056,572	1,579,529	1,003,224
District Production Services	543,746	393,932	3,230,849

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District Commercial Services	35,885	49,620	0
<i>Sub- Total of allocation Sector</i>	<b>4,636,203</b>	<b>2,023,081</b>	<b>4,234,073</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	3,345,071	957,928	7,106,846
<i>Sub- Total of allocation Sector</i>	<b>3,345,071</b>	<b>957,928</b>	<b>7,106,846</b>
<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	306,365
<i>Sub- Total of allocation Sector</i>	<b>0</b>	<b>0</b>	<b>306,365</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	27,006,832	19,917,955	21,752,116
Secondary Education	7,189,430	4,765,858	6,480,187
Skills Development	2,523,163	1,823,678	2,108,597
Education & Sports Management and Inspection	659,211	525,023	1,578,774
Special Needs Education	1,699	1,654	85,152
<i>Sub- Total of allocation Sector</i>	<b>37,380,336</b>	<b>27,034,169</b>	<b>32,004,827</b>
<b>Sector :Health</b>			
Primary Healthcare	14,094,101	4,956,569	5,925,396
District Hospital Services	228,771	171,579	704,141
Health Management and Supervision	142,354	51,997	2,985,195
<i>Sub- Total of allocation Sector</i>	<b>14,465,227</b>	<b>5,180,144</b>	<b>9,614,732</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	1,197,453	659,699	4,939,478
Natural Resources Management	359,792	117,236	1,653,533
<i>Sub- Total of allocation Sector</i>	<b>1,557,245</b>	<b>776,936</b>	<b>6,593,011</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	3,425,030	918,053	2,780,257
<i>Sub- Total of allocation Sector</i>	<b>3,425,030</b>	<b>918,053</b>	<b>2,780,257</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	32,787,798	8,562,688	31,546,155
Local Statutory Bodies	1,805,967	1,070,734	1,359,678
Local Government Planning Services	493,482	495,460	2,769,520
<i>Sub- Total of allocation Sector</i>	<b>35,087,248</b>	<b>10,128,882</b>	<b>35,675,352</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	572,193	385,700	691,148
Internal Audit Services	105,001	71,132	90,000
<i>Sub- Total of allocation Sector</i>	<b>677,194</b>	<b>456,833</b>	<b>781,148</b>

**Vote :503 Arua District****FY 2019/20****SECTION B : Workplan Summary****Workplan Title : Administration**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>8,316,072</b>	<b>6,742,015</b>	<b>10,640,124</b>
District Unconditional Grant (Non-Wage)	135,569	101,676	139,028
District Unconditional Grant (Wage)	1,479,481	1,122,612	704,737
General Public Service Pension Arrears (Budgeting)	465,458	465,458	2,282,558
Gratuity for Local Governments	3,398,324	2,548,743	3,498,324
Locally Raised Revenues	159,228	124,150	96,228
Multi-Sectoral Transfers to LLGs_NonWage	179,980	504,169	432,898
Other Transfers from Central Government	0	0	78,730
Pension for Local Governments	2,491,304	1,868,478	3,129,589
Salary arrears (Budgeting)	6,729	6,729	278,033
<b>Development Revenues</b>	<b>24,471,727</b>	<b>4,652,947</b>	<b>20,906,031</b>
District Discretionary Development Equalization Grant	190,000	190,000	486,000
External Financing	19,369,329	2,290,042	5,145,440
Multi-Sectoral Transfers to LLGs_Gou	412,398	889,757	77,257
Other Transfers from Central Government	4,500,000	1,283,148	14,687,333
Transitional Development Grant	0	0	510,000
<b>Total Revenues shares</b>	<b>32,787,798</b>	<b>11,394,962</b>	<b>31,546,155</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,479,481	1,122,612	704,737
Non Wage	6,836,590	3,504,551	9,935,387
<b>Development Expenditure</b>			
Domestic Development	5,102,398	2,003,495	15,760,591
External Financing	19,369,329	1,932,029	5,145,440
<b>Total Expenditure</b>	<b>32,787,798</b>	<b>8,562,688</b>	<b>31,546,155</b>

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**Narrative of Workplan Revenues and Expenditure**

The overall department's revenue for 2019/2020 FY is about UGX 31billion and this is mainly expected from the central government, own source revenues and external financing. The department's budget has fallen by about 4% as compared to the previous FY and this is due to a reduction in development funds especially in the Lower Local Governments. The creation of a new district (Madi Okollo) taking away some administrative units has also contributed to the fall in the department's budget

**Vote :503 Arua District****FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>563,093</b>	<b>473,086</b>	<b>646,626</b>
District Unconditional Grant (Non-Wage)	72,797	54,598	68,797
District Unconditional Grant (Wage)	267,753	200,814	267,753
Locally Raised Revenues	83,203	67,860	77,203
Multi-Sectoral Transfers to LLGs_NonWage	139,340	149,814	232,873
<b>Development Revenues</b>	<b>9,100</b>	<b>770</b>	<b>44,522</b>
District Discretionary Development Equalization Grant	0	0	34,000
Multi-Sectoral Transfers to LLGs_Gou	9,100	770	10,522
<b>Total Revenues shares</b>	<b>572,193</b>	<b>473,856</b>	<b>691,148</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	267,753	138,236	267,753
Non Wage	295,340	246,694	378,873
<b>Development Expenditure</b>			
Domestic Development	9,100	770	44,522
External Financing	0	0	0
<b>Total Expenditure</b>	<b>572,193</b>	<b>385,700</b>	<b>691,148</b>

**Narrative of Workplan Revenues and Expenditure**

The departments' overall revenue plan for the FY under review is approximately 691 million ugandan shillings which is an increase from 572 million shillings in the previous FY. This increase is attributed to the fact that most LLGs gave higher priority to the department compared to other departments. It is important to note that 90% of the department revenue is from central government and will be spent on preparation of Annual workplan and Budget, Financial statements (Half year, Nine months and Annual), Revenue management and collection, Expenditure management services and sector management and monitoring.

**Vote :503 Arua District****FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,794,082</b>	<b>1,348,604</b>	<b>1,353,773</b>
District Unconditional Grant (Non-Wage)	900,417	678,366	637,756
District Unconditional Grant (Wage)	400,823	300,617	322,779
Locally Raised Revenues	157,014	85,780	125,014
Multi-Sectoral Transfers to LLGs_NonWage	335,828	283,841	268,224
<b>Development Revenues</b>	<b>11,885</b>	<b>5,154</b>	<b>5,905</b>
Multi-Sectoral Transfers to LLGs_Gou	11,885	5,154	5,905
<b>Total Revenues shares</b>	<b>1,805,967</b>	<b>1,353,758</b>	<b>1,359,678</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	400,823	280,172	322,779
Non Wage	1,393,259	785,407	1,030,994
<b>Development Expenditure</b>			
Domestic Development	11,885	5,154	5,905
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,805,967</b>	<b>1,070,734</b>	<b>1,359,678</b>

**Narrative of Workplan Revenues and Expenditure**

The overall planned revenue of the department for the FY under review is about UGX 1.3 billion shillings and this represents 23% decrease as compared to the previous FY. This decrease is attributed to a projected fall in the recurrent expenditures including council emoluments since some of the administrative units will fall under the new district (Madi Okollo) thus reducing the size of the district council and thus reducing the number of councilors

**Vote :503 Arua District****FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,403,973</b>	<b>1,007,976</b>	<b>1,537,132</b>
District Unconditional Grant (Non-Wage)	4,037	3,028	4,037
Locally Raised Revenues	20,963	7,450	8,963
Multi-Sectoral Transfers to LLGs_NonWage	115,966	43,501	69,958
Other Transfers from Central Government	0	0	601,134
Sector Conditional Grant (Non-Wage)	539,159	404,369	270,341
Sector Conditional Grant (Wage)	723,848	549,628	582,698
<b>Development Revenues</b>	<b>3,232,230</b>	<b>1,255,207</b>	<b>2,696,941</b>
District Discretionary Development Equalization Grant	100,000	100,000	240,000
Multi-Sectoral Transfers to LLGs_Gou	505,855	615,555	221,110
Other Transfers from Central Government	2,317,318	230,595	2,022,160
Sector Development Grant	309,057	309,057	213,671
<b>Total Revenues shares</b>	<b>4,636,203</b>	<b>2,263,183</b>	<b>4,234,073</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	723,848	542,886	582,698
Non Wage	680,125	451,069	954,434
<b>Development Expenditure</b>			
Domestic Development	3,232,230	1,029,126	2,696,941
External Financing	0	0	0
<b>Total Expenditure</b>	<b>4,636,203</b>	<b>2,023,081</b>	<b>4,234,073</b>

**Narrative of Workplan Revenues and Expenditure**

The total revenue projection of the Production and Marketing department for FY2019/20 is 4.2 Bn Uganda Shillings. This reduction of 8.5% as compared to the previous FY is attributed to budget cuts in the different sources of funding Other Government Transfers reduced by 15% within the period under review. Domestic Development budget reduced by 10% according to the projection, DDEG allocations however increased 100 million to 240million for FY 2019/20 due to USMID AF The own source revenue allocation to the Department is 1.142%

**Vote :503 Arua District****FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>7,166,063</b>	<b>5,448,631</b>	<b>6,542,643</b>
District Unconditional Grant (Non-Wage)	7,146	5,360	7,146
Locally Raised Revenues	10,554	6,430	8,554
Multi-Sectoral Transfers to LLGs_NonWage	47,341	18,752	51,311
Sector Conditional Grant (Non-Wage)	701,701	526,415	1,291,179
Sector Conditional Grant (Wage)	6,399,321	4,806,219	5,184,454
<b>Development Revenues</b>	<b>7,299,164</b>	<b>526,022</b>	<b>3,072,089</b>
External Financing	3,296,320	233,176	2,842,787
Multi-Sectoral Transfers to LLGs_Gou	177,330	65,842	37,512
Other Transfers from Central Government	3,450,000	51,323	0
Sector Development Grant	162,348	162,348	83,754
Transitional Development Grant	213,165	0	108,036
<b>Total Revenues shares</b>	<b>14,465,227</b>	<b>5,974,653</b>	<b>9,614,732</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	6,399,321	4,262,906	5,184,454
Non Wage	766,742	503,534	1,358,190
<b>Development Expenditure</b>			
Domestic Development	4,002,844	183,607	229,302
External Financing	3,296,320	230,097	2,842,787
<b>Total Expenditure</b>	<b>14,465,227</b>	<b>5,180,144</b>	<b>9,614,732</b>

**Narrative of Workplan Revenues and Expenditure**



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**Vote :503 Arua District****FY 2019/20**

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The department expects to receive about 9.6 Billion shillings in 2019/20FY. The overall reduction of 33% is as a result of; the break away of Madi Okollo DLG that has gone with (18) Lower level Health Facilities, (16 Govt: 1 HCIV, 8 HCIII, 7 HCII and 2 PNFPs - 1HC III & 1 HC II). This has resulted into a reduction in both recurrent and development revenues not excluding external financing.

The Funding that was coming to the District Health Department from External funding has significantly reduced by 13%. This reduction is explained by the transition of Emergency support to Development support, where the interest has moved to social infrastructure development which has grossly disadvantaged the department.

However, the funds are expected to be utilised for payment of staff wages, Non wage recurrent expenditures at district and lower health facilities, including the sub counties. The next FY 2019/2020 will be drastically affected by the reduction in the allocation to the department as funds will be insufficient to sustain some of the operational issues.

**Vote :503 Arua District****FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>34,776,464</b>	<b>25,736,483</b>	<b>30,731,069</b>
District Unconditional Grant (Non-Wage)	11,709	8,782	11,709
District Unconditional Grant (Wage)	109,523	82,142	109,523
Locally Raised Revenues	17,291	8,840	13,291
Multi-Sectoral Transfers to LLGs_NonWage	62,549	33,089	49,591
Other Transfers from Central Government	24,000	36,840	24,000
Sector Conditional Grant (Non-Wage)	5,003,271	3,335,445	5,606,824
Sector Conditional Grant (Wage)	29,548,121	22,231,345	24,916,131
<b>Development Revenues</b>	<b>2,603,872</b>	<b>2,640,726</b>	<b>1,273,758</b>
External Financing	0	0	504,218
Multi-Sectoral Transfers to LLGs_Gou	384,025	420,880	174,714
Sector Development Grant	2,219,847	2,219,847	594,826
<b>Total Revenues shares</b>	<b>37,380,336</b>	<b>28,377,209</b>	<b>32,004,827</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	29,657,644	22,313,487	25,025,654
Non Wage	5,118,820	3,334,953	5,705,415
<b>Development Expenditure</b>			
Domestic Development	2,603,872	1,385,729	769,540
External Financing	0	0	504,218
<b>Total Expenditure</b>	<b>37,380,336</b>	<b>27,034,169</b>	<b>32,004,827</b>

**Narrative of Workplan Revenues and Expenditure**

The department has an overall revenue plan of about UGX 32 billion for the financial year under review. This represents a 14% fall in the revenues compared to the previous FY and this is attributed to the creation of a new district out of Arua District thus taking away a number of educational institutions therefore reducing the budget. There is also a reduction in the department's development grants and this is attributed to the fact that the district is not planning to put up any seed schools as compared to the previous FY. Where as the overall revenue has fallen, there has been an increase in the sector nonwage funding of the department since the district was given some extra funds to cater for unit schools (Special needs Education) for 3 centres

The departments expenditures are also expected to fall by the same proportion especially the recurrent expenditures

**Vote :503 Arua District****FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>296,416</b>	<b>215,616</b>	<b>1,075,989</b>
District Unconditional Grant (Non-Wage)	20,995	15,746	20,995
District Unconditional Grant (Wage)	201,431	151,073	201,431
Locally Raised Revenues	46,005	25,550	31,005
Multi-Sectoral Transfers to LLGs_NonWage	27,985	23,247	11,873
Other Transfers from Central Government	0	0	810,685
<b>Development Revenues</b>	<b>3,048,655</b>	<b>1,750,630</b>	<b>6,030,857</b>
District Discretionary Development Equalization Grant	746,005	327,958	5,632,296
Multi-Sectoral Transfers to LLGs_Gou	426,344	311,612	398,561
Other Transfers from Central Government	1,876,307	1,111,060	0
<b>Total Revenues shares</b>	<b>3,345,071</b>	<b>1,966,246</b>	<b>7,106,846</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	201,431	151,073	201,431
Non Wage	94,985	53,375	874,558
<b>Development Expenditure</b>			
Domestic Development	3,048,655	753,481	6,030,857
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,345,071</b>	<b>957,928</b>	<b>7,106,846</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :503 Arua District****FY 2019/20**

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Works Department has projected a total revenue of 7.106 Bn Shillings for FY 2019/20. This is an increase from 3.3Bn allocation for FY 2018/19. The Budget increase to the Department is as a result of increased priority needs for Rural Social Infrastructure development. This overall general increase is also attributed to the allocation of USMID AF to the department for roads and bridges. Whereas the planned budget for 2018/19 was 3.3Bn, only 1.4Bn had been received by the end of Quarter two (2), representing 42% of receipt by the department as of second quarter of FY2018/19.

Social infrastructure projects have been prioritized and the department will focus on them in the FY 2019/20. Accordingly allocation to the department have been increased.

Domestic Development expenditure is expected to take up 82.7% of the budget allocation to the Department in FY 2019/20. The remaining budget 17.3% will be spent on; wages, operational costs and other recurrent expenditures.

**Vote :503 Arua District****FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>68,835</b>	<b>35,881</b>	<b>49,094</b>
Multi-Sectoral Transfers to LLGs_NonWage	23,734	2,055	11,260
Sector Conditional Grant (Non-Wage)	45,102	33,826	37,834
<b>Development Revenues</b>	<b>1,128,618</b>	<b>1,036,843</b>	<b>4,890,384</b>
District Discretionary Development Equalization Grant	222,000	222,000	1,302,935
External Financing	0	0	2,889,430
Multi-Sectoral Transfers to LLGs_Gou	102,842	23,800	74,925
Other Transfers from Central Government	12,733	0	0
Sector Development Grant	791,043	791,043	623,094
<b>Total Revenues shares</b>	<b>1,197,453</b>	<b>1,072,724</b>	<b>4,939,478</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	68,835	35,881	49,094
<b>Development Expenditure</b>			
Domestic Development	1,128,618	623,818	2,000,954
External Financing	0	0	2,889,430
<b>Total Expenditure</b>	<b>1,197,453</b>	<b>659,699</b>	<b>4,939,478</b>

**Narrative of Workplan Revenues and Expenditure**

The total revenue projection for Water Sector for FY 2019/20 stands at 4.939 Bn Shillings. This is raised upwards from 1.197Bn that was planned for FY 2018/19.

Less than 1% of the projected budget for 2019/20 will be spent on recurrent expenditure, rather, 99% will be spent on Development activities in the Water Sector. There was no funding from external sources to the Department for the period under review, however, projections indicate that external sources will yield 2.88Bn shillings in the forth coming Fiscal Year.

The main sources of revenue for the Water Sector will be Discretionary Equalization Grant (DDEG) and other Government Transfers. The other portion will be realised from Donors such as UNHCR, UNICEF, USF and the like

**Vote :503 Arua District****FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>150,588</b>	<b>98,426</b>	<b>454,620</b>
District Unconditional Grant (Non-Wage)	8,479	6,359	8,479
District Unconditional Grant (Wage)	86,184	64,638	273,106
Locally Raised Revenues	12,521	7,050	8,521
Multi-Sectoral Transfers to LLGs_NonWage	22,238	4,504	18,960
Other Transfers from Central Government	0	0	129,363
Sector Conditional Grant (Non-Wage)	21,166	15,875	16,192
<b>Development Revenues</b>	<b>209,204</b>	<b>111,467</b>	<b>1,198,913</b>
District Discretionary Development Equalization Grant	120,000	106,667	1,180,000
External Financing	12,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	77,204	4,800	18,913
<b>Total Revenues shares</b>	<b>359,792</b>	<b>209,893</b>	<b>1,653,533</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	86,184	64,636	273,106
Non Wage	64,404	10,645	181,514
<b>Development Expenditure</b>			
Domestic Development	197,204	41,955	1,198,913
External Financing	12,000	0	0
<b>Total Expenditure</b>	<b>359,792</b>	<b>117,236</b>	<b>1,653,533</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote :503 Arua District****FY 2019/20**

The total Revenue projection for Natural Resources Department for 2019/20 is 1.65 Bn UgX. This is a budget increase from 0.347 Bn for the previous FY to 1.65 Bn. By the end of FY 2018/19, the Department received all the funds budgeted representing 100% indicating high absorption capacity of the department. The Budget increase for FY 2019/20 is from the DDEG allocation to the Department, where DDEG contributes 1.18 Bn Uganda Shillings to implement development interventions in the District under the Department. Specifically there has been introduction of Uganda Support to Municipal Infrastructure Additional funding(USMID-AF) to address infrastructure challenges and gaps created by the influx of refugees in the District. In addition, there has been introduction of Alberine Regional Sustainable Development Programme (ARSDP) to cater for the activities of Oil and Gas.

The overall revenue of the department of about UGX 1.65 million is expected from central Government transfers, local revenue and donor funding. Some of the revenue sources such as the Sector Conditional Grant reduced compared that of the previous FY 2018/2019 and this is due to the creation of a new district out of Arua District taking away some administrative units thus expenditures are as well expected to fall by the same proportion. The funds will be committed to tree planting, compliance monitoring, river bank and wetland management, land management and physical planning activities.

**Vote :503 Arua District****FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>680,247</b>	<b>508,779</b>	<b>679,595</b>
District Unconditional Grant (Non-Wage)	9,892	7,419	9,892
District Unconditional Grant (Wage)	372,448	279,336	372,448
Locally Raised Revenues	24,608	13,240	10,608
Multi-Sectoral Transfers to LLGs_NonWage	92,314	73,045	79,816
Other Transfers from Central Government	0	0	79,172
Sector Conditional Grant (Non-Wage)	180,985	135,739	127,658
<b>Development Revenues</b>	<b>2,744,783</b>	<b>1,199,603</b>	<b>2,100,662</b>
District Discretionary Development Equalization Grant	400,000	400,000	500,000
External Financing	0	0	406,010
Multi-Sectoral Transfers to LLGs_Gou	579,742	331,269	285,631
Other Transfers from Central Government	1,765,041	468,334	909,020
<b>Total Revenues shares</b>	<b>3,425,030</b>	<b>1,708,382</b>	<b>2,780,257</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	372,448	279,336	372,448
Non Wage	307,799	183,013	307,147
<b>Development Expenditure</b>			
Domestic Development	2,744,783	455,704	1,694,652
External Financing	0	0	406,010
<b>Total Expenditure</b>	<b>3,425,030</b>	<b>918,053</b>	<b>2,780,257</b>

**Narrative of Workplan Revenues and Expenditure**

The department plans to receive revenue worth 2.78 billion shillings for the FY under review and this translates into 18% reduction as compared to the previous FY. The fall is attributed to the creation of the new District of (Madi Okollo) taking away some sub counties thus part of the revenues transferred to the new district thus a reduction. However, whereas there is a general fall in the revenue of the department, the DDEG component registers an increase and this is due the UMID additional funding that has been provided for refuge hosting districts.



**Vote :503 Arua District****FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>349,088</b>	<b>226,666</b>	<b>319,435</b>
District Unconditional Grant (Non-Wage)	78,185	59,055	71,052
District Unconditional Grant (Wage)	57,694	43,270	94,320
Locally Raised Revenues	184,749	108,340	40,006
Multi-Sectoral Transfers to LLGs_NonWage	28,460	16,000	38,679
Other Transfers from Central Government	0	0	75,378
<b>Development Revenues</b>	<b>144,394</b>	<b>568,640</b>	<b>2,450,085</b>
District Discretionary Development Equalization Grant	130,164	561,335	2,211,856
External Financing	0	0	222,000
Multi-Sectoral Transfers to LLGs_Gou	14,230	7,305	16,229
<b>Total Revenues shares</b>	<b>493,482</b>	<b>795,306</b>	<b>2,769,520</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	57,694	43,270	94,320
Non Wage	291,394	124,455	225,115
<b>Development Expenditure</b>			
Domestic Development	144,394	327,735	2,228,085
External Financing	0	0	222,000
<b>Total Expenditure</b>	<b>493,482</b>	<b>495,460</b>	<b>2,769,520</b>

**Narrative of Workplan Revenues and Expenditure**

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**Vote :503 Arua District****FY 2019/20**

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The Department Plans to spend 2.769 BN, in FY 2019/20. This FY, the department will spend higher than what it received for the period under review. This increase of about five (5) fold is as a result of additional funding from Uganda Support to Municipal Infrastructure Development -Additional Funding. This fund is a Refugee Window support to DLGs hosting Refugees in Uganda, of which Arua is a beneficiary. The largest Revenues source (97.6%) to the Department is funded by the Central Government for Development Grants while Locally raised revenue contribution is only 1.3%. The Local Revenue is projected to reduce significantly from 184 Million to 94 million shillings as a result of some of the sources of revenue remaining in the newly created Madi Okollo DLG which started operations in this FY (2019/20).

The Department Revenues will be spent on payment of Wages for the staff of the department, a number of projects have been earmarked for implementation in the FY under review; Physical Planning projects, Monitoring of the Projects and Social Infrastructure improvements in a number of Sectors. Consolidation of projects reports will be undertaken by the department hence a modest allocation for the department to undertake the said projects during the Financial year.

**Vote :503 Arua District****FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>105,001</b>	<b>71,132</b>	<b>90,000</b>
District Unconditional Grant (Non-Wage)	18,189	13,642	15,189
District Unconditional Grant (Wage)	59,950	44,963	59,950
Locally Raised Revenues	26,861	12,528	14,861
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>105,001</b>	<b>71,132</b>	<b>90,000</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	59,950	44,963	59,950
Non Wage	45,050	26,170	30,050
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>105,001</b>	<b>71,132</b>	<b>90,000</b>

**Narrative of Workplan Revenues and Expenditure**

The Department planned revenue for the FY under review has reduced from UGX 105m to about 90 million and this is attributed to a fall in the local revenue being allocated to the department and start of Madi Okollo District. The expenditures are also likely to equally fall by the same proportion.

**Vote :503 Arua District****FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2018/19</b>	<b>Cumulative Receipts by End March for FY 2018/19</b>	<b>Approved Budget for FY 2019/20</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>182,365</b>
District Unconditional Grant (Non-Wage)	0	0	25,000
District Unconditional Grant (Wage)	0	0	51,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	505
Other Transfers from Central Government	0	0	82,921
Sector Conditional Grant (Non-Wage)	0	0	22,939
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>124,000</b>
District Discretionary Development Equalization Grant	0	0	100,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	24,000
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>306,365</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	51,000
Non Wage	0	0	131,365
<b>Development Expenditure</b>			
Domestic Development	0	0	124,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>306,365</b>

**Narrative of Workplan Revenues and Expenditure**

The overall revenue planned for the department for the FY under review is approximately 306 million shillings. The biggest percentage of the department is recurrent mainly because it is a new department and efforts have to be made to ensure that the department is functional. The development portion of the revenue is mainly from USMID AF.

**Vote :503 Arua District**

**FY 2019/20**

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