

# Vote :548 Pallisa 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 :



MAIRA MUKASA JOSPEH

(Accounting Officer)

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

Signature :

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

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

**Vote :548 Pallisa 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 :548 Pallisa 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>	578,781	392,692	668,693
<b>Discretionary Government Transfers</b>	4,712,380	3,994,229	5,679,311
<b>Conditional Government Transfers</b>	21,425,397	16,555,942	23,070,794
<b>Other Government Transfers</b>	3,489,295	1,275,288	4,316,353
<b>External Financing</b>	100,000	15,026	200,000
<b>Grand Total</b>	<b>30,305,854</b>	<b>22,233,176</b>	<b>33,935,151</b>

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

Local Revenue collected was shillings.142,041,528 against the annual budget of shillings.578,781,441 representing a 24.5% for quarter three, implying 98% achieved against the planned shs.144,695,360 for the quarter. The over performance was majorly as a result of local service tax. Fishing regulations enforcement has affected revenue from Landing bays, well as revenue from Trade licenses, Lands fees because of low mobilization efforts and the attitude of tax payers also under minds efforts to improve on Local revenue.

The District has plans to improve Revenue collection through strengthening revenue collection systems, and documentation at source

**Roads**

During the Quarter, the sector spent Uganda Shillings 224,394 of which wages was 19,221(8.5%), Non wages 0 (0%), and Dev't expenditure accounted for 205,173(91.4%), leaving a balance of 79,758 on the account.

**Water**

During the Quarter, the sector spent Uganda Shillings 24,382 of which wages was 12,616(51.7%), Non wages 9346 (38%), and Dev't expenditure accounted for 2,420(9.9%), leaving a balance of shillings 330,061 on the account.

**Community Based services**

During the Quarter, the sector spent Uganda Shillings 104,432 of which wages was 42,339(40.5%), Non wages 38,653 (37%), and Dev't expenditure accounted for 23,440 (22%), leaving a balance of 43,566 on the account.

**Planned Revenues for next FY**

The District has projected to realize Uganda Shillings 33,940,150,766 for the FY 2019-20, composed of Central Government transfers shs,28,750,104,911, Other Government transfers shs.4,316,352,622, Locally raised Revenues shs.673,693,233, and External funding shs.200,000,000.

**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	7,025,363	5,662,935	8,279,814
Finance	352,445	262,091	374,756
Statutory Bodies	718,760	551,489	714,675
Production and Marketing	1,037,412	795,831	2,378,114

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Health	4,998,966	3,870,613	4,857,555
Education	11,120,250	8,468,558	12,543,717
Roads and Engineering	855,484	596,698	837,840
Water	596,162	564,309	532,968
Natural Resources	209,055	191,189	373,558
Community Based Services	1,335,080	432,336	531,756
Planning	1,982,795	786,866	2,414,565
Internal Audit	74,081	50,261	79,621
Trade, Industry and Local Development	0	0	16,212
<b>Grand Total</b>	<b>30,305,854</b>	<b>22,233,176</b>	<b>33,935,151</b>
<i>o/w: Wage:</i>	<i>14,264,197</i>	<i>10,734,513</i>	<i>15,012,564</i>
<i>Non-Wage Recurrent:</i>	<i>9,135,166</i>	<i>6,069,290</i>	<i>13,194,478</i>
<i>Domestic Devt:</i>	<i>6,806,491</i>	<i>5,414,347</i>	<i>5,528,109</i>
<i>External Financing:</i>	<i>100,000</i>	<i>15,026</i>	<i>200,000</i>

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

During the Quarter, the sector spent Uganda Shillings 1,713,919 of which wages was 234,565(14%), Non wages 1,104,284(64%), Development 375,069(22%) leaving a balance of 520,555 (9%) on the account

**EDUCATION DEPARTMENT**

During the Quarter the sector received Uganda shillings 3,061,808 against annual budget of 11,120,250 giving 28% Quarterly performance and cumulatively the sector received 8,468,558 shilling giving 76 %

**PLANNING**

During the Quarter, the sector spent Uganda Shillings 17,700 of which wages was 9,450 (53%), Non wages 8,250 (47%), and Dev't expenditure accounted for 0%., leaving a balance of shillings 690,786 on the account.

**FINANCE**

During the Quarter, the sector spent Uganda Shillings 81,373, of which wages took 50,711(63%) leaving a balance of shs.62

**ENGINEERING**

During the Quarter, the sector spent Uganda Shillings 175,303 of which wages was 19,221(11%), Non wages 0 (0%), and Dev't expenditure accounted for 156,082(89%), leaving a balance of 42,273 on the account.

**HEALTH**

During the Quarter, the sector spent Uganda Shillings 1,289,979 of which wages was 972,681(75%), Non wages 80,457 (6.2%), and Dev't expenditure accounted for 226,230(19%), leaving a balance of shillings 439,944 on the account

**WATER**

During the Quarter, the sector spent Uganda Shillings 36,773 of which wages was 12,616(34%), Non wages 8,000 (22%), and Dev't expenditure accounted for 16,157 (44%), leaving a balance of 481,392 on Account

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

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In the Education sector, the District will concentrate on the construction of the seed school, renovation of dilapidated classrooms, provision of furniture in schools. Under the roads sector, the main interventions will entail grading of existing road network, maintenance of access community roads, maintenance of the road unit, and removal of bottlenecks on the feeder roads. The water sector will focus on provision of safe water through drilling of deep wells and provision of solar powered system in water stressed areas in the District.

The production and marketing sector will strengthen extension services to the communities by deploying staff in all the sub counties and providing transport facilitation to enable staff reach out to the community. The sector further will also spear head Artificial insemination to improve the quality of Livestock and breeds so as to improve productivity, and profitability by the farmers.

In the health sector, the sector will continue with upgrading of the Health centers as a policy of the Government. Renovation works also continue at the General Hospital, and the provision of preventive and curative services

The District will continue with protection of the Environment through provision of tree seedling to Government Institutions as a measure to improve green cover and improve the Local weather conditions and hence mitigate against the impact of climate change.

## Medium Term Expenditure Plans

In the Education sector, the District will concentrate on the construction of the seed school, renovation of dilapidated classrooms, provision of furniture in schools. Under the roads sector, the main interventions will entail grading of existing road network, maintenance of access community roads, maintenance of the road unit, and removal of bottlenecks on the feeder roads.

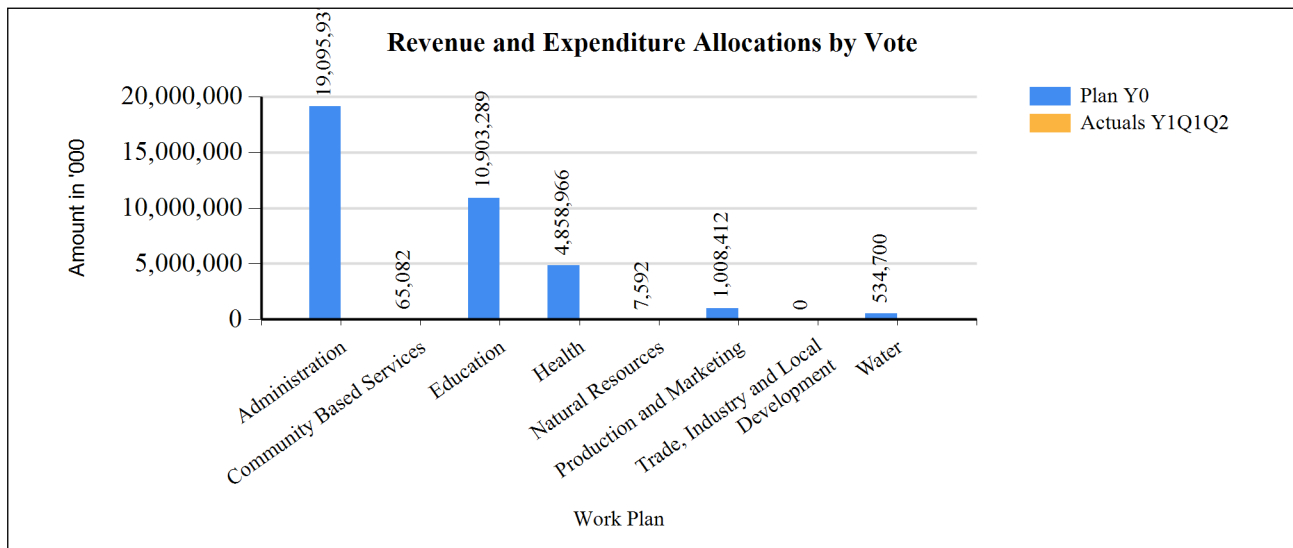
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In the health sector, the sector will continue with upgrading of the Health centers as a policy of the Government. Renovation works also continue at the General Hospital, and the provision of preventive and curative services

## Challenges in Implementation

The projected constraints in the implementation will include inadequate allocations against increasing demand for services especially in the Education, Health sector and the water sectors.

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



## Revenue Performance, Plans and projections by Source

**Vote :548 Pallisa District****FY 2019/20**

<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>1. Locally Raised Revenues</b>	<b>578,781</b>	<b>392,692</b>	<b>668,693</b>
Agency Fees	30,437	22,735	30,437
Application Fees	2,500	455	2,500
Business licenses	155,964	31,440	115,411
Land Fees	45,636	37,236	14,089
Local Services Tax	66,784	146,935	116,487
Market /Gate Charges	196,060	97,966	250,878
Other Fees and Charges	65,686	55,242	132,349
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,714	683	6,542
Rent & Rates - Non-Produced Assets – from private entities	10,000	0	0
<b>2a. Discretionary Government Transfers</b>	<b>4,712,380</b>	<b>3,994,229</b>	<b>5,679,311</b>
District Discretionary Development Equalization Grant	1,729,492	1,729,492	2,659,003
District Unconditional Grant (Non-Wage)	792,998	594,748	816,393
District Unconditional Grant (Wage)	1,909,437	1,440,257	1,923,077
Urban Discretionary Development Equalization Grant	75,991	75,991	78,777
Urban Unconditional Grant (Non-Wage)	106,201	79,651	103,799
Urban Unconditional Grant (Wage)	98,262	74,090	98,262
<b>2b. Conditional Government Transfer</b>	<b>21,425,397</b>	<b>16,555,942</b>	<b>23,070,794</b>
Sector Conditional Grant (Wage)	12,256,498	9,220,167	12,991,225
Sector Conditional Grant (Non-Wage)	2,820,473	1,945,129	3,422,252
Sector Development Grant	2,237,250	2,237,250	1,937,495
Transitional Development Grant	313,821	250,000	271,877
General Public Service Pension Arrears (Budgeting)	214,841	214,841	322,460
Salary arrears (Budgeting)	6,678	6,678	6,912
Pension for Local Governments	2,804,823	2,103,617	3,247,561
Gratuity for Local Governments	771,012	578,259	871,012
<b>2c. Other Government Transfer</b>	<b>3,489,295</b>	<b>1,275,288</b>	<b>4,316,353</b>
Northern Uganda Social Action Fund (NUSAF)	1,671,336	582,578	2,071,336
Support to PLE (UNEB)	17,200	0	17,200
Uganda Road Fund (URF)	778,601	539,036	580,957
Uganda Women Entrepreneurship Program(UWEP)	278,793	14,683	0
Youth Livelihood Programme (YLP)	714,365	138,991	0
Regional Pastoral Livelihoods Resilience Project	29,000	0	0
Micro Projects under Luwero Rwenzori Development Programme	0	0	224,700
Agriculture Cluster Development Project (ACDP)	0	0	1,422,160

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<b>3. External Financing</b>	<b>100,000</b>	<b>15,026</b>	<b>200,000</b>
United Nations Children Fund (UNICEF)	100,000	15,026	100,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	100,000
<b>Total Revenues shares</b>	<b>30,305,854</b>	<b>22,233,176</b>	<b>33,935,151</b>



**Vote :548 Pallisa District****FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

Local Revenue collected was shillings.142,041,528 against the annual budget of shillings.578,781,441 representing a 24.5% for quarter three, implying 98% achieved against the planned shs.144,695,360 for the quarter. The over performance was majorly because of local service tax which is collected between July and October of the financial year. Fishing regulations enforcement has affected revenue from Landing bays, well as revenue from Trade licenses, Lands fees is low because of low mobilization efforts and the attitude of tax payers also under minds efforts to improve on Local revenue.

**Central Government Transfers**

Central Government transfers performed at 27% (shs.6,991,626,902) during quarter three, making cumulative release of 27%. Over performance from the 25% planned (shs.6,532,783,893) was attributed to the release of 0.33% for development grants instead of 0.25%.

**External Financing**

During quarter three no release was realized from Donor indicating a zero percent performance.

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

Pallisa District Local Government projects to collect shs.673,693,233 from local revenue from the following sources; Market/Gate Charges 255,878,106, Land Fees shs.9,088,720, Local Service Tax shs.116,487,090. Other Fees and Charges shs.132,349,467, Business licenses shs.115,411,100, Application Fees shs.2,500,000, Agency Fees shs.30,436,750, and sale of Scrap equipment's shs.10,000,000

**Central Government Transfers**

The District projects to receive shillings.28,750,104,911 in form of Central Government transfers, and shillings.4,316,352,622 in form of Other Central Government transfers which include; NUSAF 3 shs.2,071,335,800, Agricultural Cluster Dev't Project (ACDP) shs.1,422,160,000, URF shs.580,956,822 and Micro Projects Dev't programme shs.224,700,000.

**External Financing**

The district projects to receive shs.200,000,000 from external funding. Shs.100,000,000 from UNICEF and shs.100,000,000 from Global Alliance for Vaccines.

**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	1,008,412	641,136	921,713
District Production Services	14,259	4,165	1,456,401
District Commercial Services	14,741	7,681	0
<b>Sub- Total of allocation Sector</b>	<b>1,037,412</b>	<b>652,982</b>	<b>2,378,114</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	778,601	496,762	837,840
District Engineering Services	76,883	57,662	0
<b>Sub- Total of allocation Sector</b>	<b>855,484</b>	<b>554,424</b>	<b>837,840</b>

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<b>Sector :Tourism, Trade and Industry</b>			
Commercial Services	0	0	16,212
<i>Sub- Total of allocation Sector</i>	<b>0</b>	<b>0</b>	<b>16,212</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	7,329,780	5,777,066	8,037,494
Secondary Education	2,995,029	1,366,630	3,723,903
Skills Development	606,953	329,529	701,508
Education & Sports Management and Inspection	188,489	73,340	80,812
<i>Sub- Total of allocation Sector</i>	<b>11,120,250</b>	<b>7,546,565</b>	<b>12,543,717</b>
<b>Sector :Health</b>			
Primary Healthcare	919,474	390,330	489,042
District Hospital Services	178,767	132,905	205,162
Health Management and Supervision	3,900,725	2,918,044	4,163,352
<i>Sub- Total of allocation Sector</i>	<b>4,998,966</b>	<b>3,441,280</b>	<b>4,857,555</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	596,162	82,918	532,968
Natural Resources Management	209,055	92,876	373,558
<i>Sub- Total of allocation Sector</i>	<b>805,217</b>	<b>175,794</b>	<b>906,526</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,335,080	372,426	531,756
<i>Sub- Total of allocation Sector</i>	<b>1,335,080</b>	<b>372,426</b>	<b>531,756</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	7,025,363	5,142,380	8,279,814
Local Statutory Bodies	718,760	433,994	714,675
Local Government Planning Services	1,982,795	96,080	2,414,565
<i>Sub- Total of allocation Sector</i>	<b>9,726,918</b>	<b>5,672,454</b>	<b>11,409,055</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	352,445	262,029	374,756
Internal Audit Services	74,081	50,260	79,621
<i>Sub- Total of allocation Sector</i>	<b>426,526</b>	<b>312,289</b>	<b>454,377</b>

**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>5,615,843</b>	<b>4,253,451</b>	<b>6,251,147</b>

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District Unconditional Grant (Non-Wage)	89,161	66,871	89,161
District Unconditional Grant (Wage)	961,124	729,022	846,056
General Public Service Pension Arrears (Budgeting)	214,841	214,841	322,460
Gratuity for Local Governments	771,012	578,259	871,012
Locally Raised Revenues	77,934	91,735	81,894
Multi-Sectoral Transfers to LLGs_NonWage	592,008	388,338	687,828
Pension for Local Governments	2,804,823	2,103,617	3,247,561
Salary arrears (Budgeting)	6,678	6,678	6,912
Urban Unconditional Grant (Wage)	98,262	74,090	98,262
<b>Development Revenues</b>	<b>1,409,520</b>	<b>1,409,483</b>	<b>2,028,667</b>
District Discretionary Development Equalization Grant	71,776	71,764	94,600
Multi-Sectoral Transfers to LLGs_Gou	1,087,744	1,087,720	1,734,067
Transitional Development Grant	250,000	250,000	200,000
<b>Total Revenues shares</b>	<b>7,025,363</b>	<b>5,662,935</b>	<b>8,279,814</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,059,385	764,258	944,318
Non Wage	4,556,458	3,243,603	5,306,829
<b>Development Expenditure</b>			
Domestic Development	1,409,520	1,134,519	2,028,667
External Financing	0	0	0
<b>Total Expenditure</b>	<b>7,025,363</b>	<b>5,142,380</b>	<b>8,279,814</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has projected Revenue Budget of Uganda Shillings = 8,284,814,058 of which wages are 944,317,904 (15.09%), Non wages = 5,311,828,957 (84%), & Development 2,028,667,197(32%). According to Analysis, there is an increment in budget allocation of Uganda Shillings 1,259,451,058 reflecting a percentage increment in allocation to the sector by 17.9%, compared to the current FY 2018-19. The increase in the Budget allocation is a result of enhancement in allocation of the District Discretionary Grant to the District and Lower Local Governments.

**Vote :548 Pallisa 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>352,445</b>	<b>262,091</b>	<b>374,756</b>
District Unconditional Grant (Non-Wage)	98,449	73,837	98,449
District Unconditional Grant (Wage)	202,846	152,135	198,818
Locally Raised Revenues	51,150	36,120	77,489
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>352,445</b>	<b>262,091</b>	<b>374,756</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	202,846	152,135	198,818
Non Wage	149,599	109,894	175,938
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>352,445</b>	<b>262,029</b>	<b>374,756</b>

**Narrative of Workplan Revenues and Expenditure**

The Finance department estimates to realize Uganda shillings.374, 755,914 for the FY 2019/20 being 4.9% increase from FY 2018/19 which was shillings.352, 445,000. Of the projected revenues, 198,817,664 (53.05%) will be spent on finance staff salary, Uganda shillings 175,938,250) 47.6% will be spent on non wage recurrent. There is an increment in allocation by 22,310,914, reflecting a 6.3% increase in budget.

**Vote :548 Pallisa 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>693,760</b>	<b>526,489</b>	<b>674,675</b>
District Unconditional Grant (Non-Wage)	347,010	260,258	352,245
District Unconditional Grant (Wage)	245,699	184,274	245,699
Locally Raised Revenues	101,050	81,957	76,731
<b>Development Revenues</b>	<b>25,000</b>	<b>25,000</b>	<b>40,000</b>
District Discretionary Development Equalization Grant	25,000	25,000	40,000
<b>Total Revenues shares</b>	<b>718,760</b>	<b>551,489</b>	<b>714,675</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	245,699	184,274	245,699
Non Wage	448,061	233,414	428,976
<b>Development Expenditure</b>			
Domestic Development	25,000	16,306	40,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>718,760</b>	<b>433,994</b>	<b>714,675</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has a projected budget for 2019/20 for UGX 714,675,377 of which wages will constitute 245,699,152 (34.3%). non wages will take 428,976,225 (60%), and Development will take 40,000,000 (5.6%). However, the sector realized a drop in allocation of Ug shs 4,084,623 (0.57%) for the FY 2019-20.

**Vote :548 Pallisa 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>899,795</b>	<b>658,214</b>	<b>2,232,637</b>
Other Transfers from Central Government	29,000	0	1,422,160
Sector Conditional Grant (Non-Wage)	321,317	240,988	260,999
Sector Conditional Grant (Wage)	549,477	417,226	549,477
<b>Development Revenues</b>	<b>137,618</b>	<b>137,618</b>	<b>145,478</b>
Sector Development Grant	137,618	137,618	145,478
<b>Total Revenues shares</b>	<b>1,037,412</b>	<b>795,831</b>	<b>2,378,114</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	549,477	412,108	549,477
Non Wage	350,317	201,574	1,683,159
<b>Development Expenditure</b>			
Domestic Development	137,618	39,300	145,478
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,037,412</b>	<b>652,982</b>	<b>2,378,114</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has an allocation of Uganda Shillings 2,378,114,090 of which wages constitutes 549,477,444 (23.11%), Non Wages takes 1,683,159,122(70.78, and Development t has an allocation of 145,477,524 ( 6.12.0%). Comparatively FY 2019-20 has more allocation by 1,340,702,090 which is 129.24 percent increment and this a result of allocation of OGT funds for Agricultural cluster Development funds to the sector to support the development of Raod Infrastructure in the new Financial year 2019-20.

**Vote :548 Pallisa 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>4,244,924</b>	<b>3,180,392</b>	<b>4,502,787</b>
Locally Raised Revenues	10,000	0	0
Sector Conditional Grant (Non-Wage)	344,199	258,257	480,433
Sector Conditional Grant (Wage)	3,890,725	2,922,135	4,022,354
<b>Development Revenues</b>	<b>754,042</b>	<b>690,221</b>	<b>354,768</b>
District Discretionary Development Equalization Grant	130,000	130,000	131,715
External Financing	0	0	100,000
Sector Development Grant	560,221	560,221	51,176
Transitional Development Grant	63,821	0	71,877
<b>Total Revenues shares</b>	<b>4,998,966</b>	<b>3,870,613</b>	<b>4,857,555</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	3,890,725	2,918,044	4,022,354
Non Wage	354,199	252,557	480,433
<b>Development Expenditure</b>			
Domestic Development	754,042	270,679	254,768
External Financing	0	0	100,000
<b>Total Expenditure</b>	<b>4,998,966</b>	<b>3,441,280</b>	<b>4,857,555</b>

**Narrative of Workplan Revenues and Expenditure**

The department as a projected Budget for the coming FY 2019-20 of Uganda shillings 4,857,555,466 out of which wages will consume 4022,354187( 82.8%), and non wages will utilize Uganda Shillings 480,433085(9.89%), while Development will take 354,768,194(7.3%). However, the projection reflects a decline of Uganda shillings 141,410,534 (2.837% which is a drop compared to the previous FY 2018-19 , as result of reduction in allocation of Transitional Development funds , compared to the last Year 2018-19. Wage allocation has increased when compared with the previous Financial year 2018-19, and this is a result of the enhanced salaries for Health workers in the Health sector.

**Vote :548 Pallisa 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>9,946,442</b>	<b>7,294,749</b>	<b>11,049,808</b>
District Unconditional Grant (Wage)	57,302	42,977	57,302
Locally Raised Revenues	6,310	4,300	5,000
Other Transfers from Central Government	17,200	0	17,200
Sector Conditional Grant (Non-Wage)	2,049,334	1,366,667	2,550,913
Sector Conditional Grant (Wage)	7,816,296	5,880,806	8,419,393
<b>Development Revenues</b>	<b>1,173,809</b>	<b>1,173,809</b>	<b>1,493,908</b>
District Discretionary Development Equalization Grant	136,149	136,149	193,000
Sector Development Grant	1,037,660	1,037,660	1,300,908
<b>Total Revenues shares</b>	<b>11,120,250</b>	<b>8,468,558</b>	<b>12,543,717</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,873,598	5,890,873	8,476,695
Non Wage	2,072,844	1,346,107	2,573,113
<b>Development Expenditure</b>			
Domestic Development	1,173,809	309,585	1,493,908
External Financing	0	0	0
<b>Total Expenditure</b>	<b>11,120,250</b>	<b>7,546,565</b>	<b>12,543,717</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has projected Budget for the FY 2019-20 of Uganda Shillings 12,543,716,602 of which wages account for 8,476,695,439 (67.58%), while Non wages constitutes 2,573,112,865(20.5, and Development expenses will consume 1,493,908,298 (11.9%). However, compared with the last FY 2018-19, there is an increase of Uganda Shs 1,423,466,602 (12.8%), and this increase is a result of enhancement of the wage allocation and Development funds for the seed school for the Sector.



**Vote :548 Pallisa 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>76,883</b>	<b>57,662</b>	<b>76,883</b>
District Unconditional Grant (Wage)	76,883	57,662	76,883
<b>Development Revenues</b>	<b>778,601</b>	<b>539,036</b>	<b>760,957</b>
District Discretionary Development Equalization Grant	0	0	180,000
Other Transfers from Central Government	778,601	539,036	580,957
<b>Total Revenues shares</b>	<b>855,484</b>	<b>596,698</b>	<b>837,840</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	76,883	57,662	76,883
Non Wage	0	0	0
<b>Development Expenditure</b>			
Domestic Development	778,601	496,762	760,957
External Financing	0	0	0
<b>Total Expenditure</b>	<b>855,484</b>	<b>554,424</b>	<b>837,840</b>

**Narrative of Workplan Revenues and Expenditure**

The sector allocation for 2019-20 is projected to Ushs 873,839,796 of which (76882, 976) 9.1`8% is wage allocation (760,956,820) will cater for Development (GoU), with no allocation for non wage for the department . According to the analysis, the sector allocation indicates a drop by 17,644,204 which is 2.06% in the new financial year 2019-20.

**Vote :548 Pallisa 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>94,411</b>	<b>62,558</b>	<b>93,035</b>
District Unconditional Grant (Wage)	50,462	37,847	50,462
Locally Raised Revenues	11,000	0	11,000
Sector Conditional Grant (Non-Wage)	32,949	24,712	31,573
<b>Development Revenues</b>	<b>501,751</b>	<b>501,751</b>	<b>439,933</b>
Sector Development Grant	501,751	501,751	439,933
<b>Total Revenues shares</b>	<b>596,162</b>	<b>564,309</b>	<b>532,968</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	50,462	37,847	50,462
Non Wage	43,949	24,094	42,573
<b>Development Expenditure</b>			
Domestic Development	501,751	20,977	439,933
External Financing	0	0	0
<b>Total Expenditure</b>	<b>596,162</b>	<b>82,918</b>	<b>532,968</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has a projected Budget of Uganda Shillings 532,968,015 of which wages constitutes 50,462,000 (9.47%), while Non Wages expenses will take 42,573,489(7.99%), and Development expenditure will take the highest allocation of (439,932,526) which is 82.5%) Generally, the sector registered a drop in the Budget Allocation by 63,193,985 reflecting a 10.67% drop for the FY 2019-20, especially brought about by a drop in the Development Budget, and this is likely to affect the provision of safe-water to the communities, although wage component remained unchanged, and able to meet wage expenses for staff in post.

**Vote :548 Pallisa 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>79,092</b>	<b>61,189</b>	<b>211,059</b>
District Unconditional Grant (Wage)	61,900	46,425	194,636
Locally Raised Revenues	9,600	9,070	8,000
Sector Conditional Grant (Non-Wage)	7,592	5,694	8,423
<b>Development Revenues</b>	<b>129,963</b>	<b>130,000</b>	<b>162,499</b>
District Discretionary Development Equalization Grant	129,963	130,000	162,499
<b>Total Revenues shares</b>	<b>209,055</b>	<b>191,189</b>	<b>373,558</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	61,900	46,425	194,636
Non Wage	17,192	13,728	16,423
<b>Development Expenditure</b>			
Domestic Development	129,963	32,723	162,499
External Financing	0	0	0
<b>Total Expenditure</b>	<b>209,055</b>	<b>92,876</b>	<b>373,558</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has a projected Uganda shs. 373,557,543 for the F/Y 2019-20 of which wages will consume 194,636,268(52.1%), Non wage will take 16,422,627(4.4%) and development will take 162,498,684(43.5%). In the FY 2019-20, there is an increase in the allocation by Uganda Shillings 164,502,543 indicating a percentage increment of 78.69%, an a result of increase in District Discretionary Equalization Grants funds allocation to the department

**Vote :548 Pallisa 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>1,232,248</b>	<b>329,504</b>	<b>471,756</b>
District Unconditional Grant (Wage)	169,357	127,018	169,357
Locally Raised Revenues	4,650	0	4,000
Other Transfers from Central Government	993,158	153,674	224,700
Sector Conditional Grant (Non-Wage)	65,082	48,812	73,699
<b>Development Revenues</b>	<b>102,832</b>	<b>102,832</b>	<b>60,000</b>
District Discretionary Development Equalization Grant	102,832	102,832	60,000
<b>Total Revenues shares</b>	<b>1,335,080</b>	<b>432,336</b>	<b>531,756</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	169,357	127,018	169,357
Non Wage	1,062,891	193,697	302,399
<b>Development Expenditure</b>			
Domestic Development	102,832	51,711	60,000
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,335,080</b>	<b>372,426</b>	<b>531,756</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has a projected budget of 1,246,121,381. of which wages are Uganda Shillings 169,357.408(13.6%) ,non wage 1,016763,973 (82%), and development 60,000,000 (5%).

Budget analysis shows a drop in allocation of Uganda Shillings 88,958,392, indicating a 6.7% drop in Budget allocation comparing FY 2018-19 to the forthcoming FY 2019-20.

Development allocation dropped by 42,000,000 due a decline in DDEG allocation to the sector from102, 000,000 to 60,000,000

**Vote :548 Pallisa 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>89,440</b>	<b>67,243</b>	<b>2,172,666</b>
District Unconditional Grant (Non-Wage)	33,000	24,750	43,000
District Unconditional Grant (Wage)	51,790	38,843	51,790
Locally Raised Revenues	4,650	3,650	6,540
Other Transfers from Central Government	0	0	2,071,336
<b>Development Revenues</b>	<b>1,893,355</b>	<b>719,624</b>	<b>241,900</b>
District Discretionary Development Equalization Grant	122,019	122,019	141,900
External Financing	100,000	15,026	100,000
Other Transfers from Central Government	1,671,336	582,578	0
<b>Total Revenues shares</b>	<b>1,982,795</b>	<b>786,866</b>	<b>2,414,565</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	51,790	28,349	51,790
Non Wage	37,650	28,400	2,120,876
<b>Development Expenditure</b>			
Domestic Development	1,793,355	24,305	141,900
External Financing	100,000	15,026	100,000
<b>Total Expenditure</b>	<b>1,982,795</b>	<b>96,080</b>	<b>2,414,565</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has projected to receive Uganda shillings 2, 414,565,258 of which Wage = 51,790,000 (2.14%) Non Wage = 2,120,875,533 (87.4.2%), and Development is =241,899,725(10.02% ). However, the sector reflects an increase of 431,770,258 in allocation resulting out from an location of NUSAF3 Funds enhancement, giving an absolute 21.78% compared with the previous financial year Budget 2018-19

**Vote :548 Pallisa 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>74,081</b>	<b>50,261</b>	<b>79,621</b>
District Unconditional Grant (Non-Wage)	29,008	21,756	29,008
District Unconditional Grant (Wage)	32,074	24,055	32,074
Locally Raised Revenues	13,000	4,450	18,540
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>74,081</b>	<b>50,261</b>	<b>79,621</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	32,074	24,054	32,074
Non Wage	42,008	26,206	47,547
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>74,081</b>	<b>50,260</b>	<b>79,621</b>

**Narrative of Workplan Revenues and Expenditure**

The sector has a projected Budget forecast of Uganda Shillings 79,620,887 for the coming FY 2019-20 out of which salaries will take Uganda Shillings 32,073,552(40%), Non Wages will consume Uganda Shillings 47,547,335(60%). Further Analysis reveals that the sector has increment in Budget of Uganda Shillings 5539887, reflecting %age increment of 7.4% for the FY 2019-20.

**Vote :548 Pallisa 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>16,212</b>
Sector Conditional Grant (Non-Wage)	0	0	16,212
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>0</b>	<b>0</b>	<b>16,212</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	0	0	16,212
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>16,212</b>

**Narrative of Workplan Revenues and Expenditure**

The Department is projected to receive 16,211,637, of which 100% are funds for Development, and wages are planned under Production and marketing services because the sector has just been curved out into a department recently.

**Vote :548 Pallisa District**

**FY 2019/20**

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