

Vote: 540 Mpigi District

FY 2018/19

Terms and Conditions

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in **2018/19**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2018/19** subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

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

Signature :



Lucy Frances Amulen Chief Administrative
Officer Mpigi District Local Government

(Accounting Officer)

Signed on Date: _____

Signature :

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

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

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SECTION A: Overview of Revenues and Expenditures

Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	1,217,796	678,637	1,217,796
Discretionary Government Transfers	2,390,367	1,868,797	2,715,112
Conditional Government Transfers	19,580,872	14,475,386	21,623,381
Other Government Transfers	1,092,007	1,313,447	2,210,376
Donor Funding	560,340	89,172	580,662
Grand Total	24,841,381	18,425,440	28,347,327

Revenue Performance by end of March of the Running FY

In the period under review, July - December 2017, Mpigi District realized revenue of Shs. 12,146,351,672/= out Shs. 24,214,528,813/= budgeted for FY 2017/2018, representing a performance of 50.2%. Revenue sources included; Central government transfers, other government transfers, locally raised revenue and donor revenue. The best performing revenue were other central government transfers at 82.8%, followed by Central government transfers at 50.1%. Low revenue performance was observed on locally raised revenue and donor.

Planned Revenues for next FY

In FY 2018/2019 Mpigi District Local Government expects to receive revenue of Shs 28,347,327,000/= for both recurrent and development. Revenue sources include; Central Government transfers comprising of discretionary governments transfers, conditional grants and other government transfers and these will contribute 93.7% of the revenue expected by the district. Other sources of revenue will include, locally raised revenue which will contribute 4.3% of the total revenue and donor funds which will contribute 2% of the total revenue expected by the district.

Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	4,202,949	3,209,858	3,686,636
Finance	445,876	220,868	470,971
Statutory Bodies	876,039	538,359	1,009,261
Production and Marketing	629,641	665,230	1,386,526
Health	3,628,096	2,565,451	4,610,553
Education	12,060,631	8,877,176	13,835,337
Roads and Engineering	985,873	690,723	1,550,709
Water	550,809	511,331	347,788
Natural Resources	220,110	114,912	196,095
Community Based Services	1,097,612	572,726	1,028,074
Planning	69,978	40,715	130,879
Internal Audit	73,768	36,513	94,499

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Grand Total	24,841,381	18,043,863	28,347,327
<i>o/w: Wage:</i>	13,416,523	10,062,392	16,072,351
<i>Non-Wage Recurrent:</i>	8,301,891	5,844,014	9,120,283
<i>Domestic Devt:</i>	2,562,627	2,048,284	2,574,030
<i>Donor Devt:</i>	560,340	89,172	580,662

Expenditure Performance by end of March FY 2017/18

In the period under review July 2017- March 2018, Mpigi District Realized Shs. 18,425,439,723/= out of Shs 24,214,528,813/= planned for expenditure in FY 2017/2018. The district was able to spend Shs 16,540,045,000/= leaving a balance of Shs 1,503,818,000/= as unspent.

The unspent balances were mainly funds for development still on Account due to delays to award contracts, some were supplementary revenues for agricultural extension services support and funds from Ministry Gender Labour and Social Development for Uganda Women Empowerment (UWEP) and Integrated Community Learning Network (ICOLEW) which had not been approved by the District Council.

Planned Expenditures for the FY 2018/19

In FY 2018/2019, Mpigi District Local Government plans to spend Shs 28,347,327,000/= on both recurrent and development expenditure representing an increase on 17% as compared to FY 2017/2018 where the district had budgeted expenditure of Shs 24,214,528,813/=. As compared to FY 2017/2018, the increase in expenditure of Shs 4,132,798,000/= is a result of salary enhancement for Health Workers and other Science Cadres. The has also been an increase in expenditure allocation for extension services, roads maintenance and expenditure on teachers accommodation, classroom construction and renovation under education. However, the district has experienced a decrease in expenditure allocation on hospital construction which would affect service delivery in the health sector following the increasing cases of road accidents on the highways and increasing referrals from the lower units. The District has also experienced a reduction in donor expenditure due to a result of transition of some donors/Implementing partners who have been supporting the District Partners like Mild May, World Vision, UNICEF and TASO will not support the district in FY 2018/2019.

Medium Term Expenditure Plans

Enhancing household incomes, food security, production and productive through promoting value chain actors, value addition, irrigation in water stressed areas . Improving quality of education through promoting Early Grade Reading, promoting parent involvement in school activities, continuous assessment of pupils and improving the school infrastructure through supply of desks, construction of pit latrines, construction of teachers houses, construction and renovation of classroom blocks. Enhancing capacity for the youths, women and persons with disability (PWDs) through sensitization and facilitating of enterprises initiated by these groups. Improving literacy and numeracy Ensuring an all weather road network in the district to ease access to the market for agricultural produce. To rejuvenate the environment through promoting energy saving stoves, compliance monitoring and tree planting campaigns and other sustainable land use management practices. Reduce on the disease burden through providing quality health services and scaling up disease surveillance.

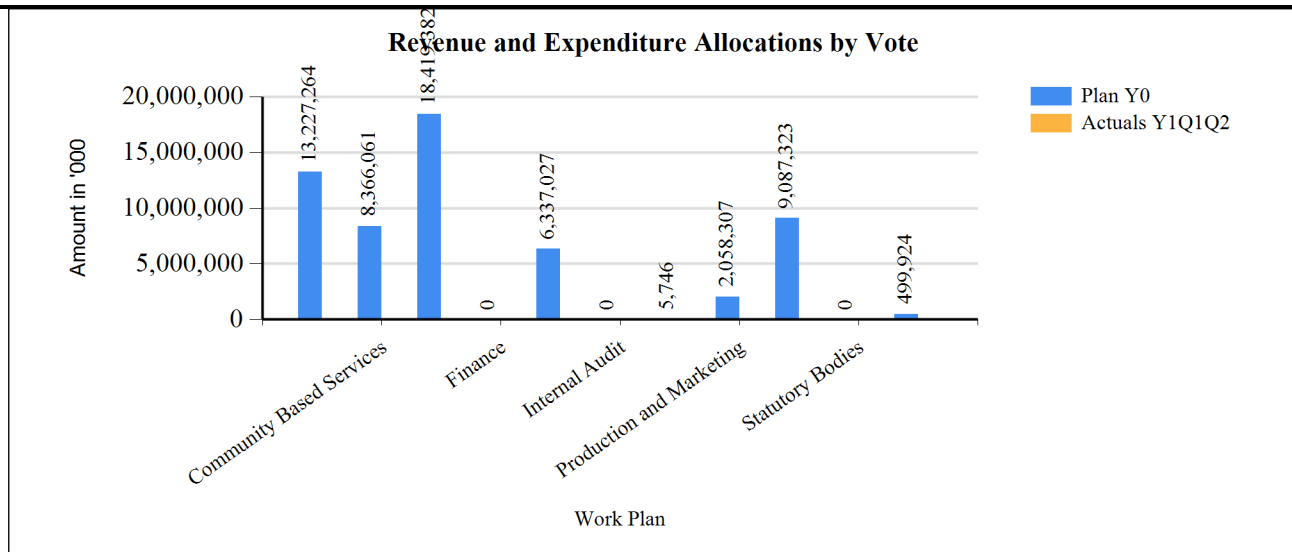
Challenges in Implementation

Low adoption levels among farmers on new technologies . Lack of transport across departments . Land wrangles and small farmer holdings which affects commercialization . Increasing incidence of crop and animal pests and diseases. Individualism/poor attitude of community members to work in groups/cooperatives affects success of government programmes like Youth Livelihood (YLP), UWEP, ICOLEW where funding takes a group dynamic approach. Under-staffing across departments

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	1,217,796	678,637	1,217,796
Advertisements/Bill Boards	8,479	1,865	18,334
Agency Fees	22,657	67,741	53,675
Animal & Crop Husbandry related Levies	0	0	12,088
Application Fees	68,690	20,090	84,940
Business licenses	246,150	66,284	231,545
Compensation for Graduated Tax (District	0	0	0
Group registration	670	698	2,000
Interest from private entities - Domestic	0	0	4,400
Interest from private entities - Foreign	0	1,385	0
Land Fees	184,725	153,938	187,540
Local Hotel Tax	7,421	2,942	0
Local Services Tax	319,512	0	335,580
Market /Gate Charges	0	82,798	135,490
Miscellaneous and unidentified taxes	0	0	5,400
Miscellaneous receipts/income	2,625	2,038	0
Other Fees and Charges	7,245	104,248	0
Park Fees	88,886	79,456	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,242	712	0
Registration of Businesses	0	0	5,200
Rent & Rates - Non-Produced Assets – from private entities	65,899	7,530	0

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Rent & rates – produced assets – from private entities	43,975	3,673	0
Sale of (Produced) Government Properties/Assets	0	0	24,000
Sale of non-produced Government Properties/assets	46,990	0	0
Stamp duty	98,630	83,239	86,605
Street Parking fees	0	0	31,000
2a. Discretionary Government Transfers	2,390,367	1,868,797	2,715,112
District Discretionary Development Equalization Grant	241,795	241,795	253,413
District Unconditional Grant (Non-Wage)	641,632	481,224	695,339
District Unconditional Grant (Wage)	1,169,701	877,275	1,395,926
Urban Discretionary Development Equalization Grant	62,290	62,290	65,360
Urban Unconditional Grant (Non-Wage)	131,927	98,945	130,304
Urban Unconditional Grant (Wage)	143,022	107,266	174,769
2b. Conditional Government Transfer	19,580,872	14,475,386	21,623,381
General Public Service Pension Arrears (Budgeting)	434,347	434,347	38,093
Gratuity for Local Governments	456,763	342,572	471,321
Pension for Local Governments	2,186,033	1,639,525	2,216,953
Salary arrears (Budgeting)	41,955	41,955	18,234
Sector Conditional Grant (Non-Wage)	3,120,919	1,702,083	2,737,150
Sector Conditional Grant (Wage)	12,103,800	9,077,850	14,501,655
Sector Development Grant	716,416	716,416	1,318,923
Transitional Development Grant	520,638	520,638	321,053
2c. Other Government Transfer	1,092,007	1,313,447	2,210,376
Community Agricultural Infrastructure Improvement Programme (CAIIP)	5,400	2,300	6,000
National Environment Management Authority (NEMA)	91,990	222,567	0
Social Assistance Grant for Empowerment (SAGE)	0	0	150,000
Support to PLE (UNEP)	17,500	17,247	18,000
Support to Production Extension Services	0	119,500	267,251
Uganda Road Fund (URF)	119,117	535,479	1,157,115
Uganda Women Entrepreneurship Program(UWEP)	714,188	100,435	300,000
Youth Livelihood Programme (YLP)	143,812	315,919	312,009
3. Donor	560,340	89,172	580,662
The AIDS Support Organisation (TASO)	0	0	0
Rakai Health Sciences Programme (RHSP)	0	0	248,000
United Nations Children Fund (UNICEF)	140,000	16,678	50,000
Global Fund for HIV, TB & Malaria	0	0	32,395
World Health Organisation (WHO)	0	0	100,000
Global Alliance for Vaccines and Immunization (GAVI)	100,000	25,480	80,000
United Nations Expanded Programme on Immunisation (UNEPI)	80,000	0	0

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Korean International Cooperation Agency(KOICA)	100,340	0	30,267
Mildmay International	100,000	0	0
UK Department for International Development (DFID)	40,000	47,015	40,000
Total Revenues shares	24,841,381	18,425,440	28,347,327

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

In the period under review July 2017- March 2018 FY 2017/2018, Mpigi district received locally raised revenue of Shs. 678,637,438/= out of Shs 1,217,795,918/= budgeted in FY 2017/2018, representing a 55.7% performance. The main source of Local revenue was Application fees, Land fees, Business Licenses and Local Service tax. The Justification for under performance below the expected 75% was due to due revenue expected from fisheries, Taxi parks and sand pits that could not be realized. There was also a delay in issuance of reserve prices which delayed printing of trading licenses.

Central Government Transfers

In the period July 2017- March 2018, Mpigi District received Shs 17,657,630,016/= from Central Government out of Shs. 22,436,393,295/= budgeted representing performance of 78.8%. Revenue sources included Conditional Central government transfers and other government transfers Justification for good performance Central Government transfers; The District realized 100% of the revenue for salary arrears, Education salaries were Shs 168,467,542/= above expected revenue for the Quarter. The District also realized all development revenue under Education, Water, DDEG, Health Transitional Development Grant by 31/03/2018. Good performance was also observed for other Government Transfers including revenue from MoGLSD under YLP, ICOLEW and UWEP. Funds from Uganda Road Fund were captured as other government transfers, leading to the over performance.

Donor Funding

In the period nder review, Mpigi District realized Shs. 89,172,269/= out of Shs 560,339,600/= expected from donors representing a performance of 16%. The low performance was caused by transition of some donors and changes introduced by MoFPED which had not communicated on time to harmonize with implementing partners funding modalities. However some activities implemented were off budget.

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

In 2018/2019 locally raised revenue of Shs 1,134,391, 201/= is expected, revenue sources include Local Service Tax, Markets or gate charges, Land fees and others constituting 4.0% of the total revenue expected by the district As compared to FY 2017/2018, there has been a reduction in locally raised revenue from Shs. 1,217,796,000/= in FY 2017/2018 to Shs. 1,131,391,201/= in FY 2018/2019 this is a result of closure of some revenue sources like sand pits, operations on the lake and challenges in collection of revenue from taxi operators.

Central Government Transfers

In 2018/2019 Mpigi district expects Shs. 26,548,868,371/= from central Government comprising of Discretionary, Conditional transfers and other government transfers representing 94% of the total expected revenue by the district. As compared to FY 2017/2018, there has been an increase in revenue from central government from Shs 23,063,246,000/= to Shs 26,548,868,371/=. The district expects to receive revenue funds for sector development grant under Health, Agricultural extension support, Integrated Community Learning Network (ICOLEW), Uganda Women Entrepreneurship Programme (UWEP) and increase in salaries for health workers and other Science cadres. The District also expects increase in revenue for roads and roads equipment maintenance.

Donor Funding

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The District also expects donor funds of Shs.580,662,423/= constituting 2% of the total revenue expected, these include Rakai Health Science Programme (RHSP), UNICEF, DFID, GAVI and WHO. As compared to FY 2017/2018, there has been a reduction in revenue expected from donors, this is due to transiting of some donors and reduction in expected counterpart funding for KOICA-ESMV project.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	643,839
District Production Services	590,299	517,243	700,992
District Commercial Services	39,342	16,935	41,695
<i>Sub- Total of allocation Sector</i>	<i>629,641</i>	<i>534,178</i>	<i>1,386,526</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	892,756	543,830	1,262,931
District Engineering Services	93,117	27,241	287,778
<i>Sub- Total of allocation Sector</i>	<i>985,873</i>	<i>571,071</i>	<i>1,550,709</i>
Sector: Education			
Pre-Primary and Primary Education	7,561,264	5,495,473	8,304,876
Secondary Education	3,974,775	2,813,551	4,882,376
Skills Development	340,695	188,177	568,379
Education & Sports Management and Inspection	181,896	250,577	78,707
Special Needs Education	2,000	0	1,000
<i>Sub- Total of allocation Sector</i>	<i>12,060,631</i>	<i>8,747,777</i>	<i>13,835,337</i>
Sector: Health			
Primary Healthcare	2,550,395	1,842,611	3,568,655
District Hospital Services	602,628	76,971	402,628
Health Management and Supervision	475,073	93,709	639,270
<i>Sub- Total of allocation Sector</i>	<i>3,628,096</i>	<i>2,013,291</i>	<i>4,610,553</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	541,789	163,714	347,788
Urban Water Supply and Sanitation	9,020	0	0
Natural Resources Management	220,110	111,025	196,095
<i>Sub- Total of allocation Sector</i>	<i>770,919</i>	<i>274,739</i>	<i>543,883</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,097,613	435,836	1,028,074
<i>Sub- Total of allocation Sector</i>	<i>1,097,613</i>	<i>435,836</i>	<i>1,028,074</i>
Sector: Public Sector Management			

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District and Urban Administration	4,202,949	3,193,442	3,686,636
Local Statutory Bodies	876,039	491,107	1,009,261
Local Government Planning Services	69,978	29,303	130,879
<i>Sub- Total of allocation Sector</i>	<i>5,148,966</i>	<i>3,713,853</i>	<i>4,826,775</i>
Sector: Accountability			
Financial Management and Accountability(LG)	445,876	220,868	470,971
Internal Audit Services	73,768	36,513	94,499
<i>Sub- Total of allocation Sector</i>	<i>519,643</i>	<i>257,381</i>	<i>565,470</i>

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SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	4,027,559	3,168,215	3,615,705
District Unconditional Grant (Non-Wage)	221,822	75,727	121,675
District Unconditional Grant (Wage)	308,204	382,672	395,625
General Public Service Pension Arrears (Budgeting)	434,347	434,347	38,093
Gratuity for Local Governments	456,763	342,572	471,321
Locally Raised Revenues	70,552	61,038	138,319
Multi-Sectoral Transfers to LLGs_NonWage	239,585	139,553	120,334
Multi-Sectoral Transfers to LLGs_Wage	68,298	50,827	95,151
Pension for Local Governments	2,186,033	1,639,525	2,216,953
Salary arrears (Budgeting)	41,955	41,955	18,234
Development Revenues	175,389	41,643	70,931
District Discretionary Development Equalization Grant	27,619	18,742	0
Donor Funding	100,000	0	30,267
Locally Raised Revenues	9,532	1,134	0
Multi-Sectoral Transfers to LLGs_Gou	38,238	21,767	40,664
Total Revenue Shares	4,202,949	3,209,858	3,686,636
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	376,501	433,499	490,776
Non Wage	3,651,058	2,734,717	3,124,928
Development Expenditure			
Domestic Development	75,389	25,227	40,664
Donor Development	100,000	0	30,267
Total Expenditure	4,202,949	3,193,442	3,686,636

Narrative of Workplan Revenues and Expenditure

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In FY 2018/2019, Administration department expects Shs 3,686,635,507/= for both recurrent and development revenue. Revenue sources include Pension for Local Government, District unconditional wage, unconditional nonwage, locally raised revenue and DDEG.

As compared to FY 2017/2018, there has been an decrease in expected revenue from Shs. 4,202,949,000/= to shs. 3,686,635,507/=.

The departments expects less locally raised revenue and revenue for pension and gratuity and revenue for salary arrears. Expenditure will be made on payment of pension and gratuity, salaries for staff, retooling offices with office equipment and furniture, capacity build for staff, support supervision and monitoring of government programmes, staff training and payroll printing.

Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	444,676	220,868	470,971
District Unconditional Grant (Non-Wage)	86,941	43,375	85,648
District Unconditional Grant (Wage)	138,359	62,581	178,665
Locally Raised Revenues	24,616	20,858	26,967
Multi-Sectoral Transfers to LLGs_NonWage	170,824	73,095	179,690
Multi-Sectoral Transfers to LLGs_Wage	23,935	20,958	0
Development Revenues	1,200	0	0
Multi-Sectoral Transfers to LLGs_Gou	1,200	0	0
Total Revenue Shares	445,876	220,868	470,971
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	167,294	83,539	178,665
Non Wage	277,381	137,329	292,306
Development Expenditure			
Domestic Development	1,200	0	0
Donor Development	0	0	0
Total Expenditure	445,876	220,868	470,971

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019 Finance Department expects shs. 470,970,717/=as recurrent revenue. Main sources of revenue district unconditional grant non-wage, unconditional grant wage and locally raised revenue. As compared to FY 2017/2018, there is an increase in revenue from Shs 445,876,000/= to Shs 470,970,717/= in FY 2018/2019 and that is mainly due to projected increase in locally raised revenue

Expenditure will mainly be on payment of salaries, preparing Final Accounts, Half Year Accounts, Quarterly financial reports, Budget Estimates for FY 2019/2020 and Quarterly technical support supervision for Accounts staff in the field.

Workplan Title : Statutory Bodies

Vote: 540 Mpigi District

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	876,039	538,359	1,009,261
District Unconditional Grant (Non-Wage)	114,977	57,955	242,081
District Unconditional Grant (Wage)	192,613	124,626	208,114
Locally Raised Revenues	144,532	66,949	151,420
Multi-Sectoral Transfers to LLGs_NonWage	423,917	288,830	407,646
Development Revenues	0	0	0
N/A			
Total Revenue Shares	876,039	538,359	1,009,261
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	192,613	124,626	208,114
Non Wage	683,426	366,481	801,148
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	876,039	491,107	1,009,261

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, Council and Statutory Boards expects to receive a total of Ug shs 1,009,261,133/= as recurrent revenue. As compared to FY 2017/2018, the department expects an increase in revenue from Shs 876,039,000/= to Shs 1,009,261,133/= in FY 2018/2019. At district level, the departments expects less locally raised revenue due to the decline in Locally raised revenue projections. The funds will be used for payment of salaries for staff and political leaders, gratuity payment for political leaders, advertising tenders and jobs, staff recruitment, executive field visits and post qualification of suppliers, reviewing Auditor general reports, Council and committee meetings and Land board meetings.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	499,468	461,012	1,280,003
District Unconditional Grant (Non-Wage)	10,800	8,100	16,733
District Unconditional Grant (Wage)	68,551	39,693	84,400
Locally Raised Revenues	9,000	2,000	7,888
Multi-Sectoral Transfers to LLGs_NonWage	34,734	9,718	35,910
Other Transfers from Central Government	0	119,214	273,251
Sector Conditional Grant (Non-Wage)	40,552	30,414	263,277

Vote: 540 Mpigi District**FY 2018/19**

Sector Conditional Grant (Wage)	335,830	251,873	598,544
Development Revenues	130,173	204,218	106,523
District Discretionary Development Equalization Grant	18,196	0	18,279
Multi-Sectoral Transfers to LLGs_Gou	1,755	0	5,000
Other Transfers from Central Government	75,990	169,987	0
Sector Development Grant	34,231	34,231	83,244
Total Revenue Shares	629,641	665,230	1,386,526
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	404,382	287,927	682,944
Non Wage	95,086	108,457	597,059
Development Expenditure			
Domestic Development	130,173	137,794	106,523
Donor Development	0	0	0
Total Expenditure	629,641	534,178	1,386,526

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019 Production and Marketing Department expects to receive Ug. Shs. 1,386,526,357/= for both recurrent and development revenue. As compared to FY 2017/2018, there has been an increase in revenue from Shs. 629,641,000/= to Shs. 1,386,526,357/=. The department expects more funds from MAAIF as support to extension workers and revenue for salary enhancement. The funds will be used for promotion of value chain actors, disease control, construction of an Apiary Development project at ADC, procurement of a Briquette Making Machine, promotion of dry season feeding, fish catchment surveys, 50 tsetse traps, Auditing of SACCOs, BBW control, technical support supervision and Payment of staff salaries.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,616,721	1,970,496	3,642,587
District Unconditional Grant (Non-Wage)	5,400	17,574	6,000
Locally Raised Revenues	862	1,100	16,737
Multi-Sectoral Transfers to LLGs_NonWage	68,821	45,592	84,450
Sector Conditional Grant (Non-Wage)	342,546	256,910	342,546
Sector Conditional Grant (Wage)	2,199,093	1,649,320	3,192,854
Development Revenues	1,011,375	594,956	967,965

Vote: 540 Mpigi District**FY 2018/19**

District Discretionary Development Equalization Grant	23,704	5,783	30,881
Donor Funding	460,340	89,172	550,395
Multi-Sectoral Transfers to LLGs_Gou	27,332	0	14,534
Sector Development Grant	0	0	72,155
Transitional Development Grant	500,000	500,000	300,000
Total Revenue Shares	3,628,096	2,565,451	4,610,553
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	2,199,093	1,649,310	3,192,854
Non Wage	417,628	295,737	449,733
<i>Development Expenditure</i>			
Domestic Development	551,036	0	417,570
Donor Development	460,340	68,244	550,395
Total Expenditure	3,628,096	2,013,291	4,610,553

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, Health Department expects Shs 4,610,552,688/= for both development and recurrent revenue. Sources of revenue include Sector conditional grant wage, Sector development grant, Transitional development grant, unconditional grant, donor, Discretionary Development Grant and local revenue. As compared to FY 2017/2018, there has been an Increase in revenue from Shs. 3,628,096,000/= to Shs. 4,610,552,688/=. This is a result of revenue for sector development grant which was not part of revenue for FY 2017/2018 and revenue for salary enhancement for health workers, increase in Discretionary development grant revenue and donor funds.

Expenditure will be done on payment of staff salaries, upgrading Mpigi H/C IV to hospital level, completion of maternity ward, construction of staff houses, construction of placenta pits and disbursement of PHC funds to health units, integrated support supervision, Immunization, Support to VHTs, surveillance of NTDs and staff capacity enhancement.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	11,744,968	8,610,856	12,876,060
District Unconditional Grant (Non-Wage)	13,800	5,308	15,800
District Unconditional Grant (Wage)	93,332	52,532	66,914
Locally Raised Revenues	15,799	8,500	6,000
Multi-Sectoral Transfers to LLGs_NonWage	14,050	2,871	15,163
Other Transfers from Central Government	17,500	17,247	18,000
Sector Conditional Grant (Non-Wage)	2,021,611	1,347,740	2,043,926
Sector Conditional Grant (Wage)	9,568,877	7,176,658	10,710,257
<i>Development Revenues</i>	315,663	266,320	959,277
District Discretionary Development Equalization Grant	4,365	741	8,353
Locally Raised Revenues	7,701	0	0

Vote: 540 Mpigi District**FY 2018/19**

Multi-Sectoral Transfers to LLGs_Gou	65,478	27,459	48,340
Sector Development Grant	238,119	238,119	902,583
Total Revenue Shares	12,060,631	8,877,176	13,835,337
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,662,208	7,229,190	10,777,172
Non Wage	2,082,759	1,381,667	2,098,889
Development Expenditure			
Domestic Development	315,663	136,921	959,277
Donor Development	0	0	0
Total Expenditure	12,060,631	8,747,777	13,835,337

Narrative of Workplan Revenues and Expenditure

In Financial Year 2018/19, Education and Sports Department expects Shillings 13,835,336,888/= for both Recurrent and Development revenue. The sources shall include: Sector Conditional Grant (Wage), Sector Conditional Grant (NW), Sector conditional Grant Development, District Unconditional Grant (NW), Discretionary Development Grant, Locally Raised Revenue, Multi-sectoral transfers and District Unconditional Grant (Wage).

As compared to FY 2017/2018, there is an increase in revenue from 12,060,631,000/= to Shs.13,822,173,000/= expected as revenue in FY 2018/2019 and this is a result of salary enhancement and revenue from sector development grant. The increase in revenue will be spent on construction of more teachers houses, supply of more desks, construction and rehabilitation of classroom blocks, more stances and improving capacity of School management committee members.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	878,074	602,100	1,440,189
District Unconditional Grant (Non-Wage)	2,400	445	5,000
District Unconditional Grant (Wage)	53,734	43,371	78,885
Locally Raised Revenues	10,200	1,133	26,800
Multi-Sectoral Transfers to LLGs_NonWage	37,399	238,855	507,920
Multi-Sectoral Transfers to LLGs_Wage	22,972	17,162	31,247
Other Transfers from Central Government	124,517	301,134	755,081
Sector Conditional Grant (Non-Wage)	626,852	0	0
Urban Unconditional Grant (Wage)	0	0	35,256
Development Revenues	107,799	88,623	110,520
District Discretionary Development Equalization Grant	14,250	0	15,660
Multi-Sectoral Transfers to LLGs_Gou	93,549	88,623	94,860
Total Revenue Shares	985,873	690,723	1,550,709

Vote: 540 Mpigi District

FY 2018/19

B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	86,706	60,533	145,388
Non Wage	791,368	421,916	1,294,801
<i>Development Expenditure</i>			
Domestic Development	107,799	88,623	110,520
Donor Development	0	0	0
Total Expenditure	985,873	571,071	1,550,709

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, Roads expects shs. 1,550,708,832/= for both recurrent and development revenue. Revenue sources will include; District un conditional non-wage, unconditional wage, other government transfer (URF), DDEG and local revenue. As compared to FY 2017/2018, there is an increase in revenue from Shs 985,873,000/= to Shs 1,550,708,832/=. The increase in revenue will cater for salary enhancement, maintenance of more kilometers of district, Urban and Community access roads to ensure a motorable road network and renovations on administration block.

Expenditure will be done on maintenance of roads, maintenance of roads equipment, payment of staff salaries, working on bottlenecks, maintenance of the Administration block and other public buildings and installation of signposts.

Workplan Title : Water

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	74,357	46,628	65,795
District Unconditional Grant (Non-Wage)	2,400	0	2,000
District Unconditional Grant (Wage)	23,716	19,890	28,813
Locally Raised Revenues	4,000	322	1,479
Multi-Sectoral Transfers to LLGs_NonWage	9,020	0	0
Sector Conditional Grant (Non-Wage)	35,221	26,416	33,503
<i>Development Revenues</i>	476,452	464,703	281,993
District Discretionary Development Equalization Grant	11,749	0	0
Sector Development Grant	444,065	444,065	260,940
Transitional Development Grant	20,638	20,638	21,053
Total Revenue Shares	550,809	511,331	347,788
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	23,716	19,864	28,813
Non Wage	50,641	26,738	36,982
<i>Development Expenditure</i>			

Vote: 540 Mpigi District**FY 2018/19**

Domestic Development	476,452	117,112	281,993
Donor Development	0	0	0
Total Expenditure	550,809	163,714	347,788

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019 Water sector expects to utilize Shs 347,788,017/= for both Development and recurrent activities. As compared to FY 2017/2018, there has been a decrease in revenue allocation from Shs 550,809,000/= to Shs.347,788,017/= as a result of budget cut under sector development grant and nil allocation from DDEG. Anticipated funds will be used on design on mini solar water system , construction of new water sources and rehabilitation of Deep boreholes, organizing water and sanitation coordination meetings, training water user committees, triggering demand, payment of staff salaries and inspection of sanitation and hygiene at community level.

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	193,882	60,858	196,095
District Unconditional Grant (Non-Wage)	13,400	500	16,210
District Unconditional Grant (Wage)	110,827	36,328	132,225
Locally Raised Revenues	23,733	3,667	2,287
Multi-Sectoral Transfers to LLGs_NonWage	28,820	5,724	39,784
Multi-Sectoral Transfers to LLGs_Wage	11,356	10,329	0
Sector Conditional Grant (Non-Wage)	5,746	4,310	5,589
Development Revenues	26,228	54,054	0
District Discretionary Development Equalization Grant	3,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	7,228	0	0
Other Transfers from Central Government	16,000	54,054	0
Total Revenue Shares	220,110	114,912	196,095
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	122,183	46,657	132,225
Non Wage	71,699	14,101	63,871
Development Expenditure			
Domestic Development	26,228	50,267	0
Donor Development	0	0	0
Total Expenditure	220,110	111,025	196,095

Narrative of Workplan Revenues and Expenditure

Vote: 540 Mpigi District

FY 2018/19

In FY 2018/2019 Natural Resources department expects to use Shs 196,095,252= for both Development and recurrent activities. As compared to FY 2017/2018, there has been a decline in revenue from Shs. 220,110,000/= to Shs. 196,095,252/= due end of LVEMP II as per project life span and reduction in locally raised revenue.

As a result of reduction in revenue, the department will not be able to promote community tree planting activities and also not implement promotion of energy saving stoves in institutions.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	219,525	149,786	402,584
District Unconditional Grant (Non-Wage)	6,800	1,041	4,000
District Unconditional Grant (Wage)	103,759	79,006	128,775
Locally Raised Revenues	6,250	2,679	8,118
Multi-Sectoral Transfers to LLGs_NonWage	44,625	25,875	63,382
Multi-Sectoral Transfers to LLGs_Wage	9,699	4,892	0
Other Transfers from Central Government	0	0	150,000
Sector Conditional Grant (Non-Wage)	48,391	36,294	48,309
Development Revenues	878,088	422,940	625,490
District Discretionary Development Equalization Grant	3,000	3,486	0
Multi-Sectoral Transfers to LLGs_Gou	17,088	2,900	13,480
Other Transfers from Central Government	858,000	416,554	612,009
Total Revenue Shares	1,097,612	572,726	1,028,074
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	103,759	83,897	128,775
Non Wage	115,766	42,231	273,809
Development Expenditure			
Domestic Development	878,088	309,708	625,490
Donor Development	0	0	0
Total Expenditure	1,097,613	435,836	1,028,074

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, Community Based Services department expects to receive shs. 1,028,073,880/= as recurrent and development revenue. The main sources of revenue will include, other government transfers (Youth Livelihood programme (YLP), Uganda Women Empowerment Programme (UWEP), ICOLEW, district unconditional non-wage recurrent comprising of community development workers grant, Functional Adult literacy, PWDS Special, transfers for women, youth and disability council, unconditional non-wage, wage and locally raised revenue.

As compared to FY 2017/2018, there is a reduction in expected revenue from Shs 1,097,613,000/= to Shs. 1,028,073,880/= and the that was mainly caused by reduction in local revenue and funds for Youth Livelihood.

Workplan Title : Planning

Vote: 540 Mpigi District

FY 2018/19

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	69,978	40,715	98,885
District Unconditional Grant (Non-Wage)	11,736	9,079	31,797
District Unconditional Grant (Wage)	42,892	16,859	44,843
Locally Raised Revenues	15,350	14,776	22,246
Development Revenues	0	0	31,993
District Discretionary Development Equalization Grant	0	0	31,993
Total Revenue Shares	69,978	40,715	130,879
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,892	5,448	44,843
Non Wage	27,086	23,855	54,043
Development Expenditure			
Domestic Development	0	0	31,993
Donor Development	0	0	0
Total Expenditure	69,978	29,303	130,879

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019 the District Planning Unit expects Shs. 130,878,551/= for recurrent activities. As compared to FY 2017/2018, there has been an increase revenue allocation from Shs 69,978,000/= to Shs 130,878.551=, that was due to increase in revenue allocation to the department to implemented the Programme based system, organize stakeholders planning meetings. Expenditure will be made on salary enhancement, Preparation of the Annual Workplan, Preparation of Annual Performance Report and Quarterly Reports using PBS and organization a stakeholders Budget/Planning Conference for FY 2019/2020.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	73,168	36,513	94,499
District Unconditional Grant (Non-Wage)	11,910	4,112	10,454
District Unconditional Grant (Wage)	33,715	19,718	48,669
Locally Raised Revenues	9,000	4,916	10,480
Multi-Sectoral Transfers to LLGs_NonWage	11,781	4,668	11,781
Multi-Sectoral Transfers to LLGs_Wage	6,762	3,098	0
Urban Unconditional Grant (Wage)	0	0	13,115
Development Revenues	600	0	0

Vote: 540 Mpigi District**FY 2018/19**

Locally Raised Revenues	600	0	0
Total Revenue Shares	73,768	36,513	94,499
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	40,477	22,816	61,784
Non Wage	32,691	13,697	32,715
<i>Development Expenditure</i>			
Domestic Development	600	0	0
Donor Development	0	0	0
Total Expenditure	73,768	36,513	94,499

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, Internal Audit department expects to utilize Shs 94,498,890/= for recurrent activities. Revenue sources will include; Unconditional wage, District unconditional non-wage and local revenue. As compared to FY 2017/2018, there has been an increase in revenue allocation to the department from Shs 73,768,000/= to Shs 79,738,000/=. These funds will be used for payment of staff salaries, production of statutory departmental audit reports, carrying out field verification visits, witnessing handovers and special audits.