

Vote :540 Mpigi 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) 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 :

Signature :



Lucy Frances Amulen. Chief Administrative
Officer

(Accounting Officer)

Signed on Date: _____



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

Signed on Date: _____

Vote :540 Mpigi 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.

Vote :540 Mpigi District**FY 2019/20**

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 :540 Mpigi 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
Locally Raised Revenues	1,217,796	681,829	1,415,067
Discretionary Government Transfers	2,715,112	2,122,647	2,706,488
Conditional Government Transfers	21,623,381	16,506,085	24,561,555
Other Government Transfers	2,210,376	1,307,709	2,903,505
External Financing	580,662	348,269	658,000
Grand Total	28,347,327	20,966,539	32,244,614

Revenue Performance by end of March of the Running FY

In the period under review, July 2018 - March 2019, Mpigi District realized Shs 20,966,539,000/= out of Shs 28,347,327,000/= representing a 74% revenue realization rate. Sources of revenue included; conditional government transfers at 85% and discretionary government transfers 10.1%. Low performance was observed on locally raised revenue and donor funding at 3.3% and 1.6% respectively.

Disbursements and Departmental Expenditures. Out of Shs 20,966,539,000/= realized by the District, Shs 20,386,036,000/= was disbursed to departments as sector funding leaving a balance of Shs 580,503,000/= on the General Fund Collection Account and collection accounts for LLGs. Overall expenditure by District Departments was Shs 20,386,036,000/=. The expenditure was mainly done on payment of staff salaries worth Shs 12,023,312,000/= representing 59% of the overall expenditure. Development expenditure was only Shs 2,076,120,000/=. Low performance was due to delays in awarding of contracts which subsequently delayed implementation of planned activities

Planned Revenues for next FY

In FY 2019/2020, the District expects Shs. 32,244,614,000/= compared to Shs. 28,347,327,000/= in 2018/2019 representing an increment of 12 percent. The increase in revenue is as a result of more funds expected from Central Government transfers both discretionary and conditional transfers to cater for pensioner's arrears and capital development projects.

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	3,686,636	2,778,628	6,049,747
Finance	470,971	272,933	451,038
Statutory Bodies	1,009,261	712,235	1,141,787
Production and Marketing	1,386,526	843,329	2,501,609
Health	4,610,553	3,222,256	4,463,155
Education	13,835,337	10,414,080	14,596,068
Roads and Engineering	1,550,709	1,041,580	1,233,810

Vote :540 Mpigi District**FY 2019/20**

Water	347,788	343,627	502,429
Natural Resources	196,095	124,550	245,871
Community Based Services	1,028,074	536,571	785,540
Planning	130,879	64,005	166,787
Internal Audit	94,499	32,243	61,894
Trade, Industry and Local Development	0	0	44,880
Grand Total	28,347,327	20,386,036	32,244,614
<i>o/w: Wage:</i>	<i>16,072,351</i>	<i>12,023,312</i>	<i>16,916,430</i>
<i>Non-Wage Recurrent:</i>	<i>9,120,283</i>	<i>6,158,250</i>	<i>10,742,865</i>
<i>Domestic Devt:</i>	<i>2,574,030</i>	<i>2,076,120</i>	<i>3,927,320</i>
<i>External Financing:</i>	<i>580,662</i>	<i>128,354</i>	<i>658,000</i>

Expenditure Performance by end of March FY 2018/19

In the period under review, July 2018 - March 2019, Mpigi District realized Shs 20,966,539,000/= out of Shs 28,347,327,000/= representing a 74% revenue realization rate. Sources of revenue included; conditional government transfers at 85% and discretionary government transfers 10.1%. Low performance was observed on locally raised revenue and donor funding at 3.3% and 1.6% respectively.

Disbursements and Departmental Expenditures. Out of Shs 20,966,539,000/= realized by the District, Shs 20,386,036,000/= was disbursed to departments as sector funding leaving a balance of Shs 580,503,000/= on the General Fund Collection Account and collection accounts for LLGs. Overall expenditure by District Departments was Shs 20,386,036,000/=. The expenditure was mainly done on payment of staff salaries worth Shs 12,023,312,000/= representing 59% of the overall expenditure. Development expenditure was only Shs 2,076,120,000/=. Low performance was is due to delays in awarding of contracts which subsequently delayed implementation of planned activities

Planned Expenditures for the FY 2019/20

In FY 2019/2020, the district plans to spend Shs. 32,244,614,000/= compared to shs. 28,347,327,000/= in 2018/2019 representing an increment of 12 percent. The increase in expenditure is as a result of more revenue expected from Central Government transfers both discretionary and conditional transfers. In FY 2019/2020, Shs. 658,000,000/= has been allocated to donor activities as compared to shs. 580,662,000/= in FY 2018/2019 representing an increment of 11%.

Medium Term Expenditure Plans

A good motorable road network to ease access to market for agricultural produce. Improving Literacy and numeracy. Improving quality of education through construction of classroom blocks, teachers' houses, pitlatrines, desks and reading materials Reduction in the disease burden through provision of quality health services Enhancing household incomes, food security, productivity and production through value addition. Capacity enhancement to the Youths, women and PWDs through enterprise development.

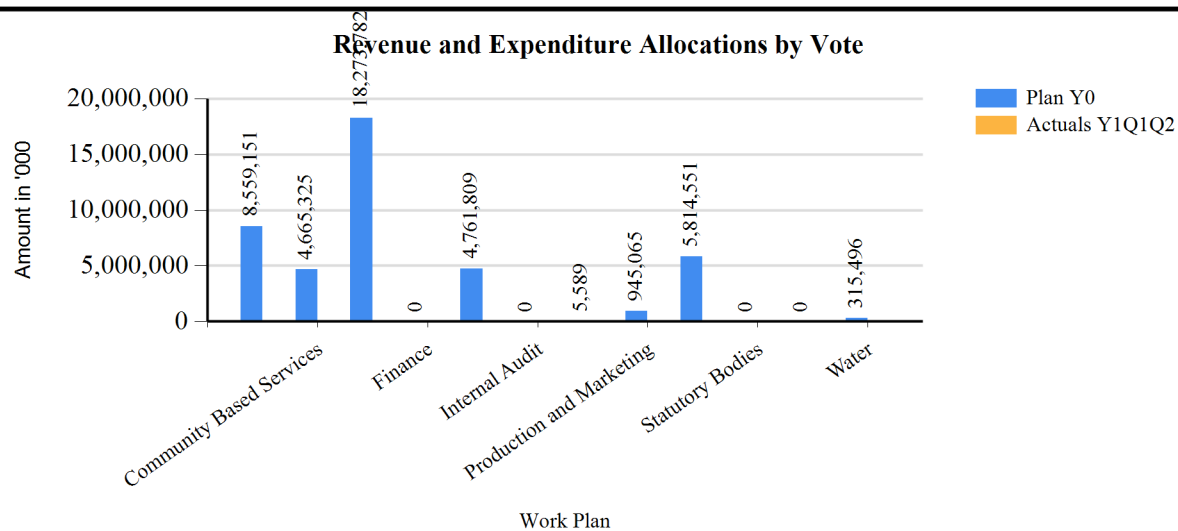
Challenges in Implementation

Lack of transport across departments Increasing incidences of crop and animal pests and diseases Low levels of adoption by farmers to modern technologies Small holdings for farmers affect commercialization of Agriculture Understaffing across departments Dilapidated structures especially classrooms, health facilities and the few staff houses Underfunding development revenue has continuously reduced yet community demands are so high Lack of staff accommodation especially in the education and health sector Low tax base, the district has not succeeded in valuing property tax due high costs involved making many potential tax payers left out. High depletion rates for natural resources (Forests, wetlands/sand).

G1: Graph on the revenue and expenditure allocations by Department

Vote :540 Mpigi District

FY 2019/20



Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	1,217,796	653,451	1,415,067
Advertisements/Bill Boards	18,334	9,071	2,112
Agency Fees	53,675	40,314	0
Animal & Crop Husbandry related Levies	12,088	0	12,088
Application Fees	84,940	56,358	101,068
Business licenses	231,545	156,796	194,852
Group registration	2,000	2,199	0
Interest from private entities - Domestic	4,400	13,968	5,400
Land Fees	187,540	67,154	292,336
Local Hotel Tax	0	0	8,428
Local Services Tax	335,580	178,719	434,598
Market /Gate Charges	135,490	79,744	182,776
Miscellaneous and unidentified taxes	5,400	1,110	0
Miscellaneous receipts/income	0	0	4,000
Other Fees and Charges	0	0	112,924
Park Fees	0	0	50,420
Rates – Produced assets – from other govt. units	0	0	12,664
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	0	1,400
Registration of Businesses	5,200	3,048	0
Sale of (Produced) Government Properties/Assets	24,000	18,639	0
Stamp duty	86,605	10,363	0

Vote :540 Mpigi District**FY 2019/20**

Street Parking fees	31,000	15,968	0
2a. Discretionary Government Transfers	2,715,112	2,122,647	2,706,488
District Discretionary Development Equalization Grant	253,413	253,354	270,397
District Unconditional Grant (Non-Wage)	695,339	521,504	684,241
District Unconditional Grant (Wage)	1,395,926	1,052,924	1,409,567
Urban Discretionary Development Equalization Grant	65,360	65,360	63,375
Urban Unconditional Grant (Non-Wage)	130,304	97,728	104,139
Urban Unconditional Grant (Wage)	174,769	131,777	174,769
2b. Conditional Government Transfer	21,623,381	16,506,085	24,561,555
Sector Conditional Grant (Wage)	14,501,655	10,910,638	15,332,094
Sector Conditional Grant (Non-Wage)	2,737,150	1,882,939	2,427,074
Sector Development Grant	1,318,923	1,318,923	1,784,847
Transitional Development Grant	321,053	321,053	29,802
General Public Service Pension Arrears (Budgeting)	38,093	38,093	1,890,016
Salary arrears (Budgeting)	18,234	18,234	19,768
Pension for Local Governments	2,216,953	1,662,715	2,506,633
Gratuity for Local Governments	471,321	353,490	571,321
2c. Other Government Transfer	2,210,376	1,209,549	2,903,505
Community Agricultural Infrastructure Improvement Programme (CAIIP)	6,000	0	6,000
Social Assistance Grant for Empowerment (SAGE)	150,000	59,833	0
Support to PLE (UNEB)	18,000	22,865	26,000
Uganda Road Fund (URF)	1,157,115	878,563	847,782
Uganda Women Entrepreneurship Program(UWEP)	300,000	117,263	0
Youth Livelihood Programme (YLP)	312,009	131,025	315,886
Support to Production Extension Services	267,251	0	140,000
Micro Projects under Luwero Rwenzori Development Programme	0	0	30,000
DVV International	0	0	165,676
Agriculture Cluster Development Project (ACDP)	0	0	1,372,160
3. External Financing	580,662	348,269	658,000
Rakai Health Sciences Programme (RHSP)	248,000	111,575	248,000
United Nations Children Fund (UNICEF)	50,000	6,740	50,000
Global Fund for HIV, TB & Malaria	32,395	0	50,000
World Health Organisation (WHO)	100,000	0	190,000
Global Alliance for Vaccines and Immunization (GAVI)	80,000	14,900	80,000
Korean International Cooperation Agency(KOICA)	30,267	150,000	0
UK Department for International Development (DFID)	40,000	65,054	40,000
Total Revenues shares	28,347,327	20,840,001	32,244,614

Vote :540 Mpigi District**FY 2019/20****i) Revenue Performance by March FY 2018/19****Locally Raised Revenues**

The District realized local revenue of shs. 681,829,000/= out of Shs 1,217,796,000/= representing 56% performance of the budgeted revenue. The low local revenue performance was due to political interferences in some sand mining areas.

Central Government Transfers

The district realized Shs 19,936,441,000/= out of Shs 26,548,869,000/= expected from the central government representing 75% performance of the budgeted revenue. These accounted to 95 % of the total revenue received by the district in the Quarter under review.

External Financing

The District realized local revenue of shs. 348,269,000/= out of Shs 580,662,000/= representing 60% performance of the budgeted revenue.

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

In 2019/2020, Mpigi District local government projects Shs. 1,416,027,000/= to be collected as locally raised revenue and this contribute 4.8% of the total revenue expected by the district. As compared to FY 2018/2019, there has been an increase in local revenue of Shs. 198,231,000/= due revenue mobilization and community sensitization that has been done by technical and political leaders.

Central Government Transfers

The District expects to receive Shs 30,170,587,000/= (93%) of its total revenue from central government. As compared to FY 2019/2020, there has been an increase in revenue expected from Central Government of shs. 3,621,718,000/= from Shs 26,548,869,000/= to Shs. 30,170,587,000 /= in FY 2019/2020.

External Financing

In FY 2019/2020, the District also expects Shs. 658,000,000/= from donors and this will contribute 2.2% of the total revenue expected by the district. The main sources of donor revenue will be RHSP, UNICEF & UNEPI/Gavi/Global Fund. As compared to FY 2018/2019, there has been an increase in anticipated donor revenue from the current development partners.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	643,839	182,727	1,491,174
District Production Services	700,992	518,180	1,010,434
District Commercial Services	41,695	16,030	0
<i>Sub- Total of allocation Sector</i>	1,386,526	716,937	2,501,609
Sector :Works and Transport			
District, Urban and Community Access Roads	1,262,931	810,866	971,358
District Engineering Services	287,778	133,008	262,452
<i>Sub- Total of allocation Sector</i>	1,550,709	943,874	1,233,810
Sector :Tourism, Trade and Industry			

Vote :540 Mpigi District**FY 2019/20**

Commercial Services	0	0	44,880
Sub- Total of allocation Sector	0	0	44,880
Sector :Education			
Pre-Primary and Primary Education	8,304,876	5,534,946	7,785,612
Secondary Education	4,882,376	3,516,843	6,038,922
Skills Development	568,379	334,849	594,894
Education & Sports Management and Inspection	78,707	52,680	175,640
Special Needs Education	1,000	487	1,000
Sub- Total of allocation Sector	13,835,337	9,439,806	14,596,068
Sector :Health			
Primary Healthcare	3,568,655	2,364,291	369,563
District Hospital Services	402,628	117,876	152,272
Health Management and Supervision	639,270	106,720	3,941,321
Sub- Total of allocation Sector	4,610,553	2,588,887	4,463,155
Sector :Water and Environment			
Rural Water Supply and Sanitation	347,788	82,038	502,429
Natural Resources Management	196,095	123,800	245,871
Sub- Total of allocation Sector	543,883	205,838	748,300
Sector :Social Development			
Community Mobilisation and Empowerment	1,028,074	224,424	785,540
Sub- Total of allocation Sector	1,028,074	224,424	785,540
Sector :Public Sector Management			
District and Urban Administration	3,686,636	2,758,005	6,049,747
Local Statutory Bodies	1,009,261	707,032	1,141,787
Local Government Planning Services	130,879	64,005	166,787
Sub- Total of allocation Sector	4,826,775	3,529,042	7,358,321
Sector :Accountability			
Financial Management and Accountability(LG)	470,971	272,933	451,038
Internal Audit Services	94,499	31,743	61,894
Sub- Total of allocation Sector	565,470	304,676	512,932

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,615,705	2,747,939	5,997,870

Vote :540 Mpigi District**FY 2019/20**

District Unconditional Grant (Non-Wage)	121,675	89,644	90,980
District Unconditional Grant (Wage)	395,625	310,756	445,702
General Public Service Pension Arrears (Budgeting)	38,093	38,093	1,890,016
Gratuity for Local Governments	471,321	353,490	571,321
Locally Raised Revenues	138,319	44,552	104,426
Multi-Sectoral Transfers to LLGs_NonWage	120,334	137,060	317,262
Multi-Sectoral Transfers to LLGs_Wage	95,151	93,395	51,763
Pension for Local Governments	2,216,953	1,662,715	2,506,633
Salary arrears (Budgeting)	18,234	18,234	19,768
Development Revenues	70,931	30,690	51,877
External Financing	30,267	0	0
Locally Raised Revenues	0	0	9,300
Multi-Sectoral Transfers to LLGs_Gou	40,664	26,172	32,577
Transitional Development Grant	0	0	10,000
Total Revenues shares	3,686,636	2,778,628	6,049,747
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	490,776	404,151	497,465
Non Wage	3,124,928	2,329,346	5,500,405
Development Expenditure			
Domestic Development	40,664	24,508	51,877
External Financing	30,267	0	0
Total Expenditure	3,686,636	2,758,005	6,049,747

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Administration Department expects to receive a total of Ug shs 6,049,746,907/= for both development and recurrent revenue. As compared to FY 2018/2019, there has been an increase in revenue from Shs 3,686,636,000/= to Shs. 6,049,746,907/= .The increase in revenue is due to a noticeable increase in General Public Service Pension Arrears allocated to the department and Adhoc Development Grant

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	470,971	272,933	450,040
District Unconditional Grant (Non-Wage)	85,648	43,154	79,348
District Unconditional Grant (Wage)	178,665	109,202	151,404
Locally Raised Revenues	26,967	21,431	20,747
Multi-Sectoral Transfers to LLGs_NonWage	179,690	99,146	149,543
Multi-Sectoral Transfers to LLGs_Wage	0	0	48,998
Development Revenues	0	0	998
Multi-Sectoral Transfers to LLGs_Gou	0	0	998
Total Revenues shares	470,971	272,933	451,038
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	178,665	109,202	200,402
Non Wage	292,306	163,731	249,638
Development Expenditure			
Domestic Development	0	0	998
External Financing	0	0	0
Total Expenditure	470,971	272,933	451,038

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Finance department expects Shs 451,037,879/= for both recurrent and development revenue. The department expects more of its revenue from locally raised revenue, unconditional wage and sector unconditional non-wage. There has been a decrease in revenue allocation from Shs. 470,971,000= to Shs. 451,037,879/= in FY 2019/2020. This was caused by a reduction in both District unconditional wage and non-wage, locally raised revenues and multi sector transfers to LLGs non-wage.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,009,261	712,235	1,141,787
District Unconditional Grant (Non-Wage)	242,081	166,959	283,902
District Unconditional Grant (Wage)	208,114	152,685	231,516
Locally Raised Revenues	151,420	84,878	195,496
Multi-Sectoral Transfers to LLGs_NonWage	407,646	307,713	426,084
Multi-Sectoral Transfers to LLGs_Wage	0	0	4,789
Development Revenues	0	0	0
N/A			
Total Revenues shares	1,009,261	712,235	1,141,787
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	208,114	152,685	236,305
Non Wage	801,148	554,347	905,482
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	1,009,261	707,032	1,141,787

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Council and Statutory Boards expects to receive a total of Ug 1,141,787,237/= for recurrent revenue. As compared to FY 2018/2019, there has been a slight increase in revenue from Shs 1,009,261,000/= to Shs. 1,141,787,237/=. The funds will be used for payment of salaries for staff and political leaders, gratuity payment for political leaders, staff recruitment, executive field visits and post qualification of suppliers, reviewing Auditor general reports, Council and committee meetings and Land board meetings.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,280,003	724,833	1,003,715
District Unconditional Grant (Non-Wage)	16,733	11,471	4,800
District Unconditional Grant (Wage)	84,400	48,577	0
Locally Raised Revenues	7,888	1,149	1,650
Multi-Sectoral Transfers to LLGs_NonWage	35,910	11,695	38,013
Other Transfers from Central Government	273,251	0	146,000
Sector Conditional Grant (Non-Wage)	263,277	197,458	214,709
Sector Conditional Grant (Wage)	598,544	454,483	598,544
Development Revenues	106,523	118,496	1,497,893
District Discretionary Development Equalization Grant	18,279	0	41,439
Multi-Sectoral Transfers to LLGs_Gou	5,000	0	5,002
Other Transfers from Central Government	0	0	1,372,160
Sector Development Grant	83,244	83,244	79,293
Total Revenues shares	1,386,526	843,329	2,501,609
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	682,944	503,060	598,544
Non Wage	597,059	203,693	405,172
Development Expenditure			
Domestic Development	106,523	10,184	1,497,893
External Financing	0	0	0
Total Expenditure	1,386,526	716,937	2,501,609

Narrative of Workplan Revenues and Expenditure

Vote :540 Mpigi District**FY 2019/20**

In FY 2019/2020, Production and Marketing department expects Shs. 2,501,608,654/= for both recurrent and development revenue. As compared to FY 2018/2019, there has been an increase in revenue from Shs 1,386,526,000/= to Shs. 2,501,608,654/=. The department will receive additional funds from MAAIF under ACDP (other government transfers), DDDEG, multi sectoral transfers to LLG non-wages as compared to funds budget in FY 2018/2019,. The funds will be used for maintenance of Road chokes (Community Access Roads) with support from ACDP, disease control, construction of slaughter slab, fish catchment surveys, Auditing of SACCOs, BBW control and Payment of staff salaries.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,642,587	2,721,747	3,720,185
District Unconditional Grant (Non-Wage)	6,000	16,949	1,400
Locally Raised Revenues	16,737	1,023	1,560
Multi-Sectoral Transfers to LLGs_NonWage	84,450	48,806	68,812
Sector Conditional Grant (Non-Wage)	342,546	256,972	422,559
Sector Conditional Grant (Wage)	3,192,854	2,397,998	3,225,854
Development Revenues	967,965	500,509	742,970
District Discretionary Development Equalization Grant	30,881	0	10,000
External Financing	550,395	128,354	658,000
Multi-Sectoral Transfers to LLGs_Gou	14,534	0	10,375
Sector Development Grant	72,155	72,155	64,595
Transitional Development Grant	300,000	300,000	0
Total Revenues shares	4,610,553	3,222,256	4,463,155
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,192,854	2,205,501	3,225,854
Non Wage	449,733	232,713	494,331
Development Expenditure			
Domestic Development	417,570	66,550	84,970
External Financing	550,395	84,124	658,000
Total Expenditure	4,610,553	2,588,887	4,463,155

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020 Health department will use Shs. 4,463,155,000/= for both recurrent and development revenue. As compared to FY 2018/2019, there has been a decrease in revenue allocation to the department from shs 4,610,553,000/= to Shs.4,663,155,000/=. The decrease in revenue was due to the fact that the district will not receive transitional development grant and there has been a reduction in sector development grant, district unconditional grant non wage, locally raised revenue and multi sectoral allocations.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	12,876,060	9,510,414	13,251,132
District Unconditional Grant (Non-Wage)	15,800	19,973	5,700
District Unconditional Grant (Wage)	66,914	33,444	0
Locally Raised Revenues	6,000	3,755	8,020
Multi-Sectoral Transfers to LLGs_NonWage	15,163	4,161	14,520
Other Transfers from Central Government	18,000	27,965	26,000
Sector Conditional Grant (Non-Wage)	2,043,926	1,362,958	1,689,196
Sector Conditional Grant (Wage)	10,710,257	8,058,158	11,507,696
Development Revenues	959,277	903,666	1,344,936
District Discretionary Development Equalization Grant	8,353	0	10,353
Multi-Sectoral Transfers to LLGs_Gou	48,340	1,082	64,176
Sector Development Grant	902,583	902,583	1,270,408
Total Revenues shares	13,835,337	10,414,080	14,596,068
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,777,172	8,091,601	11,507,696
Non Wage	2,098,889	1,336,406	1,743,436
Development Expenditure			
Domestic Development	959,277	11,798	1,344,936
External Financing	0	0	0
Total Expenditure	13,835,337	9,439,806	14,596,068

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Education and Sports department will use Shs.14,596,068,000/= for both recurrent and development revenue. As compared to FY 2018/2019, there has been a slight increase in revenue allocation to the department from shs 13,835,337,000/= to Shs. 14,596,068,000 /= due to a minor increase in Sector Conditional Grant (Wage), local revenues and all development revenues. The funds will be used for Payment of staff salaries for primary, secondary, Tertiary and other staffs in the department, School facilitation grant (SFG) will be used for construction pit latrines, monitoring and inspection of primary and secondary schools.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,440,189	996,270	1,067,172
District Unconditional Grant (Non-Wage)	5,000	1,703	1,300
District Unconditional Grant (Wage)	78,885	74,044	118,664
Locally Raised Revenues	26,800	2,050	5,100
Multi-Sectoral Transfers to LLGs_NonWage	507,920	267,743	49,439
Multi-Sectoral Transfers to LLGs_Wage	31,247	23,849	44,887
Other Transfers from Central Government	755,081	626,882	847,782
Urban Unconditional Grant (Wage)	35,256	0	0
Development Revenues	110,520	45,310	166,638
District Discretionary Development Equalization Grant	15,660	0	0
Locally Raised Revenues	0	0	40,000
Multi-Sectoral Transfers to LLGs_Gou	94,860	45,310	126,638
Total Revenues shares	1,550,709	1,041,580	1,233,810
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	145,388	97,892	163,551
Non Wage	1,294,801	800,671	903,621
Development Expenditure			
Domestic Development	110,520	45,310	166,638
External Financing	0	0	0
Total Expenditure	1,550,709	943,874	1,233,810

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Roads sector will use Shs. 1,233,810,000/= for both recurrent and development revenue. As compared to FY 2018/2019, there has been a decrease in revenue allocation to the department from shs 1,550,709,000/= to Shs. 1,233,810,000/=. There has been a noticeable decrease in multi sectoral and wage allocation and in local revenue allocation to the roads sector and also the department wont realize any DDDEG this financial year.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Water**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	65,795	61,634	112,076
District Unconditional Grant (Non-Wage)	2,000	0	1,900
District Unconditional Grant (Wage)	28,813	35,957	76,669
Locally Raised Revenues	1,479	550	1,500
Sector Conditional Grant (Non-Wage)	33,503	25,127	32,007
Development Revenues	281,993	281,993	390,353
Sector Development Grant	260,940	260,940	370,551
Transitional Development Grant	21,053	21,053	19,802
Total Revenues shares	347,788	343,627	502,429
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	28,813	28,821	76,669
Non Wage	36,982	19,724	35,407
Development Expenditure			
Domestic Development	281,993	33,493	390,353
External Financing	0	0	0
Total Expenditure	347,788	82,038	502,429

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Water sector expects to use Shs 502,428,804/= for Development and recurrent activities. As compared to FY 2018/2019, there has been an increase in revenue allocation from Shs 347,788,000/= to Shs 502,428,804/=. The increase in revenue is due to wage enhancement, a slight increase in locally raised revenues and an augmentation in sector development grant.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	196,095	124,550	242,771
District Unconditional Grant (Non-Wage)	16,210	14,414	14,310
District Unconditional Grant (Wage)	132,225	98,304	166,107
Locally Raised Revenues	2,287	200	5,200
Multi-Sectoral Transfers to LLGs_NonWage	39,784	7,440	27,066
Multi-Sectoral Transfers to LLGs_Wage	0	0	24,332
Sector Conditional Grant (Non-Wage)	5,589	4,192	5,756
Development Revenues	0	0	3,100
Multi-Sectoral Transfers to LLGs_Gou	0	0	3,100
Total Revenues shares	196,095	124,550	245,871
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	132,225	98,304	190,439
Non Wage	63,871	25,495	52,332
Development Expenditure			
Domestic Development	0	0	3,100
External Financing	0	0	0
Total Expenditure	196,095	123,800	245,871

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020 Natural Resources department expects to expend Shs 245,871,249/= for both Development and recurrent activities. As compared to FY 2018/2018, there has been an increase in revenue allocation from Shs 196,095, 000 to Shs 245,871,249/=. This increment is attributed to more allocation from Natural Resource Conditional Grant wage, locally raised revenues, sector conditional grant wage and multisectoral transfers to LLG Non-wage and other government transfers

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	402,584	212,760	457,450
District Unconditional Grant (Non-Wage)	4,000	12,088	2,890
District Unconditional Grant (Wage)	128,775	79,699	129,555
Locally Raised Revenues	8,118	0	7,940
Multi-Sectoral Transfers to LLGs_NonWage	63,382	24,908	71,264
Other Transfers from Central Government	150,000	59,833	195,676
Sector Conditional Grant (Non-Wage)	48,309	36,232	50,126
Development Revenues	625,490	323,811	328,090
Multi-Sectoral Transfers to LLGs_Gou	13,480	8,165	12,203
Other Transfers from Central Government	612,009	315,646	315,886
Total Revenues shares	1,028,074	536,571	785,540
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	128,775	79,699	129,555
Non Wage	273,809	54,258	327,896
Development Expenditure			
Domestic Development	625,490	90,466	328,090
External Financing	0	0	0
Total Expenditure	1,028,074	224,424	785,540

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Community Based Services department expects to receive Shs. 785,540,000/= as recurrent and development revenue. The main sources of revenue will be district unconditional non-wage recurrent (Community development workers grant, Functional Adult literacy, PWDS Special, transfers for women, youth and disability council, unconditional non-wage, wage), other government transfers (ICOLEW and Youth Livelihood) and locally raised revenue. As compared to FY 2018/2019, there has been a decrease in revenue from Shs. 1,028,074,000/= to shs. 785,540,000/= that has been due to reduction in district unconditional non wage, locally raised revenue, other government transfers (UWEP and YLP) and development revenues to the department.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	98,885	64,005	117,822
District Unconditional Grant (Non-Wage)	31,797	20,768	43,817
District Unconditional Grant (Wage)	44,843	29,766	42,005
Locally Raised Revenues	22,246	13,471	32,000
Development Revenues	31,993	0	48,965
District Discretionary Development Equalization Grant	31,993	0	48,965
Total Revenues shares	130,879	64,005	166,787
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,843	29,766	42,005
Non Wage	54,043	34,239	75,817
Development Expenditure			
Domestic Development	31,993	0	48,965
External Financing	0	0	0
Total Expenditure	130,879	64,005	166,787

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Planning Department expects Shs 166,786,899= for both recurrent and development revenue. As compared to FY 2018/2019, there has been an increase in revenue allocation from Shs 130,879,000/= to Shs 166,786,899=, due to the fact that the department will realize locally raised revenue enhancement, District Discretionary Development Equalization Grant in FY 2019/20 and also recruit a Planner leading to an increase in wage allocation.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	94,499	32,243	61,894
District Unconditional Grant (Non-Wage)	10,454	4,680	13,345
District Unconditional Grant (Wage)	48,669	22,996	33,168
Locally Raised Revenues	10,480	1,677	4,200
Multi-Sectoral Transfers to LLGs_NonWage	11,781	2,890	11,181
Urban Unconditional Grant (Wage)	13,115	0	0
Development Revenues	0	0	0
N/A			
Total Revenues shares	94,499	32,243	61,894
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	61,784	22,996	33,168
Non Wage	32,715	8,747	28,726
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	94,499	31,743	61,894

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Internal Audit department expects to use Shs 61,893,540/= for recurrent activities. Revenue sources will include; Unconditional wage, District unconditional non-wage and local revenue. As compared to FY 2018/2019, there has been a decrease in revenue allocation to the department from Shs 94,499,000/= to Shs 61,894,000/=. This is caused by the reduction in District unconditional Grant(Wage), locally raised revenue and multi sectoral transfers to LLGs None wage. The 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.

Vote :540 Mpigi District**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	35,380
District Unconditional Grant (Non-Wage)	0	0	2,400
District Unconditional Grant (Wage)	0	0	14,778
Locally Raised Revenues	0	0	5,480
Sector Conditional Grant (Non-Wage)	0	0	12,722
Development Revenues	0	0	9,500
District Discretionary Development Equalization Grant	0	0	9,500
Total Revenues shares	0	0	44,880
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	14,778
Non Wage	0	0	20,602
Development Expenditure			
Domestic Development	0	0	9,500
External Financing	0	0	0
Total Expenditure	0	0	44,880

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, Trade Industry and Local Development department expects Shs 44,879,553/= for both recurrent and development revenue. Revenue sources include Sector conditional grant non wage, District unconditional grant wage and non wage, District Development Equalization Grant (DDEG) and Locally raised revenue.

Expenditure will be done on payment of staff salary, establishment of an Agro promotion business centre, Radio talk shows on promotion of trade related activities, Compliance inspection visits and value addition support.

Vote :540 Mpigi District

FY 2019/20
