

# **Vote: 540** Mpigi District

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## **Structure of Budget Framework Paper**

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**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

**B: Summary of Performance by Department**

# Vote: 540 Mpigi District

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## Foreword

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Mpigi District Local Government Budget Framework Paper (LG BFP) for FY 2016/2017 has been formulated through consultation with the communities, development partners and other stakeholders at district and the Lower Local Governments. The process of formulating this LG BFP has been guided by the National Development Plan II for FYs 2015/2016 -2019/2020, focusing on year two of the Plan , it has been prepared according to guidelines received from the Ministry of Finance, Planning and Economic Development and other line Ministries. The total cost for the BFP will be Ugx. 19,822,304,000/= for both development and recurrent expenditures.

The District is currently faced with high poverty levels with a big proportion of our population being in the informal sector practicing subsistence agriculture. We are also experiencing high illiteracy levels, and low sanitation levels in the education sector and the community. In addition, the district is also faced with a challenge of inadequate staff accommodation in the education and health sector, low coverage for health services especially in the hard to reach areas, which cannot meet the demands of the communities.

In FY 2016/2017, the District intends to focus on increasing production and value addition, infrastructure development. Strengthening service delivery in education through constructing staff houses, classroom blocks and pit latrines to increase pupil: stance ratio from the current 70: 1 to 50:1 and scale up inspection and supervision so as to increase on the pass rate using local funds, central government transfers and with assistance from our development partners like Mild May Uganda and World Vision so as to improve quality of health and education.

The District also plans to install electricity in the completed maternity wards to make them more operational. Integrated outreaches will be carried out in the hard to reach areas to improve maternal health and general health service delivery with the available funds and support from Development Partners.

To improve access to safe water coverage, the district will construct and maintain deep bore holes, construct motorized shallow well in water stressed areas and also raise community awareness on sanitation and hygiene.

To improve household incomes, the district intends to provide inputs like seedlings and easy accessibility to advisory services at community level. To improve access to markets and other service delivery units, the district will maintain 147 kms of feeder and community access roads and 56 Kms of Urban roads using the available road equipment.

The District Council as the lead implementing agency of the ESMV-KOICA project is targeting the establishment of seven model villages in the district, one per Sub County with a view of improving household incomes and value addition as one of its priorities. This is in line with our vision, mission and development objectives. The District is also committed to operation and maintenance of all its investments, to ensure sustainability.

I wish to extend gratitude on behalf of the District Council, to the Central Government; in particular the line ministries, all our development partners such as UNICEF, Mild May Uganda, World Vision, TASO, SC Vii, UHMG, PACE, Malaria Consortium, Uganda AIDS Commission and the community for the assistance and participation towards generation of ideas that have been integrated in this document. I further thank the district technical team for the skills, efforts and time devoted in formulation of this document.

It is my appeal to all stakeholders to ensure that they embrace this document as an avenue for improving service delivery in the district.

For God and my Country.

**Luwakanya John Mary**  
**District Chairperson- Mpigi.**  
**16/11/2015**

# Vote: 540 Mpigi District

## Executive Summary

### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,048,905	181,193	945,234
2a. Discretionary Government Transfers	2,443,324	557,511	2,534,162
2b. Conditional Government Transfers	14,960,149	3,822,600	14,703,372
2c. Other Government Transfers	1,070,934	186,263	1,027,790
4. Donor Funding	562,512	123,840	611,746
<b>Total Revenues</b>	<b>20,085,824</b>	<b>4,871,407</b>	<b>19,822,304</b>

#### Revenue Performance in the first quarter of 2015/16

In the period under review, July - September 2015, Mpigi District realized Shs 4,871,407,000/= out of Shs 20,085,824,000/= representing a 24% revenue realization rate. Sources of revenue included; locally raised revenue, conditional government transfers, discretionary transfers, other government transfers, and local development grant and donor funds.

The best performing revenue sources were; conditional government transfers at 25% and discretionary government transfers at 24%.

#### Planned Revenues for 2016/17

In FY 2016/2017, Mpigi District expects to utilize Shs. 19,822,304,000/= for both recurrent and development revenue. The District intends to focus on improving quality of Agricultural production ,improving quality of strategic infrastructure and strengthening service delivery in education through constructing staff houses,classroom blocks and pit latrines to increase pupil: stance ratio from the current 70: 1 to 50:1 and scale up inspection and supervision so as to increase on the pass rate.

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	944,615	166,714	2,053,653
2 Finance	362,457	83,836	345,240
3 Statutory Bodies	2,099,324	411,951	933,898
4 Production and Marketing	1,153,639	102,710	1,004,115
5 Health	2,704,946	670,617	2,677,612
6 Education	10,640,067	2,736,259	10,745,819
7a Roads and Engineering	1,071,259	86,430	1,008,767
7b Water	513,721	35,402	316,849
8 Natural Resources	263,184	28,899	189,866
9 Community Based Services	457,427	36,918	403,037
10 Planning	78,546	14,289	68,358
11 Internal Audit	72,293	16,257	75,092
<b>Grand Total</b>	<b>20,361,479</b>	<b>4,390,283</b>	<b>19,822,304</b>
Wage Rec't:	11,762,491	2,905,919	11,765,052
Non Wage Rec't:	6,298,422	1,350,545	6,291,428
Domestic Dev't	1,749,587	76,291	1,154,078
Donor Dev't	550,979	57,528	611,746

#### Expenditure Performance in the first quarter of 2015/16

Overall expenditure by District Departments was Shs 4,390,283,000/=. The expenditure was mainly done on payment of staff salaries worth Shs 2,905,919,000/= representing 66.2% of the overall budget realized. On development, the

# Vote: 540 Mpigi District

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## Executive Summary

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district spent shs. 76,291,000/= out of shs 223,501,000/= indicating utilization rate of 13% , the low absorption rate of 4% is due to the ongoing procurement process where most contracts have not been executed to increase on resource utilization rate.

### *Planned Expenditures for 2016/17*

In FY2016/17, Mpigi District intends to expend resources on strategies that focus on improving household incomes via enhancing agricultural production, improving access to safe water coverage and also uplifting infrastructure to enhance access to markets and other service delivery units. As compared to FY 2015/2016, the district will spend Shs. 11,765,052,000/= on payment of staff salaries with a slight increase of only Shs. 2,561,000/=.

### *Medium Term Expenditure Plans*

In FY 2016/2017, the district will focus on increasing Agricultural productivity and enhancing local economic development through investing in value addition, disease, pests and vector control for increased productivity and household incomes. Hygiene at landing sites will be improved through construction of drying racks for silver fish and sanitary facilities.

### **Challenges in Implementation**

Under-staffing across departments especially in the departments of, Administration, Natural resources, Community Based Services, Planning Unit, Audit and Health.

High staff turnover/ Demotivated staff. Most staff have stayed long in Acting capacity.

# Vote: 540 Mpigi District

## A. Revenue Performance and Plans

<i>US\$ 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>1,048,905</b>	<b>181,193</b>	<b>945,234</b>
Local Service Tax	189,646	33,200	236,848
Sale of non-produced government Properties/assets	8,997	0	8,997
Rent & rates-produced assets-from private entities	8,838	286	42,860
Rent & Rates from private entities	79,493	2,151	60,899
Rent & Rates from other Gov't Units	64,252	2,840	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,939	234	4,474
Property related Duties/Fees	23,777	3,120	
Other licences	200,731	37,781	23,569
Unspent balances – Locally Raised Revenues	2,514	12,719	
Market/Gate Charges	189,542	28,909	
Park Fees		0	53,743
Local Hotel Tax	5,571	245	
Local Government Hotel Tax		0	6,821
Land Fees	58,305	13,456	184,725
Group registration	600	120	670
Business licences	78,387	23,270	224,500
Application Fees	29,956	4,328	65,992
Agency Fees	22,599	0	22,657
Advertisements/Billboards	3,216	0	8,479
Miscellaneous	8,917	3,212	
Other Fees and Charges	69,623	15,321	
<b>2a. Discretionary Government Transfers</b>	<b>2,443,324</b>	<b>557,511</b>	<b>2,534,162</b>
District Unconditional Grant (Non-Wage)	476,546	119,136	770,000
Urban Unconditional Grant (Non-Wage)	149,810	37,453	145,456
District Unconditional Grant (Wage)	1,374,057	292,247	1,363,966
District Discretionary Development Equalization Grant	361,415	72,283	92,894
Urban Unconditional Grant (Wage)	81,496	36,392	81,487
Urban Discretionary Development Equalization Grant	0	0	80,359
<b>2b. Conditional Government Transfers</b>	<b>14,960,149</b>	<b>3,822,600</b>	<b>14,703,372</b>
Transitional Development Grant	22,000	5,500	22,000
Support Services Conditional Grant (Non-Wage)	1,467,684	285,829	1,188,911
Development Grant	678,629	137,304	583,087
Sector Conditional Grant (Wage)	10,319,640	2,626,696	10,319,599
Sector Conditional Grant (Non-Wage)	2,472,197	767,271	2,589,775
<b>2c. Other Government Transfers</b>	<b>1,070,934</b>	<b>186,263</b>	<b>1,027,790</b>
LVEMP II	118,877	0	
Ministry of Trade Tourism and Industry	15,000	0	
ICOLEW		0	43,000
BBW Control	20,000	0	
CAIP	20,000	0	
YOUTH LIVELIHOOD PROGRAMME (YLP)	143,813	0	
Youth Livelihood Programme		0	143,813
UNEB	13,000	13,500	13,500
Uganda Road Fund		0	710,852
Uganda Bureau of Statistics (UBOS)	5,212	5,212	
Road Maintenance (Uganda Road Fund)	732,033	159,047	
PCY (Ministry of Gender)	3,000	0	
Ministry of Health		8,505	

# Vote: 540 Mpigi District

## A. Revenue Performance and Plans

LVEMP		0	116,625
<b>4. Donor Funding</b>	<b>562,512</b>	<b>123,840</b>	<b>611,746</b>
KOICA FUNDS (Sae-Maul Dong Project)		21,060	388,800
GAVI		28,910	
Mild May	150,000	2,278	
Mild May Uganda		0	33,000
Strengthening Decentralization for Sustainability (SDS)	295,000	0	
UCDA	4,500	0	
UNEPI/Disease Surv/TB	89,946	0	
UNEPI/TB/Disease Sur		0	89,946
Unspent balances - donor	23,066	23,066	
UNICEF		48,526	100,000
<b>Total Revenues</b>	<b>20,085,824</b>	<b>4,871,407</b>	<b>19,822,304</b>

### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

The district realized an overall local revenue of Shs. 181,193,000/= out Shs 1,048,905,000/= representing a realization rate of 17%. The best performing sources were Local Service Tax, land fees, Market/Gate Charges and application fees.

Low performance was realized from local hotel tax, group registration, Registration (e.g. Births, Deaths, Marriages, etc.) and application fees. There was no revenue from property rates and Sale of non-produced government Properties/assets due to the valuation

#### (ii) Central Government Transfers

The District realized Shs 4,976,156,000/= out of Shs 20,361,479,000/= representing a 24% revenue realization rate. Revenue sources realized include ; conditional government transfers at 25%, discretionary government transfers 24% ,other government transfers at 22% and Local Development Grant at 20%. The Best performing revenue source was other government transfers (UNEB) at 104% to support the 2015 PLE exercise and Conditional transfers to community Development Workers at 90%. However the distr

#### (iii) Donor Funding

The district realized Shs 112,307,000/= out of shs 550,979,000/= expected from donors representing a realization rate of 20%. The District only realized funds from UNICEF and GAVI as support to Mass Measles Campaign, Sae-Maul Dong project (Korean Government) and Mild May. There was no realization from Strengthening Decentralization for Sustainability (SDS), Uganda Coffee Development Authority and no communication made as the result of non release of funds.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

In 2016/2017 Mpigi District local government projects Shs. 242,393,000/= to be collected as locally raised revenue and this will constitute 1.3% of the total revenue expected by the district. As compared to FY 2015/2016, there has been a decrease in local revenue. However due to challenges in the OBT tool only local revenue for district level (35%) has been captured, local revenue for Lower Local Governments has not been captured because budgets and workplans for Lower Local Governments are inacc

#### (ii) Central Government Transfers

The District plans to receive Shs. 18,265,324,000/= from Central Government in FY 2016/2017 contributing 98.7% of the total revenue expected by the district. As compared to FY 2015/2016, there has been a decrease in revenue expected from Central Government from Shs 18,474,407,000/= to Shs. 18,265,324,000 /= in FY 2016/2017. The district only expects revenue of Shs 92,893,856/= as District Discretionary Development Equalization Grant (DDEG) which is far less than LGMSDP of Shs 361,415,000/= that t

#### (iii) Donor Funding

In FY 2016/2017, the District also expects Shs. 811,746,000/= from donors and this will contribute 4.2% of the total revenue expected by the district. The main sources of donor revenue will be ESMV -KOICA, UNICEF, Mild May Uganda, UNEPI/GAVI Fund. As compared to FY 2015/2016 there has been an increase in revenue from Shs. 562,512,000/= to Shs. 911,746,000/= the increase in revenue has mainly been due to the New Model village project per Lower Local Government funded by KOICA.

# Vote: 540 Mpigi District

## Summary of Performance and Plans by Department

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	869,582	172,934	1,979,290
District Unconditional Grant (Non-Wage)	50,892	7,899	124,350
District Unconditional Grant (Wage)	418,080	73,577	407,992
Locally Raised Revenues	74,053	10,000	74,133
Multi-Sectoral Transfers to LLGs	231,253	61,086	183,905
Support Services Conditional Grant (Non-Wage)	95,052	20,121	1,188,911
Unspent balances – UnConditional Grants	251	251	
<i>Development Revenues</i>	75,033	4,825	74,363
District Discretionary Development Equalization Gran	38,767	533	34,371
Locally Raised Revenues	3,200	0	3,437
Multi-Sectoral Transfers to LLGs	32,292	4,292	36,556
Unspent balances – Conditional Grants	775	0	
<b>Total Revenues</b>	<b>944,615</b>	<b>177,759</b>	<b>2,053,653</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	869,582	161,890	1,979,290
Wage	418,080	90,708	420,240
Non Wage	451,502	71,181	1,559,050
<i>Development Expenditure</i>	75,033	4,825	74,363
Domestic Development	75,033	4,825	74,363
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>944,615</b>	<b>166,714</b>	<b>2,053,653</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review July - September 2015, Administration realized Shs 177,759,000/= out of shs 944,615,000/= budgeted for both recurrent and development revenue, representing a 19% realization rate.

Expenditure was shs 166,714,000/= out of shs 177,759,000/= representing a 93.8% absorption rate. Expenditure was mainly done on payment of staff salaries, Non wage expenditure was done on facilitation of Monitoring visits conducted under PAF and LDG, Support supervision visits to all the

#### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017 Administration department will receive Shs 2,054,858,000/= for both recurrent and development revenue. The main sources of revenue will include support services conditional grant non-wage (pensioners), district unconditional non-wage (IPPS, IFMS, PAF monitoring and accountability grant), local revenue, district discretionary development equalization grant and urban development equalization grant.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

Staff salaries paid for three months  
 2 Monitoring visits conducted under PAF and LDG  
 Support supervision visits to all the 7 LLGs  
 Familiarization tour conducted by Deputy CAO  
 Payroll printing done  
 Verification of pensioners done

# Vote: 540 Mpigi District

## Workplan 1a: Administration

Plans for 2016/17 by Vote Function

Staff salaries paid for three months  
 2 Monitoring visits conducted under PAF and LDG  
 Support supervision visits to all the 7 LLGs  
 Familiarization tour conducted by Deputy CAO  
 Payroll printing done  
 Verification of pensioners done

Medium Term Plans and Links to the Development Plan

Staff recruitment for critical posts.  
 Transport improvement

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of transport across departments

Most departments lack vehicles for effective monitoring/supervision of Governments work/programmes

2. Understaffing across departments

Staffing levels across departments still low and many officers have overstayed in acting capacity due to inadequate resources to cater for them once promoted.

3. Inadequate funding

Community demands can not much with available funds

## Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	362,457	83,836	345,240
District Unconditional Grant (Non-Wage)	42,685	0	40,139
District Unconditional Grant (Wage)	72,169	27,277	72,168
Locally Raised Revenues	92,041	11,360	48,600
Multi-Sectoral Transfers to LLGs	151,667	44,184	184,333
Support Services Conditional Grant (Non-Wage)	3,851	970	
Unspent balances – Locally Raised Revenues	45	45	
<b>Total Revenues</b>	<b>362,457</b>	<b>83,836</b>	<b>345,240</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	362,457	83,836	345,240
Wage	86,223	34,351	99,404
Non Wage	276,234	49,486	245,836
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>362,457</b>	<b>83,836</b>	<b>345,240</b>

Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review, July – September 2015, Finance department realized Shs 83,836,000/= out of shs



# Vote: 540 Mpigi District

## Workplan 2: Finance

362,457,000/= budgeted for recurrent revenue, representing an 23% realization rate.

Finance department Expenditure was shs 83,836,000/= out of shs 90,648,000/= budgeted for first quarter . Expenditure was mainly done on payment for salaries, Preparation of Final accounts for FY 2014/15, revenue mobilization, facilitation of Board Survey Team.

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017 Finance department will receive Shs. 345,240,000/= for recurrent revenue. The main sources of funds will include local revenue and district unconditional recurrent grant (unconditional non-wage, wage and PAF). The funds will be used for payment of staff salaries, field revenue mobilization visits and support supervision of finance staff in the field.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Final Accounts for FY 2014/2015 prepared and submitted to relevant offices  
Board of Survey done  
Field visits on revenue mobilization done in six Sub Counties  
Supported Accounts staff in the field to update books of Accounts

#### Plans for 2016/17 by Vote Function

Final Accounts for FY 2014/2015 prepared and submitted to relevant offices  
Board of Survey done  
Field visits on revenue mobilization done in six Sub Counties  
Supported Accounts staff in the field to update books of Accounts

#### Medium Term Plans and Links to the Development Plan

Support Local Governments in Property Tax enforcement and Scope for LST (Most eligible tax payers are left out)  
The trading off of Local Administration Police affected enforcement of revenue collection

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Understaffing

Most officers are in acting capacity and thin in numbers

#### 2. Low local revenue base

The contribution of local revenue to the district budget is significantly low (<3%)

#### 3. Transport

The department has only one vehicle for revenue mobilization

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	2,099,324	403,747	933,898
District Unconditional Grant (Non-Wage)	118,849	33,195	288,623
District Unconditional Grant (Wage)	210,090	34,367	210,090

# Vote: 540 Mpigi District

## Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	49,366	5,000	49,366
Multi-Sectoral Transfers to LLGs	362,326	68,748	385,819
Support Services Conditional Grant (Non-Wage)	1,358,693	262,436	
<i>Development Revenues</i>	0	12,718	0
Multi-Sectoral Transfers to LLGs		12,718	
<b>Total Revenues</b>	<b>2,099,324</b>	<b>416,465</b>	<b>933,898</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,099,324	399,233	933,898
Wage	206,012	34,637	210,090
Non Wage	1,893,312	364,596	723,808
<i>Development Expenditure</i>	0	12,718	0
Domestic Development	0	12,718	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,099,324</b>	<b>411,951</b>	<b>933,898</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review, July – September 2015 Statutory Bodies realized Shs 416,465,000/= out of shs 2,099,324,000/= budgeted for recurrent revenue, representing 20 % realization rate.

Out of the quarterly expected outturn of Shs. 525,362,000/=, statutory bodies realized Shs. 416,465,000/= (79%) of which shs 411,951,000= utilized . Expenditure was mainly done on payment for salaries, District leaders gratuity, payment of pension and facilitation of revenue mobilization team.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive Shs. 933,898,000/= in FY 2016/2017 as recurrent revenue. The main sources of revenue are district unconditional recurrent grant (DSC operational costs, transfers LG PAC and Land Board, Councilors allowances, unconditional wage and PAF) and locally raised revenue.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Salaries for staff in the Department were paid promptly, PAF Funded political monitoring exercise done  
3 LGPAC meetings held.  
4 DSC meetings held  
District leaders gratuity paid for Quarter 1.

#### Plans for 2016/17 by Vote Function

Salaries for staff in the Department were paid promptly, PAF Funded political monitoring exercise done  
3 LGPAC meetings held.  
4 DSC meetings held  
District leaders gratuity paid for Quarter 1.

#### Medium Term Plans and Links to the Development Plan

Hold prompt meetings to approve plans and Budgets, Facilitate Executive to carry out extensive monitoring to ensure value for money

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Induction of newly elected LG political leaders by Ministry of Local Government

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate funding

# Vote: 540 Mpigi District

## Workplan 3: Statutory Bodies

Low local revenue base, the department activities are not fully funded

### 2. Non functionality of DSC and DLB

Delays by Public Service Commission and Ministry of Lands to approve new members on the DSC and DLB respectively has negatively affected the operations of the Boards

### 3. Delays in procurement process

Delays by Office of the Solicitor to approve some contracts above the district threshold that delays completion of works and Unspent balances at the end of the FY

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	508,430	82,453	479,995
District Unconditional Grant (Non-Wage)	4,000	0	5,554
District Unconditional Grant (Wage)	190,995	22,077	190,995
Locally Raised Revenues	15,344	375	16,934
Multi-Sectoral Transfers to LLGs	49,928	7,370	27,215
Other Transfers from Central Government	35,000	7,000	
Sector Conditional Grant (Non-Wage)	25,829	6,457	59,537
Sector Conditional Grant (Wage)	179,781	31,621	179,759
Unspent balances – UnConditional Grants	7,553	7,553	
<i>Development Revenues</i>	643,654	46,305	524,120
Development Grant	31,568	7,892	
District Discretionary Development Equalization Grant	14,316	0	
Donor Funding	289,660	21,060	388,800
Locally Raised Revenues	6,590	0	5,000
Multi-Sectoral Transfers to LLGs	48,474	2,820	33,930
Other Transfers from Central Government	100,677	0	96,390
Unspent balances – Other Government Transfers	152,369	14,533	
<b>Total Revenues</b>	<b>1,152,085</b>	<b>128,758</b>	<b>1,004,115</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	508,430	68,244	479,995
Wage	385,627	57,422	370,754
Non Wage	122,803	10,822	109,241
<i>Development Expenditure</i>	645,208	34,466	524,120
Domestic Development	351,048	22,401	135,320
Donor Development	294,160	12,065	388,800
<b>Total Expenditure</b>	<b>1,153,639</b>	<b>102,710</b>	<b>1,004,115</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review, July – September 2015 Production and Marketing realized Shs 128,758,000= out of shs 1,153,639, 000= budgeted for both recurrent and development revenue, representing 11% realization rate.

The best performing revenue sources were conditional transfers to production and marketing, Grant to Agric Extension and multi sectoral transfer to LLGs. Low performance was realized for LGMSDP at 0% , and other government transfers from MAAIF (BBW control) and donor (HAIP

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Production and Marketing Department expects to receive Shs. 1,004,115,000/= as recurrent and

## **Vote: 540** Mpigi District

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### ***Workplan 4: Production and Marketing***

development revenue. The main sources of revenue will include District conditional non-wage (district unconditional non-wage, unconditional wage and agricultural extension wage, production and marketing grant), locally raised revenue and other government transfers.

#### **(ii) Summary of Past and Planned Workplan Outputs**

##### *Physical Performance in the first quarter of 2015/16*

A Mukene store constructed at Ssenyondo Landing site in Buwama Sub County

3 Enforcement patrols conducted at Kammengo and Buwama

2 Fish catch assessment surveys conducted at Kamaliba, Lwalalo, Kiwanga, Katebo and Senyondo Landing Sites

Department meeting held

Joint monitoring visit conducted

Nkozi Sub County

Expansion and maintenance of tree nursery done

Outstanding balance on colonial coffee supplied in FY 2014/2015 cleared

##### *Plans for 2016/17 by Vote Function*

A Mukene store constructed at Ssenyondo Landing site in Buwama Sub County

3 Enforcement patrols conducted at Kammengo and Buwama

2 Fish catch assessment surveys conducted at Kamaliba, Lwalalo, Kiwanga, Katebo and Senyondo Landing Sites

Department meeting held

Joint monitoring visit conducted

Nkozi Sub County

Expansion and maintenance of tree nursery done

Outstanding balance on colonial coffee supplied in FY 2014/2015 cleared

##### *Medium Term Plans and Links to the Development Plan*

Capacity enhancement for newly recruited extension workers

Transport improvement strategies

Farmers trained in Fish farming and Tissue Culture

7 Model villages

#### **(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**

Agricultural Inputs under Operation Wealth Creation (OWC), Coffee seedlings supplied by MPs and UCDA, World Vision, SC VI Agro forestry, MPIFA, Caritas

#### **(iv) The three biggest challenges faced by the department in improving local government services**

##### *1. Crop pests and diseases*

Banana Bacterial Wilt, Coffee Twig Borer and others have remained a challenge to the district. The district is also continuously attacked by caterpillars which threaten food security

##### *2. Transport*

The department has one vehicle and the motorcycles for extension staff are too old

##### *3. Inadequate funding*

The allocation for Production and marketing has continuously reduced yet demand for extension services has increased

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### ***Workplan 5: Health***

#### **(i) Overview of Workplan Revenue and Expenditures**

# Vote: 540 Mpigi District

## Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,377,172	631,425	2,384,335
District Unconditional Grant (Non-Wage)	3,700	0	3,700
District Unconditional Grant (Wage)	4,172	1,157	4,172
Locally Raised Revenues	3,966	0	5,476
Multi-Sectoral Transfers to LLGs	50,870	10,359	64,080
Other Transfers from Central Government		8,505	
Sector Conditional Grant (Non-Wage)	448,663	112,166	441,105
Sector Conditional Grant (Wage)	1,865,801	499,238	1,865,801
<i>Development Revenues</i>	327,774	98,357	293,278
Development Grant	35,549	7,110	55,332
District Discretionary Development Equalization Grant	13,593	0	
Donor Funding	239,946	79,714	222,946
Locally Raised Revenues	1,510	0	
Multi-Sectoral Transfers to LLGs	25,643	0	15,000
Unspent balances - donor	11,533	11,533	
<b>Total Revenues</b>	<b>2,704,946</b>	<b>729,781</b>	<b>2,677,612</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,377,172	625,154	2,384,335
Wage	1,869,974	500,395	1,869,973
Non Wage	507,199	124,759	514,361
<i>Development Expenditure</i>	327,774	45,464	293,278
Domestic Development	76,295	0	70,332
Donor Development	251,479	45,464	222,946
<b>Total Expenditure</b>	<b>2,704,946</b>	<b>670,617</b>	<b>2,677,612</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review, Health department received Shs 729,781,000/= for both development and recurrent revenue. The best performing revenue sources were donor and PHC salaries at 33%. The department did not realize local revenue and unconditional non-wage.

Expenditure was shs. 670,617,000/= and was mainly spent on PHC salaries, health service delivery at health units, Mass measles immunization and conducting outreaches.

The department had unspent balances of shs. 59,164,000/= and thus

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Health and Environmental Sanitation department expects to receive Shs.2, 677,612,000/= as recurrent and development revenue. The main sources of revenue will be district unconditional non-wage recurrent (conditional transfers for PNFP hospital, PHC non-wage, PHC wage), District discretionary development grant (PHC development), donor funds and locally raised revenue.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Integrated Technical Support Supervision done by DHT  
 Mass measles for under 5 Years done  
 Micro planing and training of health workers at sub county level done  
 Social mobilization for mass measles immunization campaign done.  
 Collection of samples done with support from Mild May  
 Quarterly review meeting for DHT, incharges and other technical staff held  
 DHT technical guidance on Standard operating procedures done at health units.

# Vote: 540 Mpigi District

## Workplan 5: Health

Two outreaches conducted  
Mpigi Town Council  
Town cleaning d

### Plans for 2016/17 by Vote Function

Integrated Technical Support Supervision done by DHT  
Mass measles for under 5 Years done  
Micro planing and training of health workers at sub county level done  
Social mobilization for mass measles immunization campaign done.  
Collection of samples done with support from Mild May  
Quarterly review meeting for DHT, incharges and other technical staff held  
DHT technical guidance on Standard operating procedures done at health units.  
Two outreaches conducted  
Mpigi Town Council  
Town cleaning d

### Medium Term Plans and Links to the Development Plan

Budget allocation to renovation of delapidated structures  
Upgrading of Mpigi Health IV to hospital level and Buwama H/C III to Health Centre IV.  
Increasing PHC Non Wage allocation to Health Units.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Mild May Uganda

World Vision

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Lack of transport

The department currently has one old vehicle which is very hard to maintain

#### 2. Understaffing

The few health workers are over worked due to low wage bill

#### 3. Delapidated structures

Due to inadequate local revenue, facilities and staff quarters that need repairs can not be worked on.

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>UShs Thousand</i>			
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	10,353,162	2,764,064	10,413,414
District Unconditional Grant (Non-Wage)	5,800	0	5,800
District Unconditional Grant (Wage)	90,032	18,496	90,032
Locally Raised Revenues	9,502	0	15,000
Multi-Sectoral Transfers to LLGs	11,450	1,300	12,777
Other Transfers from Central Government	13,000	13,500	13,500
Sector Conditional Grant (Non-Wage)	1,949,320	634,931	2,002,267

# Vote: 540 Mpigi District

## Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Wage)	8,274,057	2,095,837	8,274,038
<i>Development Revenues</i>	286,905	52,201	332,405
Development Grant	206,737	41,347	300,798
District Discretionary Development Equalization Grant	14,280	0	
Locally Raised Revenues	1,587	0	
Multi-Sectoral Transfers to LLGs	54,697	1,249	31,607
Unspent balances – Conditional Grants	9,605	9,605	
<b>Total Revenues</b>	<b>10,640,067</b>	<b>2,816,265</b>	<b>10,745,819</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	10,353,162	2,735,459	10,413,414
Wage	8,364,088	2,114,333	8,364,070
Non Wage	1,989,073	621,127	2,049,344
<i>Development Expenditure</i>	286,905	800	332,405
Domestic Development	286,905	800	332,405
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>10,640,067</b>	<b>2,736,259</b>	<b>10,745,819</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period July - September 2015, Education and Sports department received Shs 2,816,265,000/= for both development and recurrent revenue representing a 26% budget performance. The best performing revenue source was other government transfers (UNEb) at 104% where the department received more funds for PLE above the budget, followed by Universal Secondary Education, Tertiary non-wage and wage at 33%. The department did not receive local revenue and unconditional non-wage.

Expenditure was Shs. 2

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Education and Sport department expects to receive Shs. 10,745,819,000/= as recurrent and development revenue. The main sources of revenue will be district unconditional non-wage recurrent, sector conditional non-wage (conditional transfers for UPE, USE and tertiary, Inspection grant, unconditional non-wage, wage), other government transfers (Uganda National Examination Board), District discretionary development grant (SFG) and locally raised revenue.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Nkozi sub County  
Solar Panel supplied at Kitokolo P/S  
Sub County contribution to NGO construction works made  
54 Primary schools and 1 Secondary School monitored by DEO

#### Plans for 2016/17 by Vote Function

Nkozi sub County  
Solar Panel supplied at Kitokolo P/S  
Sub County contribution to NGO construction works made  
54 Primary schools and 1 Secondary School monitored by DEO

#### Medium Term Plans and Links to the Development Plan

Increasing UPE and USE capitation per child and student respectively  
Retooling inform of vehicles

# Vote: 540 Mpigi District

## Workplan 6: Education

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Construction of pitlatrines and staff houses by World Vision

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate funding

Planned activities not implemented due to inadequate funds

#### 2. Transport

The departmental vehicle was grounded

#### 3. High staff turnover

The rate at which teachers leave service is too high.

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	919,904	166,629	901,620
District Unconditional Grant (Non-Wage)	6,400	0	6,400
District Unconditional Grant (Wage)	86,084	5,606	86,084
Locally Raised Revenues	5,380	0	3,500
Multi-Sectoral Transfers to LLGs	288,963	21,089	318,032
Other Transfers from Central Government	508,784	115,641	487,604
Unspent balances – Other Government Transfers	24,293	24,293	
<i>Development Revenues</i>	151,356	0	107,147
District Discretionary Development Equalization Grant	13,124	0	
Locally Raised Revenues	1,458	0	
Multi-Sectoral Transfers to LLGs	120,872	0	107,147
Other Transfers from Central Government	13,895	0	
Unspent balances – Locally Raised Revenues	2,006	0	
<b>Total Revenues</b>	<b>1,071,259</b>	<b>166,629</b>	<b>1,008,767</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	919,904	86,430	901,620
Wage	102,678	10,949	110,522
Non Wage	817,226	75,481	791,098
<i>Development Expenditure</i>	151,356	0	107,147
Domestic Development	151,356	0	107,147
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,071,259</b>	<b>86,430</b>	<b>1,008,767</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review, Roads sector realized Shs. 166,629,000/= for both recurrent and development revenue. The best performing revenue source was other government transfers (Uganda Road Fund) and unconditional wage at 23%. The sector did not receive local revenue and unconditional wage.

Expenditure was Shs. 86,430,000/= and that was used for maintenance of roads, payment staff salaries and maintenance of roads equipment.

The sector had unspent balances of Shs. 80,199,000/= which was to b



## **Vote: 540** Mpigi District

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### ***Workplan 7a: Roads and Engineering***

#### *Department Revenue and Expenditure Allocations Plans for 2016/17*

In FY 2016/2017, Roads sector expects to receive Shs. 1,008,767,000/= as recurrent revenue. The main sources of revenue will be district unconditional non-wage recurrent (unconditional non-wage, wage), other government transfers (Uganda Road fund) and locally raised revenue. As compared to FY 2015/2016, there has been a decrease in revenue from Shs 1,071,259,000/= to Shs. 1,008,767,000/=.

#### **(ii) Summary of Past and Planned Workplan Outputs**

##### *Physical Performance in the first quarter of 2015/16*

District level

Fuel for mechanized maintenance of ;Muyanga-Degeya (5.8 km)

Katebo-Buyaya (8.43Km)

Kinyika-Kituntu-Muyanga(5.79Km)

Luwunga- Busagazi (2.7Km)

Kayabwe-Kinyika -Bukasa (17.1Km)

Bills of Quantities prepared

District Roads equipment (2 Graders and vibro roller) maintained

Buwama

Road gangs paid

Nkozi Sub County

Routine maintenance on Kayabwe- Kinyika - Muyanga

##### *Plans for 2016/17 by Vote Function*

District level

Fuel for mechanized maintenance of ;Muyanga-Degeya (5.8 km)

Katebo-Buyaya (8.43Km)

Kinyika-Kituntu-Muyanga(5.79Km)

Luwunga- Busagazi (2.7Km)

Kayabwe-Kinyika -Bukasa (17.1Km)

Bills of Quantities prepared

District Roads equipment (2 Graders and vibro roller) maintained

Buwama

Road gangs paid

Nkozi Sub County

Routine maintenance on Kayabwe- Kinyika - Muyanga

##### *Medium Term Plans and Links to the Development Plan*

Funds should be provided for road opening and connectivity

#### **(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**

Private Developers

#### **(iv) The three biggest challenges faced by the department in improving local government services**

##### *1. Understaffing*

Staff to supervise day to day works like road overseers, road inspectors not available coupled with support staff

##### *2. Failure to attract road gangs*

The pay provided does not attract road gangs leading to poor post construction maintenance

##### *3. Lack of transport for supervisory activities*

Available vehicle too old to effectively carryout supervision

# Vote: 540 Mpigi District

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	33,533	8,953	63,744
District Unconditional Grant (Non-Wage)	1,000	2,608	1,400
District Unconditional Grant (Wage)	24,033	5,345	24,033
Locally Raised Revenues	1,500	1,000	1,500
Multi-Sectoral Transfers to LLGs	7,000	0	
Sector Conditional Grant (Non-Wage)	0	0	36,811
<i>Development Revenues</i>	479,788	86,455	253,104
Development Grant	404,775	80,955	226,957
District Discretionary Development Equalization Grant	7,316	0	
Locally Raised Revenues	4,147	0	4,147
Multi-Sectoral Transfers to LLGs	31,650	0	
Transitional Development Grant	22,000	5,500	22,000
Unspent balances – Conditional Grants	9,900	0	
<b>Total Revenues</b>	<b>513,321</b>	<b>95,408</b>	<b>316,849</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	55,533	8,644	63,744
Wage	24,033	5,345	24,033
Non Wage	31,500	3,299	39,711
<i>Development Expenditure</i>	458,188	26,759	253,104
Domestic Development	458,188	26,759	253,104
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>513,721</b>	<b>35,402</b>	<b>316,849</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review, water sector realized Shs 95,408,000/= for both development and recurrent revenue. The best performing revenue source was district unconditional non-wage, followed by local revenue, sanitation and hygiene grant and unconditional wage.

Expenditure was Shs 35,402,000/= and that was made on payment of staff salaries, training water user committees, holding advocacy and coordination meetings.

The sector had unspent balance of Shs. 60,005,000/= and that was caused by

#### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Water sector expects to receive Shs. 316, 849,000/= as recurrent and development revenue. The main sources of revenue will be district unconditional non-wage recurrent (unconditional non-wage, wage and sanitation and hygiene grant), district discretionary development equalization grant (Rural water conditional grant) and locally raised revenue.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

- 18 Water user committees trained
- 6 Advocacy meetings held
- 1 coordination meeting held
- 1 extension workers meeting held

#### Plans for 2016/17 by Vote Function

- 18 Water user committees trained
- 6 Advocacy meetings held
- 1 coordination meeting held

# Vote: 540 Mpigi District

## Workplan 7b: Water

1 extension workers meeting held

### Medium Term Plans and Links to the Development Plan

Technology change to avert pump thefts

Investment in iron removers

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Training water user committees and triggering demand by Kyakulumbye Development foundation

Piped water extension project for Buwama and Kayabwe by Ministry of Water and Environment

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Pump thefts

There is need to change technology to reduce on pump thefts

#### 2. Iron deposits

Many cases of iron deposits have been reported by communities

#### 3. Non functional water user committees

Negative community attitude to contribute for maintenance of water sources.

## Workplan 8: Natural Resources

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	153,524	28,250	158,431
District Unconditional Grant (Non-Wage)	14,252	1,155	15,377
District Unconditional Grant (Wage)	90,027	18,207	90,027
Locally Raised Revenues	11,208	0	5,000
Multi-Sectoral Transfers to LLGs	28,752	5,859	39,199
Sector Conditional Grant (Non-Wage)	8,339	2,085	8,828
Unspent balances – UnConditional Grants	945	945	
<i>Development Revenues</i>	109,661	29,719	31,435
District Discretionary Development Equalization Gran	3,440	0	
Locally Raised Revenues	382	0	
Multi-Sectoral Transfers to LLGs	17,300	0	11,200
Other Transfers from Central Government	18,199	0	20,235
Unspent balances – Other Government Transfers	70,339	29,719	
<b>Total Revenues</b>	<b>263,184</b>	<b>57,970</b>	<b>189,866</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	153,524	25,606	158,431
Wage	102,914	21,476	101,152
Non Wage	50,610	4,131	57,279
<i>Development Expenditure</i>	109,661	3,293	31,435
Domestic Development	109,661	3,293	31,435
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>263,184</b>	<b>28,899</b>	<b>189,866</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review, Natural Resources department received Shs. 57,970,000/= out Shs 263,184,000/= budgeted

# Vote: 540 Mpigi District

## Workplan 8: Natural Resources

for both development and recurrent revenue. The best performing revenue source was natural resource conditional grant at 25% followed by unconditional wage. Low performance was observed in unconditional non-wage. The sector did not receive local revenue due to cash limits and for LDG funds could not be transferred of department due to the new Treasury Single Account modality(Fund ar

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Natural Resources department expects to receive Shs.189,866,000/= as recurrent and development revenue. The main sources of revenue will be district unconditional non-wage recurrent (unconditional non-wage, wage and natural resources conditional grant), other government transfers (LVEMP) and locally raised revenue.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

- 120 deed plans issued
- 125 sheets of land records updated
- 250 Karamazoo blocks updated
- Draft ordinance

#### Plans for 2016/17 by Vote Function

- 120 deed plans issued
- 125 sheets of land records updated
- 250 Karamazoo blocks updated
- Draft ordinance

#### Medium Term Plans and Links to the Development Plan

Provision of the Forests Conditional Grant for Replenishing degraded Forest Cover.  
Community Sensitization strategies to address climate change

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

SC VII Agroforestry, NFA, NEMA and Forests of Forests and private nurseries

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Transporting forest produce at odd hours

Enforcement becomes a challenges due to risks involved.

#### 2. Staff gaps

The department lacks an Environmental Officer, physical Planner and Wetlands

#### 3. Inadequate supply of tree seedling to meet available demand

The demand for tree seedlings is high compared to availability of seedlings

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	216,325	39,350	253,064
District Unconditional Grant (Non-Wage)	5,800	0	7,300
District Unconditional Grant (Wage)	105,706	19,830	105,706
Locally Raised Revenues	4,000	0	1,300
Multi-Sectoral Transfers to LLGs	57,774	7,888	54,531

# Vote: 540 Mpigi District

## Workplan 9: Community Based Services

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Other Transfers from Central Government	3,000	0	43,000
Sector Conditional Grant (Non-Wage)	40,046	11,632	41,227
<i>Development Revenues</i>	<i>241,101</i>	<i>10,728</i>	<i>149,973</i>
District Discretionary Development Equalization Grant	1,872	0	
Locally Raised Revenues	300	0	
Multi-Sectoral Transfers to LLGs	83,958	2,906	6,160
Other Transfers from Central Government	143,813	0	143,813
Unspent balances – Conditional Grants	3,336	0	
Unspent balances – Other Government Transfers	7,821	7,821	
<b>Total Revenues</b>	<b>457,427</b>	<b>50,078</b>	<b>403,037</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>216,325</i>	<i>31,422</i>	<i>253,064</i>
Wage	115,373	22,027	105,706
Non Wage	100,952	9,395	147,358
<i>Development Expenditure</i>	<i>241,101</i>	<i>5,496</i>	<i>149,973</i>
Domestic Development	241,101	5,496	149,973
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>457,427</b>	<b>36,918</b>	<b>403,037</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

In period under review, Community Based Services Department realized Shs 50,078,000/= out of Shs. 457,427,000/= budgeted for both development and recurrent revenue. The best performing revenue sources were; Community development workers grant where the department received 90% of the funds expected, that was followed by transfers to special grant, women, youth and disability and Functional Adult Literacy at 25%. The department did not receive revenue from other government transfers (YLP), local r

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Community Based Services department expects to receive Shs.403,037,000/= 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.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Two refresher trainings conducted for FAL Instructors  
 Field monitoring visits for FAL classes conducted in 7 LLGs  
 Refresher workshop for 24 Selected FAL Instructors held.  
 One FAL review Meeting held  
 Kituntu Sub county  
 Poultry project for Kituntu Kwagalana Group Kasozi  
 Technical backstopping for CDD group done

#### Plans for 2016/17 by Vote Function

Two refresher trainings conducted for FAL Instructors  
 Field monitoring visits for FAL classes conducted in 7 LLGs  
 Refresher workshop for 24 Selected FAL Instructors held.  
 One FAL review Meeting held  
 Kituntu Sub county  
 Poultry project for Kituntu Kwagalana Group Kasozi  
 Technical backstopping for CDD group done

# Vote: 540 Mpigi District

## Workplan 9: Community Based Services

### Medium Term Plans and Links to the Development Plan

Transport improvement for CDOs at Lower Local Government level in form of durable motorcycles  
Training CDOS in Wealth creation strategies

#### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

World Vision under Child protection and Mild May Uganda

#### (iv) The three biggest challenges faced by the department in improving local government services

##### 1. Lack of transport

Contacts with the distant communities are less frequent

##### 2. Inadequate funding

Probation office should benefit from conditional grant

##### 3. Unfunctional structures

CDOs are focal persons for HIV/AIDS and Secretaries for Sub County NGO monitoring committees but have not been trained

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	73,206	17,600	68,358
District Unconditional Grant (Non-Wage)	10,701	6,283	19,710
District Unconditional Grant (Wage)	42,648	4,763	42,648
Locally Raised Revenues	8,000	0	6,000
Other Transfers from Central Government	5,212	5,212	
Support Services Conditional Grant (Non-Wage)	6,634	1,332	
Unspent balances – Locally Raised Revenues	11	11	
<i>Development Revenues</i>	5,340	0	0
Donor Funding	5,340	0	
<b>Total Revenues</b>	<b>78,546</b>	<b>17,600</b>	<b>68,358</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	73,206	14,289	68,358
Wage	42,648	4,763	42,648
Non Wage	30,558	9,526	25,710
<i>Development Expenditure</i>	5,340	0	0
Domestic Development	0	0	0
Donor Development	5,340	0	0
<b>Total Expenditure</b>	<b>78,546</b>	<b>14,289</b>	<b>68,358</b>

#### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period July - September, 2015, Planning Unit realized Shs 17,600,000= out of shs 78,546,000= budgeted for recurrent revenue, representing an 22 % realization rate.

The best performing revenue sources were; Other government transfers (UBOS) at 100%, followed by unconditional non wage at 59% and PAF at 20%. There was no realization for donor and Local revenue due to cash limits. Low performance on wage (11%) was caused by delays to implement recruitment of staff in the department.

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# Vote: 540 Mpigi District

## Workplan 10: Planning

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Planning Unit expects to receive Shs.68, 358,000/= as recurrent revenue. The main sources of revenue will be district unconditional non-wage recurrent (unconditional non-wage, wage and PAF) and locally raised revenue. As compared to FY 2015/2016, there has been a decrease in revenue from Shs 78,546,000/= to Shs. 68,358,000/=. The decrease in revenue is mainly due to revenue from other government transfers (UBOS) and donor funds which will not be received in FY 2016/2017.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

4Th Quarter performance progress report for FY 2014/2015 prepared  
Internal Assessment 2015 done  
4Th Quarter LGMSDP Accountabilities prepared  
Report on Investment Inventory prepared  
5 CBOs registered  
Budget/Planning cycle prepared and circulated  
Preparatory work for the Budget/Planning Conference for FY 2016/2017 done  
LGMSDP and PAF Monitoring field visits conducted

#### Plans for 2016/17 by Vote Function

4Th Quarter performance progress report for FY 2014/2015 prepared  
Internal Assessment 2015 done  
4Th Quarter LGMSDP Accountabilities prepared  
Report on Investment Inventory prepared  
5 CBOs registered  
Budget/Planning cycle prepared and circulated  
Preparatory work for the Budget/Planning Conference for FY 2016/2017 done  
LGMSDP and PAF Monitoring field visits conducted

#### Medium Term Plans and Links to the Development Plan

Operation and maintenance of completed facilities  
Community ownership of completed projects  
Transport improvement for Planning Units

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Technical support from National Planning Authority

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Understaffing

The department is currently manned by three officers

#### 2. Lack of transport

The department vehicle is too old and grounded.

#### 3. Operation and maintenance of completed facilities

Due to inadequate local revenue, maintenance of completed facilities/projects remains a challenge

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget

# Vote: 540 Mpigi District

## Workplan 11: Internal Audit

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	72,293	16,257	75,092
District Unconditional Grant (Non-Wage)	8,700	3,628	13,154
District Unconditional Grant (Wage)	40,019	7,979	40,019
Locally Raised Revenues	3,000	0	3,000
Multi-Sectoral Transfers to LLGs	16,668	3,679	18,919
Support Services Conditional Grant (Non-Wage)	3,454	970	
Unspent balances – Locally Raised Revenues	452	0	
<b>Total Revenues</b>	<b>72,293</b>	<b>16,257</b>	<b>75,092</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	72,293	16,257	75,092
Wage	44,840	9,514	46,459
Non Wage	27,453	6,743	28,633
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>72,293</b>	<b>16,257</b>	<b>75,092</b>

### Revenue and Expenditure Performance in the first quarter of 2015/16

In the period under review, July -September 2015, Internal Audit department realized Shs 16,257,000/= as revenue out of Shs 72,293,000/= budgeted representing a performance of 22%. The best performing revenue source was unconditional non wage at 42%, followed by PAF at 28% and unconditional wage at 22%. Expenditure was Shs 16,257,000/= and that was made on payment of staff salaries, field verification visits and preparation of Quarterly statutory audit reports.

### Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Internal Audit department expects to receive Shs.75,092,000/= as recurrent revenue. The main sources of revenue will be district unconditional non-wage recurrent (unconditional non-wage, wage and PAF) and locally raised revenue. As compared to FY 2015/2016, there has been a decrease in revenue from Shs 72,293,000/= to Shs. 56,173,000/=.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Staff salaries paid for three months  
 4th Statutory Internal Audit Report produced and submitted to relevant offices  
 Supplies verified  
 Handovers witnessed  
 Responses to queries raised reviewed  
 Monthly payrolls verified  
 Salary arrears and pension claims verified  
 Mpigi Town Council  
 Field verification visits conducted  
 Verified supplies and accounting records

#### Plans for 2016/17 by Vote Function

Staff salaries paid for three months  
 4th Statutory Internal Audit Report produced and submitted to relevant offices  
 Supplies verified  
 Handovers witnessed  
 Responses to queries raised reviewed  
 Monthly payrolls verified



## **Vote: 540** Mpigi District

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### ***Workplan 11: Internal Audit***

Salary arrears and pension claims verified  
Mpigi Town Council  
Field verification visits conducted  
Verified supplies and accounting records

#### *Medium Term Plans and Links to the Development Plan*

Projects identified in the 5 Year Development should be followed up to their logical conclusion  
Governance, risk management and control should be a priority

#### **(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**

Support from Line ministries

#### **(iv) The three biggest challenges faced by the department in improving local government services**

##### *1. Transport*

The department lacks a motor vehical to support effective execution of field activities.

##### *2. Old office equipment*

The computers in the department are very old, they require replacement despite limited resouces

##### *3. Understaffing*

Staffing in the department do not ryme with the approved structure