

Vote: 540 Mpigi District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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 2016/17. 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 2016/17 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 FY2016/17.

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.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Mpigi District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 540 Mpigi District

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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.

Vote: 540 Mpigi District

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.

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

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,048,905	508,568	1,037,162
2a. Discretionary Government Transfers	2,443,324	1,407,413	2,344,261
2b. Conditional Government Transfers	14,960,149	11,722,328	18,651,559
2c. Other Government Transfers	1,358,122	701,244	300,208
3. Local Development Grant		361,415	0
4. Donor Funding	562,512	302,453	2,529,913
Total Revenues	20,373,012	15,003,422	24,863,103

Planned Revenues for 2016/17

In FY 2016/2017, Mpigi District expects to realize Shs. 24,863,103,000/= for both recurrent and development revenue. The District intends to focus on improving quality of Agricultural production ,increasing access to safe water, improving quality of strategic infrastructure and strengthening service delivery in education through construction of classroom blocks and pit latrines to increase pupil: stance ratio from the current 70: 1 to 50:1 and scale up inspection and supervision.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	944,615	567,570	5,411,604
2 Finance	362,457	245,012	401,836
3 Statutory Bodies	2,099,324	1,756,254	962,225
4 Production and Marketing	1,153,639	433,722	678,857
5 Health	2,704,946	1,999,766	3,178,896
6 Education	10,640,067	7,849,634	12,153,169
7a Roads and Engineering	1,071,259	346,149	961,632
7b Water	513,721	182,736	388,223
8 Natural Resources	263,184	103,793	181,436
9 Community Based Services	457,427	141,022	401,627
10 Planning	78,546	35,559	68,358
11 Internal Audit	72,293	51,839	75,240
Grand Total	20,361,479	13,713,057	24,863,102
	<i>Wage Rec't:</i>	11,762,491	8,778,082
	<i>Non Wage Rec't:</i>	6,298,422	4,107,552
	<i>Domestic Dev't</i>	1,749,587	638,891
	<i>Donor Dev't</i>	550,979	188,532
			2,529,914

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. 13,393,935,000/= on payment of staff salaries with a slight increase of 12.2%.

Vote: 540 Mpigi District

Executive Summary

Vote: 540 Mpigi District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,048,905	508,568	1,037,162
Local Service Tax	189,646	75,626	236,848
Sale of non-produced government Properties/assets	8,997	0	46,990
Rent & rates-produced assets-from private entities	8,838	5,073	42,860
Rent & Rates from private entities	79,493	14,181	63,899
Rent & Rates from other Gov't Units	64,252	23,460	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,939	1,129	4,415
Property related Duties/Fees	23,777	6,620	
Other licences	200,731	77,701	68,367
Unspent balances – Locally Raised Revenues	2,514	12,719	
Market/Gate Charges	189,542	113,720	
Park Fees		0	59,387
Local Hotel Tax	5,571	598	
Local Government Hotel Tax		0	6,821
Land Fees	58,305	49,382	184,725
Group registration	600	308	670
Business licences	78,387	60,726	225,052
Application Fees	29,956	15,084	65,992
Agency Fees	22,599	4,481	22,657
Advertisements/Billboards	3,216	1,585	8,479
Miscellaneous	8,917	7,204	
Other Fees and Charges	69,623	38,970	
2a. Discretionary Government Transfers	2,443,324	1,768,829	2,344,261
District Unconditional Grant (Non-Wage)	476,546	347,444	598,931
Urban Unconditional Grant (Non-Wage)	149,810	108,279	183,285
District Unconditional Grant (Wage)	1,374,057	843,895	1,169,701
District Discretionary Development Equalization Grant	361,415	361,415	163,513
Urban Unconditional Grant (Wage)	81,496	107,795	143,022
Urban Discretionary Development Equalization Grant	0	0	85,810
2b. Conditional Government Transfers	14,960,149	11,721,860	18,651,559
Transitional Development Grant	22,000	16,500	226,348
Support Services Conditional Grant (Non-Wage)	278,766	173,983	
Sector Conditional Grant (Wage)	10,319,640	7,904,211	12,103,800
Sector Conditional Grant (Non-Wage)	2,472,197	1,683,933	3,231,566
Pension for Local Governments	1,188,918	1,272,496	2,102,829
Development Grant	678,629	670,737	567,043
Gratuity for Local Governments		0	402,130
General Public Service Pension Arrears (Budgeting)		0	17,844
2c. Other Government Transfers	1,358,122	686,244	300,208
YOUTH LIVELIHOOD PROGRAMME (YLP)	143,813	83,455	
Ministry of Trade Tourism and Industry	15,000	0	
BBW Control	20,000	0	
LVEMP II	118,877	0	

Vote: 540 Mpigi District

A. Revenue Performance and Plans

Makerere School of Public Health		0	7,771
CAIIP	20,000	5,900	
Youth Livelihood Programme		0	143,812
Unspent balances – UnConditional Grants	8,750	7,821	
Unspent balances – Other Government Transfers	254,822	184,133	
Unspent balances – Conditional Grants	23,616	10,017	
UNRA		0	18,500
UNEB	13,000	13,563	13,500
Ministry of Health		8,505	
Uganda Bureau of Statistics (UBOS)	5,212	5,212	
Road Maintenance (Uganda Road Fund)	732,033	367,639	
PCY (Ministry of Gender)	3,000	0	
LVEMP		0	116,625
4. Donor Funding	562,512	312,066	2,529,913
GAVI		83,924	80,000
Global Fund		23,026	
KOICA FUNDS (Sae-Maul Dong Project)		25,284	2,141,000
Mild May	150,000	50,814	
Mild May Uganda		0	100,000
Strengthening Decentralization for Sustainability (SDS)	295,000	0	
UCDA	4,500	0	
UNEPI/Disease Surv/TB	89,946	57,427	
UNEPI/TB/Disease Sur/WHO		0	68,914
Unspent balances - donor	23,066	23,066	
UNICEF		48,526	140,000
Total Revenues	20,373,012	14,997,567	24,863,103

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In 2016/2017 Mpigi District local government projects Shs.1,037,162,000/= to be collected as locally raised revenue and this will constitute 4.2% of the total revenue expected by the district. As compared to FY 2015/2016, there has been a decrease in local revenue.

(ii) Central Government Transfers

The District plans to receive Shs. 21,296,028,000/= from Central Government in FY 2016/2017 contributing 85.6% of the total revenue expected by the district. As compared to FY 2015/2016, there has been an increase in revenue expected from Central Government. There been an increase in discretionary government transfers and conditional government transfers.

(iii) Donor Funding

In FY 2016/2017, the District also expects Shs. 2,529,913,000/= from donors and this will contribute 10.1% of the total revenue expected by the district. The main sources of donor revenue will be ESMV -KOICA, UNICEF, Mild May Uganda and UNEPI/GAVI Fund. As compared to FY 2015/2016 there has been an increase in revenue from Shs. 562,512,000/= to Shs. 2,449,914,000/= the increase in revenue has mainly been due to the New Model village project per Lower Local Government funded by KOICA and support

Vote: 540 Mpigi District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	869,582	541,566	3,204,546
District Unconditional Grant (Non-Wage)	50,892	39,716	40,184
District Unconditional Grant (Wage)	418,080	243,406	318,203
General Public Service Pension Arrears (Budgeting)		0	17,844
Gratuity for Local Governments		0	402,130
Locally Raised Revenues	74,053	57,427	72,232
Multi-Sectoral Transfers to LLGs	231,253	129,613	251,124
Pension for Local Governments		0	2,102,829
Support Services Conditional Grant (Non-Wage)	95,052	71,154	
Unspent balances – Unconditional Grants	251	251	
<i>Development Revenues</i>	75,033	33,019	2,207,059
District Discretionary Development Equalization Grant	38,767	14,186	17,726
Donor Funding		0	2,141,000
Locally Raised Revenues	3,200	166	3,437
Multi-Sectoral Transfers to LLGs	32,292	18,667	44,896
Unspent balances – Conditional Grants	775	0	
Total Revenues	944,615	574,585	5,411,604
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	869,582	534,566	3,204,546
Wage	418,080	297,657	384,775
Non Wage	451,502	236,909	2,819,771
<i>Development Expenditure</i>	75,033	33,004	2,207,059
Domestic Development	75,033	33,004	66,059
Donor Development	0	0	2,141,000
Total Expenditure	944,615	567,570	5,411,604

2015/16 Revenue and Expenditure Performance up to March

In the period under review July 2015 – March 2016, Administration realized Shs 574,585,000/= out of shs 944,615,000/= budgeted for both recurrent and development revenue, representing a 61% realization rate.

Expenditure during January –March 2016 was Shs 166,975,000/= out of shs 168,587,000/= representing a 99% 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 7 LLGs, procurement of stationery for all departments, Payroll printing and Verification of decentralized pensioners.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Administration department will receive Shs 5,411,604,000/= for both recurrent and development revenue. The main sources of revenue will include support services conditional grant non-wage (pensioners), donor (KOICA), district unconditional non-wage and local revenue. As compared to FY 2015/2017, there has been an increase in revenue from Shs 944,615,000/= to Shs 5,411,604,000/=, the increment is mainly due to reallocation of funds for pension and gratuity from Statutory Boards to Administration and KOICA/ESMV funds from Production to Administration.

Vote: 540 Mpigi District

Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (UShs '000)	6,000	150,383	0
Function: 1381			
%age of LG establish posts filled			70
No. (and type) of capacity building sessions undertaken	8	2	2
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	4	3	
No. of monitoring reports generated	4	3	
Function Cost (UShs '000)	938,615	564,870	5,411,604
Cost of Workplan (UShs '000):	944,615	567,570	5,411,604

2015/16 Physical Performance up to March

Staff salaries paid for Six months
 4 Monitoring visits conducted under PAF and LDG
 Two support supervision visits conducted in all the 7 LLGs
 Payroll printing done
 Verification of pensioners done

Planned Outputs for 2016/17

4 Quarterly monitoring and Evaluation reports for PAF and District Discretionary development equalization grant.
 Procurement of logistics (stationery and fuel) for service delivery
 Retooling offices with office furniture
 A local economic development project for coffee processing established in Mpigi Town Council
 A 5 stance lined pit latrine constructed in Muduuma Sub County.

(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

Vote: 540 Mpigi District

Workplan 2: Finance

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	362,457	245,012	401,836
District Unconditional Grant (Non-Wage)	42,685	13,000	49,812
District Unconditional Grant (Wage)	72,169	82,105	134,092
Locally Raised Revenues	92,041	33,402	41,662
Multi-Sectoral Transfers to LLGs	151,667	113,549	176,270
Support Services Conditional Grant (Non-Wage)	3,851	2,911	
Unspent balances – Locally Raised Revenues	45	45	
Total Revenues	362,457	245,012	401,836
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	362,457	245,012	401,836
Wage	86,223	104,309	161,327
Non Wage	276,234	140,703	240,509
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	362,457	245,012	401,836

2015/16 Revenue and Expenditure Performance up to March

In the period under review, July 2015 – March 2016, Finance department realized Shs 245,012,000/= out of shs 362,457,000/= budgeted for recurrent revenue, representing an 68% realization rate.

Cumulatively, Finance department Expenditure for the same period (July 2015 – March 2016) was shs 245,012,000/= out of shs 245,012,000/= realized representing an absorption rate of 100%. Expenditure was mainly done on payment for salaries, Technical backup visits support to Sub County, preparation of District Revenue Register as per LGFC tool, facilitation for revenue task force meetings held and three Revenue sensitisation meetings held in Muduuma, Kiringente and Nkozi subcounties.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Finance department anticipates to receive Shs. 401,836,000/= for recurrent revenue. The anticipated resources will be used for payment of staff salaries, field revenue mobilization visits and support supervision of finance staff in the field. As compared to FY 2015/2016 there has been an increase in revenue, the department will now receive IFMS operational revenue which was previously budgeted for under Administration.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			

Vote: 540 Mpigi District

Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	31/07/2015	16/03/2016	31/07/2016
Value of LG service tax collection	116000000	0	236848000
Value of Hotel Tax Collected	4689560	817500	6821000
Value of Other Local Revenue Collections	911765340	169297858	793494000
Date of Approval of the Annual Workplan to the Council	15/02/2015	16/3/16	30/04/2016
Date for presenting draft Budget and Annual workplan to the Council	01/04/2015	16/3/16	15/04/2016
Date for submitting annual LG final accounts to Auditor General	31/08/2015	31/3/16	31/08/2016
Function Cost (UShs '000)	362,457	245,012	401,836
Cost of Workplan (UShs '000):	362,457	245,012	401,836

2015/16 Physical Performance up to March

Technical backup visits support to Sub County ,District Revenue Register compiled as per LGFC tool , 2 revenue task force meetings held and three Revenue sensitisation meetings held in Muduuma, Kiringente and Nkozi subcounties.

Planned Outputs for 2016/17

Final Accounts Prepared
 Revenue and Expenditure Estimates Prepared
 Tax Payers Register prepared
 Revenue Ordinance prepared
 Assets register updated
 Board of Survey report prepared
 IFMS operations

(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 significantntly 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 March	Approved Budget

Vote: 540 Mpigi District

Workplan 3: Statutory Bodies

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	910,406	504,184	962,225
District Unconditional Grant (Non-Wage)	118,849	96,390	312,279
District Unconditional Grant (Wage)	210,090	106,669	192,613
Locally Raised Revenues	49,366	60,000	70,044
Multi-Sectoral Transfers to LLGs	362,326	148,513	387,289
Support Services Conditional Grant (Non-Wage)	169,775	92,612	
<i>Development Revenues</i>		12,718	
Multi-Sectoral Transfers to LLGs		12,718	
Total Revenues	910,406	516,903	962,225

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	2,099,324	1,743,536	962,225
Wage	206,012	93,840	192,613
Non Wage	1,893,312	1,649,695	769,612
<i>Development Expenditure</i>	0	12,718	0
Domestic Development	0	12,718	0
Donor Development	0	0	0
Total Expenditure	2,099,324	1,756,254	962,225

2015/16 Revenue and Expenditure Performance up to March

In the period under review, July 2015 – March 2016 Statutory Bodies realized Shs 1,789,398,000/= out of shs 2,099,324,000/= budgeted for recurrent revenue, representing 85 % realization rate.

The best performing revenue sources were; locally raised revenue, pension and gratuity for local governments, district unconditional non-wage, transfers for DSC operations and PAF

Expenditure was mainly done on payment of pension and gratuity for teachers and other local government retired civil servants, facilitating council, executives and council committees at all levels, facilitating operations of the district service commission, LG PAC, contracts committee and facilitating revenue mobilization done by political leaders.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive Shs. 962,225,000/= in FY 2016/2017 as recurrent revenue. The funds will be used for maintaining Councils at all levels, advertising tenders, staff recruitment and facilitating public accounts committee. As compared to FY 2015/2016, there has been a decrease in revenue from Shs. 2,099,324,000/= to Shs. 962,225,000/= and this is mainly due to the reallocation of funds for pension and gratuity from Statutory bodies to Administration department.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of Land board meetings	8	0	8
No. of land applications (registration, renewal, lease extensions) cleared	40	0	30
No. of Auditor Generals queries reviewed per LG	8	2	8
No. of LG PAC reports discussed by Council	4	3	4
Function Cost (UShs '000)	2,099,324	1,756,254	962,225
Cost of Workplan (UShs '000):	2,099,324	1,756,254	962,225

Vote: 540 Mpigi District

Workplan 3: Statutory Bodies

2015/16 Physical Performance up to March

Salaries for staff in the Department were paid promptly, PAF Funded political monitoring exercise done

6 LGPAC meetings held.

10 DSC meetings held

District leaders gratuity paid for Quarter 3 and sitting allowances for council and committees paid.

Pension for teachers and other local government staff paid

Three District Council Sessions held

Revenue mobilization visits by political leaders, facilitated

Council Speaker and Executive Members with fuel for monitoring activities in the 7 LLGs.

Planned Outputs for 2016/17

Hold meetings to approve Development Plan, Budgets and work plans, recruitment of staff in 20 critical posts and confirm 60 staff cases. The DPAC will review auditor general report for District and Town Council and Land board will make 20 land lease applications. The PDU will advertise contracts to attract competent service providers for new FY.

(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

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	509,984	270,615	508,670
District Unconditional Grant (Non-Wage)	5,554	2,000	5,554
District Unconditional Grant (Wage)	190,995	101,760	90,995
Locally Raised Revenues	15,344	1,875	16,934
Multi-Sectoral Transfers to LLGs	49,928	20,788	20,615
Other Transfers from Central Government	35,000	7,000	
Sector Conditional Grant (Non-Wage)	25,829	19,372	38,741
Sector Conditional Grant (Wage)	179,781	110,267	335,830
Unspent balances – UnConditional Grants	7,553	7,553	
<i>Development Revenues</i>	643,654	211,435	170,187
Development Grant	31,568	23,676	31,233
District Discretionary Development Equalization Grant	14,316	29,016	10,000

Vote: 540 Mpigi District

Workplan 4: Production and Marketing

Donor Funding	289,660	44,868	
Locally Raised Revenues	6,590	0	5,000
Multi-Sectoral Transfers to LLGs	48,474	2,820	27,563
Other Transfers from Central Government	100,677	5,726	96,390
Unspent balances – Other Government Transfers	152,369	105,329	
Total Revenues	1,153,639	482,050	678,857

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	508,430	249,521	508,670
Wage	385,627	219,199	426,825
Non Wage	122,803	30,322	81,845
<i>Development Expenditure</i>	645,208	184,201	170,187
Domestic Development	351,048	152,551	170,187
Donor Development	294,160	31,649	0
Total Expenditure	1,153,639	433,722	678,857

2015/16 Revenue and Expenditure Performance up to March

the period under review, July 2015 – March, 2016 Production and Marketing realized Shs 468,034,000= out of shs 1,153,639, 000= budgeted for both recurrent and development revenue, representing a 42% realization rate.

The best performing revenue sources were conditional transfers to production and marketing, Grant to Agricultural Extension and multi sectoral transfer to LLGs. Low performance was realized in donor funds, unconditional wage, unconditional non-wage and other government transfers. The department did not realize locally raised revenue and implementation of Slaughter house had not been done causing failure to realize LGMSDP revenue

Expenditure was shs 433,722,000= out of shs 482,050,000= representing a 89.9% absorption rate. Expenditure was mainly procurement of inputs and establishment on a weevil rearing centre for the fisheries sector under LVEMP, done on payment for salaries and Facilitation of field Monitoring exercise.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Production and Marketing Department expects to receive Shs. 678,857,000/= as recurrent and 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(LVEMP). As compared to FY 2015/2016 there has been a reduction in revenue expected by the department, the department will not receive funds from SDS, the project ended, funds from KOICA were transfers from production to Administration and LVEMP project is also in the final stages.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0181

Function Cost (US\$ '000)	7,352	0	0
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Function: 0182 District Production Services

Vote: 540 Mpigi District**Workplan 4: Production and Marketing**

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	63542	28558	30000
No of livestock by types using dips constructed	25139	28445	27000
No. of livestock by type undertaken in the slaughter slabs	44893	27290	34200
Quantity of fish harvested	2511	1876	2800
No. of tsetse traps deployed and maintained	140	116	48
No of slaughter slabs constructed	1	1	
Function Cost (UShs '000)	841,900	404,672	653,525
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	3	4	8
No. of trade sensitisation meetings organised at the district/Municipal Council	4	2	2
No of businesses inspected for compliance to the law	20	29	30
No of businesses issued with trade licenses	115	155	200
No of awareness radio shows participated in	0	1	4
No of businesses assisted in business registration process	8	5	8
No. of enterprises linked to UNBS for product quality and standards	4	2	4
No. of producers or producer groups linked to market internationally through UEPB	2	0	2
No. of market information reports disseminated	4	1	4
No of cooperative groups supervised	12	5	15
No. of cooperative groups mobilised for registration	7	2	8
No. of cooperatives assisted in registration	7	2	8
No. of tourism promotion activities mainstreamed in district development plans	0	0	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	4	3	8
No. and name of new tourism sites identified	1	1	1
No. of opportunities identified for industrial development	0	2	2
No. of producer groups identified for collective value addition support	4	4	4
No. of value addition facilities in the district		0	4
A report on the nature of value addition support existing and needed	yes	YES	YES
No. of Tourism Action Plans and regulations developed		1	1
Function Cost (UShs '000)	304,387	29,050	25,332
Cost of Workplan (UShs '000):	1,153,639	433,722	678,857

2015/16 Physical Performance up to March

7 support supervision conducted in all LLGs, Facilitated training for ANSWERID in gender mainstreaming and credit and cooperative principles by MSC, major repairs and vehicle servicing done, consultations done at NAADS Sec, MAAIF and KOICA HQs, three quarterly departmental planning, OBT & BFP submission to MAAIF, technology verification under OWC/ NAADS conducted

Planned Outputs for 2016/17

Vote: 540 Mpigi District

Workplan 4: Production and Marketing

Farmers trained in Fish farming and other priority enterprises (Banana, Coffee, Poultry, Piggery, Maize, Dairy, Ginger, Fruits, Apiary, Aquaculture)

Improved agricultural technologies and value addition equipments procured and distributed under OWC/ NAADS/ MAAIF interventions

60 tsetse traps procured and deployed

Enforcement patrols conducted

4 Fish Catchment Surveys conducted and fish capture recorded

Two Animal check points conducted and livestock vaccination done in all LLGs

Vaccination of Livestock done; Value addition facilities established and market linkages done, trade mobilisation and sensitisation meetings, producer groups linked to markets, tourism action plan finalised, disseminated and implemented.

(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, Promotion of Technology upscaling under ATAAS (Drought-Tolerant and high yielding maize - NARO MAIZE 03,56,57, MM3, Longe7/10H; High yielding, disease tolerant bean - NABE2/4,15,17,18; Improved fodde varieties, fodder/hay conservation, formulation and compounding of nutritional mineral blocks), Annual District Coffee shows held, Annual Agricultural show at Source of the Nile participated in, Plant Clinic sessions held, Bee-Hive project under MAAIF implemented where over 100 bee hives and implements will be provided and farmers supported in value addition.

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

1. Crop and Animal pests and diseases

Banana Bacterial Wilt, Coffee Twig Borer, Cassava mosaic, Cassava brown streak virus disease, Foot and Mouth 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 old Motor vehicle and the motorcycles for Sub County extension staff are too old yet there is limited funds allocation for O&M

3. Inadequate funding

The allocation for Production and marketing has continuously reduced yet demand for extension services has increased in light of the increasing mandate for the department

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,377,172	1,836,082	2,722,463
District Unconditional Grant (Non-Wage)	3,700	0	
District Unconditional Grant (Wage)	4,172	1,157	
Locally Raised Revenues	3,966	0	3,000
Multi-Sectoral Transfers to LLGs	50,870	31,041	63,936
Other Transfers from Central Government		8,505	7,771
Sector Conditional Grant (Non-Wage)	448,663	336,497	448,663
Sector Conditional Grant (Wage)	1,865,801	1,458,882	2,199,093
<i>Development Revenues</i>	327,774	293,134	456,433

Vote: 540 Mpigi District

Workplan 5: Health

Development Grant	35,549	35,549	0
District Discretionary Development Equalization Grant	13,593	0	15,520
Donor Funding	239,946	246,052	388,914
Locally Raised Revenues	1,510	0	25,000
Multi-Sectoral Transfers to LLGs	25,643	0	8,500
Other Transfers from Central Government		0	18,500
Unspent balances - donor	11,533	11,533	
Total Revenues	2,704,946	2,129,216	3,178,896

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>2,377,172</i>	<i>1,833,134</i>	<i>2,722,463</i>
Wage	1,869,974	1,460,039	2,199,093
Non Wage	507,199	373,095	523,370
<i>Development Expenditure</i>	<i>327,774</i>	<i>166,632</i>	<i>456,433</i>
Domestic Development	76,295	9,750	67,519
Donor Development	251,479	156,882	388,914
Total Expenditure	2,704,946	1,999,766	3,178,896

2015/16 Revenue and Expenditure Performance up to March

In the period under review July 2015-March 2016, Health department received Shs. 2,129,216,000/= out of Shs. 2,704,946,000/= budgeted for both development and recurrent revenue representing 79% realization rate. The best performing revenue sources were and PHC development and donor funding. The department did not realize local revenue and unconditional non-wage.

Expenditure was shs. 1,999,766,000/= out of Shs. 2,129,216,000/= realized representing an absorption rate of 93.9% and that was mainly spent on PHC salaries, health service delivery at health units, integrated support supervision, Mass measles immunization, payment of retention for projects implemented in FY 2014/2015 and conducting outreaches.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Health Department expects to receive Shs.3,178,896,000/= 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), donor funds and locally raised revenue. As compared to FY 2015/2016, there has been a fifteen percentage (15%) increment in revenue and basically planned to cater for newly recruited health workers' salaries.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0881 Primary Healthcare

Vote: 540 Mpigi District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of outpatients that visited the NGO Basic health facilities	52140	42102	61900
Number of inpatients that visited the NGO Basic health facilities	3360	3053	4400
No. and proportion of deliveries conducted in the NGO Basic health facilities	580	537	690
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	2336	2242	2650
Number of trained health workers in health centers	80	67	84
No of trained health related training sessions held.	65	50	60
Number of outpatients that visited the Govt. health facilities.	163236	124238	163339
Number of inpatients that visited the Govt. health facilities.	8370	6918	8698
No and proportion of deliveries conducted in the Govt. health facilities	5595	4766	6543
% age of approved posts filled with qualified health workers	70	69	80
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	80	80	82
No of children immunized with Pentavalent vaccine	7342	6334	6114
No of new standard pit latrines constructed in a village	0	0	2
No of maternity wards constructed	0	1	
No of OPD and other wards constructed	1	0	
Function Cost (US\$ '000)	2,704,946	1,999,766	333,963
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	205,256
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	2,639,677
Cost of Workplan (US\$ '000):	2,704,946	1,999,766	3,178,896

2015/16 Physical Performance up to March

Integrated Technical Support Supervision done by DHT
 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.

Planned Outputs for 2016/17

Two 2 stance lined pit latrines constructed at Ggolo and Bukasa Health
 Two outreaches conducted in Hard to reach areas
 Refurbishing of medical stores
 Minimum Health Package provided
 4 Quarterly Technical and integrated support supervision visits conducted.
 Quarterly VHT meetings and support to mass immunization with support from UNICEF

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

Vote: 540 Mpigi District

Workplan 5: Health

Mild May Uganda
Comprehensive HIV and AIDS project
Training Health workers
Remodelling works at health units

World Vision
Support to VHTs
Support to reproductive services

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

1. Inadequate wage allocation

There is a need to improve on the current staff level of 80%. There is inadequate staff in health facilities yet the wage provision does not cater for additional recruitment

2. Inadequate health infrastructure and delapidated structures

The cut in the budget provision for PHC development will affect the ongoing construction projects especially at Nnindy Health Centre. There is also need to provide for the maintenance of existing structures.

3. Upgrading Mpigi Health Centre IV to District Hospital Status

Whereas the MoH has confirmed that Mpigi Health Centre IV will be upgraded to a District Hospital with a trauma centre w.e.f FY 2016/2017, there has been no allocation for this undertaking in the district budget.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	10,353,162	7,711,909	11,651,516
District Unconditional Grant (Non-Wage)	5,800	7,000	
District Unconditional Grant (Wage)	90,032	53,008	90,032
Locally Raised Revenues	9,502	7,000	13,000
Multi-Sectoral Transfers to LLGs	11,450	4,500	16,789
Other Transfers from Central Government	13,000	13,563	13,500
Sector Conditional Grant (Non-Wage)	1,949,320	1,291,776	1,949,320
Sector Conditional Grant (Wage)	8,274,057	6,335,063	9,568,877
<i>Development Revenues</i>	286,905	231,672	501,653
Development Grant	206,737	206,737	244,520
District Discretionary Development Equalization Grant	14,280	14,081	21,004
Locally Raised Revenues	1,587	0	0
Multi-Sectoral Transfers to LLGs	54,697	1,249	36,129
Transitional Development Grant		0	200,000
Unspent balances – Conditional Grants	9,605	9,605	

Vote: 540 Mpigi District

Workplan 6: Education

Total Revenues	10,640,067	7,943,581	12,153,169
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>10,353,162</i>	<i>7,675,408</i>	<i>11,651,516</i>
Wage	8,364,088	6,373,090	9,658,909
Non Wage	1,989,073	1,302,318	1,992,608
<i>Development Expenditure</i>	<i>286,905</i>	<i>174,226</i>	<i>501,653</i>
Domestic Development	286,905	174,226	501,653
Donor Development	0	0	0
Total Expenditure	10,640,067	7,849,634	12,153,169

2015/16 Revenue and Expenditure Performance up to March

In the period July 2015 – March 2016, Education and Sports department received Shs. 7,943,581,000/= out of Shs. 10,640,067,000/= budgeted for both development and recurrent revenue representing a 75% budget performance. The best performing revenue source was unconditional non-wage ,followed by other government transfers(UNEB) at 104%, Conditional grant SFG, tertiary and secondary salaries. The department has already applied for extra revenue to top up Tertiary and secondary salaries which had been under budgeted.

Expenditure was Shs. 7,849,634,000/= and that was mainly spent on payment of staff salaries, conducting PLE 2015 exercise, construction of pit latrines, transfers for UPE, USE, Tertiary non-wage and conducting school Inspection visits.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Education and Sport department expects to receive Shs.11, 947,289,000/= as recurrent and development revenue. The main sources of revenue will be conditional tranfers for wage (primary, secondary and tertiary), 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. As compared to FY 2015/2016, there has been an increase in revenue for UPE, USE, conditional salaries for primary teachers, secondary and School facilitation grant.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	46812	45444	46042
No. of student drop-outs	205	203	200
No. of Students passing in grade one	500	480	500
No. of pupils sitting PLE	5959	0	5988
No. of classrooms constructed in UPE	4	2	0
No. of latrine stances constructed	18	3	25
No. of teacher houses constructed	0	0	1
No. of primary schools receiving furniture	2	0	3
Function Cost (US\$ '000)	6,853,692	4,833,339	7,556,890
Function: 0782 Secondary Education			
No. of students enrolled in USE	9811	9811	12323
No. of ICT laboratories completed	0	0	1
Function Cost (US\$ '000)	3,378,308	2,720,292	4,083,393

Vote: 540 Mpigi District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	20	23	23
No. of students in tertiary education	175	165	180
Function Cost (US\$ '000)	270,903	222,089	317,532
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	194	198	120
No. of secondary schools inspected in quarter	9	9	15
No. of tertiary institutions inspected in quarter	1	1	1
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	136,664	73,915	194,354
Function: 0785 Special Needs Education			
No. of SNE facilities operational	2	2	2
No. of children accessing SNE facilities	103	103	105
Function Cost (US\$ '000)	500	0	1,000
Cost of Workplan (US\$ '000):	10,640,067	7,849,634	12,153,170

2015/16 Physical Performance up to March

A 5 stance lined pit latrine at Kissamula P/S in Muduuma S/C
 Retention for a pitlatrine at St. Kizito Ggo;o P/S the completed works in FY2014/15
 Staff salaries for six months paid
 A 5stance lined pitlatrine constructed at Kisamula P/S in Muduuma Sub County
 A two classroom block under construction at Ntambi P/S in Buwama Sub County
 Retention paid for 4 Staff houses completed in FY 2014/2015
 Retention paid for 1 5stance pit latrine completed in FY 2014/2015
 PLE conducted
 Nkozi sub County
 Solar Panel supplied at Kitokolo P/S
 Sub County contribution to NGO construction works made
 Three Quarterly supervision and monitoring report prepared
 Begning of 2ndTerm teachers meeting held
 One report prepared
 198 Schools inspected in both government and Private schools)

Planned Outputs for 2016/17

One 4-unit staff house with a two stance pit latrine constructed at Bukibira Primary school.
 Five 5 stance lined pit latrines constructed at Nseke P/S in Mpigi Town Council, Arch. Bishop Kiwanuka Nakirebe P/S, St. Martin Buyiga in Kammengo, Kyagalanyi and Bunjako Primary schools
 Outstanding balance on construction works at Kisozi (Presidential pledge) paid
 70 Three seater desks supplied to two UPE schools Tiribogo P/S -20 desks, Kanyike P/S-20 and Bujuuko C/S-30 desks

(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 SFG allocation

Vote: 540 Mpigi District

Workplan 6: Education

Inadequate development grant makes it difficult to improve infrastructure in all schools.

2. Transport

The departmental vehicle which is in poor mechanical condition affects school inspection.

3. Inadequate school infrastructure

Inadequate classrooms, staff houses, latrines and furniture

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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	919,904	427,039	819,970
District Unconditional Grant (Non-Wage)	6,400	1,000	6,400
District Unconditional Grant (Wage)	86,084	28,255	52,526
Locally Raised Revenues	5,380	1,500	500
Multi-Sectoral Transfers to LLGs	288,963	147,931	49,576
Other Transfers from Central Government	508,784	224,060	
Sector Conditional Grant (Non-Wage)		0	710,968
Unspent balances – Other Government Transfers	24,293	24,293	
<i>Development Revenues</i>	151,356	63,737	141,662
District Discretionary Development Equalization Grant	13,124	0	
Locally Raised Revenues	1,458	0	38,000
Multi-Sectoral Transfers to LLGs	120,872	57,837	103,662
Other Transfers from Central Government	13,895	5,900	
Unspent balances – Locally Raised Revenues	2,006	0	
Total Revenues	1,071,259	490,777	961,632
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	919,904	289,191	819,970
Wage	102,678	38,940	52,525
Non Wage	817,226	250,251	767,445
<i>Development Expenditure</i>	151,356	56,958	141,662
Domestic Development	151,356	56,958	141,662
Donor Development	0	0	0
Total Expenditure	1,071,259	346,149	961,632

2015/16 Revenue and Expenditure Performance up to March

In the period under review, Roads sector realized Shs. 490,777,000/= out of Shs 1,071,259,000 budgeted for both recurrent and development revenue representing a performance of 46%. The best performing revenue source was other government transfers (Uganda Road Fund), multi sectoral transfers and unconditional wage. The sector did not receive local revenue.

Expenditure was Shs. 346,149,000/= out of Shs 490,777,000/= representing an absorption rate of 70.5% and that was used for maintenance of roads equipment, return of funds to the consolidated account and payment staff salaries.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Roads sector expects to receive Shs. 961,631,000/= as recurrent and development revenue. The main sources of revenue will be district unconditional non-wage recurrent (unconditional non-wage, wage), other

Vote: 540 Mpigi District

Workplan 7a: Roads and Engineering

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. 961,631,000/=, the sector will not receive funds for LGMSDP/DDEG and urban roads resealing.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481			
No of bottle necks removed from CARs	0	0	15
Length in Km of Urban paved roads routinely maintained		0	13
Length in Km of Urban unpaved roads routinely maintained		0	13
Length in Km of Urban unpaved roads periodically maintained		0	2
No. of bottlenecks cleared on community Access Roads	6	0	
Length in Km of District roads routinely maintained	189	40	152
Length in Km of District roads periodically maintained	0	00	36
Function Cost (US\$ '000)	981,546	337,499	831,886
Function: 0482			
Function Cost (US\$ '000)	89,714	8,650	129,746
Cost of Workplan (US\$ '000):	1,071,259	346,149	961,632

2015/16 Physical Performance up to March

17 Kms Kayabwe - Kinyika - Bukasa. - Supervision of recruitment of road gangs done
 Unspent balances for FY 2014/2015 returned to Treasury
 Kiringente Sub County
 Spot improvement and grading done on Kagezi - Nama road 1.5 kms
 Repairs done on LC III chairperson's office
 Kituntu Sub County
 2 Kms graded along Lwamanya - Lwamikoma
 2 Kms graded along Nkasi - Wassozzi
 Routine maintenance done on; Katiiti - Kyewanise, Migamba - Katiiti - Wabuuka, Kagenda - Wattuba - Njeru, Njeru-
 Ssambwe-Kattebe and Kidduweraba- Magungu - Bbula
 Mpigi Town Council
 Staff salaries for six months paid
 Supervision of road gangs done
 Mechanical
 Road grading done on;
 2.0 Kms along Vvuna - Boza
 Opened 2.2 Kms along Nakaligi - Nakiyanja
 Labor based
 Road gangs paid on;
 2.0 kms Kalagala - Nseke
 0.4 Kms Paul Matovu
 4.0kms Kalagala- Kafumu - Seeta
 2.5 Kms Nabunya - Lungala
 1.2 Kms Hamudan Mpanga
 1.2 Kms Kasiwo - Jjanya
 5Kms Lungala - Senene - Nabona

Vote: 540 Mpigi District

Workplan 7a: Roads and Engineering

3.3 Kms Lufuka - Bikondo, Lufuka - Kasanje road and Bikondo - Kikko

1.2 kms Kyosiga - Nakigudde

2.5 kms Gogwe - Kelezia

Mechanical repairs done on road equipment

Planned Outputs for 2016/17

District Perimeter fence constructed

Routine maintenance done on 66.1 Kms (Good and Fair roads)

Periodic maintenance (Road grading with compaction) done on 33.83 kms

Spot gravelling and drainage re-installation done on 51.9Kms

22 Lines of Culverts installed

Routine maintenance of Offices done

Road Equipment (2 tippers, 2 graders, A vibro roller and 2 pickups) maintained

Mpigi Town Council

Road equipment (Tipper, Pick up and tractor) maintained

2.2 Kms graded along Waggumbulizi - Nyomerwa

3.0 Kms graded along Bulyansi - Katantili

4.2 Kms graded along Boza - Bumoozi

3.0 Kms graded along Kyasanku- Lwanga

Supervision of road works and Road gangs paid

Kiringente Sub County

3 Kms graded along Sekiwunga - Nabitimpa road

Nkozi Sub County

3 Kms graded along Mulondo- Mustafa road

Buwama Sub County

Spot improvement done on Kawumba - Kitosi Road

Kituntu Sub County

1.5 kms graded along Busagazi road

4.5 kms graded along Bukemba - Katonga Road

Routine maintenance on Batch A and Batch B roads

Kammengo Sub County

Grading done on Bukabi- Bbaale-Kikoko in Musa parish

Nkozi Sub County

2.0 Kms graded along Maduuka- Kiwanga

Buwama Sub County

Spot improvement of Sakabusolo- Kumbya Swamp

(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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	33,933	20,136	67,934
District Unconditional Grant (Non-Wage)	1,400	2,608	0
District Unconditional Grant (Wage)	24,033	16,528	23,405
Locally Raised Revenues	1,500	1,000	3,000
Multi-Sectoral Transfers to LLGs	7,000	0	5,120
Sector Conditional Grant (Non-Wage)	0	0	36,408
<i>Development Revenues</i>	479,788	428,074	320,289
Development Grant	404,775	404,775	291,289
District Discretionary Development Equalization Grant	7,316	0	0
Locally Raised Revenues	4,147	0	0
Multi-Sectoral Transfers to LLGs	31,650	6,799	7,000
Transitional Development Grant	22,000	16,500	22,000
Unspent balances – Conditional Grants	9,900	0	0
Total Revenues	513,721	448,209	388,223
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	55,533	26,066	67,934
Wage	24,033	16,528	23,405
Non Wage	31,500	9,537	44,528
<i>Development Expenditure</i>	458,188	156,670	320,289
Domestic Development	458,188	156,670	320,289
Donor Development	0	0	0
Total Expenditure	513,721	182,736	388,223

2015/16 Revenue and Expenditure Performance up to March

In the period under review, water sector realized Shs. 448,209,000/= out of Shs 513,721,000/= budgeted for both development and recurrent revenue representing a revenue realization rate of 87%. The best performing revenue source was District unconditional non-wage, followed by Conditional grant rural water, sanitation and hygiene grant and unconditional wage and local revenue,

Expenditure was Shs 182,736,000/= and that was made on payment of retention on completed facilities for FY 2014/2015, payment for newly constructed 10 Motorized shallow ,staff salaries, training water user committees, holding advocacy and coordination meetings.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Water sector expects to receive Shs.388, 223,000/= 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), Rural water conditional grant and locally raised revenue. As compared to FY 2015/2016, Water sector expects to receive 24.4% less of the rural water conditional grant in FY 2016/17.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 540 Mpigi District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	45	29	42
No. of water points tested for quality	23	0	32
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	7	7	6
No. of sources tested for water quality	23	0	0
No. of water points rehabilitated	15	0	0
% of rural water point sources functional (Shallow Wells)	85	85	80
No. of water pump mechanics, scheme attendants and caretakers trained	6	8	0
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	6	4	6
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	90	65	0
No. of Water User Committee members trained	90	64	45
No. of water and Sanitation promotional events undertaken	1	4	1
No. of water user committees formed.	18	18	9
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	11	10	
No. of deep boreholes drilled (hand pump, motorised)	8	0	9
No. of deep boreholes rehabilitated	15	0	7
Function Cost (UShs '000)	501,221	182,736	376,103
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (UShs '000)	12,500	0	12,120
Cost of Workplan (UShs '000):	513,721	182,736	388,223

2015/16 Physical Performance up to March

Cumulatively, quarter one to quarter three, the department has;
 Conducted Two District Water and Sanitation Coordination meetings held
 Paid Retention on projects completed in FY 2014/2015
 Trained 18 Water user committees
 Held 6 Advocacy meetings
 Held 1 extension workers meeting

A Hand dug shallow well-constructed at Mbuta in Muyira parish

In quarter three, the department was only able to complete construction of 10 Motorized shallow using rural water conditional grant and construction of deep bore holes had not been completed due to heavy rains and collapsing formations

Planned Outputs for 2016/17

Construction of nine deep boreholes
 Rehabilitation of 14 deep boreholes and shallow wells
 4 District water and sanitation coordination meetings organised
 Sanitation week activities organised

Vote: 540 Mpigi District

Workplan 7b: Water

(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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	153,524	89,258	154,152
District Unconditional Grant (Non-Wage)	14,252	5,249	15,377
District Unconditional Grant (Wage)	90,027	55,846	90,027
Locally Raised Revenues	11,208	1,283	5,000
Multi-Sectoral Transfers to LLGs	28,752	19,682	38,334
Sector Conditional Grant (Non-Wage)	8,339	6,254	5,413
Unspent balances – UnConditional Grants	945	945	
<i>Development Revenues</i>	109,661	40,880	27,285
District Discretionary Development Equalization Gran	3,440	0	3,850
Locally Raised Revenues	382	0	
Multi-Sectoral Transfers to LLGs	17,300	0	3,200
Other Transfers from Central Government	18,199	11,161	20,235
Unspent balances – Other Government Transfers	70,339	29,719	
Total Revenues	263,184	130,139	181,436
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	153,524	85,358	154,152
Wage	102,914	65,652	101,152
Non Wage	50,610	19,706	52,999
<i>Development Expenditure</i>	109,661	18,435	27,285
Domestic Development	109,661	18,435	27,285
Donor Development	0	0	0
Total Expenditure	263,184	103,793	181,436

2015/16 Revenue and Expenditure Performance up to March

In the period July 2015- March 2016, Natural Resources department received Shs. 130,139,000/= out Shs 263,184,000/= budgeted for both development and recurrent revenue representing a revenue realization rate of 49%. The best performing revenue source was natural resource conditional grant at 75% followed by multi-sectoral transfers to LLGs and unconditional wage at 68% and 62% respectively. Low performance was observed in unconditional non-

Vote: 540 Mpigi District

Workplan 8: Natural Resources

wage.

Expenditure was Shs. 103,793,000/= out of Shs. 130,139,000/= realized representing a burn rate of 80% and an absorption rate of 39.4% according to the budget. Expenditure was mainly done on payment of staff salaries, replenishing the degraded lake shore line by planting trees and other wetland vegetation, updating land records and conducting forest patrols.

The department had a balance of Sh.s 26,345,000/= and these were LVEMP funds earmarked for the supplier of tree seedlings.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Natural Resources department expects to receive Shs.181,436,000/= as recurrent and development revenue. The planned revenues will be used for payment of staff salaries and sensitization of communities on environmental mitigation measures among others .As compared to FY 2015/2016, there has been a decrease in expected revenue, that was mainly caused by reduction in other government transfers (LVEMP) and Natural Resource Conditional Grant.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983			
Number of people (Men and Women) participating in tree planting days	100	0	100
No. of Agro forestry Demonstrations	1	0	2
No. of community members trained (Men and Women) in forestry management	100	0	80
No. of monitoring and compliance surveys/inspections undertaken	60	52	60
No. of Water Shed Management Committees formulated	7	5	5
Area (Ha) of Wetlands demarcated and restored	10	0	6
No. of Wetland Action Plans and regulations developed	4	0	1
No. of community women and men trained in ENR monitoring	40	10	40
No. of monitoring and compliance surveys undertaken	28	13	28
No. of new land disputes settled within FY	28	19	25
Function Cost (US\$ '000)	263,184	103,793	181,436
Cost of Workplan (US\$ '000):	263,184	103,793	181,436

2015/16 Physical Performance up to March

Ten sensitization meetings on perception change along Lake shoreline restoration
Technical Guidance on construction of poultry sties, piggery and goat sties

Water shade committee in Nkozi Sub County sensitized

20 Forest Patrols Conducted

Planned Outputs for 2016/17

Demarcation and restoration of degraded sites

5 sensitization meetings held

25 forest patrols conducted

Review of EIA reports

Vote: 540 Mpigi District

Workplan 8: Natural Resources

Mentor and train technical staff and local environment committees on Environmental mainstreaming
500 Cadastral maps and Caramazoo records updated
Environmental compliance monitoring visits conducted in 7 LLGs.

(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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	216,325	120,912	227,947
District Unconditional Grant (Non-Wage)	5,800	1,000	6,508
District Unconditional Grant (Wage)	105,706	59,490	102,549
Locally Raised Revenues	4,000	0	4,385
Multi-Sectoral Transfers to LLGs	57,774	30,388	63,091
Other Transfers from Central Government	3,000	0	0
Sector Conditional Grant (Non-Wage)	40,046	30,035	42,052
Urban Unconditional Grant (Wage)		0	9,362
<i>Development Revenues</i>	241,101	111,352	173,679
District Discretionary Development Equalization Gran	1,872	1,440	3,500
Locally Raised Revenues	300	0	
Multi-Sectoral Transfers to LLGs	83,958	18,636	22,018
Other Transfers from Central Government	143,813	83,455	143,813
Transitional Development Grant		0	4,348
Unspent balances – Conditional Grants	3,336	0	
Unspent balances – Other Government Transfers	7,821	7,821	
Total Revenues	457,427	232,264	401,627
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	216,325	116,445	227,947
Wage	115,373	66,081	111,911
Non Wage	100,952	50,364	116,036
<i>Development Expenditure</i>	241,101	24,577	173,679
Domestic Development	241,101	24,577	173,679
Donor Development	0	0	0
Total Expenditure	457,427	141,022	401,627

Vote: 540 Mpigi District

Workplan 9: Community Based Services

2015/16 Revenue and Expenditure Performance up to March

In the period under review July 2015 – March, 2016, Community Based Services Department realized Shs 232,264,000/= out of Shs. 457,427,000/= budgeted for both development and recurrent revenue representing a performance of 51%. The best performing revenue sources were; Community development workers grant, FAL, PWD Special grant and Transfers for Women and Youth Councils where the department received 75% of the funds expected. Low realization was observed for other government transfers (YLP), local revenue and unconditional non-wage. The department did not receive locally raised revenue.

Expenditure was Shs. 141,022,000/= representing an absorption rate of 60.7%. That was mainly done on payment of staff salaries, refresher training for FAL Instructors, field monitoring visits, and holding a FAL review meeting. The department had unspent balances of Shs. 91,242,000/= and those were funds mainly for Youth livelihood projects .

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, Community Based Services department expects to receive Shs.402,627,000/= as recurrent and development revenue. The main sources of revenue will be District unconditional non-wage recurrent; Transitional Development Grant; other government transfers (ICOLEW and Youth Livelihood) and locally raised revenue. As compared to FY 2015/2016 there has been a reduction in expected revenues by 12% and has mainly caused by a reduction in other Central Government transfers (YLP and LGMSDP).

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	24	15	30
No. of Active Community Development Workers	10	7	11
No. FAL Learners Trained	460	400	500
No. of children cases (Juveniles) handled and settled	28	22	30
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	0	1	0
No. of women councils supported	1	1	1
Function Cost (UShs '000)	457,427	141,022	401,626
Cost of Workplan (UShs '000):	457,427	141,022	401,626

2015/16 Physical Performance up to March

District Level Monitoring visits conducted in the 7 LLGs (27 YLP projects monitored)

Review meeting held for the district technical support team

Baseline survey under YLP carried out in Muduuma, Kituntu, Buwama, Kammengo, Mpigi T/C and Kiringente

Vetting committee meeting held for Special Grant beneficiaries

Funds transferred for Disability Council activities

Funds transferred for vetted PWD project proposals (Goat rearing and PWD resource centre)

Buwama Sub County

An assortment of catering items procured by Buwama corner group under CDD

Kammengo Sub County

Technical backstopping of CDD groups done in three parishes

125 Plastic chairs for hire procured by God is Able Development Association under CDD.

Planned Outputs for 2016/17

Vote: 540 Mpigi District

Workplan 9: Community Based Services

14 YLP groups funded
 10 Community Development Workers trained under Transitional Development Grant (8 at LLG and 2 at HLG level)
 10 CDWs equipped with data storage -back ups under Transitional Development Grant
 4 PWDs groups funded under Special Grant
 600 Learners in 20 ICOLEW groups trained in literacy and wealth creation
 460 FAL learners trained
 30 Children resettled
 4 Quarterly workplace inspections done
 Materials and supplies to FAL class (DDEG)

(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>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	73,206	35,559	68,358
District Unconditional Grant (Non-Wage)	10,701	11,910	19,710
District Unconditional Grant (Wage)	42,648	14,031	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	4,395	
Unspent balances – Locally Raised Revenues	11	11	
<i>Development Revenues</i>	5,340	0	
Donor Funding	5,340	0	
Total Revenues	78,546	35,559	68,358
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	73,206	35,559	68,358
Wage	42,648	14,031	42,648
Non Wage	30,558	21,528	25,710
<i>Development Expenditure</i>	5,340	0	0
Domestic Development	0	0	0
Donor Development	5,340	0	0
Total Expenditure	78,546	35,559	68,358

Vote: 540 Mpigi District

Workplan 10: Planning

2015/16 Revenue and Expenditure Performance up to March

In the period July 2015 - March 2016, Planning Unit realized Shs 35,570,000= out of shs 78,546,000= budgeted for recurrent revenue, representing an 45 % realization rate.

The best performing revenue sources were; unconditional non wage at 111% followed by other government transfers (UBOS) at 100% and PAF at 66%. There was no realization for donor and Local revenue due to cash limits. Low performance on wage (33%) was caused by delays to implement recruitment of staff in the department.

Expenditure was shs 35,559,000= out of shs 78,546,000= representing an 45 % absorption rate. Expenditure was mainly done on payment of outstanding balances for UPDF officers involved in the National Population and Housing Census, organizing a Budget/Planning Conference for stakeholders, Preparing the District Annual Workplan for FY 2016/2017, conducting Internal Assessment, preparation of mandatory reports and payment of staff salaries.

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 the absence of financial commitment from UBOS and donor community(ies) to enable effective implementation of all planned activities in FY 2016/2017.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	3	2	3
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	78,546	35,559	68,358
Cost of Workplan (UShs '000):	78,546	35,559	68,358

2015/16 Physical Performance up to March

The department was able to achieve those outputs despite the low revenue realization of 45%. There has been a delay to recruit staff in the department, the department has not realized any locally raised funds and as a result planned activities have been implemented using unconditional non wage.

Planned Outputs for 2016/17

Contract Form B for FY 2017/2018 prepared
 4 Quarterly Performance Progress Reports prepared
 12 TPC meetings held
 4 Quarterly Accountability Reports for DDEG/LGMSDP prepared
 26 CBO/NGOs registered.
 Internal Assessment Report prepared
 District Statistical Abstract 2016 prepared
 4 Quarterly monitoring and support supervision visits conducted

(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

Vote: 540 Mpigi District

Workplan 10: Planning

The department is currently manned by two 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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	72,293	51,839	75,240
District Unconditional Grant (Non-Wage)	8,700	12,068	9,310
District Unconditional Grant (Wage)	40,019	24,112	32,611
Locally Raised Revenues	3,000	1,000	14,400
Multi-Sectoral Transfers to LLGs	16,668	11,748	18,919
Support Services Conditional Grant (Non-Wage)	3,454	2,911	
Unspent balances – Locally Raised Revenues	452	0	
Total Revenues	72,293	51,839	75,240
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	72,293	51,839	75,240
Wage	44,840	28,715	38,750
Non Wage	27,453	23,124	36,490
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	72,293	51,839	75,240

2015/16 Revenue and Expenditure Performance up to March

In the period under review, July –March 2016, Internal Audit department realized Shs 51,839,000/= as revenue out of Shs 72,293,000/= budgeted representing a performance of 72%. The best performing revenue source was unconditional non-wage at 139%, followed by PAF monitoring and Accountability Grant revenue at 84% and unconditional wage at 60%. Locally raised revenue was only at 33%. The department mainly received district unconditional non-wage revenue hence creating a 139% revenue performance by end of 3rd Quarter. Wage was only 60% due to delays in filling staffing gaps in the department.

Expenditure was Shs 51,839,000/= and that was made on payment of staff salaries, field verification visits to witness staff handovers at LLGs, carrying out a special audit 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.75,240,000/= 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 an increase in revenue from Shs 72,293,000/= to Shs. 75,240,000/=.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 540 Mpigi District

Workplan 11: Internal Audit

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	31/07/2015	28/01/2016	31/07/2016
No. of Internal Department Audits	11	11	11
<i>Function Cost (UShs '000)</i>	<i>72,293</i>	<i>51,839</i>	<i>75,240</i>
Cost of Workplan (UShs '000):	72,293	51,839	75,240

2015/16 Physical Performance up to March

The department was able to achieve all planned outputs due to realization of expected revenue

Planned Outputs for 2016/17

- 4 Statutory Quarterly Audit reports
- 4 Verification reports for all programmes
- Two members of staff trained
- Special audits conducted
- Handovers witnessed

(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 rhyme with the approved structure