

Vote: 596 Serere District

FY 2018/19

Terms and Conditions

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

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

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

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

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

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

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

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

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

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

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

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

Signature :

Signature :

Hon. Opit Joseph Okojo

(Accounting Officer)

Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury
(MoFPED)

Signed on Date: _____

Signed on Date: _____

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

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

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

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

Vote: 596 Serere District**FY 2018/19****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

Uganda Shillings Thousands	<i>Current Budget Performance</i>		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	1,013,218	557,329	606,800
Discretionary Government Transfers	4,102,502	3,563,890	4,429,570
Conditional Government Transfers	16,035,013	11,620,579	19,779,401
Other Government Transfers	2,193,436	1,107,620	3,936,587
Donor Funding	200,180	96,529	280,180
Grand Total	23,544,349	16,945,947	29,032,538

Revenue Performance by end of March of the Running FY

The district received UGX.11,089,781,000 representing 47% of the annual budget. It disbursed the same amount to the departments who were able to spend up to 3,692,154,000 which is 79% of the release and 20% of the annual budget. Locally raised revenue performed very well and the major cause of this was the decision to make contractors pay upfront. The donor funds performed best at 96% and this was explained by donors responding maximally in the quarter.

Planned Revenues for next FY

The Performance Contract Form B for FY 2018/2019 was prepared according to the new Public Finance Management system by the Ministry of Finance Planning and Economic Development. The district expects a total of UGX 29,032,538,000 in the Financial Year 2018/19. This is an increase of 23.3% from the last year's budget of Ugx 23,544,349,000 The District plans to allocate and to spend the funds in a manner that portrays priority of the district.

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

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	3,752,736	2,436,446	4,869,772
Finance	726,697	470,035	426,965
Statutory Bodies	387,849	306,043	493,905
Production and Marketing	1,269,036	1,407,114	1,897,853
Health	2,570,280	1,705,188	4,344,155
Education	11,360,553	8,529,866	13,110,563
Roads and Engineering	1,286,214	1,054,150	1,605,989
Water	480,231	518,738	565,653
Natural Resources	219,122	116,189	300,700
Community Based Services	1,084,367	160,404	969,306
Planning	351,505	194,944	398,131
Internal Audit	55,759	46,829	49,546
Grand Total	23,544,349	16,945,947	29,032,538

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<i>o/w: Wage:</i>	12,235,364	9,176,523	14,363,558
<i>Non-Wage Recurrent:</i>	6,959,405	4,232,734	6,212,187
<i>Domestic Devt:</i>	4,149,400	3,440,161	8,176,614
<i>Donor Devt:</i>	200,180	96,529	280,180

Expenditure Performance by end of March FY 2017/18

Cummulatively, the district received and spent UGX.11,089,781,000 out of the Total annual budget of UGX 23,544,349 ,000. This represents a budget performance of 47% by the end of 3rd quarter. This performance is poor and if it continued this way the district will not achieve 100% of the budget. The rest of the grants performed fairly well in the quarter.

Planned Expenditures for the FY 2018/19

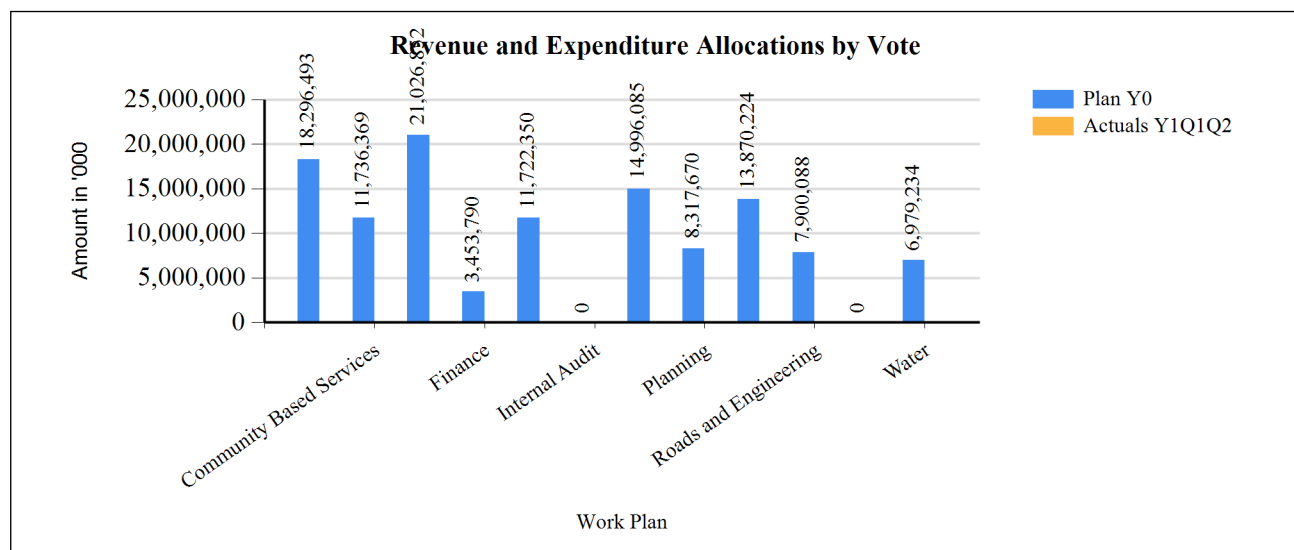
The revenue forecast for FY 2018/2019 is UGX 29,032,538,000. This is higher than last year's budget of Ugx 23,544,349,000 by 23.3%. This resulted from a general increase especially of the wages for production, Health and education. In the FY 2018/19, Locally generated revenue is estimated at UGX 606,800,000 lower than last years performance of 1,013,218,000 which indicates a fall of 40.1% arising from the wrong capture of the local revenue figure for Serere LLG for parliamentary approval. This is forcing the district to request for a supplementary immediately.

Medium Term Expenditure Plans

The district plans to spend in the medium term an amount of UGX. 120,415,612,000 by the Financial year 2020/21. The District plans to allocate and to spend the funds in a manner that promotes operation wealth creation with major emphasis on major investments which will include water for production.

Challenges in Implementation

Generally the district across all departments is suffering from staff shortages and this has drastically affected performance. The problem has been compounded by the recent ban on recruitment which has ended up making it difficult to fill the gaps.

G1: Graph on the revenue and expenditure allocations by Department**Revenue Performance, Plans and projections by Source**

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
1. Locally Raised Revenues	1,013,218	557,329	606,800
Advertisements/Bill Boards	10,100	1,070	10,100
Agency Fees	39,300	3,160	50,300
Animal & Crop Husbandry related Levies	21,110	27,776	21,110
Application Fees	9,000	3,870	12,000
Business licenses	42,532	19,232	22,532
Educational/Instruction related levies	4,485	0	4,485
Ground rent	0	0	2,994
Inspection Fees	1,350	0	5,350
Land Fees	99,853	27,576	41,853
Liquor licenses	1,555	0	1,555
Local Services Tax	53,507	19,323	35,313
Market /Gate Charges	480,558	309,070	275,173
Miscellaneous receipts/income	10,123	2,561	10,123
Other Fees and Charges	70,038	50,549	90,038
Other licenses	631	8,565	10,631
Park Fees	83,248	48,389	13,243
Property related Duties/Fees	2,800	2,305	0
Quarry Charges	0	0	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	15,724	4,168	0
Registration of Businesses	11,370	920	0
Rent & rates – produced assets – from private entities	46,135	8,631	0
Stamp duty	9,800	0	0
Utilities	0	20,164	0
2a. Discretionary Government Transfers	4,102,502	3,563,890	4,429,570
District Discretionary Development Equalization Grant	1,889,403	1,889,403	1,801,377
District Unconditional Grant (Non-Wage)	634,593	475,945	772,775
District Unconditional Grant (Wage)	1,136,815	852,611	1,344,530
Urban Discretionary Development Equalization Grant	58,650	58,650	65,094
Urban Unconditional Grant (Non-Wage)	127,642	95,731	146,415
Urban Unconditional Grant (Wage)	255,399	191,549	299,380
2b. Conditional Government Transfer	16,035,013	11,620,579	19,779,401
General Public Service Pension Arrears (Budgeting)	360,239	360,239	0
Gratuity for Local Governments	436,226	327,169	714,976
Pension for Local Governments	357,083	267,813	401,486
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	2,882,033	1,451,565	2,793,644

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Sector Conditional Grant (Wage)	10,843,150	8,132,363	12,719,648
Sector Development Grant	1,066,430	1,066,430	3,059,148
Support Services Conditional Grant (Non-Wage)	20,000	15,000	0
Transitional Development Grant	69,852	0	90,500
2c. Other Government Transfer	2,193,436	1,107,620	3,936,587
Community Agricultural Infrastructure Improvement Programme (CAIIP)	38,213	0	0
Makerere School of Public Health	177,528	0	0
Northern Uganda Social Action Fund (NUSAF)	1,034,692	19,250	2,135,325
Other	6,766	128,731	0
Support to PLE (UNEB)	12,786	13,057	13,786
Support to Production Extension Services	0	64,509	0
Uganda Road Fund (URF)	0	831,349	1,025,170
Uganda Women Entrepreneurship Program(UWEP)	238,938	2,524	234,664
Vegetable Oil Development Project	72,269	33,933	72,306
Youth Livelihood Programme (YLP)	612,243	14,267	455,335
3. Donor	200,180	96,529	280,180
The AIDS Support Organisation (TASO)	160,180	63,978	160,180
United Nations Children Fund (UNICEF)	0	32,551	80,000
Global Alliance for Vaccines and Immunization (GAVI)	0	0	40,000
Neglected Tropical Diseases (NTDs)	40,000	0	0
Total Revenues shares	23,544,349	16,945,947	29,032,538

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

In the first quarter of 2017/18, the district received UGX. 238,065,000 as locally generated revenue. This represents 94% of the quarterly performance and 23.5% annual performance. The local revenue performed at 4.2% of the realized revenue in the quarter. The failure to realize the 100% quarterly performance is attributed to bad weather changes affecting agriculture. Market/Gate charges contributed 62% of the quarterly realized local revenue.

Central Government Transfers

By the end of the first quarter, the district had received a total UGX.5,345,624,000 from central government transfers representing 95% of the revenue received in the quarter. The central government transfers performed at 23% of the annual plan.

Donor Funding

In the first quarter, the district received UGX. 53,805,000 from donor funding representing 36% annual performance. The donor was mainly TASO.

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

The expected local revenue for the FY 2018/19 is UGX.606,800,000 down from the previous year's amount of UGX.1,013,218,000 representing a 40.1% drop. This is due to the wrong capture of the local revenue approved by parliament that now requires the district to request for a supplementary immediately for UGX.406,418,000.

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Central Government Transfers

The district expects to receive UGX. 29,032,538,000 as central government transfers for the FY 2018/19 and this includes Discretionary Government transfers, Conditional government transfers and Other government transfers. This represents a 23% increase from last year's plan of 23,544,349,000.

Donor Funding

The district expects to receive UGX 280,180,000. as donor funds in the Financial Year 2018/19, this represents a 39% increase from the previous year's plan of UGX. 200,180,000 .The increase is due to GAVI which was not planed in the previous year. These three donors are GAVI, NTDs and TASO.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Sector: Agriculture			
Agricultural Extension Services	0	0	1,058,711
District Production Services	1,231,465	500,591	820,872
District Commercial Services	37,571	9,817	18,270
<i>Sub- Total of allocation Sector</i>	<i>1,269,036</i>	<i>510,407</i>	<i>1,897,853</i>
Sector: Works and Transport			
District, Urban and Community Access Roads	1,286,214	634,753	1,605,989
<i>Sub- Total of allocation Sector</i>	<i>1,286,214</i>	<i>634,753</i>	<i>1,605,989</i>
Sector: Education			
Pre-Primary and Primary Education	8,620,195	7,051,925	8,560,441
Secondary Education	2,472,042	675,350	3,778,734
Skills Development	235,134	162,001	344,600
Education & Sports Management and Inspection	33,182	29,531	425,493
Special Needs Education	0	0	1,295
<i>Sub- Total of allocation Sector</i>	<i>11,360,553</i>	<i>7,918,808</i>	<i>13,110,563</i>
Sector: Health			
Primary Healthcare	2,510,468	1,533,256	4,284,981
Health Management and Supervision	59,812	12,424	59,175
<i>Sub- Total of allocation Sector</i>	<i>2,570,280</i>	<i>1,545,680</i>	<i>4,344,155</i>
Sector: Water and Environment			
Rural Water Supply and Sanitation	443,341	356,589	533,533
Urban Water Supply and Sanitation	36,890	11,255	32,120
Natural Resources Management	219,122	85,372	300,700
<i>Sub- Total of allocation Sector</i>	<i>699,353</i>	<i>453,217</i>	<i>866,353</i>
Sector: Social Development			
Community Mobilisation and Empowerment	1,084,367	131,521	969,306

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<i>Sub- Total of allocation Sector</i>	<i>1,084,367</i>	<i>131,521</i>	<i>969,306</i>
Sector: Public Sector Management			
District and Urban Administration	3,752,736	1,477,609	4,869,772
Local Statutory Bodies	387,849	274,821	493,905
Local Government Planning Services	351,506	133,640	398,131
<i>Sub- Total of allocation Sector</i>	<i>4,492,091</i>	<i>1,886,069</i>	<i>5,761,808</i>
Sector: Accountability			
Financial Management and Accountability(LG)	726,697	442,632	426,965
Internal Audit Services	55,759	46,293	49,546
<i>Sub- Total of allocation Sector</i>	<i>782,456</i>	<i>488,926</i>	<i>476,511</i>

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<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,505,809	2,065,641	2,561,067
District Unconditional Grant (Non-Wage)	57,807	109,576	105,771
District Unconditional Grant (Wage)	778,725	552,297	801,936
General Public Service Pension Arrears (Budgeting)	360,239	360,239	0
Gratuity for Local Governments	436,226	327,169	714,976
Locally Raised Revenues	69,703	32,655	70,703
Multi-Sectoral Transfers to LLGs_NonWage	190,627	224,343	166,816
Multi-Sectoral Transfers to LLGs_Wage	255,399	191,549	299,380
Pension for Local Governments	357,083	267,813	401,486
Development Revenues	1,246,927	370,805	2,308,705
District Discretionary Development Equalization Grant	102,541	110,423	91,423
Multi-Sectoral Transfers to LLGs_Gou	109,694	95,636	81,957
Other Transfers from Central Government	1,034,692	164,747	2,135,325
Total Revenue Shares	3,752,736	2,436,446	4,869,772
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	934,124	700,593	1,101,315
Non Wage	1,571,685	614,561	1,459,752
Development Expenditure			
Domestic Development	1,246,927	162,455	2,308,705
Donor Development	0	0	0
Total Expenditure	3,752,736	1,477,609	4,869,772

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total Ugx 4,869,722,000 - recurrent and development funds of Ugx. 2,561,067,000 and Ugx. 2,308,705,000 respectively for both higher and lower local government in the financial year .In comparison with the previous financial year where the department expected to receive Ugx. 3,752,736,000 for Higher local government , there is a noted 30% increase in the overall revenue expected . The increase is mainly attributed to a remarkable increase in other transfers from central government by Ugx.1, 100,633,323 (106%) as funds for NUSAF 3 program activities. The other major increases was noted in District Unconditional grant Non-wage 82% and Gratuity for Local Governments 64% and Pension for local government at 12%. The expected funds are meant for both recurrent and development expenditure which will include among others Paying staff salaries, Paying gratuity, paying pension,facilitation of NUSAF 3 program activities, conduct support supervision and monitoring, conduct staff appraisals and training.

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Workplan Title : Finance

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	699,941	423,785	342,911
District Unconditional Grant (Non-Wage)	48,923	55,324	78,923
District Unconditional Grant (Wage)	116,776	87,582	116,776
Locally Raised Revenues	57,964	16,184	57,922
Multi-Sectoral Transfers to LLGs_NonWage	476,278	264,695	89,290
Development Revenues	26,756	46,250	84,054
District Discretionary Development Equalization Grant	25,000	43,000	80,000
Multi-Sectoral Transfers to LLGs_Gou	1,756	3,250	4,054
Total Revenue Shares	726,697	470,035	426,965
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	116,776	87,582	116,776
Non Wage	583,165	334,263	226,135
Development Expenditure			
Domestic Development	26,756	20,787	84,054
Donor Development	0	0	0
Total Expenditure	726,697	442,632	426,965

Narrative of Workplan Revenues and Expenditure

The department will receive 426,965,000 Showing a fall from last years figure of 726,696,709 this represents a decrease of 41% decrease. Of which the Non wage figure amounts to 226,135,000, wage component of 116,776,000. As broken below:-
 Locally raised revenue of 57,922,000 from 57,964,000, Multisectoral transfers to LLGs-GOU 4,054,000 from 1,756,000, District Unconditional grant of 78,923,000 from 48,923,000 representing a 61% increase due to the 30,000,000 for IFMS Operation at the district, DDEG performs well with the a 220% increase to 80,000,000 from 25,000,000 and Multisectoral transfer to LLGs -Non wage of 89,290,000 from 476,278,000 representing a 81% decline due to the removal of Multisectoral transfers to LLG-Nonwage from the HLG.

Workplan Title : Statutory Bodies

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	387,849	305,043	493,905
District Unconditional Grant (Non-Wage)	149,393	100,055	226,511
District Unconditional Grant (Wage)	53,279	71,708	54,895
Locally Raised Revenues	73,000	61,261	78,000

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Multi-Sectoral Transfers to LLGs_NonWage	112,177	72,019	134,498
Development Revenues	0	1,000	0
Multi-Sectoral Transfers to LLGs_Gou	0	1,000	0
Total Revenue Shares	387,849	306,043	493,905
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	53,279	41,220	54,895
Non Wage	334,570	232,601	439,009
Development Expenditure			
Domestic Development	0	1,000	0
Donor Development	0	0	0
Total Expenditure	387,849	274,821	493,905

Narrative of Workplan Revenues and Expenditure

The department's revenue forecast is Shs 493,904,661 compared to the previous FY's approved budget of Shs 387,849,351 signifying an increase of 127%. The major sources of funding are majorly locally raised revenues (15%) and unconditional grant (85%). The budget being entirely recurrent, 27% of it is multisectoral transfers to lower local governments while 73% if for higher local government. Planned expenditure is Shs 493,904,661 expected to cover payment of staff salaries at 11% and other recurrent departmental activities for both higher and lower local governments.

Workplan Title : Production and Marketing

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	448,453	415,817	1,137,534
District Unconditional Grant (Non-Wage)	24,999	8,580	20,000
Locally Raised Revenues	7,000	1,000	7,000
Multi-Sectoral Transfers to LLGs_NonWage	23,068	36,233	16,175
Other Transfers from Central Government	72,072	129,019	72,306
Sector Conditional Grant (Non-Wage)	52,070	39,053	368,216
Sector Conditional Grant (Wage)	269,243	201,932	653,837
Development Revenues	820,583	991,297	760,319
District Discretionary Development Equalization Grant	85,000	22,738	61,969
Multi-Sectoral Transfers to LLGs_Gou	685,026	918,003	567,136
Sector Development Grant	50,557	50,557	131,214
Total Revenue Shares	1,269,036	1,407,114	1,897,853
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	269,243	201,932	653,837

Vote: 596 Serere District**FY 2018/19**

Non Wage	179,210	123,011	483,697
Development Expenditure			
Domestic Development	820,583	185,464	760,319
Donor Development	0	0	0
Total Expenditure	1,269,036	510,407	1,897,853

Narrative of Workplan Revenues and Expenditure

The Department expects to receive UGX 1,314,542 as compared the previous FY 2017/2018 UGX 560,941, representing 234 %. These is mainly from District Unconditional Grant (Non-Wage), Locally raised revenues, other transfers from central government, Sector conditional grant (Non-wage), Sector conditional grant (Wage). For the development revenues; District Discretionary Development Equalization Grant and Sector Development Grant.

Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,922,714	1,285,860	2,640,945
District Unconditional Grant (Non-Wage)	10,685	1,000	10,685
Locally Raised Revenues	12,000	1,000	30,000
Multi-Sectoral Transfers to LLGs_NonWage	35,366	18,510	46,157
Other Transfers from Central Government	177,528	0	0
Sector Conditional Grant (Non-Wage)	157,448	118,086	157,448
Sector Conditional Grant (Wage)	1,529,686	1,147,265	2,396,655
Development Revenues	647,566	419,328	1,703,210
District Discretionary Development Equalization Grant	300,754	300,754	300,000
Donor Funding	200,180	63,978	200,180
Multi-Sectoral Transfers to LLGs_Gou	76,780	24,891	44,128
Other Transfers from Central Government	0	29,704	0
Sector Development Grant	0	0	1,068,402
Transitional Development Grant	69,852	0	90,500
Total Revenue Shares	2,570,280	1,705,188	4,344,155
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,529,686	1,147,265	2,396,655
Non Wage	393,028	126,816	244,290
Development Expenditure			
Domestic Development	447,386	246,340	1,503,030
Donor Development	200,180	25,259	200,180
Total Expenditure	2,570,280	1,545,680	4,344,155

Vote: 596 Serere District**FY 2018/19****Narrative of Workplan Revenues and Expenditure**

The department expects to receive 4,344,155,055 up from 2,392,751,835 representing 81.6% of which 46,157,379 is an increase of multisectoral transfers to lower local government up from 35,366,450 representing 30.5% increase in FY 18-19 and an increase of 2,396,655 million up from 1,529,686.4 of sector conditional grant wage representing an increase Of 56.6%.locally raised revenue for FY 18-19 is expected to be 30 million up from 12 million in FY 17-18 representing 150% increase and district unconditional grant revenue will remain the same at 10,685,000 as in FY 17-18.

Development grants revenue are expected to be 44,127,727 In Fy18-19 down from 76,780,000 representing 42.5% and sector development grant at 1,068,401.935 representing 100% increase up from no funding in FY 17-18 and transitional development grant at 90,500,108 up from 69,852,267 representing 22.8% and donor funding with 0% increase at 200,180,000 and DDDEG is expected to be 300,000,000in FY 18-19 down from 300,754,000 representing 0.3% decrease.

Workplan Title : Education

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,960,978	8,069,312	11,965,420
District Unconditional Grant (Non-Wage)	15,157	35,471	15,157
District Unconditional Grant (Wage)	0	0	78,166
Locally Raised Revenues	15,974	1,000	18,008
Multi-Sectoral Transfers to LLGs_NonWage	24,898	7,659	16,414
Other Transfers from Central Government	17,289	13,057	13,786
Sector Conditional Grant (Non-Wage)	1,843,439	1,228,959	2,154,734
Sector Conditional Grant (Wage)	9,044,221	6,783,166	9,669,155
Development Revenues	399,575	460,555	1,145,143
District Discretionary Development Equalization Grant	15,000	15,000	0
Multi-Sectoral Transfers to LLGs_Gou	131,545	63,794	79,488
Other Transfers from Central Government	0	128,731	0
Sector Development Grant	253,030	253,030	1,065,655
Total Revenue Shares	11,360,553	8,529,866	13,110,563
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	9,044,221	6,783,166	9,747,321
Non Wage	1,916,757	798,121	2,218,099
Development Expenditure			
Domestic Development	399,575	337,521	1,145,143
Donor Development	0	0	0
Total Expenditure	11,360,553	7,918,808	13,110,563

Narrative of Workplan Revenues and Expenditure

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The department expects to receive a total of Ugx.13,110,563,000 in the financial year which is an increase from last years figure of Ugx. 11,360,553,206 representing a 16% . The increase is due to expected sector development grant for construction of Kagwara seed secondary school and sector conditional grant non wage. The breakdown of the revenues is as follows; District Unconditional grant non-wage-Ugx.2,154,733,868 , Secotor conditional grant wage- Ugx.9,66,155,104, District unconditional grant wage-Ugx.78,165,924 Sector development grant-Ugx.1,065,654,796, District unconditional grant nonwage-Ugx .15,157,000 and Locally raised revenue of Ugx.18,008,227

The funds are to be used for both recurrent and development activities that include- Payment of staff salaries, conducting monitoring and support supervision, Completion of Education office block, Construction of a pit latrine for education office, Procurement of desks for lower classes in primary, Construction of 2 classroom blocks for primary, construction of Kagwara seed secondary school and grants for USE and UPE schools.

Workplan Title : Roads and Engineering

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	867,917	584,716	84,921
District Unconditional Grant (Non-Wage)	10,000	1,000	10,000
District Unconditional Grant (Wage)	56,524	42,391	56,524
Locally Raised Revenues	9,133	800	9,133
Multi-Sectoral Transfers to LLGs_NonWage	9,800	10,084	9,264
Other Transfers from Central Government	40,674	530,441	0
Sector Conditional Grant (Non-Wage)	741,786	0	0
Development Revenues	418,297	469,433	1,521,068
Multi-Sectoral Transfers to LLGs_Gou	9,172	55,308	694,901
Other Transfers from Central Government	0	5,000	417,042
Sector Development Grant	409,125	409,125	409,125
Total Revenue Shares	1,286,214	1,054,150	1,605,989
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	56,524	42,391	56,524
Non Wage	811,393	314,157	28,397
Development Expenditure			
Domestic Development	418,297	278,205	1,521,068
Donor Development	0	0	0
Total Expenditure	1,286,214	634,753	1,605,989

Narrative of Workplan Revenues and Expenditure

The department will receive UGX.1,605,988,937 up from last year's figure of 1,245,539,707. This represents an increase of 28%. This is explained by an increase from Uganda Road Fund Figure from 741,785,963 to 1,111,942,937 in the representing a rise of 37% and . The rest of the grants will remain the same.

Workplan Title : Water

Vote: 596 Serere District**FY 2018/19**

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	99,712	64,767	123,731
District Unconditional Grant (Non-Wage)	10,000	0	15,957
District Unconditional Grant (Wage)	0	0	25,000
Locally Raised Revenues	6,082	0	10,000
Multi-Sectoral Transfers to LLGs_NonWage	28,890	23,712	38,057
Sector Conditional Grant (Non-Wage)	34,740	26,055	34,717
Support Services Conditional Grant (Non-Wage)	20,000	15,000	0
Development Revenues	380,519	453,972	441,922
District Discretionary Development Equalization Grant	15,000	90,000	25,171
Multi-Sectoral Transfers to LLGs_Gou	11,800	10,252	32,000
Sector Development Grant	353,719	353,719	384,752
Total Revenue Shares	480,231	518,738	565,653
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	25,000
Non Wage	99,712	63,169	98,731
Development Expenditure			
Domestic Development	380,519	304,675	441,922
Donor Development	0	0	0
Total Expenditure	480,231	367,844	565,653

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ugx 565,653,055 from both central governments and locally raised revenue. This is an 22.9% increase of compared to 2017-2018 FY revenue.78.13% of this revenue shall fund development activities accruing from sector conditional grant (87.06%),and 12.94% is district discretionary development grant (DDEG) under multispectral transfer and district.

The remaining balance of 21.87% of the revenue meant to fund recurrent activities accruing from sector conditional (28.06%) which has dropped by 0.07%, local revenue (13.70%) along with multispectral transfers from LLGs (30.76%).20.1% of wage

Workplan Title : Natural Resources

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	90,960	34,961	150,392
District Unconditional Grant (Non-Wage)	15,000	2,000	20,000
District Unconditional Grant (Wage)	22,976	17,232	95,631

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Locally Raised Revenues	11,234	500	15,000
Multi-Sectoral Transfers to LLGs_NonWage	33,311	8,900	11,288
Sector Conditional Grant (Non-Wage)	8,439	6,329	8,472
Development Revenues	128,162	81,228	150,308
District Discretionary Development Equalization Grant	50,000	47,000	15,000
Multi-Sectoral Transfers to LLGs_Gou	78,162	34,228	135,308
Total Revenue Shares	219,122	116,189	300,700
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	22,976	17,232	95,631
Non Wage	67,984	15,792	54,760
Development Expenditure			
Domestic Development	128,162	52,348	150,308
Donor Development	0	0	0
Total Expenditure	219,122	85,372	300,700

Narrative of Workplan Revenues and Expenditure

The department's revenue forecast is Shs 300,699,916 as development and recurrent budget compared to the previous FY's approved budget of Shs 160,726,000 signifying an increase of 187%. 50% of the expected funding is from the development grant (150,307,981 UGX) while 50% is the recurrent budget. 10% of the DDEG allocation is for HLG while 90% is multisectoral transfers to LLGs. From the recurrent budget of 150,391,479 UGX, 92.5% is for HLG while 7.5% is multisectoral transfers to LLGs. Planned expenditure is Shs 287,866,737 expected to cover payment of staff salaries at 33% and other recurrent departmental activities. Development related interventions shall take 47% while recurrent expenditure shall take 53% of the budget.

Workplan Title : Community Based Services

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,034,398	112,215	898,419
District Unconditional Grant (Non-Wage)	15,350	2,000	15,350
District Unconditional Grant (Wage)	66,979	50,234	66,979
Locally Raised Revenues	24,191	3,027	24,191
Multi-Sectoral Transfers to LLGs_NonWage	32,587	16,737	31,842
Other Transfers from Central Government	851,181	7,134	689,999
Sector Conditional Grant (Non-Wage)	44,110	33,083	70,058
Development Revenues	49,968	48,190	70,887
District Discretionary Development Equalization Grant	25,000	25,000	0
Multi-Sectoral Transfers to LLGs_Gou	24,968	23,190	70,887
Total Revenue Shares	1,084,367	160,404	969,306

Vote: 596 Serere District

FY 2018/19

B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,979	50,234	66,979
Non Wage	967,420	61,097	831,440
Development Expenditure			
Domestic Development	49,968	20,190	70,887
Donor Development	0	0	0
Total Expenditure	1,084,367	131,521	969,306

Narrative of Workplan Revenues and Expenditure

The department expects to receive a total of Ugx. 969,306,000 in the FY which is recurrent revenues only without any development grant. In comparison with the previous financial year where the department expected to receive Ugx.1,084,637,000 for higher local government alone, there is a noted 11% drop in the overall revenue expected for the department. The decrease is mainly attributed to a remarkable decrease in other transfers from central government by Ugx.115,061,000 (11%) as funds for YLP and UWEP programs. The expected funds are meant for recurrent expenditure for the higher local government which will include among others Paying staff salaries, facilitation of Monitoring of YLP program, monitoring of UWEP program, conduct support supervision and monitoring, Preparing reports, procuring tri cycles for PWDs , celebrating public holidays, submitting reports to relevant authorities.

Workplan Title : Planning

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	145,279	25,647	126,953
District Unconditional Grant (Non-Wage)	85,957	1,580	61,454
District Unconditional Grant (Wage)	29,933	22,450	33,000
Locally Raised Revenues	20,207	0	25,207
Multi-Sectoral Transfers to LLGs_NonWage	9,183	1,618	7,292
Development Revenues	206,226	169,296	271,178
District Discretionary Development Equalization Grant	188,072	132,116	174,009
Donor Funding	0	32,551	80,000
Multi-Sectoral Transfers to LLGs_Gou	18,154	4,630	17,169
Total Revenue Shares	351,505	194,944	398,131
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	29,933	22,450	33,000
Non Wage	115,347	1,711	93,953
Development Expenditure			
Domestic Development	206,226	109,479	191,178

Vote: 596 Serere District**FY 2018/19**

Donor Development	0	0	80,000
Total Expenditure	351,506	133,640	398,131

Narrative of Workplan Revenues and Expenditure

The Unit expects to receive a total of

Ugx. 398,131,000 in the financial year as recurrent and development revenues of Ugx. 126, 952,973 and Ugx. 271,178,000 disaggregated into Wage- Ugx.33,000,000, District Unconditional Grant -Non-Wage-Ugx. 60,000,000, Local Revenue Ugx.25,207,000, DDEG- Ugx. 174,000,000 , Donor grants of Ugx. 80,000,000 and Multi sectoral transfers to LLGs of Ugx. 24,461,000. This represents a 13% increase from the previous financial year's budget of Ugx. 351,505,345. The increase is attributed to the expected donor funds by UNICEF for birth registration exercise in some of the sub counties and a slight increase in wage and locally raised revenue. The funds are meant to facilitate operations of planning Unit activities, monitoring of projects, Conduct Birth registration for children under 5 years, Pay Planning Unit staff salaries, procure furniture for the unit, Pay Taxes for Vehicles not yet cleared, procure a Laptop and facilitate other routine activities.

Workplan Title : Internal Audit

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	30,759	21,493	49,546
District Unconditional Grant (Non-Wage)	10,159	6,108	10,159
District Unconditional Grant (Wage)	11,623	8,717	15,623
Locally Raised Revenues	0	3,500	12,916
Multi-Sectoral Transfers to LLGs_NonWage	8,977	3,168	10,848
Development Revenues	25,000	25,336	0
District Discretionary Development Equalization Grant	25,000	25,000	0
Multi-Sectoral Transfers to LLGs_Gou	0	336	0
Total Revenue Shares	55,759	46,829	49,546
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,623	8,717	15,623
Non Wage	19,136	12,576	33,923
Development Expenditure			
Domestic Development	25,000	25,000	0
Donor Development	0	0	0
Total Expenditure	55,759	46,293	49,546

Narrative of Workplan Revenues and Expenditure

Vote: 596 Serere District**FY 2018/19**

The department expects to receive Ugx.49,546,000 in the financial year up from last year's budget of Ugx. 30,559, representing a 61% increase. This revenue is for both for Higher and Lower Local governments and is only recurrent revenues.

In the higher local government alone, the department expects to receive Ugx.15,623,000 . The increase is due to expected increase in locally raised revenue and wage. The breakdown of the revenues is as follows; District Unconditional grant non-wage-Ugx. 10,159,000, District unconditional grant wage-Ugx. 15,623,000 , and Locally raised revenue of Ugx.12,916,000

The funds are to be used for recurrent activities that include- Payment of staff salaries, conducting monitoring and support supervision, preparing audit reports among others.