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

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**Foreword**

Serere District Local Government has made tremendous strides in the sphere of social-economic development since its inception in July, 2010 . There is a serious effect of famine and hunger arising from prolonged dry spell which has occasioned food shortage and general poverty among the population. The incident requires special attention of both the DLG and central government . Short term measures have already been instituted but as a long term solution, the district intends to address this problem in 2018/2019 and medium term by rehabilitating valley dams, irrigation schemes revived and introduction of drought resistant varieties. In line with Vision 2040, the NDP II and Government policy and budget theme of, "Enhancing Strategic interventions to improve Business climate and revitalize production to achieve prosperity for All," this Local Government Budget Framework Paper is geared towards social economic transformation . This will be attained by: Improving household food security to avert future food insecurity and increase household incomes; infrastructure development and maintenance ; and , improving delivery of social and supportive services to the district public. These efforts are built on and are aimed at achieving the Vision 2040 objectives which are in tandem with the district's own aspirations. As the Decentralization policy demands , the development of District Budget Framework Paper 2018/2019 has been participatory . The process involved all categories of stakeholders at communities, LLGs and district levels through community meetings, budget conferences and approval by DEC. Through these consultations, the challenges that face the district development process have been identified and objectives, strategies and requisite interventions to address them. The implementation of these strategies and laid down interventions if effectively done can propel the District to a path for a better and more desirable socio-economic status in 2018/2019 from which we can further build on in the medium and long term. In order to achieve the objectives of this BFP, my District Council shall support it and mobilize the necessary resources for its implementation. My Executive Committee shall further ensure that the annual budget and work plan for the next Financial Year 2018/2019 shall have its origin in and linkage with this budget framework paper. These plans shall be reviewed on a quarterly basis establish progress made in their implementation. In internationalizing this BFP , Serere District Government shall work in close collaboration with all its development partners that includes the district private sector , international agencies and other CSOs operating in the district. I thank all the district technical staff and everybody that has contributed towards the formulation of this district Budget Framework Paper and call upon all of us to work towards the attainment of the objectives that we have set together in this plan.



Opit Joseph Okojo LCV Chairperson- Serere

**Vote : 596 Serere District****FY 2018/19****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	<b>Current Budget Performance</b>		
	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Locally Raised Revenues</b>	1,013,218	238,065	951,384
<b>Discretionary Government Transfers</b>	4,102,502	1,187,963	4,048,196
<b>Conditional Government Transfers</b>	16,035,013	3,958,273	14,484,473
<b>Other Government Transfers</b>	2,193,436	199,388	2,250,366
<b>Donor Funding</b>	200,180	53,805	240,180
<b>Grand Total</b>	<b>23,544,349</b>	<b>5,637,495</b>	<b>21,974,599</b>

**Revenue Performance in the First Quarter of 2017/18**

In the first Quarter of the F/Y 2017/18 , the district received UGX. 5,637,495,000 against the annual budget of UGX.23,544,349,000 representing 23.9% annual budget performance. This was as well disbursed to the various departments for implementation of the planned activities for the quarter. The annual performance of the respective revenue sources was as follow; Locally raised revenue-23.5%, Discretionary government transfers -29% ,Conditional government transfers -25% , Other government transfers -9% and donor funding at 29% . The overall revenue performance of 23.9% was due to failure to realize the expected other government transfers in the quarter and failure to realize the expected local revenue due to the bad weather that affected agriculture which is the main source of local revenue.

**Planned Revenues for FY 2018/19**

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. 21,974,599,000 in the Financial Year 2018/2019. This is a decrease of 6.7% from the last year's budget of UGX 23,544,349,000, this is due to the expected drop in local revenue and conditional government transfers .The district plans to allocate and spend the funds in a manner that portrays priority of the district.

**SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
Administration	3,752,736	647,693	3,040,831
Finance	726,697	194,740	704,829
Statutory Bodies	387,849	102,372	317,795
Production and Marketing	1,269,036	418,001	1,356,326
Health	2,570,280	707,664	2,425,872
Education	11,360,553	2,992,312	11,363,105
Roads and Engineering	1,286,214	311,039	1,257,313
Water	480,231	154,902	470,564

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Natural Resources	219,122	28,310	144,062
Community Based Services	1,084,367	36,413	681,494
Planning	351,505	30,782	183,651
Internal Audit	55,759	13,265	28,758
<b>Grand Total</b>	<b>23,544,349</b>	<b>5,637,495</b>	<b>21,974,599</b>
<i>o/w: Wage:</i>	<i>12,235,364</i>	<i>3,058,841</i>	<i>12,235,364</i>
<i>Non-Wage Reccurent:</i>	<i>6,959,405</i>	<i>1,418,231</i>	<i>4,744,076</i>
<i>Domestic Devt:</i>	<i>4,149,400</i>	<i>1,106,618</i>	<i>4,754,979</i>
<i>Donor Devt:</i>	<i>200,180</i>	<i>53,805</i>	<i>240,180</i>

## Expenditure Performance in the First Quarter FY 2017/18

In the First Quarter of the F/Y 2017/18, the departments spent a total of UGX. 4,515,178,000 from the allocated amount of UGX.5,637,495,000 representing 80% performance. The funds were mostly spent on wages for education staff.

## Planned Expenditures for The FY 2018/19

In the Financial year 2017/18 , the district expects to spend UGX. 21,974,599,000 . On the expected expenditure , 55.7% will be spent on wages for all categories of staff, Non wage recurrent expenditure will be 21.7% for activities like support supervision , monitoring and for office operations, 21.6% will be spent on domestic development activities involving construction(completion) education office block , Phased construction of the Serere HCIV general ward Borehole rehabilitation, procurement of a vehicle for Education department and others. 1.0% will be spent for donor development activities like Birth and death registration, sanitation activities and immunization activities.

## 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 2019/20. 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. Other medium term plans will involve procurement of motor vehicle to ease monitoring for education department, completion of the education department office block, rehabilitate and maintain district roads, phased construction of Health Center IV general ward.

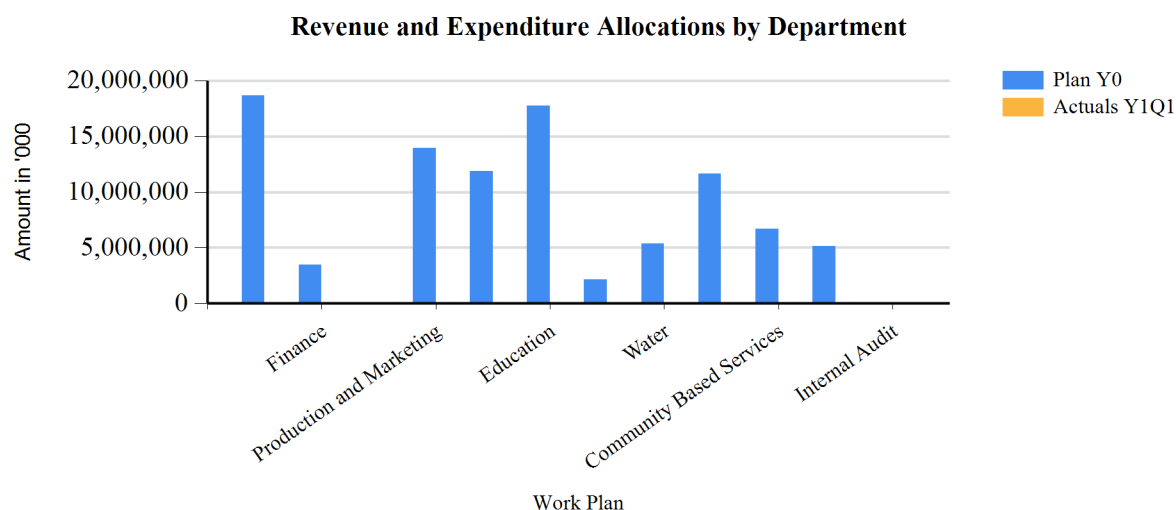
## Challenges in Implementation

1. 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. 2. Inadequate staff accommodation for both teachers and health staff which hampers service delivery.

## G1: Graph on the Revenue and Expenditure Allocations by Department

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FY 2018/19



## Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>1,013,218</b>	<b>238,065</b>	<b>951,384</b>
Local Services Tax	53,507	90	53,507
Land Fees	99,853	11,216	99,853
Application Fees	9,000	0	9,000
Business licenses	42,532	6,315	42,532
Liquor licenses	1,555	0	1,555
Other licenses	631	8,070	10,631
Stamp duty	9,800	0	0
Rent & rates – produced assets – from private entities	46,135	4,135	0
Utilities – from other govt. units	0	10,030	0
Park Fees	83,248	21,249	83,243
Property related Duties/Fees	2,800	335	0
Advertisements/Bill Boards	10,100	80	10,100
Animal & Crop Husbandry related Levies	21,110	12,814	21,110
Registration (e.g. Births, Deaths, Marriages, etc.) fees	15,724	940	0
Registration of Businesses	11,370	40	0
Educational/Instruction related levies	4,485	0	4,485
Agency Fees	39,300	1,337	39,300
Inspection Fees	1,350	0	5,350
Market /Gate Charges	480,558	147,054	480,558
Other Fees and Charges	70,038	13,785	70,038
Quarry Charges	0	0	10,000

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Voluntary Transfers	0	0	0
Miscellaneous receipts/income	10,123	577	10,123
<b>2a. Discretionary Government Transfers</b>	<b>4,102,502</b>	<b>1,187,963</b>	<b>4,048,196</b>
District Unconditional Grant (Non-Wage)	634,593	158,648	622,207
Urban Unconditional Grant (Non-Wage)	127,642	31,910	149,504
District Discretionary Development Equalization Grant	1,889,403	629,801	1,819,598
Urban Unconditional Grant (Wage)	255,399	63,850	255,399
District Unconditional Grant (Wage)	1,136,815	284,204	1,136,815
Urban Discretionary Development Equalization Grant	58,650	19,550	64,674
<b>2b. Conditional Government Transfer</b>	<b>16,035,013</b>	<b>3,958,273</b>	<b>14,484,473</b>
Sector Conditional Grant (Wage)	10,843,150	2,710,788	10,843,150
Sector Conditional Grant (Non-Wage)	2,882,033	688,682	2,170,009
Support Services Conditional Grant (Non-Wage)	20,000	5,000	20,000
Sector Development Grant	1,066,430	355,477	1,094,229
Transitional Development Grant	69,852	0	0
General Public Service Pension Arrears (Budgeting)	360,239	0	0
Pension for Local Governments	357,083	89,271	357,083
Gratuity for Local Governments	436,226	109,056	0
<b>2c. Other Government Transfer</b>	<b>2,193,436</b>	<b>199,388</b>	<b>2,250,366</b>
Agricultural Technology and Agribusiness Advisory Services (ATAAS) Project	0	0	0
Community Agricultural Infrastructure Improvement Programme (CAIIP)	38,213	0	0
Northern Uganda Social Action Fund (NUSAF)	1,034,692	19,250	1,034,692
Support to PLE (UNEB)	12,786	0	0
Uganda Road Fund (URF)	0	139,071	0
Uganda Women Entrepreneurship Program(UWEP)	238,938	0	238,938
Vegetable Oil Development Project	72,269	33,933	72,306
Youth Livelihood Programme (YLP)	612,243	7,134	726,902
Makerere School of Public Health	177,528	0	0
Uganda Sanitation Fund	0	0	177,528
Other	6,766	0	0
<b>3. Donor</b>	<b>200,180</b>	<b>53,805</b>	<b>240,180</b>
African Development Bank (ADB)	0	0	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	40,000
Neglected Tropical Diseases (NTDs)	40,000	0	40,000
The AIDS Support Organisation (TASO)	160,180	53,805	160,180
<b>Total Revenues shares</b>	<b>23,544,349</b>	<b>5,637,495</b>	<b>21,974,599</b>

i) Revenue Performance by September FY 2017/18

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## 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 208/19 is UGX. 951,384,000 down from the previous year's amount of UGX. 1,013,218,000 representing a 6% drop, This is due to the expected drop in rent and rates from produced assets and the unfriendly changing weather patterns.

## Central Government Transfers

The district expects to receive UGX. 20,783,035,000 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 6% drop from last years plan.

## Donor Funding

The district expects to receive UGX . 240,180,000. as donor funds in the Financial Year 2018/19, this represents a 20% 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>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Of Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>Sector :Agriculture</b>			
District Production Services	1,226,665	208,153	1,340,563
District Commercial Services	37,571	6,143	15,763
<b>Sub- Total of allocation Sector</b>	<b>1,264,236</b>	<b>214,296</b>	<b>1,356,326</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,285,714	347,467	1,256,313
<b>Sub- Total of allocation Sector</b>	<b>1,285,714</b>	<b>347,467</b>	<b>1,256,313</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	8,620,195	2,144,521	8,463,176
Secondary Education	2,472,042	617,452	2,440,942
Skills Development	235,134	58,784	235,134

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Education & Sports Management and Inspection	33,182	8,296	223,354
<i>Sub- Total of allocation Sector</i>	<b>11,360,553</b>	<b>2,829,052</b>	<b>11,362,605</b>
<b>Sector :Health</b>			
Primary Healthcare	2,510,468	601,408	2,371,697
Health Management and Supervision	59,812	14,953	54,175
<i>Sub- Total of allocation Sector</i>	<b>2,570,280</b>	<b>616,361</b>	<b>2,425,872</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	443,341	121,038	425,187
Urban Water Supply and Sanitation	36,890	5,000	45,377
Natural Resources Management	218,622	28,462	144,062
<i>Sub- Total of allocation Sector</i>	<b>698,853</b>	<b>154,500</b>	<b>614,625</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	1,083,267	261,630	681,494
<i>Sub- Total of allocation Sector</i>	<b>1,083,267</b>	<b>261,630</b>	<b>681,494</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,752,736	948,727	3,065,831
Local Statutory Bodies	382,009	87,809	317,795
Local Government Planning Services	351,006	82,716	183,651
<i>Sub- Total of allocation Sector</i>	<b>4,485,751</b>	<b>1,119,253</b>	<b>3,567,278</b>
<b>Sector :Accountability</b>			
Financial Management and Accountability(LG)	726,697	203,978	704,829
Internal Audit Services	55,759	11,696	28,258
<i>Sub- Total of allocation Sector</i>	<b>782,456</b>	<b>215,673</b>	<b>733,087</b>

# Vote : 596 Serere District

# FY 2018/19

## SECTION B : Workplan Summary

### Administration

#### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,505,809</b>	<b>549,188</b>	<b>1,811,274</b>
Locally Raised Revenues	69,703	5,897	83,703
Multi-Sectoral Transfers to LLGs_NonWage	190,627	82,029	274,138
Multi-Sectoral Transfers to LLGs_Wage	255,399	63,850	255,399
District Unconditional Grant (Non-Wage)	57,807	20,278	114,089
Urban Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	778,725	178,807	726,861
General Public Service Pension Arrears (Budgeting)	360,239	0	0
Pension for Local Governments	357,083	89,271	357,083
Gratuity for Local Governments	436,226	109,056	0
<b>Development Revenues</b>	<b>1,246,927</b>	<b>98,505</b>	<b>1,229,558</b>
Multi-Sectoral Transfers to LLGs_Gou	109,694	0	103,442
Other Transfers from Central Government	1,034,692	0	1,034,692
District Discretionary Development Equalization Grant	102,541	0	91,423
Urban Discretionary Development Equalization Grant	0	0	0
<b>Total Revenues shares</b>	<b>3,752,736</b>	<b>647,693</b>	<b>3,040,831</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	934,124	233,531	1,007,260
Non Wage	1,571,685	226,447	829,014
<b>Development Expenditure</b>			
Domestic Development	1,246,927	45,489	1,229,558
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,752,736</b>	<b>505,467</b>	<b>3,065,831</b>

### Narrative of Workplan Revenues and Expenditure

The department expects to receive UGX 3,065,831,463 up from last years UGX 2,956,271,704 representing 3.5% increase. The increase is due to the increase in expected local revenue from Ugx. 69,703,172 to Ugx. 83,703,000 , increase in multisectoral transfers to LLGs from Ugx. 190,627,291 to Ugx. 274,138,134 and an increase in District un conditional grant from Ugx . 57,806,872 to Ugx. 114,089,441.



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FY 2018/19

*Finance***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>699,941</b>	<b>191,490</b>	<b>671,444</b>
Locally Raised Revenues	57,964	6,500	57,922
Multi-Sectoral Transfers to LLGs_NonWage	476,278	138,562	447,823
District Unconditional Grant (Non-Wage)	48,923	17,234	48,923
District Unconditional Grant (Wage)	116,776	29,194	116,776
<b>Development Revenues</b>	<b>26,756</b>	<b>3,250</b>	<b>33,385</b>
Multi-Sectoral Transfers to LLGs_Gou	1,756	0	3,385
District Discretionary Development Equalization Grant	25,000	0	30,000
<b>Total Revenues shares</b>	<b>726,697</b>	<b>194,740</b>	<b>704,829</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	116,776	29,194	116,776
Non Wage	583,165	162,296	554,668
<b>Development Expenditure</b>			
Domestic Development	26,756	3,250	33,385
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>726,697</b>	<b>194,740</b>	<b>704,829</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive 704,829,443 down from last years figure of 724,940,828 this represents an decrease of 3% decrease from the LLGs allocating all the transfers to Finance department. Of which, wages amounting to 116,776,000, Locally raised revenue 57,922,000, DDEG of 33,385,042, Multisectoral transfers to LLGs 451,208,443 for the financial year 2018/2019 and the balance will run other office activities in different sectors of Finance Department.

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*Statutory Bodies***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>387,849</b>	<b>101,372</b>	<b>317,795</b>
Locally Raised Revenues	73,000	12,201	0
Multi-Sectoral Transfers to LLGs_NonWage	112,177	21,909	115,123
District Unconditional Grant (Non-Wage)	149,393	38,068	149,393
District Unconditional Grant (Wage)	53,279	29,194	53,279
<b>Development Revenues</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
<b>Total Revenues shares</b>	<b>387,849</b>	<b>102,372</b>	<b>317,795</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	53,279	13,320	53,279
Non Wage	334,570	69,075	264,516
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>387,849</b>	<b>82,395</b>	<b>317,795</b>

**Narrative of Workplan Revenues and Expenditure**

The department will receive 317,795,000 for 2018/2019 down from 2017/2018 of 387,849,000 a fall of 81.9% . This was as result of dwindling local revenue collection that affected the allocation to the department. The funds received will be spent on council meetings, committee of council meetings, DSC meetings, LG-PAC meetings, contract committee meetings, DLB meetings, fuel oil and lubricants, vehicle maintenance, travel inland, welfare and entertainment, payment of salaries, telecommunication, computer supplies and IT services among others.

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**FY 2018/19**

## *Production and Marketing*

### **B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>448,453</b>	<b>112,789</b>	<b>380,037</b>
Locally Raised Revenues	7,000	1,000	7,000
Other Transfers from Central Government	72,072	0	0
Multi-Sectoral Transfers to LLGs_NonWage	23,068	23,880	22,919
District Unconditional Grant (Non-Wage)	24,999	7,580	24,999
Sector Conditional Grant (Wage)	269,243	67,311	269,243
Sector Conditional Grant (Non-Wage)	52,070	13,018	55,876
<b><i>Development Revenues</i></b>	<b>820,583</b>	<b>305,212</b>	<b>976,289</b>
Multi-Sectoral Transfers to LLGs_Gou	685,026	0	772,419
District Discretionary Development Equalization Grant	85,000	0	150,000
Sector Development Grant	50,557	0	53,870
<b>Total Revenues shares</b>	<b>1,269,036</b>	<b>418,001</b>	<b>1,356,326</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	269,243	67,311	269,243
Non Wage	179,210	12,986	110,794
<b><i>Development Expenditure</i></b>			
Domestic Development	820,583	75,954	976,289
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,269,036</b>	<b>156,251</b>	<b>1,356,326</b>

## **Narrative of Workplan Revenues and Expenditure**

For the FY 2018/2019 the Production and Marketing Department of Serere District Local Government expects to receive a total shillings 1,356,326,137 from PMG conditional grant funds for recurrent and development expenditure and wage, local revenue, unconditional grant funds, and multisectoral transfer to lower local governments. These funds are to be used in the production sectors namely; Production Office shillings 437,113,469, the Crop Sector shillings 52,999,000, Livestock Sector shillings 19,500,000, Fisheries Sector shillings 18,763,325, Entomology Sector shillings 18,000,000 and the Commercial Sector shillings 15,762,354. This will be used the finance both recurrent and development activities in the various sectors of the production department

## Vote : 596 Serere District

FY 2018/19

*Health***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,922,714</b>	<b>428,366</b>	<b>1,749,519</b>
Locally Raised Revenues	12,000	1,000	12,000
Other Transfers from Central Government	177,528	0	0
Multi-Sectoral Transfers to LLGs_NonWage	35,366	5,583	39,700
District Unconditional Grant (Non-Wage)	10,685	0	10,685
Sector Conditional Grant (Wage)	1,529,686	382,422	1,529,686
Sector Conditional Grant (Non-Wage)	157,448	39,362	157,448
<b>Development Revenues</b>	<b>647,566</b>	<b>279,298</b>	<b>676,353</b>
Donor Funding	200,180	0	240,180
Multi-Sectoral Transfers to LLGs_Gou	76,780	0	35,419
District Discretionary Development Equalization Grant	300,754	0	400,754
Sector Development Grant	0	0	0
Transitional Development Grant	69,852	0	0
<b>Total Revenues shares</b>	<b>2,570,280</b>	<b>707,664</b>	<b>2,425,872</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,529,686	382,422	1,529,686
Non Wage	393,028	12,448	219,832
<b>Development Expenditure</b>			
Domestic Development	447,386	130,825	436,173
Donor Development	200,180	0	240,180
<b>Total Expenditure</b>	<b>2,570,280</b>	<b>525,695</b>	<b>2,425,872</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Ugx. 2,425,871,515 up from last year's amount of Ugx. 2,322,899,568 representing a 4.4% increase. The expected increase is due to an increase in the overall development grant from Ugx.577,714,000 to Ugx.676,352,744 attributed to mainly an increase in DDEG meant for the phased construction of the surgical ward at Serere HCIV.

The department expects to disburse the funds for phased construction of the surgical ward, trainings , support supervision and paying staff salaries for the year.

## Vote : 596 Serere District

FY 2018/19

*Education***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>10,960,978</b>	<b>2,880,355</b>	<b>10,979,279</b>
Locally Raised Revenues	15,974	1,000	15,974
Other Transfers from Central Government	17,289	0	17,289
Multi-Sectoral Transfers to LLGs_NonWage	24,898	410	16,335
District Unconditional Grant (Non-Wage)	15,157	3,410	15,157
District Unconditional Grant (Wage)	0	0	26,864
Sector Conditional Grant (Wage)	9,044,221	2,261,055	9,044,221
Sector Conditional Grant (Non-Wage)	1,843,439	614,480	1,843,439
<b>Development Revenues</b>	<b>399,575</b>	<b>111,957</b>	<b>383,826</b>
Multi-Sectoral Transfers to LLGs_Gou	131,545	0	91,655
District Discretionary Development Equalization Grant	15,000	0	0
Sector Development Grant	253,030	0	292,171
<b>Total Revenues shares</b>	<b>11,360,553</b>	<b>2,992,312</b>	<b>11,363,105</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	9,044,221	2,261,055	9,071,085
Non Wage	1,916,757	390,113	1,908,194
<b>Development Expenditure</b>			
Domestic Development	399,575	111,957	383,826
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>11,360,553</b>	<b>2,763,125</b>	<b>11,363,105</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive Ugx.11,363,105,013 in the financial year to up from last years' Ugx. 11,345,552,533 representing 0.15% increase . The expected slight increase is due to an increase in the expected sector development grant from Ugx. 253,029,510 to Ugx. 292, 171,202 and expected realization of district unconditional grant (wage ) of Ugx.26,864,000. The revenues is to be distributed for both recurrent and development expenditure. Recurrent revenue will account for 96.6% of the annual expected revenue and development revenue will account for 3.4% of the annual expected revenue. Wage will account for 82.4% of recurrent expenditure.

# Vote : 596 Serere District

**FY 2018/19**

## Roads and Engineering

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>867,917</b>	<b>117,628</b>	<b>97,957</b>
Locally Raised Revenues	9,133	0	9,133
Other Transfers from Central Government	40,674	96,200	0
Multi-Sectoral Transfers to LLGs_NonWage	9,800	7,297	22,300
District Unconditional Grant (Non-Wage)	10,000	0	10,000
District Unconditional Grant (Wage)	56,524	14,131	56,524
Sector Conditional Grant (Non-Wage)	741,786	0	0
<b>Development Revenues</b>	<b>418,297</b>	<b>193,411</b>	<b>1,159,356</b>
Other Transfers from Central Government	0	0	741,786
Multi-Sectoral Transfers to LLGs_Gou	9,172	0	8,445
Sector Development Grant	409,125	0	409,125
<b>Total Revenues shares</b>	<b>1,286,214</b>	<b>311,039</b>	<b>1,257,313</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	56,524	14,131	56,524
Non Wage	811,393	94,333	41,433
<b>Development Expenditure</b>			
Domestic Development	418,297	71,611	1,159,356
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,286,214</b>	<b>180,075</b>	<b>1,257,313</b>

### Narrative of Workplan Revenues and Expenditure

The annual expected revenue for the department is Ugx.1,257,312,794 broken down into development Ugx.1,159,355,794 and recurrent of Ugx.97,957,000. Under recurrent, wage is Ugx.56,524,000 representing 57.7% of the recurrent budget while non wage is Ugx.41,433,000 representing 42.3% of the recurrent revenue expected. The department expects to spend Ugx.66,207,000 on routine maintenance of district roads and Ugx.68,712,000 on community access roads, periodic maintenance of Ugx. 180,077,000 and mechanized maintenance of Ugx. 104,045,000

## Vote : 596 Serere District

FY 2018/19

*Water***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>99,712</b>	<b>26,868</b>	<b>123,399</b>
Locally Raised Revenues	6,082	0	682
Multi-Sectoral Transfers to LLGs_NonWage	28,890	13,183	33,000
District Unconditional Grant (Non-Wage)	10,000	0	10,000
District Unconditional Grant (Wage)	0	0	25,000
Sector Conditional Grant (Non-Wage)	34,740	8,685	34,717
Support Services Conditional Grant (Non-Wage)	20,000	5,000	20,000
<b>Development Revenues</b>	<b>380,519</b>	<b>128,034</b>	<b>347,165</b>
Multi-Sectoral Transfers to LLGs_Gou	11,800	0	8,102
District Discretionary Development Equalization Grant	15,000	0	0
Sector Development Grant	353,719	0	339,063
<b>Total Revenues shares</b>	<b>480,231</b>	<b>154,902</b>	<b>470,564</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	25,000
Non Wage	99,712	24,774	98,399
<b>Development Expenditure</b>			
Domestic Development	380,519	5,064	347,165
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>480,231</b>	<b>29,838</b>	<b>470,564</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive revenues accruing to ugx 470,563,529 as both conditional and unconditional grants from central Government, and locally raised revenue. Of this secured funding 25,000,000 is wage; 41,102,181 shall be non-wage recurrent and ugx 404,461,348 is development grant for capital development projects implemented at district and LLGs level on thematic areas developed by the line ministry as their utilization modalities.

## Vote : 596 Serere District

FY 2018/19

*Natural Resources***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>90,960</b>	<b>11,995</b>	<b>78,865</b>
Locally Raised Revenues	11,234	500	11,234
Multi-Sectoral Transfers to LLGs_NonWage	33,311	2,642	20,250
District Unconditional Grant (Non-Wage)	15,000	1,000	15,000
District Unconditional Grant (Wage)	22,976	5,744	23,909
Sector Conditional Grant (Non-Wage)	8,439	2,110	8,472
<b>Development Revenues</b>	<b>128,162</b>	<b>16,315</b>	<b>65,197</b>
Locally Raised Revenues	0	0	0
Multi-Sectoral Transfers to LLGs_Gou	78,162	0	65,197
District Discretionary Development Equalization Grant	50,000	0	0
<b>Total Revenues shares</b>	<b>219,122</b>	<b>28,310</b>	<b>144,062</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	22,976	6	23,909
Non Wage	67,984	783	54,956
<b>Development Expenditure</b>			
Domestic Development	128,162	1,550	65,197
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>219,122</b>	<b>2,339</b>	<b>144,062</b>

**Narrative of Workplan Revenues and Expenditure**

The department's revenue forecast is Shs 144,061,858 compared to the previous FY's approved budget of Shs 160,726,000 thus signifying a decrease by Shs 16,664,142. DDEG reduced from Shs 88,708,000 to 65,196,779 all of which is multisectoral transfers to LLGs. Planned expenditure is Shs 144,061,858 of which 45.3% shall be expended on development activities. From the total recurrent expenditure of 78,865,079 Shs, 30.3% of it i.e. Shs 23,909,000 is expected to cover wages while the non-wage component takes 69.7% of the fund.



**Vote : 596 Serere District****FY 2018/19****Community Based Services****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,034,398</b>	<b>34,897</b>	<b>659,004</b>
Locally Raised Revenues	24,191	1,500	24,191
Other Transfers from Central Government	851,181	0	456,599
Multi-Sectoral Transfers to LLGs_NonWage	32,587	4,624	25,827
District Unconditional Grant (Non-Wage)	15,350	1,000	15,350
District Unconditional Grant (Wage)	66,979	16,745	66,979
Sector Conditional Grant (Non-Wage)	44,110	11,028	70,058
<b>Development Revenues</b>	<b>49,968</b>	<b>1,516</b>	<b>22,490</b>
Multi-Sectoral Transfers to LLGs_Gou	24,968	0	22,490
District Discretionary Development Equalization Grant	25,000	0	0
<b>Total Revenues shares</b>	<b>1,084,367</b>	<b>36,413</b>	<b>681,494</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	66,979	16,745	66,979
Non Wage	967,420	16,321	592,025
<b>Development Expenditure</b>			
Domestic Development	49,968	1,516	22,490
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,084,367</b>	<b>34,581</b>	<b>681,494</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects a total of UGX 681,493,570 a figure less than UGX 1,059,466,839 for the previous FY 2017/18. This was due to reduction in development grants such as YLP, Uwep and DDEG. The expected total is sourced from recurrent and development revenues performing at 22,489,720 and 659,003,850 respectively. Recurrent revenue comprise conditional grant Non wage to implement FAL activities, Support PWDs, Elderly, Youth and Women councils, Departmental operations.

# Vote : 596 Serere District

FY 2018/19

## Planning

### B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>145,279</b>	<b>9,194</b>	<b>82,110</b>
Locally Raised Revenues	20,207	0	20,207
Multi-Sectoral Transfers to LLGs_NonWage	9,183	131	6,946
District Unconditional Grant (Non-Wage)	85,957	1,580	25,957
Urban Unconditional Grant (Non-Wage)	0	0	0
District Unconditional Grant (Wage)	29,933	7,483	29,000
<b>Development Revenues</b>	<b>206,226</b>	<b>21,588</b>	<b>101,541</b>
Multi-Sectoral Transfers to LLGs_Gou	18,154	0	9,487
District Discretionary Development Equalization Grant	188,072	0	92,054
<b>Total Revenues shares</b>	<b>351,505</b>	<b>30,782</b>	<b>183,651</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	29,933	7,483	29,000
Non Wage	115,347	131	53,110
<b>Development Expenditure</b>			
Domestic Development	206,226	8,072	101,541
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>351,506</b>	<b>15,686</b>	<b>183,651</b>

## Narrative of Workplan Revenues and Expenditure

The Unit expects to receive a total of Ugx.183, 650,902 in the financial year compared to Ugx. 351,505,165 from the previous financial year representing a 47.8% drop. The drop in revenue is attributed to the drastic fall in the expected Unconditional grant non-wage and the DDEG which both dropped by 69.8% and 51.1% respectively. i.e. expected development revenue of Ugx.101,541,181 and recurrent revenue of Ugx.82,109,717 . Development and recurrent revenues will account for 55.3% and 44.7% of the total expected financial year's revenue respectively. The department expects to receive 15.8% of the expected annual revenue from local revenue.

The unit expects to spend 35% of the recurrent revenue on salaries and 65% on non wage and development activities.

**Vote : 596 Serere District****FY 2018/19****Internal Audit****B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End Sept for FY 2017/18</b>	<b>Draft Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>30,759</b>	<b>12,929</b>	<b>28,758</b>
Multi-Sectoral Transfers to LLGs_NonWage	8,977	415	6,976
Locally Raised Revenues	0	3,500	0
District Unconditional Grant (Non-Wage)	10,159	6,108	10,159
District Unconditional Grant (Wage)	11,623	2,906	11,623
<b>Development Revenues</b>	<b>25,000</b>	<b>336</b>	<b>0</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	0
District Discretionary Development Equalization Grant	25,000	0	0
<b>Total Revenues shares</b>	<b>55,759</b>	<b>13,265</b>	<b>28,758</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	11,623	2,906	11,623
Non Wage	19,136	9,559	17,135
<b>Development Expenditure</b>			
Domestic Development	25,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>55,759</b>	<b>12,465</b>	<b>28,758</b>

**Narrative of Workplan Revenues and Expenditure**

The departments expects to receive 21,782,000 of which 11,623,000 is to cater for the wage and the balance of Ugx 10,159,000 covers Non wage