

**Vote :596 Serere District****FY 2020/21****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 **2020/21**. 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 **2020/21** 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 **2020/21**.

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](http://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](http://gpp.ppda.go.ug)).

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

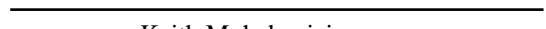
Signature :



Atama Gabriel Richard

(Accounting Officer)

Signature :



Keith Muhakanizi

Permanent Secretary / Secretary to the Treasury

(MoFPED)

Signed on Date: \_\_\_\_\_

Signed on Date: \_\_\_\_\_

**Vote :596 Serere District****FY 2020/21****PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

**PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability**

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

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

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

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

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

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

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

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

---

**Vote :596 Serere District****FY 2020/21**

---

**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 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>Locally Raised Revenues</b>	795,312	604,456	1,025,011
<b>Discretionary Government Transfers</b>	4,857,430	4,151,721	5,041,826
<b>Conditional Government Transfers</b>	21,682,135	16,914,340	28,150,577
<b>Other Government Transfers</b>	4,779,033	1,631,441	8,553,542
<b>External Financing</b>	300,180	304,044	640,180
<b>Grand Total</b>	<b>32,414,091</b>	<b>23,606,002</b>	<b>43,411,136</b>

**Revenue Performance by end of March of the Running FY**

By third Quarter of the current financial year, the district had received a total of Ugx.23,606,002, as revenue accruing from the different sources out of the approved budget of Ugx.32,414,091. This represents 73% annual performance and it shows that the district was short of the expected three-quarter term performance by 2%. Locally raised revenues realized was Ugx.604,456 and this represents 76% of the annual plan of Ugx.795,312. The over performance in the mid-term for locally raised revenue was due to the realization of Ugx.198,823 as local revenue advance to the district by the Ministry of Finance Planning and Economic development as per the new policy and the balance was collections made within the district. The district received a total of Ugx.23,006,191 as central government transfers by mid-year, broken down into discretionary government transfers of Ugx.4,151,721, Conditional government transfers Ugx.16,914,340 and other government transfers of Ugx.1,641,441. Compared with the annual plan, the performance is at 73% which is slightly lower than the expected three quarter-term performance. This was due to non-realization of some of the other government transfers like realize NUSAF3, VODP, YLP and ACDP project funds by March in figures less than the actual plan. On external financing, the district had received by mid-year Ugx.304,044 out of the annual plan of Ugx.300,180 representing 101% annual performance.

**Planned Revenues for next FY**

The District expects to receive a total of Ugx.43,411,136 in the next financial year. compared with the current financial year, there is a noted 25% increase in the overall revenue expected. The expected increase is due to the expected increase in locally raised revenue, and the increase in Pension and gratuity IPFs to the district, increase in ACDP grant, and rolling of SAGE Programme to the district. Locally raised revenue will constitute 2.4%, Central government transfers 96.1% and donor funds 1.5%.

**Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department**

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
Administration	3,528,593	2,830,031	7,510,682
Finance	464,569	423,277	647,455
Statutory Bodies	522,633	366,780	606,684
Production and Marketing	3,656,126	2,064,615	7,142,170
Health	4,360,539	3,563,952	5,378,979
Education	14,317,527	11,012,699	16,995,527
Roads and Engineering	1,383,283	1,197,465	1,323,412

**Vote :596 Serere District****FY 2020/21**

Water	503,365	481,676	780,695
Natural Resources	294,416	234,696	345,690
Community Based Services	2,887,061	1,034,703	2,124,854
Planning	378,659	234,850	417,228
Internal Audit	60,913	24,583	54,896
Trade, Industry and Local Development	56,407	32,124	82,863
<b>Grand Total</b>	<b>32,414,091</b>	<b>23,501,451</b>	<b>43,411,136</b>
<i>o/w: Wage:</i>	<i>15,621,070</i>	<i>11,913,295</i>	<i>17,256,484</i>
<i>Non-Wage Recurrent:</i>	<i>10,230,141</i>	<i>6,419,174</i>	<i>14,003,564</i>
<i>Domestic Devt:</i>	<i>6,262,700</i>	<i>4,864,939</i>	<i>11,510,908</i>
<i>External Financing:</i>	<i>300,180</i>	<i>304,044</i>	<i>640,180</i>

**Expenditure Performance by end of March FY 2019/20**

By third Quarter, out of the realized funds totaling to Ugx. 23,501,451,000 all funds had been disbursed to the various departments with education taking a majority share of 47% followed by finance at 15%, Administration 13% and production at 9%. Overall most of the department received at least 50% of their planned revenues. Most of the recurrent revenues realized was spent except the development grants whose projects were still on going but will be completed by the end of the year.

**Planned Expenditures for the FY 2020/21**

Out of the expected annual receipts by the district of Ugx.43,411,136,000. Wages and salaries will consume Ugx.17,256,484,000 which is 39.3% of the entire district budget, recurrent non-wage expenditure will be Ugx.14,003,564,000 which is 33.1%, Domestic development and donor of Ugx. 11,510,908,000 which is 26.4%. Compared to the expenditure allocations for the previous financial year, wage increased by 0.8% due to the increase in wage allocation to enhance teachers' salaries and newly recruited staff, Non-wage recurrent expenditure allocation increased by 28.5% due to increased allocation for Pension and gratuity and the sector conditional grant non-wage for education, planned development expenditure increased by 45.2% due to increase in development funding especially in production department for ACDP Programme and the Transitional development grant which has been earmarked for construction of lower local council Administrative offices.

**Medium Term Expenditure Plans**

The district plans to spend in the medium term an amount of UGX. 155,957,983,000 by the Financial year 2024/25. 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. Out of the expected annual receipts by the district of Ugx. 43,215,280, wages and salaries will consume Ugx.16,988,445 which is 39.3% of the entire district budget, recurrent non-wage expenditure will be Ugx.14,306,620 which is 33.1%, Domestic development and donor of Ugx. 11,422,955 which is 26.4%. Compared to the expenditure allocations for the previous financial year, wage increased by 0.8% due to the increase in wage allocation to enhance teachers' salaries and newly recruited staff, Non-wage recurrent expenditure allocation increased by 28.5% due to increased allocation for Pension and gratuity and the sector conditional grant non-wage for education, planned development expenditure increased by 45.2% due to increase in development funding especially in production department for ACDP Programme and the Transitional development grant which has been earmarked for construction of lower local council Administrative offices.

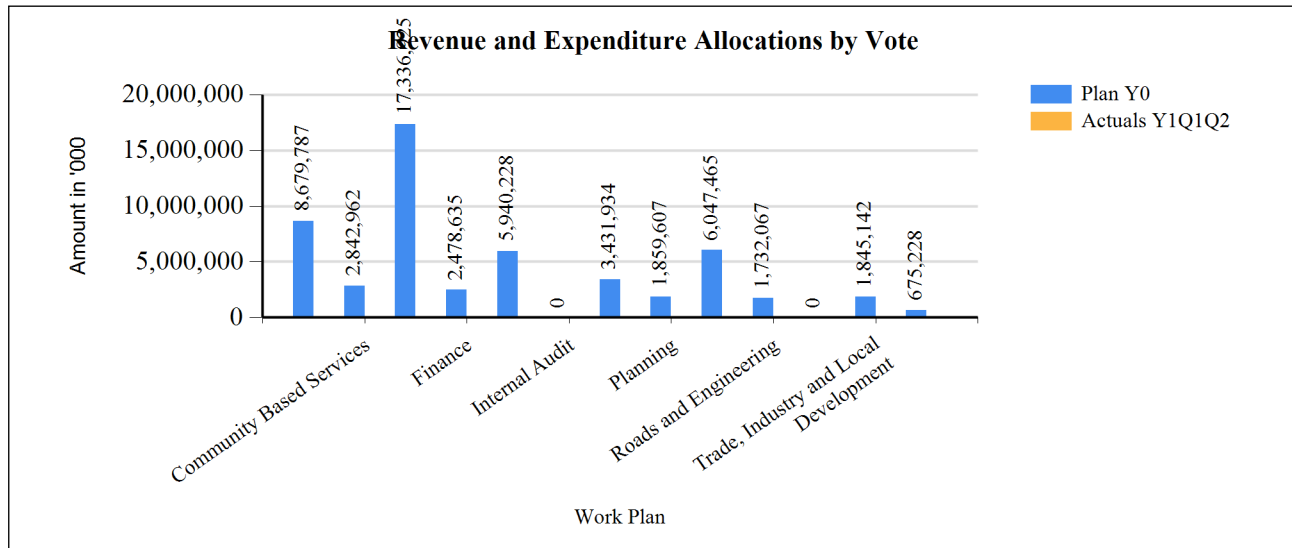
**Challenges in Implementation**

Generally, COVID 19 has been a major undoing of the budget execution from the beginning of quarter three. The district across all departments is suffering from staff shortages and this has drastically affected performance. The problem has been compounded by wage bill which cannot accommodate the requirements of the district especially in the education sector. Also, In the health and education sectors a greater percentage of the existing staff lack accommodation.

## Vote :596 Serere District

FY 2020/21

## G1: Graph on the revenue and expenditure allocations by Department



## Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End March for FY 2019/20	Approved Budget for FY 2020/21
<b>1. Locally Raised Revenues</b>	<b>795,312</b>	<b>604,456</b>	<b>1,025,011</b>
Advance Recoveries	0	198,828	0
Advertisements/Bill Boards	10,100	5,120	5,000
Agency Fees	50,299	8,865	42,700
Animal & Crop Husbandry related Levies	41,110	14,386	38,170
Application Fees	22,000	3,460	20,948
Business licenses	22,732	19,142	33,924
Cess on produce	0	0	0
Educational/Instruction related levies	4,485	0	0
Ground rent	2,494	0	0
Inspection Fees	5,350	0	0
Interest from private entities - Domestic	0	3	298
Land Fees	61,800	48,722	71,494
Liquor licenses	1,555	658	200
Local Hotel Tax	0	865	1,620
Local Services Tax	55,313	63,162	160,000
Market /Gate Charges	393,366	177,481	447,691
Miscellaneous and unidentified taxes	10,653	125	4,080
Occupational Permits	0	0	1,000

**Vote :596 Serere District****FY 2020/21**

Other Fees and Charges	90,038	35,133	100,000
Other licenses	0	4,881	2,050
Other taxes on games of chance	10,310	0	0
Park Fees	13,708	0	56,805
Property related Duties/Fees	0	3,010	4,000
Rates – Produced assets- from private entities	0	3,670	19,745
Registration (e.g. Births, Deaths, Marriages, etc.) fees	0	7,684	8,105
Registration of Businesses	0	9,262	7,180
<b>2a. Discretionary Government Transfers</b>	<b>4,857,430</b>	<b>4,151,721</b>	<b>5,041,826</b>
District Discretionary Development Equalization Grant	1,976,986	1,976,986	1,820,708
District Unconditional Grant (Non-Wage)	766,622	574,967	791,199
District Unconditional Grant (Wage)	1,447,926	1,085,945	1,765,392
Urban Discretionary Development Equalization Grant	57,608	57,608	55,867
Urban Unconditional Grant (Non-Wage)	139,280	104,460	139,653
Urban Unconditional Grant (Wage)	469,007	351,756	469,007
<b>2b. Conditional Government Transfer</b>	<b>21,682,135</b>	<b>16,914,340</b>	<b>28,150,577</b>
Sector Conditional Grant (Wage)	13,704,137	10,475,595	15,022,085
Sector Conditional Grant (Non-Wage)	3,477,977	2,378,207	4,361,158
Sector Development Grant	2,823,068	2,823,068	3,729,864
Transitional Development Grant	102,878	0	300,264
General Public Service Pension Arrears (Budgeting)	117,114	117,114	512,271
Salary arrears (Budgeting)	110,540	110,540	526,423
Pension for Local Governments	531,446	398,584	806,664
Gratuity for Local Governments	814,976	611,232	2,891,847
<b>2c. Other Government Transfer</b>	<b>4,779,033</b>	<b>1,631,441</b>	<b>8,553,542</b>
Northern Uganda Social Action Fund (NUSAF)	1,692,205	716,736	142,755
Social Assistance Grant for Empowerment (SAGE)	0	0	600,000
Support to PLE (UNEB)	13,786	19,500	30,000
Uganda Road Fund (URF)	757,844	785,028	848,418
Uganda Women Entrepreneurship Program(UWEP)	0	7,277	50,000
Vegetable Oil Development Project	144,306	0	0
Youth Livelihood Programme (YLP)	644,021	0	644,021
Project for Restoration of Livelihood in Northern Region (PRELNOR)	224,700	46,800	637,700
Uganda Sanitation Fund	0	0	0
Other	0	0	0
Neglected Tropical Diseases (NTDs)	12	26,100	22,000
Agriculture Cluster Development Project (ACDP)	1,302,160	30,000	5,578,649
<b>3. External Financing</b>	<b>300,180</b>	<b>304,044</b>	<b>640,180</b>

**Vote :596 Serere District****FY 2020/21**

The AIDS Support Organisation (TASO)	160,180	269,899	160,180
United Nations Children Fund (UNICEF)	100,000	22,527	100,000
World Health Organisation (WHO)	0	0	300,000
Global Alliance for Vaccines and Immunization (GAVI)	40,000	11,618	80,000
<b>Total Revenues shares</b>	<b>32,414,091</b>	<b>23,606,002</b>	<b>43,411,136</b>



**Vote :596 Serere District****FY 2020/21****i) Revenue Performance by March FY 2019/20****Locally Raised Revenues**

By March, the district had realized a total of Ugx. 604,456 excluding the advance from the ministry of finance against an annual budget of Ugx. 795,312 representing 76% annual budget performance. The Ministry of Finance, Planning and Economic development provided the district with an advance making a total raised revenue of Ugx.604,456 representing 76% of its expected annual local revenue performance. Market and Gate charges, Other fees and charges, Land fees and Local service tax constituted 84% of the local revenue realized.

**Central Government Transfers**

By March, the district had received a total of Ugx. 23,602,340 as central government transfers representing 78%. This was broken down into discretionary government transfers of Ugx. 4,151,721 representing 78%, Conditional government transfers Ugx 16,914,340 and other government transfers of Ugx. 1,631,441. Compared with the annual plan, the performance was at 46% which is slightly lower than the expected midterm performance. This was due to non-realization of NUSAF3 project funds, VODP, YLP and ACDP project funds by mid-year.

**External Financing**

By the end of March the district had realized Ugx. 304,044 from external financing against an annual budget of Ugx. 300,180 representing 106% annual budget performance. All the funds were received from TASO and the rest of the development partners had not yet released any funds to the district. The good performance for external financing was due to realization of more than all funds planned by TASO by mid-year. The funds for UNICEF and GAVI have not been received and the respective development partners are to be write to reminding them of their commitment.

**ii) Planned Revenues for FY 2020/21****Locally Raised Revenues**

The district projects to realize Ugx.1,025,011 as locally raised revenue in the financial year of 2020/2021. This is an increase of 29% from the current year's plan of Ugx.795,312. The expected increase is attributed to the revenue mobilization strategies laid down in the district, Market and gate charges are expected to be the main source of revenue to the district followed by Local service tax, other fees and charges and land fees. However, the details of the main revenue sources can be seen as follows; Market and gate charges Ugx.447,691,000, Local service tax Ugx.160,000,000, Other fees and charges Ugx.100,000, Land fees Ugx.71,494, Park fees Ugx.56,805, Agency fees Ugx. 42,700, Business license Ugx.33,924, Animal and crop related levies Ugx 38,170, Registration of Birth and Death Ugx.8,105 and registration of business Ugx.7,180.

**Central Government Transfers**

The district expects to receive a sum of Ugx. 41,745,945 as central government transfers consisting of Discretionary government transfers of Ugx. 5,041,826, Conditional government transfers Ugx. 28,150,577 and other government transfers of Ugx. 8,553,542. Compared with the current financial year's plan of Ugx. 32,414,091, there is a noted 25% increase which is attributed to expected funds for SAGE, ACDP Programme, and the Increase in Uganda Road fund.

**External Financing**

The district expects to receive Ugx. 640,180 as external funding from different partners like TASO- Ugx. 160,180, UNICEF- Ugx. 100,000, GAVI -Ugx.80,000 and WHO -Ugx.300,000. When compared with the current financial year where the district expects to receive Ugx.300,180,000, there is a noted increase of 53% which is attributed to funds from World Health Organization amounting to Ugx.300,000 for Vaccination and immunization and the doubling of the budget by GAVI to Ugx.80,000.

**Table on the revenues and Budget by Sector and Programme**

**Vote :596 Serere District****FY 2020/21**

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End Of March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>Sector :Agriculture</b>			
Agricultural Extension Services	354,201	438,908	1,235,811
District Production Services	3,301,925	702,163	5,906,358
<b><i>Sub- Total of allocation Sector</i></b>	<b>3,656,126</b>	<b>1,141,072</b>	<b>7,142,170</b>
<b>Sector :Works and Transport</b>			
District, Urban and Community Access Roads	1,383,283	966,669	1,323,412
<b><i>Sub- Total of allocation Sector</i></b>	<b>1,383,283</b>	<b>966,669</b>	<b>1,323,412</b>
<b>Sector :Trade and Industry</b>			
Commercial Services	56,407	32,124	82,863
<b><i>Sub- Total of allocation Sector</i></b>	<b>56,407</b>	<b>32,124</b>	<b>82,863</b>
<b>Sector :Education</b>			
Pre-Primary and Primary Education	9,203,616	5,317,721	10,919,682
Secondary Education	4,240,185	2,063,292	5,125,987
Skills Development	344,600	190,064	368,607
Education & Sports Management and Inspection	518,129	606,392	577,973
Special Needs Education	10,996	1,899,483	3,277
<b><i>Sub- Total of allocation Sector</i></b>	<b>14,317,527</b>	<b>10,076,952</b>	<b>16,995,527</b>
<b>Sector :Health</b>			
Primary Healthcare	4,271,353	3,051,752	5,315,595
District Hospital Services	0	120	0
Health Management and Supervision	89,187	54,369	63,384
<b><i>Sub- Total of allocation Sector</i></b>	<b>4,360,539</b>	<b>3,106,241</b>	<b>5,378,979</b>
<b>Sector :Water and Environment</b>			
Rural Water Supply and Sanitation	503,165	404,458	780,295
Urban Water Supply and Sanitation	200	0	400
Natural Resources Management	294,416	186,388	345,690
<b><i>Sub- Total of allocation Sector</i></b>	<b>797,782</b>	<b>590,846</b>	<b>1,126,386</b>
<b>Sector :Social Development</b>			
Community Mobilisation and Empowerment	2,887,061	977,487	2,124,854
<b><i>Sub- Total of allocation Sector</i></b>	<b>2,887,061</b>	<b>977,487</b>	<b>2,124,854</b>
<b>Sector :Public Sector Management</b>			
District and Urban Administration	3,528,593	2,828,235	7,510,682
Local Statutory Bodies	522,633	317,341	606,684
Local Government Planning Services	378,659	230,876	417,228
<b><i>Sub- Total of allocation Sector</i></b>	<b>4,429,885</b>	<b>3,376,451</b>	<b>8,534,595</b>
<b>Sector :Accountability</b>			

**Vote :596 Serere District****FY 2020/21**

Financial Management and Accountability(LG)	464,569	382,593	647,455
Internal Audit Services	60,913	24,584	54,896
<i>Sub- Total of allocation Sector</i>	<b>525,482</b>	<b>407,176</b>	<b>702,350</b>

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

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,375,646</b>	<b>2,657,480</b>	<b>6,901,899</b>
District Unconditional Grant (Non-Wage)	125,467	93,549	90,564
District Unconditional Grant (Wage)	864,538	652,292	1,182,004
General Public Service Pension Arrears (Budgeting)	117,114	117,114	512,271
Gratuity for Local Governments	814,976	611,232	2,891,847
Locally Raised Revenues	120,229	78,881	94,876
Multi-Sectoral Transfers to LLGs_NonWage	222,329	243,532	328,242
Multi-Sectoral Transfers to LLGs_Wage	469,007	351,756	469,007
Pension for Local Governments	531,446	398,584	806,664
Salary arrears (Budgeting)	110,540	110,540	526,423
<b>Development Revenues</b>	<b>152,946</b>	<b>172,551</b>	<b>608,783</b>
District Discretionary Development Equalization Grant	107,936	127,935	113,972
Multi-Sectoral Transfers to LLGs_Gou	45,011	44,616	294,811
Transitional Development Grant	0	0	200,000
<b>Total Revenues shares</b>	<b>3,528,593</b>	<b>2,830,031</b>	<b>7,510,682</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,333,545	1,002,252	1,651,011
Non Wage	2,042,101	1,653,432	5,250,888
<b>Development Expenditure</b>			
Domestic Development	152,946	172,551	608,783
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,528,593</b>	<b>2,828,235</b>	<b>7,510,682</b>

---

**Vote :596 Serere District****FY 2020/21**

---

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of Ugx. 7,510,682 in the financial year. Compared with the previous financial year, there is a 53% increase in the expected revenue. The increase is attributed to an increase in the District Unconditional grant non wage, Gratuity , Pension and salary arrears in the department .Also there is transitional development grant to the department that has been earmarked for construction of Lower council administrative offices. The breakdown of the expected revenue is as follows; Locally raised revenue Ugx.94,876,000, District unconditional grant non-wage Ugx. 90,564,000 District Unconditional grant wage Ugx.1,182,004,000 Pension for Local government Ugx.806,664,000, Public Pension arrears Ugx.512,271,000, Gratuity Ugx. 2,891,847,000 , Salary arrears Ugx.526,423,000 DDEG Ugx. 113,972,000 and Transitional Development grant of Ugx.200,000,000 The funds have been allocated to the various spending outputs in the department as follows; Operations of Administration Department Ugx. 6,067,150,000, Capacity Building for Higher Local Government Ugx.78,000,000, Supervision of subcounty programme implementation Ugx.5,000,000, Public information dissemination Ugx. 4,500,000, Office support services Ugx.2,000,000, Assets and facilities management Ugx. 1,500,000, Payroll and Human Resource management services Ugx.5,000,000, Records management Ugx.2,000,000, procurement services Ugx. 2,000,000 , and administrative capital of Ugx.205,472,000.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Finance**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>388,783</b>	<b>348,958</b>	<b>602,729</b>
District Unconditional Grant (Non-Wage)	64,922	65,644	60,000
District Unconditional Grant (Wage)	116,776	93,874	116,776
Locally Raised Revenues	78,923	39,416	68,771
Multi-Sectoral Transfers to LLGs_NonWage	128,162	150,024	357,182
<b>Development Revenues</b>	<b>75,786</b>	<b>74,318</b>	<b>44,726</b>
District Discretionary Development Equalization Grant	72,071	72,071	42,071
Multi-Sectoral Transfers to LLGs_Gou	3,715	2,247	2,655
<b>Total Revenues shares</b>	<b>464,569</b>	<b>423,277</b>	<b>647,455</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	116,776	71,748	116,776
Non Wage	272,007	236,526	485,953
<b>Development Expenditure</b>			
Domestic Development	75,786	74,319	44,726
External Financing	0	0	0
<b>Total Expenditure</b>	<b>464,569</b>	<b>382,593</b>	<b>647,455</b>

**Narrative of Workplan Revenues and Expenditure**

The department's expected revenue is UGX 647,455,223 compared to the previous year's approved budget of UGX 464,569,075 signifying 122% performance. This results from increase in non-wage allocation under multi-sectoral transfers to LLGs over and above the previous year's figure. The expected budget is derived from locally raised revenue performing at 11%, multisectoral transfers to LLGs performing at 48%, Unconditional Grant Non-Wage performing at 11%, Salaries performing at 21% and development grant performing at 9%. Overall, the recurrent budget shall take 91% while development funds shall take 9% of the total budget. The budget is expected to fund revenue management operations, budgeting and expenditure management, accounting operations, payment of staff salaries and retooling of the department.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>522,633</b>	<b>366,780</b>	<b>606,684</b>
District Unconditional Grant (Non-Wage)	237,319	242,489	340,051
District Unconditional Grant (Wage)	54,895	41,171	54,895
Locally Raised Revenues	88,000	22,000	77,760
Multi-Sectoral Transfers to LLGs_NonWage	142,420	61,120	133,978
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>522,633</b>	<b>366,780</b>	<b>606,684</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	54,895	41,014	54,895
Non Wage	467,738	276,326	551,789
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>522,633</b>	<b>317,341</b>	<b>606,684</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive UGX 606,684,454 for both higher and lower local government compared to the previous Financial Year's approved budget of UGX 522,633,430 representing 116% budget performance. The rise in budget performance is due to increase in Non-wage allocation for HLG beyond that of the previous Financial Year due to the need to boost District Council operations. 22% of the expected funds shall be transferred to LLGs to run respective LLG Council businesses, standing committee business, and LLG council administration services in addition to meeting emoluments for Councilors as is the case for HLG in addition to payment of department staff salaries, and coordinating District Council services and operations using 78% of the total balance.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>1,386,628</b>	<b>1,078,985</b>	<b>1,603,593</b>
District Unconditional Grant (Non-Wage)	7,000	0	5,000
Locally Raised Revenues	20,000	3,421	0
Multi-Sectoral Transfers to LLGs_NonWage	21,504	7,542	19,350
Other Transfers from Central Government	144,306	172,658	367,199
Sector Conditional Grant (Non-Wage)	307,364	230,523	325,590
Sector Conditional Grant (Wage)	886,454	664,841	886,454
<b>Development Revenues</b>	<b>2,269,499</b>	<b>985,630</b>	<b>5,538,577</b>
District Discretionary Development Equalization Grant	77,680	89,118	52,792
Multi-Sectoral Transfers to LLGs_Gou	757,702	764,555	267
Other Transfers from Central Government	1,302,160	0	5,354,205
Sector Development Grant	131,957	131,957	131,314
<b>Total Revenues shares</b>	<b>3,656,126</b>	<b>2,064,615</b>	<b>7,142,170</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	886,454	574,177	886,454
Non Wage	500,174	287,879	717,138
<b>Development Expenditure</b>			
Domestic Development	2,269,499	279,016	5,538,577
External Financing	0	0	0
<b>Total Expenditure</b>	<b>3,656,126</b>	<b>1,141,072</b>	<b>7,142,170</b>

**Narrative of Workplan Revenues and Expenditure**

The Production and Marketing Department is expected to receive a total of UGX 7,142,170,000 from the following sources; Multisectoral transfers to LLG Non Wage UGX 19,295,172, District Unconditional Grant Non Wage UGX 5,000,000, Sectoral Conditional Grant Wage UGX 886,454,280, Sectoral Conditional Grant Non Wage UGX 307,363,958, Other transfers from CG (ACDP) UGX 5,354,204,800, Multisectoral transfers to LLG GOU UGX 511,554,958, District Discretionary Development Equalization Grant UGX 57,791,570 and a Sectoral Development Grant UGX 132,558,054. These funds will be utilized for regulatory and agriculture extension work across the sectors of Crop, Livestock, Entomology and Fisheries. These will include sector specific development activities, together with road choke work on agricultural roads.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Health**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,993,379</b>	<b>2,239,544</b>	<b>3,263,347</b>
District Unconditional Grant (Non-Wage)	20,000	0	0
Locally Raised Revenues	10,685	5,093	6,227
Multi-Sectoral Transfers to LLGs_NonWage	42,489	18,213	41,801
Other Transfers from Central Government	12	26,100	22,000
Sector Conditional Grant (Non-Wage)	281,454	211,084	419,087
Sector Conditional Grant (Wage)	2,638,739	1,979,055	2,774,232
<b>Development Revenues</b>	<b>1,367,160</b>	<b>1,324,408</b>	<b>2,115,632</b>
District Discretionary Development Equalization Grant	388,000	352,960	380,000
External Financing	200,180	281,517	540,180
Multi-Sectoral Transfers to LLGs_Gou	2,000	15,829	82,484
Sector Development Grant	674,102	674,102	1,012,704
Transitional Development Grant	102,878	0	100,264
<b>Total Revenues shares</b>	<b>4,360,539</b>	<b>3,563,952</b>	<b>5,378,979</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,638,739	1,931,393	2,774,232
Non Wage	354,640	226,526	489,116
<b>Development Expenditure</b>			
Domestic Development	1,166,980	667,800	1,575,452
External Financing	200,180	280,521	540,180
<b>Total Expenditure</b>	<b>4,360,539</b>	<b>3,106,241</b>	<b>5,378,979</b>

**Narrative of Workplan Revenues and Expenditure**



**Vote :596 Serere District****FY 2020/21**

The department expects to receive a sum of Ugx.5,378,979,981 in the financial year 2020/21 from the various revenue sources. When compared with the previous financial year's plan of Ugx. 4,360,539,000, there is an increase of Ugx. 945,844,893 which is a 17.8% increase which is caused by an increase in Sector Development Grant meant for construction of an OPD block in Kamod HCII to upgrade it to HCIII

The various revenues expected per source is as follows; Locally raised revenue Ugx.6,227,450, Sector conditional grant wage Ugx.2,668,170,984, Other transfers from central government Ugx.22,000,000, Multi Sectoral transfers to LLGs-Non wage 41,801,434 sector conditional grant nonwage Ugx. 449,938,637 Sector development grant Ugx.1,012,704,112; DDEG Ugx.380,000,000 and external funding of Ugx.540,180,000

The funds are expected to be spent on areas such as construction of phased construction of Serere HCIV general ward, Rehabilitation of Male and Female ward in Serere HCIV, Rehabilitation of OPD block in Atiira HCIII, upgrade of Kamod HCII to HCIII, Pay staff salaries, conduct immunization and vaccination, conduct support supervision.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>13,080,601</b>	<b>9,765,974</b>	<b>14,914,403</b>
District Unconditional Grant (Non-Wage)	18,008	0	0
District Unconditional Grant (Wage)	78,166	58,625	78,166
Locally Raised Revenues	15,157	7,579	5,671
Multi-Sectoral Transfers to LLGs_NonWage	13,304	6,413	15,928
Other Transfers from Central Government	13,786	19,500	30,000
Sector Conditional Grant (Non-Wage)	2,763,237	1,842,158	3,423,239
Sector Conditional Grant (Wage)	10,178,943	7,831,699	11,361,399
<b>Development Revenues</b>	<b>1,236,926</b>	<b>1,246,726</b>	<b>2,081,123</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	562,273
Sector Development Grant	1,236,926	1,236,926	1,518,850
<b>Total Revenues shares</b>	<b>14,317,527</b>	<b>11,012,699</b>	<b>16,995,527</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,257,109	7,890,324	11,439,565
Non Wage	2,823,492	1,875,649	3,474,838
<b>Development Expenditure</b>			
Domestic Development	1,236,926	310,980	2,081,123
External Financing	0	0	0
<b>Total Expenditure</b>	<b>14,317,527</b>	<b>10,076,952</b>	<b>16,995,527</b>

**Narrative of Workplan Revenues and Expenditure**

**Vote :596 Serere District****FY 2020/21**

The department expects to receive a total of Ugx. 16,995,527 in the financial year which is an increase of Ugx 2,678,000 from last year's figure of Ugx. 14,317,527 representing a 15% increase . The increase is due to the increase in the sector conditional grant allocated to the department by the Ministry for capitation grants and to enhance supervision and maintenance of school buildings. The expected revenue performance for the various revenue sources is as follow; Locally raised revenue Ugx.5,671,000 Other Transfers from central government (PLE) Ugx.30,000,000, District unconditional grant Wage Ugx.78,166,000, Sector conditional grant wage Ugx.11,361,399,000, Sector conditional grant Non-wage Ugx.3,423,239 ,000 and sector development grant of Ugx.1,518,850,000

The funds will be allocated to the 5 programmes of Pre-primary and primary education, Secondary Education, Skills development, Education and sports management and inspection and special needs education to be used to pay staff salaries, construct Olio Seed Secondary school, monitor education activities, prepare reports, Construct classroom blocks in primary schools, procure furniture for schools, Maintenance of school buildings.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>835,724</b>	<b>668,478</b>	<b>919,636</b>
District Unconditional Grant (Non-Wage)	9,133	10,000	5,000
District Unconditional Grant (Wage)	56,524	42,393	56,524
Locally Raised Revenues	10,000	3,100	5,700
Multi-Sectoral Transfers to LLGs_NonWage	454,513	177,070	517,995
Other Transfers from Central Government	305,554	435,914	334,417
<b>Development Revenues</b>	<b>547,559</b>	<b>528,987</b>	<b>403,777</b>
District Discretionary Development Equalization Grant	25,000	25,000	0
Multi-Sectoral Transfers to LLGs_Gou	118,782	100,210	0
Sector Development Grant	403,777	403,777	403,777
<b>Total Revenues shares</b>	<b>1,383,283</b>	<b>1,197,465</b>	<b>1,323,412</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	56,524	42,393	56,524
Non Wage	779,200	626,190	863,112
<b>Development Expenditure</b>			
Domestic Development	547,559	298,086	403,777
External Financing	0	0	0
<b>Total Expenditure</b>	<b>1,383,283</b>	<b>966,669</b>	<b>1,323,412</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a sum of Ugx.1,323,412 in the financial year more than the current year's budget by Ugx. 1,383,283 this represents a 0.7% increase. The increase is due to increased transfers from Uganda Road Fund because of the need to improve community access road network. The performance of the various revenue sources is as follows; Locally raised revenue Ugx.5,700, Other Transfers from Central Government which is road fund is Ugx848,418 District unconditional grant non-wage Ugx.5,000,000, District Unconditional grant wage Ugx.56,524,000, Multisectoral transfers to LLGs of Ugx. 3,994 and Sector development grant of Ugx.403,777.

The projected funds have been allocated to the various spending outputs and are expected to among others Pay staff salaries, carry out road maintenance under force account, implement road rehabilitation works/low-cost sealing under contracting.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>87,058</b>	<b>65,369</b>	<b>117,226</b>
District Unconditional Grant (Non-Wage)	10,000	10,000	0
District Unconditional Grant (Wage)	25,000	25,000	25,000
Locally Raised Revenues	15,957	5,003	5,000
Multi-Sectoral Transfers to LLGs_NonWage	2,839	420	3,439
Sector Conditional Grant (Non-Wage)	33,263	24,947	83,787
<b>Development Revenues</b>	<b>416,307</b>	<b>416,307</b>	<b>663,470</b>
District Discretionary Development Equalization Grant	40,000	40,000	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	250
Sector Development Grant	376,307	376,307	663,220
<b>Total Revenues shares</b>	<b>503,365</b>	<b>481,676</b>	<b>780,695</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	25,000	25,000	25,000
Non Wage	62,058	39,931	92,226
<b>Development Expenditure</b>			
Domestic Development	416,307	339,527	663,470
External Financing	0	0	0
<b>Total Expenditure</b>	<b>503,365</b>	<b>404,458</b>	<b>780,695</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of Ugx 780,695.491 up by 35.5% from the previous year's budget of 503,365 Out of the expected revenue, 85 % is sector development grant which shall be invested in infrastructure development and maintenance for sustainability and 15 % is sector conditional Non-Wage recurrent ,wage grants and locally raised revenue. All the Non-wage revenues shall be invested on water supply development of new infrastructure, ensuring sustainability and the other percentage is meant to cover recurrent costs for effective program management, community awareness creation and strengthening coordination among actors.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>152,451</b>	<b>89,980</b>	<b>162,410</b>
District Unconditional Grant (Non-Wage)	15,000	8,000	8,000
District Unconditional Grant (Wage)	95,631	65,473	95,631
Locally Raised Revenues	20,000	7,350	10,400
Multi-Sectoral Transfers to LLGs_NonWage	13,364	2,815	22,379
Sector Conditional Grant (Non-Wage)	8,456	6,342	26,000
<b>Development Revenues</b>	<b>141,965</b>	<b>144,716</b>	<b>183,280</b>
District Discretionary Development Equalization Grant	35,000	35,331	25,000
Multi-Sectoral Transfers to LLGs_Gou	106,965	109,385	158,280
<b>Total Revenues shares</b>	<b>294,416</b>	<b>234,696</b>	<b>345,690</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	95,631	47,901	95,631
Non Wage	56,820	24,507	66,779
<b>Development Expenditure</b>			
Domestic Development	141,965	113,979	183,280
External Financing	0	0	0
<b>Total Expenditure</b>	<b>294,416</b>	<b>186,388</b>	<b>345,690</b>

**Narrative of Workplan Revenues and Expenditure**

The department's total revenue forecast is Shs 345,690,371 compared to the previous FY's approved budget of Shs 294,416,357 signifying 117% budget performance. The rise in the budget stems from the increase in IPFs realized largely from Sector Conditional Grant i.e. from Shs 8,456,294 to Shs 25,999,751 and partly the development grant which increased from Shs 141,956,061 to Shs 183,280,293. From the anticipated budget, 47% of the funds are from recurrent sources while 53% is the development grant. From Shs 183,280,293 development grant, LLGs take 86% while 14% share is for HLG. Out of Shs 162,410,078 recurrent funds, 14% is for LLGs while 86% is for HLG expected to cover payment of Wages of Shs 95,631,000, Environment Sector conditional grant of Shs 25,999,751, locally raised revenues of Shs 10,400,000 and Non-Wage grant of Shs 8,000,000. Planned expenditure is Shs 345,690,371 expected to cover payments of staff salaries at 28% and other recurrent departmental activities including preparation and submission of workplans and budgets and performance reports to line ministries and other stakeholders, purchase of small office equipment, O&M of departmental assets, environment and natural resources mgt. Devt related interventions shall include procurement of assorted tree seedlings, establishment of tree nurseries for agro-forestry promotion, wetland demarcations and retooling of the department.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>2,775,273</b>	<b>927,915</b>	<b>1,873,774</b>
District Unconditional Grant (Non-Wage)	24,191	10,000	8,000
District Unconditional Grant (Wage)	66,979	50,234	66,976
Locally Raised Revenues	15,350	7,038	11,820
Multi-Sectoral Transfers to LLGs_NonWage	39,237	15,664	37,491
Other Transfers from Central Government	2,560,925	793,536	1,681,721
Sector Conditional Grant (Non-Wage)	68,591	51,443	67,767
<b>Development Revenues</b>	<b>111,788</b>	<b>106,788</b>	<b>251,080</b>
Multi-Sectoral Transfers to LLGs_Gou	111,788	106,788	1,080
Other Transfers from Central Government	0	0	250,000
<b>Total Revenues shares</b>	<b>2,887,061</b>	<b>1,034,703</b>	<b>2,124,854</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	66,979	41,658	66,976
Non Wage	2,708,294	854,977	1,806,798
<b>Development Expenditure</b>			
Domestic Development	111,788	80,853	251,080
External Financing	0	0	0
<b>Total Expenditure</b>	<b>2,887,061</b>	<b>977,487</b>	<b>2,124,854</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive UGX 2,124,854 being revenues for work plan 2020/2021. These will accrue as follows: Ugx.11,820,000 locally raised revenue, Ugx.250,000,000 other transfers from central Government- recurrent ,Ugx.8,000,000 as district unconditional Non-wage , Ugx.69,309,000 as District Un conditional Grant -wage and as sector Conditional grant Non-Wage and Ugx.67,767,000 and other transfers from central government development off Ugx 250,000,000 for construction of Ajoba P/S.

The funds have been disbursed to the various departmental spending outputs and the expenditure is supposed to constitute 89% recurrent and 11% development.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>135,714</b>	<b>66,298</b>	<b>167,639</b>
District Unconditional Grant (Non-Wage)	35,207	10,000	68,868
District Unconditional Grant (Wage)	33,000	24,750	33,000
Locally Raised Revenues	61,454	24,248	53,470
Multi-Sectoral Transfers to LLGs_NonWage	6,053	7,300	12,302
<b>Development Revenues</b>	<b>242,945</b>	<b>168,552</b>	<b>249,589</b>
District Discretionary Development Equalization Grant	117,945	117,944	122,711
External Financing	100,000	22,527	100,000
Multi-Sectoral Transfers to LLGs_Gou	25,000	28,081	26,878
<b>Total Revenues shares</b>	<b>378,659</b>	<b>234,850</b>	<b>417,228</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	33,000	22,253	33,000
Non Wage	102,714	41,548	134,639
<b>Development Expenditure</b>			
Domestic Development	142,945	144,548	149,589
External Financing	100,000	22,527	100,000
<b>Total Expenditure</b>	<b>378,659</b>	<b>230,876</b>	<b>417,228</b>

**Narrative of Workplan Revenues and Expenditure**



**Vote :596 Serere District****FY 2020/21**

The department expects to receive a total of Ugx.417,228,000 in the financial year which is a 9% increase from last year's budgeted figure of Ugx. 378,659. The increase is due to the increase in unconditional grant non-wage by 49% allocated to the department for the forth coming financial year due to the need to have the formulation of the 5-year development plan concluded for both the district and the LLGs. The expected revenue performance for the various revenue sources is as follow; Locally raised revenue Ugx.63,470, District Unconditional grant Non-wage Ugx.68,868, District unconditional grant Wage Ugx.33,000,000, DDEG of Ugx.117,711,000 and external financing of Ugx.100,000,000 for birth registration exercise funded by UNICEF.

Recurrent revenue accounts for 42% of the expected revenue in the financial year while development revenue accounts for 63% of the revenues expected. Recurrent expenditure will account for 42% of the total expenditure while development will be 58%.

The funds are allocated to the various departmental Outputs as follows; Management of district planning office Ugx.91,034,000, District Planning Ugx.40,500,000 Statistical data collection Ugx.8,711,000, Demographic data collection Ugx.101,000,000, Project formulation Ugx.16,305,000, Development planning Ugx.10,500,000, Management Information system Ugx.13,000,000, Operational planning Ugx.33,603,000, Monitoring and Evaluation of sector plans Ugx.29,395,000 and Administrative capital Ugx50,200,000

**Vote :596 Serere District****FY 2020/21****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>60,913</b>	<b>24,583</b>	<b>54,896</b>
District Unconditional Grant (Non-Wage)	15,000	2,480	14,000
District Unconditional Grant (Wage)	15,624	11,718	15,623
Locally Raised Revenues	10,159	5,080	15,672
Multi-Sectoral Transfers to LLGs_NonWage	20,130	5,306	9,600
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenues shares</b>	<b>60,913</b>	<b>24,583</b>	<b>54,896</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	15,624	11,718	15,623
Non Wage	45,289	12,866	39,273
<b>Development Expenditure</b>			
Domestic Development	0	0	0
External Financing	0	0	0
<b>Total Expenditure</b>	<b>60,913</b>	<b>24,584</b>	<b>54,896</b>

**Narrative of Workplan Revenues and Expenditure**

The department expects to receive a total of Ugx 54,896,000 for the entire financial year for its operation of which Locally raised revenues stands at Ugx 16,172,000 and unconditional of Ugx 14,000,000. The department will also receive unconditional wage for the staff salaries totaling to Ugx 15,623,000.

**Vote :596 Serere District****FY 2020/21****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2019/20</b>	<b>Cumulative Receipts by End March for FY 2019/20</b>	<b>Approved Budget for FY 2020/21</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>56,407</b>	<b>32,124</b>	<b>71,812</b>
District Unconditional Grant (Non-Wage)	0	0	4,000
District Unconditional Grant (Wage)	40,794	20,414	40,797
Locally Raised Revenues	0	0	7,700
Multi-Sectoral Transfers to LLGs_NonWage	0	0	3,626
Sector Conditional Grant (Non-Wage)	15,613	11,710	15,689
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>11,051</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	11,051
<b>Total Revenues shares</b>	<b>56,407</b>	<b>32,124</b>	<b>82,863</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	40,794	20,414	40,797
Non Wage	15,613	11,710	31,015
<b>Development Expenditure</b>			
Domestic Development	0	0	11,051
External Financing	0	0	0
<b>Total Expenditure</b>	<b>56,407</b>	<b>32,124</b>	<b>82,863</b>

**Narrative of Workplan Revenues and Expenditure**

The Department expects to receive a total of UGX. 82,863,000 in the financial year which is a 32% increase from the current financial year's budget of UGX. 56,407,000. The increase in revenue is due to the allocation of Locally raised revenue and district Un conditional grant non-wage to the department in the next financial year and further the increased multisectoral transfers allocations by LLGs. Recurrent revenue accounts for 86% of the budget and development revenue accounts for 14%. The expected revenue performance is as follows: Locally raised revenue Ugx. 7,700,000, District unconditional grant-Nonwage (Recurrent) Ugx. 4,000,000, sector conditional grant of Ugx. 15,689,000, and Multisectoral transfers from LLGs recurrent and development of Ugx. 14,677,065.

**Vote :596 Serere District**

**FY 2020/21**

---