

Vote: 596 Serere District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

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

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Serere District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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

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

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

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	752,840	621,534	963,592
2a. Discretionary Government Transfers	2,615,246	1,306,738	4,263,065
2b. Conditional Government Transfers	13,812,748	10,236,431	15,401,533
2c. Other Government Transfers	985,819	825,018	1,062,692
3. Local Development Grant		702,973	0
4. Donor Funding	182,000	259,382	180,000
Total Revenues	18,348,653	13,952,076	21,870,883

Planned Revenues for 2016/17

The revenue forecast for FY 2016/2017 is UGX 21,870,883,000. This is higher than last year's budget of Ugx 18,233,432,000 by 19%. This resulted from a general increase especially of the wage. In the FY 2016/17, Locally generated revenue is estimated at UGX 963,592,000 higher than last years performance which indicates that it is still worth facing the same challenge since not many new revenue sources have yet been identified.

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,537,410	852,168	3,690,488
2 Finance	346,272	384,706	714,030
3 Statutory Bodies	1,135,337	461,549	438,878
4 Production and Marketing	351,501	210,945	1,320,438
5 Health	2,416,086	1,532,972	2,269,181
6 Education	9,647,483	6,852,582	10,816,618
7a Roads and Engineering	1,446,065	1,155,514	1,185,803
7b Water	758,240	311,891	608,808
8 Natural Resources	158,546	76,354	138,261
9 Community Based Services	282,289	100,061	214,414
10 Planning	203,992	59,179	402,274
11 Internal Audit	65,429	54,489	71,690
Grand Total	18,348,653	12,052,410	21,870,883
Wage Rec't:	9,910,241	7,456,510	11,614,184
Non Wage Rec't:	4,747,454	2,614,424	5,734,829
Domestic Dev't	3,508,958	1,981,476	4,341,870
Donor Dev't	182,000	0	180,000

Planned Expenditures for 2016/17

The Budget Frame Work Paper FY 2016/2017 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 21,870,883,000 in the Financial Year 2016/17. This is an increase of 19% from the last year's budget of Ugx 18,843,653,000. The District plans to allocate and to spend the funds in a manner that portrays priority of the district.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	752,840	621,534	963,592
Land Fees	48,240	36,058	89,853
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	26,070	5,550	15,724
Public Health Licences		0	631
Property related Duties/Fees	14,000	1,385	2,800
Park Fees	72,141	20,873	63,248
Other licences	77,099	1,959	7,100
Other Fees and Charges	55,110	30,122	62,638
Registration of Businesses	10,160	2,799	11,370
Liquor licences	1,150	3,278	1,555
Miscellaneous	27,070	13,229	10,123
Inspection Fees		970	1,350
Educational/Instruction related levies		0	4,485
Business licences	66,638	15,220	42,532
Application Fees	34,593	7,961	9,000
Animal & Crop Husbandry related levies	23,040	14,359	21,110
Agency Fees	53,320	57,234	43,356
Advertisements/Billboards		39,232	1,100
Market/Gate Charges	150,733	314,654	476,476
Rent & Rates from private entities	32,721	4,410	
Rent & rates-produced assets-from private entities		0	46,135
Local Service Tax	40,755	52,241	53,007
Rent & Rates from other Gov't Units	20,000	0	
2a. Discretionary Government Transfers	2,615,246	2,009,711	4,263,065
District Unconditional Grant (Wage)	961,427	605,474	1,136,815
Urban Discretionary Development Equalization Grant	62,093	46,569	36,973
District Unconditional Grant (Non-Wage)	466,858	340,380	728,637
District Discretionary Development Equalization Grant	801,902	777,169	2,023,896
Urban Unconditional Grant (Non-Wage)	77,438	55,971	81,345
Urban Unconditional Grant (Wage)	245,529	184,147	255,399
2b. Conditional Government Transfers	13,812,748	10,236,431	15,401,533
Support Services Conditional Grant (Non-Wage)	768,357	167,457	20,000
Development Grant	1,779,288	1,750,769	1,191,711
Sector Conditional Grant (Wage)	8,791,706	6,686,277	10,244,899
Sector Conditional Grant (Non-Wage)	2,234,614	1,533,698	2,970,891
Pension for Local Governments		0	272,633
Gratuity for Local Governments		0	495,513
General Public Service Pension Arrears (Budgeting)		0	192,881
Transitional Development Grant	238,783	98,230	13,006
2c. Other Government Transfers	985,819	818,986	1,062,692
Norther Uganda Social Action Fund 3		0	1,034,692
DICOS Project	29,069	43,074	
NUSAF II	31,412	0	

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A. Revenue Performance and Plans

OPM. Micro support funds		33,040	
YLP		6,551	
Vegetable Oil Development Project 2		0	28,000
Road Fund	862,938	724,083	
Restocking	31,200	0	
PLE Funds		12,238	
CAIIP 2	31,200	0	
4. Donor Funding	182,000	208,741	180,000
TASO		3,040	
Baylor	100,000	67,447	100,000
Civic Soc Fund OVC	12,000	0	
FAO	10,000	0	
GAVI		29,188	
MoLGSD		6,590	
PCY	10,000	0	
WHO	50,000	57,005	40,000
NTD		45,471	40,000
Total Revenues	18,348,653	13,895,402	21,870,883

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In the FY 2016/17, locally generated revenue is estimated at UGX. 963,592,000 against last year's plan of UGX 752,840,000 representing an increase of 27%. This is associated to the identification of more revenue sources by some sub counties, increase in the market rates for Ocaapa and Kasilo cattle markets and application fees from land. The rest of the revenue estimates remained the same despite the poor performance of the same.

(ii) Central Government Transfers

Overall, Central Government Transfers in the year 2016/17 is expected as follows: Government Transfers UGX 20,727,290,000 a rise from last year's budget due to salary enhancement for teachers.

(iii) Donor Funding

The Donor Funds expected in the FY 2016/17 amount to UGX 180,000,000. The District expects to receive these funds as detailed below: PCY 10,000,000, FAO 10,000,000, OVC 10,000,000. WHO 50,000,000 and Baylor 100,000,000. There is a declining trend in the donor behaviour.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,052,805	715,839	2,286,845
District Unconditional Grant (Non-Wage)	40,091	110,378	53,402
District Unconditional Grant (Wage)	415,171	182,379	778,725
General Public Service Pension Arrears (Budgeting)		0	192,881
Gratuity for Local Governments		0	495,513
Locally Raised Revenues	64,910	72,324	65,444
Multi-Sectoral Transfers to LLGs	411,751	332,758	428,247
Other Transfers from Central Government	107,122	0	
Pension for Local Governments		0	272,633
Support Services Conditional Grant (Non-Wage)	13,761	18,000	
<i>Development Revenues</i>	484,605	479,792	1,403,642
District Discretionary Development Equalization Grant	350,221	374,953	263,424
Multi-Sectoral Transfers to LLGs	134,384	104,839	105,525
Other Transfers from Central Government		0	1,034,692
Total Revenues	1,537,410	1,195,630	3,690,488
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,052,805	643,637	2,286,845
Wage	585,591	365,747	981,535
Non Wage	467,214	277,890	1,305,310
<i>Development Expenditure</i>	484,605	208,531	1,403,642
Domestic Development	484,605	208,531	1,403,642
Donor Development	0	0	0
Total Expenditure	1,537,410	852,168	3,690,488

2015/16 Revenue and Expenditure Performance up to March

Cummulatively by the end of quarter three, the department received Ugx1,194,862 representing 78% of the annual budget. During the quarter the department received UGX 468,808,000=representing 122% arising from the over performance of LGMSD at 204%, unconditional grant non wage and spent UGX 242,225,000 representing 63% on activities indicated in the box for physical performance highlights.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive UGX 3,690,488,000 against the 2015/16 FY's figure of UGX 1,537,410,000 representing 140% revenue increment. This revenue is for both recurrent and development activities performing at 86% and 14% respectively. Recurrent revenue is dominated by District Unconditional Grant (Wage) taking 34.4% of the recurrent budget followed by Gratuity for Local Governments and Multi-Sectoral Transfers to LLGs performing at 21.8% and 18.8% respectively. Increase in funds is due to the introduction of General Public Service Pension Arrears (Budgeting), Gratuity for Local Governments, and Pension for Local Governments all accounting for 36.3% of the overall budget.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 596 Serere District

Workplan 1a: Administration

	outputs	End March	outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			65
No. (and type) of capacity building sessions undertaken	10	1	4
Availability and implementation of LG capacity building policy and plan	Yes	yes	Yes
No. of monitoring visits conducted	4	0	4
No. of monitoring reports generated	4	1	4
Function Cost (US\$ '000)	1,537,410	852,168	3,690,488
Cost of Workplan (US\$ '000):	1,537,410	852,168	3,690,488

2015/16 Physical Performance up to March

The department was able to implement the following activities during the quarter;- staff salaries and pensions paid, compound maintained, electricity and water bills paid, vehicle maintained, advertisement placed, travel inland facilitated, stationery procured, security services provided, monitoring of government projects conducted, airtime procured, newspapers procured, welfare and entertainment provided and cleaning and sanitation materials procured.

Planned Outputs for 2016/17

The department planned to procure 1 double cabin vehicle, conduct 4 capacity building sessions, pay staff salaries, maintain the district compound, maintain vehicles, print and display payroll on public notice boards, monitor and supervise lower local governments, provide security services, pay utility bills, recruit, induct and appraise staff, meet travel inland and travel abroad expenses, place advertisements on public newspapers, procure stationery and small office equipment as well as monitor government assets and facilities district-wide. NUSAF 3 funds transferred to subprojects in subcounties district wide.

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

No any off- budget activities to be under taken by NGOs, donors and central government.

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

1. Limited financial resources

Limited financial resources, the department depends mainly on local revenue that most times are not forthcoming amidst many demands.

2. Short fall in the wage bill allocation by the centre.

This in a way has affected the filling of critical positions in the district structure.

3. Limited transport facility

The department has only one vehicle that has kept on breaking down thus affecting the implementation and monitoring of government projects and programmes.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	326,916	394,214	674,049
District Unconditional Grant (Non-Wage)	38,923	29,831	58,923

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Workplan 2: Finance

District Unconditional Grant (Wage)	116,776	98,537	116,776
Locally Raised Revenues	59,245	42,861	57,964
Multi-Sectoral Transfers to LLGs	110,973	216,252	440,386
Support Services Conditional Grant (Non-Wage)	1,000	6,733	
Development Revenues	19,356	2,536	39,981
District Discretionary Development Equalization Grant		0	25,665
Locally Raised Revenues	17,964	0	
Multi-Sectoral Transfers to LLGs	1,392	2,536	14,316
Total Revenues	346,272	396,750	714,030

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	326,916	383,862	674,049
Wage	116,776	98,537	116,776
Non Wage	210,141	285,326	557,273
Development Expenditure	19,356	844	39,981
Domestic Development	19,356	844	39,981
Donor Development	0	0	0
Total Expenditure	346,272	384,706	714,030

2015/16 Revenue and Expenditure Performance up to March

By end of third quarter, the Department Received a total revenue of 389,297,000 out of the total annual budget of 346,272,000 giving a performance of 112%, of which 6,733,000 was realised from PAF from the annual budget of 1,000,000 giving a 673%, local revenue got 42,891,000 out of Annual budget of 59,245,000 representing 72%, Multisectoral Transfers gathered 208,798,000 of the annual budget of 110,973,000 giving 188%, District Unconditional Grant Non-Wage performed at 29,831,000 of 38,923,000 annual budget giving 77% and District Unconditional Grant-Wage realised 98,537,000 of 116,776,000 giving 84% by third quarter. In the Quarter the Department realised 98,303,000 representing 48% of the annual Budget of 86,568,000 giving 114% of the quarterly plan . PAF Monitor gave 4,000,000 giving a 1600% of the quarterly budget, Local Revenue also Performed at 34% having received 14,811,000 of the quarterly budget, Multi-sectoral transfers gave in 45,035,000 giving a 162% in the quarter and the District unconditional Grant performed at 100% having realised 9,731,000. The over performance from PAF and Local Revenue was because of preparation of six month accounts and production of Final Accounts copies for Accountant Generals Office and Ministry of Local Government that took a lot of revenue in compiling of information, delivery/submission to the relevant sector ministries, procurement of revenue receipts and facilitating of revenue mobilisation district wide. In Multi sectoral transfer is because of transfer to lower local government and co-funding for LGMSDP in the district.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive 714,030,000 up from last years figure of 346,272,000 this represents an increase of 106% arising from the LLGs allocating all the transfers to Finance department which was not the case in the previous year. Of which, wages amounting to 116,776,000, Locally raised revenue 55,964,000, Multisectoral transfers to LLGs 352,360,000 for the financial year 2016/2017 and the balance will run other office activities in different sectors.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	15/07/2016	15/07/2016	30/08/2017
Value of LG service tax collection	40755000	20377500	61006750
Value of Hotel Tax Collected	100	0	0
Value of Other Local Revenue Collections	20000000	0	380130000
Date of Approval of the Annual Workplan to the Council	15/06/2016	15/06/2016	31/05/2017
Date for presenting draft Budget and Annual workplan to the Council	29/04/2016	29/04/2016	15/03/2017
Date for submitting annual LG final accounts to Auditor General	30/09/2016	30/08/2016	30/08/2017
Function Cost (US\$ '000)	346,272	384,706	714,030
Cost of Workplan (US\$ '000):	346,272	384,706	714,030

2015/16 Physical Performance up to March

Financial Report prepared and Submitted, Books of Account reconciled, Transfer of Unconditional Grant to the Lower Local Gov't done, Procurement of Revenue Receipts, Procurement of Notice Boards for the district, Service of Vehicle Done, production and preparation of Six Month Accounts done.

Planned Outputs for 2016/17

5 indicators have been planned this FY namely; Final accounts submitted to Auditor General, Staff salaries paid, Local service Tax collected, Annual Financial report prepared and submitted to relevant ministries, Local Revenue Enhanced and mobilisation. Approval of Annual Workplan and Budget Annual workplan by council of Serere district, Books of accounts posted and reconciled monthly, Financial Reports on revenue and expenditure prepared in Serere district,.

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

There are no off-budget activities.

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

1. Transport

The Department doesn't have a good means of transport for revenue and transaction issues except by an old vehicle that is not in good mechanical condition.

2. Attitude of tax payers

There is negative attitude from tax payer towards the payment of stipulated taxes by the council.

3. High Default rate from Local revenue tenderers.

There is a high of defaulters from the tendered revenue sources who are attached to politicians.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

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Workplan 3: Statutory Bodies

<i>Recurrent Revenues</i>	1,135,337	484,176	438,878
District Unconditional Grant (Non-Wage)	60,999	62,955	193,597
District Unconditional Grant (Wage)	217,407	123,346	63,279
Locally Raised Revenues	63,000	107,266	73,000
Multi-Sectoral Transfers to LLGs	90,160	71,591	109,002
Support Services Conditional Grant (Non-Wage)	703,771	119,018	
<i>Development Revenues</i>		181	
Multi-Sectoral Transfers to LLGs		181	
Total Revenues	1,135,337	484,357	438,878

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	1,135,337	461,368	438,878
Wage	194,693	118,706	63,279
Non Wage	940,644	342,661	375,599
<i>Development Expenditure</i>	0	181	0
Domestic Development	0	181	0
Donor Development	0	0	0
Total Expenditure	1,135,337	461,549	438,878

2015/16 Revenue and Expenditure Performance up to March

Cumulatively, 475,075, 000 shs has so far been received by the department representing 42% of the 1,135,337,000 shs annual budget with overall expenditure standing at 461,549,000 shs representing 41% of the planned budget. In the quarter, the department received 148,340,000 representing 52% of the quarterly outturn entirely from recurrent revenues of which contracts committee and DSC received 100% of funds respectively. Local revenue was more and above the ceiling planned by 20,000,000 shs and performed at 227% just like unconditional grant non-wage which performed at 138%. Unconditional grant - wage equally performed at 260% over and above the planned figure of 15,820,000 shs and this is due to the lower IPF received. Total Expenditure stood at 156,546,000 shs representing 55% of quarterly performance with additional funds accruing from cumulative previous quarterly balances.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's total revenue forecast for FY 2016/17 is UGX 438,878,000 compared to the previous FYs figure of UGX 1,135,337,000: signifying a fall in revenue by UGX 696,459,000 representing 61% of the total revenue expected. Major financial allocations were derived from the Northern Uganda Social Action Fund (NUSAF3), District Unconditional Grant (Non-Wage) of UGX 193,597,000 and Multi-Sectoral Transfers to LLGs amounting to UGX 109,002,000 representing 45.1% and 25.4% respectively. Planned expenditure is UGX 428,878,000 of which UGX 63,279,000 i.e. 14.8% is for Wages and UGX 365,599,000 i.e. 85.2% is for Non-wage activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	200	90	173
No. of Land board meetings	4	3	8
No. of Auditor Generals queries reviewed per LG	4	3	4
No. of LG PAC reports discussed by Council	4	2	4
Function Cost (US\$ '000)	1,135,337	461,549	438,878
Cost of Workplan (US\$ '000):	1,135,337	461,549	438,878

Vote: 596 Serere District

Workplan 3: Statutory Bodies

2015/16 Physical Performance up to March

Under Council Administration services: HLG and LLG salaries and exgratuity was paid; pensions paid to all pensioners & teachers; statutory salaries and Exgratia allowances were paid. Under procurement management services: 3 district procurement meetings were held & 3 reports produced and disseminated to relevant agencies. Under Land management services: 39 applications were discussed (34 for freehold conversion, 1 for allocation and 4 for leasehold); 1 sensitization meeting on land use planning & land mgt issues carried out district-wide; 8 local physical planning committees trained district-wide; 1 training of Area Land committee members conducted. Under Financial Accountability: review of 1 Auditor general's queries was done; 1 LGPAC report prepared and circulated to relevant authorities; 3 Auditor General's reports reviewed and 10 queries district-wide reviewed and dropped.

Planned Outputs for 2016/17

Under LG Council Administration services: HLG and LLGs salaries and exgratuity shall be paid, all pensioners and teachers pensions paid, 2 Executive tables and chairs procured, 30 copies of LG Act and Council Rules of Procedure procured, 1 computer and 1 heavy duty printer and 1 heavy duty photocopier procured. In LG procurement management services: 4 district procurement meetings shall be held with 4 reports prepared and disseminated to relevant bodies. In LG staff recruitment services: 12 Monthly salaries shall be paid to the District Chairperson, 150 Staff recruited, 150 staff confirmed, 9 staff promoted, 10 staff transferred, 10 staff retired and 8 staff granted study leave in 8 DSC meetings. Under LG land management services, 173 land applications for (registration, renewal, lease extensions) shall be cleared in 8 DLB meetings. In LG Financial Accountability: 4 Auditor General's queries shall be reviewed and 4 LGPAC reports prepared and circulated to relevant authorities. In LG Political and Executive oversight: 6 Council meetings shall be held and relevant resolutions minuted and 12 DEC meetings held. Under Standing Committees Services: 6 standing committee meetings and 6 business committee meetings shall be held.

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

Monitoring and supervision of HLG and LLGs programs by Central Government, CSOs, NGOs and the communities to guarantee proper accountability and value for money expended.

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

1. Staffing gaps

There is need to substantively fill the posts of Human Resource Officer DSC and appointment of Chairperson DSC and other members.

2. Limited funding

The department's funds have greatly dwindled thereby affecting operations and service delivery across all sectors.

3. Capacity gaps

Limited knowledge in interpretation of law books and new rules of procedure by Council members which calls for procurement of related literature and induction of Council members on the same.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	273,875	212,444	410,586

Vote: 596 Serere District

Workplan 4: Production and Marketing

District Unconditional Grant (Non-Wage)	44,007	3,660	34,999
Locally Raised Revenues	7,000	0	7,000
Multi-Sectoral Transfers to LLGs	22,804	5,951	19,547
Other Transfers from Central Government	29,069	49,106	28,000
Sector Conditional Grant (Non-Wage)	41,422	56,548	51,798
Sector Conditional Grant (Wage)	129,573	97,180	269,243
Development Revenues	77,626	52,997	909,851
Development Grant	77,626	49,107	49,793
District Discretionary Development Equalization Grant		0	20,209
Multi-Sectoral Transfers to LLGs		3,890	839,849
Total Revenues	351,501	265,441	1,320,438

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	273,875	181,612	410,586
Wage	129,573	97,180	269,243
Non Wage	144,302	84,432	141,343
Development Expenditure	77,626	29,333	909,851
Domestic Development	77,626	29,333	909,851
Donor Development	0	0	0
Total Expenditure	351,501	210,945	1,320,438

2015/16 Revenue and Expenditure Performance up to March

By quarter three, the department had cumulatively received Ug. Shillings 265,441,000 representing 76% of the annual budget performance, which is well above the accepted level of 75%. In the quarter the department received a total of Ug. Shillings 83,876,000 out of the expected Ug. Shillings 87,875,000. This represents 95% performance for the planned annual revenues and 96% performance for the planned quarterly revenues. The total expenditure for the quarter is shillings 75,591,000= out of the planned annual expenditure of 87,875,000= representing 86% performance

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department will receive Ugx 1,320,438,000 from the DDDEG allocation. This figure is an increase from last year's 351,501,000 representing 375.5% increase. This astronomical leap is as result of a policy shift, in which the department benefited from a DDDEG allocation. The total recurrent revenues are shillings 410,243,000, Sector Conditional Grant Wage 269,243,000 from which; Sectoral Conditional Grant Non Wage 51,798,000. Other transfers from central government is 28,000,000 from VODP2, Multisectoral transfers to to LLG 19,547,000, Local Revenue 7,000,000 and the District Unconditional Grant Non Wage 34,999,000. The expected expenditure allocations are; Wage 269,243,000, Non Wage 51,798,000, Recurrent expenditure 410,586,000 and a Domestic Development of 909,851,000, for which 839,849,000 is

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	21,574	0	32,790
Function: 0182			

Vote: 596 Serere District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	10000	21286	10000
No. of livestock by type undertaken in the slaughter slabs	2460	3582	2460
No. of fish ponds constructed and maintained	5	261	12
No. of fish ponds stocked	10	51	6
Quantity of fish harvested	15000	9465	25000
No. of tsetse traps deployed and maintained	100	302	100
Function Cost (US\$ '000)	292,365	178,880	1,254,609
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	9	4
No. of trade sensitisation meetings organised at the district/Municipal Council	10	11	28
No of businesses inspected for compliance to the law	8	1	4
No of businesses issued with trade licenses	2000	1188	1200
No of awareness radio shows participated in	12	10	10
No of businesses assisted in business registration process	25	21	
No. of enterprises linked to UNBS for product quality and standards	3	1201	
No. of producers or producer groups linked to market internationally through UEPB	0	5	2
No. of market information reports disseminated	26	18	12
No of cooperative groups supervised	40	23	28
No. of cooperative groups mobilised for registration	20	18	
No. of cooperatives assisted in registration	12	14	
No. of tourism promotion activities mainstreamed in district development plans	0	0	2
No. of opportunities identified for industrial development	4	4	0
No. of producer groups identified for collective value addition support	4	4	0
No. of value addition facilities in the district	30	4	0
A report on the nature of value addition support existing and needed	No	No	No
No. of Tourism Action Plans and regulations developed	1	1	0
Function Cost (US\$ '000)	37,562	32,065	33,039
Cost of Workplan (US\$ '000):	351,501	210,945	1,320,438

2015/16 Physical Performance up to March

These PMG and other central government transfers funds received were utilised cumulatively in the production office for 3 planning meeting, 3 monitoring and supervision of the department activities, 1 consultative trip to MAAIF and attend an agricultural risk management training, the submission of 3 quarterly reports. In the 3 quarters the department received under Operation Wealth Creation inputs namely; Maize seed 44,090 Kg, Bean seed 16,420 Kg, Mango seedlings 28,480, Citrus seedlings 105,461, Sorghum seed 10,200, 98 Pigs, 446 bags of Cassava cuttings, Fungicide orius(Tebucontole) 160 Lts and conducted 18 plant clinics in Kasilo and Ocaapa markets. The livestock sector vaccinated 14,836 livestock against FMD and dogs against rabies, registered 1,122 slaughters in the slaughter slabs, did disease surveillance in markets and sub-counties. In the fisheries sector supervision of the construction 261 Fish ponds, Recorded 51 fish ponds stocked, 9,465 Kgs of Fish were harvested district wide. 18 BMUs/Landing sites

Vote: 596 Serere District

Workplan 4: Production and Marketing

committees supervised, however the activities of BMUs were later suspended and landing site committees selected. 3 sets of Fisheries data collected, Water weed control equipment delivered at Kagwara Landing site. In the Entomology sector 162 Tse tse traps procured & 2 Lts of Glossinex, 50 tse tse traps deployed in sub-counties; Kateta 15, Olio 10, Bugondo 10, Pingire 10. Additional activities in the 3 quarters were 3 trainings conducted, 3 consultative visits to MAAIF conducted, 3 surveys on insect population carried out, 329 tsetse traps serviced, 521 traps monitored, Apiary data collected. In the Commercial sector 9 radio talk shows on awareness creation on trade promotion, 11 Sensitisation meetings conducted in 6 LLGs of Kateta, Serere TC, Labori, Kyere, Bugondo, Trade licenses issued in 10 LLGs of Olio 89, Kyere 163, Kateta 229, Kadungulu 193, Pingire 139, Bugondo 104, Labori 79, Atiira 41 and Serere TC 98 and Kasilo TC 52. On enterprise development participated in 10 radio talk shows, 21 Business enterprises assisted to registered, 120 Business enterprises linked to UNBS for quality and standards regarding their weighing scales and weights. On market linkage services 5 producer groups were linked to export market through UEPB, 23 Market information reports disseminated. On Cooperative mobilization and outreach services 18 Cooperative groups were supervised. 14 Cooperative groups mobilised for registration; Kateta- Omagara SACCO, Serere Market vendors SACCO, Labor multi purpose cooperative group, Agule Kyere SACCO. Kyere multi purpose and Bugondo multipurpose. The Cooperatives registered; Kasilo multipurpose, Atiira millers, Bugondo producers, Serere Airiamet market vendors SACCO, Serere district teachers and Akumoi elders and youth SACCO. On auditing of cooperatives; Serere district teachers SACCO, Akumoi elders and youth SACCO were audited and 4 Annual General Meetings presided; Kasilo multipurpose, Atiira millers, Bugondo producers, Serere Airiamet market vendors SACCO. The hospitality sites in the district are; Country resort, Alisa, Abuket white house, Odes motel, Paul and Molly, District Service. The names of new tourist sites identified include Kagwara landing sites, Ogera hills for mock hunting, Omeleku rock in Kyere as an archeological site, Bird watching at Abuket swamp, boat rowing in Mugarama and Mulondo landing sites, Namulemuka island. The number of opportunities identified for industrial development are Fruit processing, fish processing, milk processing, and food processing. On collective value addition, the groups identified are Bugondo farmers millers, Kateta producers and processors, Atiira millers and Pingire sub-county millers

Planned Outputs for 2016/17

These funds when received will be utilised in the production office for 4 departmental planning meetings, 4 monitoring and supervision of the department activities, 4 consultative visits, servicing of vehicle and the submission of 4 quarterly reports. The crop sector conducted will Conduct 10 Pest and disease surveillances, Inspect premises of input dealers for compliance, Establish 3 demonstration sites, Train 10 staff on simple soil testing techniques, Procure 11 Soil testing kits, Procure assorted horticultural seed procured (Ginger, Tomato, Onion etc), Conduct 3 consultative visits to MAAIF, Train 40 farmers on post harvest handling, Procure Solar panels for the plant clinic, Train 1 group on nutrition, Procure 25 Bags of NAROCAS 1 and 2, Conduct 48 plant clinic sessions, Mobilize 30 Farmer groups to engage in VODP2 activities, Train 10 farmer groups on basic agronomic practices under VODP2, Strengthen and prepare 8 farmer groups for registration, Technically backstop 10 farmer groups, Enforce quality assurance and regulatory services, Conduct 4 Monitoring visits, Implement the Involvement of 10 farmer groups in GALS methodologies. In the livestock sector 1 Conduct trainings, 10,000 Animal immunization, 4 Disease surveillance, 4 consultative visits to MAAIF, 100 cows artificial insemination, 10,000 livestock vaccinated, in the Fisheries Sector mobilise and update fish farmer 1 register, Procure pond fish data gathering equipment (sampling nets, weighing scales and protective gears), 4 Monitor and supervise fish farmer activities, 1 Train Fisher folk and Landing site committees, 4 Supervise and monitor the activities of landing site committees, Collect, compile and analyse 1 fisheries statistics, Coordinate & supervise monitoring, control and surveillance of 4 fisheries illegalities in the district and Coordinate the efforts to control water weeds and in the Entomology sector Conduct 4 trainings, 4 consultative visits, 4 survey on insect population, 1 servicing of tse tse traps, 4 monitoring of tse tse traps, 1 apiary data collection, procure bee hives and office furniture and equipment

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

The supply of agriculture inputs by NAADS/Operation Wealth Creation

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

Vote: 596 Serere District

Workplan 4: Production and Marketing

1. Crop pests and diseases attacking citrus trees and other crops

The increase in acreage of citrus and mango fruit production has resulted in the increased incidence of pests and diseases. The major and troublesome pests being the fruit fly, aphids and scales. The diseases include cercospora leaf spot, Gummosis etc

2. The climatic variation

The climatic variation causing floods at one extreme and dry spell in another, finds farmers not prepared.

3. The weak extension- agriculture research linkage

The technologies generated by researchers is often not put to effective use because of the weak research-agriculture linkage. The extensionists being in contact with farmers, offer a channel through which these technologies and knowledge can get to farmers

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,741,801	1,362,285	1,809,704
District Unconditional Grant (Non-Wage)	8,685	3,283	16,685
Locally Raised Revenues	12,000	0	12,000
Multi-Sectoral Transfers to LLGs	59,756	20,486	39,734
Sector Conditional Grant (Non-Wage)	200,057	150,043	211,598
Sector Conditional Grant (Wage)	1,461,302	1,188,474	1,529,686
<i>Development Revenues</i>	674,286	619,913	459,477
Development Grant	196,226	196,226	0
District Discretionary Development Equalization Grant		0	226,754
Donor Funding	182,000	259,382	180,000
Multi-Sectoral Transfers to LLGs	57,277	66,074	44,065
Transitional Development Grant	238,783	98,230	8,658
Total Revenues	2,416,086	1,982,198	2,269,181
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,741,801	1,331,573	1,809,704
Wage	1,475,083	1,188,474	1,529,686
Non Wage	266,718	143,098	280,017
<i>Development Expenditure</i>	674,286	201,399	459,477
Domestic Development	492,286	201,399	279,477
Donor Development	182,000	0	180,000
Total Expenditure	2,416,086	1,532,972	2,269,181

2015/16 Revenue and Expenditure Performance up to March

The department received Ugx 1,982,118,000 representing 82% of the annual budget and 105% of the quarterly budget of 604,022,000 by receiving 634,501,000. The high performance in the quarter resulted from the Multisectoral transfers to LLGs performing at 178 % over and above expectation due to more funds released to Health department from donor funds for GAVI immunisation, NTD, and funds for HCT activities by TASO and Uganda Aids Commission. Sanitation and hygiene performed at 0 % as a result of no release of funds for quarter 3. integration and implementation of activities and commitment of extension staff, Conditional grant to PHC salaries performed at 108% because of more allocations to health departments to cater for the newly recruited staff. The worst performing revenues

Vote: 596 Serere District

Workplan 5: Health

in the quarter were locally raised revenues at 0 % and Multi sectoral transfers to LLGs performing at 178 % .The expenditure in the quarter was 534,930, 000 representing 89 % of the quarterly budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive revenues worth 2,269,181,000/= accruing from the following sources, recurrent Non wage 211,598,000/=, local revenue 12,000,000/= And from development revenue worth 433,477,000/= accruing from District development discretionary equalization Grant 226,754,000/= and Donor worth 180,000,000/= and multisectoral transfers to lower local governments worth 44,065,000.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Value of health supplies and medicines delivered to health facilities by NMS	0	0	16
Number of health facilities reporting no stock out of the 6 tracer drugs.	16	16	2
Number of outpatients that visited the NGO Basic health facilities	450	252	1500
Number of inpatients that visited the NGO Basic health facilities	245	149	350
No. and proportion of deliveries conducted in the NGO Basic health facilities	120	78	180
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	500	363	15000
Number of trained health workers in health centers	18	120	40
No of trained health related training sessions held.	12	147	16
Number of outpatients that visited the Govt. health facilities.	15000	115000	21000
Number of inpatients that visited the Govt. health facilities.	10000	6800	1200
No and proportion of deliveries conducted in the Govt. health facilities	3500	3460	1000
% age of approved posts filled with qualified health workers	63	67	4
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	95	98	96
No of children immunized with Pentavalent vaccine	5000	13246	21000
No of new standard pit latrines constructed in a village	70	51	0
No of villages which have been declared Open Defecation Free(ODF)	50	36	0
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	70	66	115
No of OPD and other wards constructed	0	0	1
Value of medical equipment procured	40	40	60
Function Cost (US\$ '000)	2,416,086	1,532,972	2,221,207
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	47,974
Cost of Workplan (US\$ '000):	2,416,086	1,532,972	2,269,181

Vote: 596 Serere District

Workplan 5: Health

2015/16 Physical Performance up to March

the maternity of omagoro was completed and now in use waiting hand over and commissioning by the RDC. The mortuary was handed over to the Health centre. The mattresses have not been handed over yet but are ready.

Planned Outputs for 2016/17

12 monthly staff salaries paid to all the staff in DHOs office, 2 HCIVs, 6HCIIIs and 8HCIIIs, 1 General ward constructed in Serere HCIV, 1500 out patients visited NGO Health Facilities, 350 In patients visited NGO basic Health Facilities, 180 deliveries conducted in NGO Health Units, 550 children immunised in NGO Health Facilities, 40 Health workers trained in 16 Health Centres, 6 training sessions held in the 21 Health Facilities, 150,000 Out patients visited Government Health Facilities. 12,000 In patients visited Government Health Facilities, 3600 deliveries conducted in Government Health Units, 21,000 children immunised in Government Health Facilities, 64% of approved posts filled, 96% of Villages with functional (existing, trained and reporting quarterly) VHTs, 115 standard hand washing facilities (tippy tap) installed.

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

HIV Counselling and testing in Subcounties by Civil Society Organisations, Buffer stocking of testing kits, registers and provision of ready to use therapeutic foods for mal nourished children. wages for RCT Volunteers paid, procurement of assorted equipments, renovation of structures. HIV Prevention activities like condom distribution, safe male circumcision, financing of comemorable days like world AIDS day celebrations, water and sanitation week, world nutrition day among others.

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

1. Inadequate transport

The Field staff like District Health Team, Health Inspectors, Health Assistants and Health Unit In charges lack transport to conduct their duties, to conduct DOTs, conduct support Supervision and Mentorship.

2. Insufficient accommodation

Two thirds of the health staff are not accommodated in the facilities making it very difficult to supervise them for late coming and absenteeism. The staff are at risk from danger from the communities they live with.

3. Insufficient Human resource.

The vacant positions under DHOs office and other Health Units like Assistant DHO MCH, Assistant DHO Environmental Health, anaesthetic officers, Porters and watchmen have not been recruited for 10 years on the pretext of the wage bill not being enough.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	9,176,283	6,676,381	10,425,346
District Unconditional Grant (Non-Wage)	14,157	2,000	15,157
District Unconditional Grant (Wage)	26,864	0	26,864
Locally Raised Revenues	15,974	4,750	15,974
Multi-Sectoral Transfers to LLGs	22,618	2,637	25,543
Other Transfers from Central Government		12,238	
Sector Conditional Grant (Non-Wage)	1,895,839	1,254,133	1,895,839
Sector Conditional Grant (Wage)	7,200,831	5,400,623	8,445,970

Vote: 596 Serere District

Workplan 6: Education

Development Revenues	471,201	421,008	391,271
Development Grant	281,983	281,983	257,055
District Discretionary Development Equalization Grant	98,929	49,464	
Multi-Sectoral Transfers to LLGs	90,289	89,561	134,216
Total Revenues	9,647,483	7,097,389	10,816,618
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	9,176,283	6,619,204	10,425,346
Wage	7,200,831	5,398,309	8,445,970
Non Wage	1,975,452	1,220,895	1,979,377
Development Expenditure	471,201	233,378	391,271
Domestic Development	471,201	233,378	391,271
Donor Development	0	0	0
Total Expenditure	9,647,483	6,852,582	10,816,618

2015/16 Revenue and Expenditure Performance up to March

The department received UGX 2,667,736,000= representing 111% the annual budget. 1,489,000 was received as salary for primary Schools representing 100%, 9,859,000 salaries for tertiary institution representing 100% and 301,349,000= salaries for secondary schools representing 100%. The department also received inspection grants amounting to 10,523,000= representing 100%, for school inspection, support supervision and monitoring. In addition the department received U.P.E 237,990,00= representing 133% ,USE 333,990,000= representing 133 and 46792, = for tertiary services as grants and spent. In the quarter, development grants were received totaling to 153,537,000= representing 217% , equalisation grant 24,732,000= representing 100% and multi sectoral transfers 44,842,000= representing 199%. The expenditure was 1,790,351,000= on salaries representing 78% , capitation grant, school inspection, support supervision and monitoring 10,523,000= representing 100, retentions were paid amounting to 4,937,996= , District unconditional non wage UGX1,000,000= was received and spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017 the department will receive UGX 10,824,455,000 as the planned annual budget. This is an increase from the last years budget of UGX 9,647,483. this represents an increase of 12.2%. The department expects to receive UGX 38,228,000 for school inspection and monitoring, UGX 282,131,000 for development projects for primary, 395,496,000 for construction of secondary schools. UGX 7,099,478 Primary school salaries, UGX 1,406,644 secondary school salaries, UGX210,916,000 tertiary institutions.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	84146	84146	83225
No. of student drop-outs	125	125	170
No. of Students passing in grade one	126	65	65
No. of pupils sitting PLE	5630	6329	6329
No. of classrooms constructed in UPE	6	4	6
No. of classrooms rehabilitated in UPE	0	0	4
No. of primary schools receiving furniture	200	36	0
Function Cost (US\$ '000)	7,105,309	5,196,522	9,442,126
Function: 0782 Secondary Education			

Vote: 596 Serere District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of students enrolled in USE	4949	4949	7241
Function Cost (US\$ '000)	2,320,271	1,572,033	977,535
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	20	18	21
No. of students in tertiary education	500	500	530
Function Cost (US\$ '000)	179,811	63,951	282,712
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	182	210	97
No. of secondary schools inspected in quarter	20	23	23
No. of tertiary institutions inspected in quarter	3	5	5
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	42,092	20,076	109,371
Function: 0785 Special Needs Education			
No. of SNE facilities operational	0	0	20
No. of children accessing SNE facilities	0	0	20
Function Cost (US\$ '000)	0	0	4,874
Cost of Workplan (US\$ '000):	9,647,483	6,852,582	10,816,618

2015/16 Physical Performance up to March

The department paid salaries for 1147 teachers for primary schools, 18 Instructors for tertiary Institutions and 162 teachers for secondary level. The department has constructed 8 classrooms, office and store in Sambwa, Akoboi, Akuja, Kateta-Model Primary schools under PRDP and SFG grants together with drainable pit latrine in Achilo T/S P/S. All projects have been completed and paid including supply of three seater desks to the planned schools. The department will process quarterly reports for submission to the council as soon as the quarter ends.

Planned Outputs for 2016/17

In the FY 2016/2017 the department will have an increase of teachers from 1142 to 1,500 primary teachers, secondary teachers 194 and tertiary instructors 20. This raises salaries from UGX 7,099,478 Primary school salaries, UGX 1,406,644 secondary school salaries, UGX 210,916,000 tertiary institutions. The department expects to receive UGX 38,228,000 for school inspection and monitoring, UGX 282,131,000 for development projects for primary. To reduce the drop out rate from 125 to 50 in all schools

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

Scholarships for USE UACE and University admissions, provision of instructional and scholastic materials to improve Literacy and Numeracy

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

1. Many un completed projects.

Due to inadequate funding to the department cover many planned projects.

2. Lack of transport

The department does not have any transport facility for monitoring and support supervision of schools in the District.

Vote: 596 Serere District

Workplan 6: Education

3. Lack of office facilities and equipment

The department does not have computers and their accessories, Laptops, for data processing and management, filing cabinets and furniture.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	328,763	131,141	770,799
District Unconditional Grant (Non-Wage)	10,000	2,200	10,000
District Unconditional Grant (Wage)	48,306	24,573	
Locally Raised Revenues	9,340	3,942	9,133
Multi-Sectoral Transfers to LLGs	94,739	74,608	11,854
Other Transfers from Central Government	166,377	25,817	
Sector Conditional Grant (Non-Wage)		0	739,813
<i>Development Revenues</i>	1,117,302	1,173,782	415,004
Development Grant	544,227	544,227	403,777
Multi-Sectoral Transfers to LLGs	206,237	452,188	11,227
Other Transfers from Central Government	366,838	177,366	
Total Revenues	1,446,065	1,304,922	1,185,803
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	328,763	131,141	770,799
Wage	56,524	24,573	56,524
Non Wage	272,239	106,567	714,275
<i>Development Expenditure</i>	1,117,302	1,024,374	415,004
Domestic Development	1,117,302	1,024,374	415,004
Donor Development	0	0	0
Total Expenditure	1,446,065	1,155,514	1,185,803

2015/16 Revenue and Expenditure Performance up to March

The department received cumulatively 1,304,922,000 representing 90% of the total budget in the quarter. The department spent 1,155,514,000 representing 80%. This expenditure was due to the transfers made to the sub counties, town councils and spending within the department. The balance of Ugx 149,408,000 funds is meant for the payment of un completed works and office operation in the department and this represents 10%

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive UGX.1,185,803,000 down from last year's figure of 1,446,065,000. This represents a decrease of 18.2%. This represents a decrease of 18.2%. This is explained by a fall in the development grant from 544,227,000 to 403,777,000 representing a fall of 25.8% and multisectoral transfers to LLGs falling from 206,237,000 to 6,011,000 representing a fall of 97.3% . The rest of the grants will remain the same.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 596 Serere District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	50	0	79
Length in Km of Urban unpaved roads routinely maintained	0	0	72
Length in Km of Urban unpaved roads periodically maintained		0	11
Length in Km of District roads routinely maintained	145	0	126
Length in Km of District roads periodically maintained	35	18	0
Length in Km of District roads maintained.	13	4	0
Length in Km. of rural roads constructed	2	1	1
Function Cost (US\$ '000)	1,446,065	1,155,514	1,170,728
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	0	0	15,075
Cost of Workplan (US\$ '000):	1,446,065	1,155,514	1,185,803

2015/16 Physical Performance up to March

The department has completed work on Akuoro - Aarapoo road, completed work on Apama - Olupe road bottleneck, formed and trained road management committees (all under PRDP), Low cost sealing works are ongoing with grabbing, ETL, and construction of the sub base done, also major drainage works are still ongoing (all under DANIDA),

Planned Outputs for 2016/17

The department in the year 2016/2017 plans to routinely maintain 100.2 kms of District roads; Pingire - Okidi - Kasilo (10kms), Asuret - Magoro - Kyere (11kms), Pingire - Pingire landing site (7.6kms), Kateta - Achomia - Pingire (13.8kms), Kamod - Akoboi - Atiira (19.2kms), Brooks corner - Kateta (8.2kms), Kamod - Kasilo (4.4kms), Atiira - Old Mbale (8kms), Bugondo - Ogera - Kadungulu (18kms) 76kms of roads maintained Mechanically. Omolotok - Agonyo II - Ogata (7.5kms), Odapakol Agule - Ateese L/s (3kms), Kadungulu - Okulukulun - Ajuba (12kms), Kadungulu - Ateng (6.4kms), Kateta - Achomia - Pingire (13.8kms), Apapai - Ogera - Omongolem (8.5kms), Kamod - Agule - Alor (14.8kms), Olwa - Obangin - Ongonge (10kms).

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

Opening of roads under CAAPII, World Food program will be done, also opening of village roads by the centre will be done and some other roads are to be opened under the NUSAF program

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

1. O&M

A number of Community Access Roads opened but not being maintained because of funding gap. Bad user tendencies of communities dragging ploughs along the roads eminent. High axle loads subjected to the roads. No funds available for emergencies

2. Procurement

Slow and tedious payment process causing delays in implementation of planned activities

3. Mechanical failures

The equipment regularly keeps failing and the pace at which the work moves is drastically affected amid high costs of spares

Vote: 596 Serere District

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	53,514	48,039	101,714
District Unconditional Grant (Non-Wage)		2,000	10,000
District Unconditional Grant (Wage)		12,939	
Locally Raised Revenues	4,264	0	6,082
Multi-Sectoral Transfers to LLGs	31,250	19,599	27,991
Sector Conditional Grant (Non-Wage)	18,000	13,500	37,641
Support Services Conditional Grant (Non-Wage)		0	20,000
<i>Development Revenues</i>	704,726	689,082	507,094
Development Grant	679,226	679,226	481,085
Multi-Sectoral Transfers to LLGs	25,500	9,856	26,009
Total Revenues	758,240	737,121	608,808
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	53,514	40,013	101,714
Wage		4,313	0
Non Wage	53,514	35,699	101,714
<i>Development Expenditure</i>	704,726	271,879	507,094
Domestic Development	704,726	271,879	507,094
Donor Development	0	0	0
Total Expenditure	758,240	311,891	608,808

2015/16 Revenue and Expenditure Performance up to March

The department received a total of Ugx 393,614,000 out of the the planned budget of 189,560,000 giving 208% release during the quarter. Accumulatively the department received 393,614,000 out of the annual budget estimate of 758,240,000 representing 208% of the annual budget. The department spent atotal 135,677,000 representing 72% out of the planned budget of 189,560,000. accumulatevely the expected to spent 176,215,000 representing 23% of the overall budget of 758,240,000. The unspent balance of 425,229,000 which represents 56%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The District expects to receive Ugx 608,808,915 as sector conditional grant for water and sanitation (development & recurrent) compared with the Ugx 758,240,000 which was planned last financial year ;which represents a decline of financing by 31.59%. Ugx 54,000,034 is a transfer from lower local governments, 6,082,000 as local revenue from community contributions, 17,695,000 is District unconditional grant (Wage & Non wage) and 20,000,000 as urban water support Services conditional grant for piped water supply systems.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0981 Rural Water Supply and Sanitation

Vote: 596 Serere District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	48	29	48
No. of water points tested for quality	06	06	5
No. of District Water Supply and Sanitation Coordination Meetings	16	7	6
No. of sources tested for water quality	10	10	10
% of rural water point sources functional (Shallow Wells)	0	0	00
No. of water pump mechanics, scheme attendants and caretakers trained	10	10	00
No. of water and Sanitation promotional events undertaken	27	01	14
No. of water user committees formed.	24	24	13
No. of Water User Committee members trained	216	216	117
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	10
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	327	258	224
No. of public latrines in RGCs and public places	01	1	1
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	10	0	0
No. of deep boreholes drilled (hand pump, motorised)	14	01	10
No. of deep boreholes rehabilitated	07	0	5
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	0	0	01
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	0	0	01
Function Cost (US\$ '000)	711,476	289,122	592,518
Function: 0982 Urban Water Supply and Sanitation			
Collection efficiency (% of revenue from water bills collected)	3	3	0
Length of pipe network extended (m)	0	0	00
Volume of water produced	1000	1250	0
No. of water quality tests conducted	4	03	0
No. of new connections made to existing schemes	10	16	0
Function Cost (US\$ '000)	46,764	22,769	16,290
Cost of Workplan (US\$ '000):	758,240	311,891	608,808

2015/16 Physical Performance up to March

The department has constructed 13 boreholes successfully out of the planned 14 boreholes , 9 shallow completed, 01 public toilet in Kidetok RGC, 4 out of 5 deep boreholes rehabilitated ,and 100% software activities implemented

Planned Outputs for 2016/17

10 new water sources are to be constructed in: Atiira Apokor police, Bugondo Kongoto Abatait, Kadungulu Kabulabula Kabulabula, Kateta Kateta Agola, Kateta Okodo central, Kyere Kelim Agule, Kyere Kamurojo Ocekutum, Olio Akoboi HC II, Labor Labor Amini Otoba, Rehabilitation of boreholes Labori Labor Obangin Comm p/s Bugondo Bugondo Ogelak p/s Kadungulu Kadungulu Omoyo Design of the intake works for Garama L/s piped water supply Labori Aarapoo and extend the Ocapa water system to Akoke p/s

Vote: 596 Serere District

Workplan 7b: Water

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

Five shallow wells shall be constructed by PAG, 5 existing deep boreholes shall be rehabilitated and 2 deep drilled by International Development Institute (Kumi) and 2 drilled by Drop in Bucket and Kidetok RGC shall be constructed by JICA

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

1. Water stressed areas

Difficulty in provision of acceptable, adequate (yield supply) and usable water for communities along the lake Kyoga zone (salty water) and rocky/hilly areas. Salty water also makes maintenance of the water facility expensive due to high corrosion.

2. Population demand and pressure on water sources

High population against one existing water point creates rampancy in the breakdown of the water sources and difficulty in realising the 100% service coverage. This is also crowned by the non willingness by communities to contribute o & m funds

3. Silted dams

All the three existing valley dams are silted resulting into communities sharing water sources with animals, regular breakdown, and high operation and maintenance costs

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	155,153	105,863	81,529
District Unconditional Grant (Non-Wage)	25,000	2,500	25,000
District Unconditional Grant (Wage)	22,976	52,860	22,976
Locally Raised Revenues	11,234	2,000	11,234
Multi-Sectoral Transfers to LLGs	34,172	2,175	14,553
Sector Conditional Grant (Non-Wage)	61,771	46,328	7,767
<i>Development Revenues</i>	3,393	485	56,732
District Discretionary Development Equalization Grant		0	20,209
Multi-Sectoral Transfers to LLGs	3,393	485	36,523
Total Revenues	158,546	106,347	138,261
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	155,153	76,245	81,529
Wage	22,976	49,831	22,976
Non Wage	132,177	26,414	58,553
<i>Development Expenditure</i>	3,393	110	56,732
Domestic Development	3,393	110	56,732
Donor Development	0	0	0
Total Expenditure	158,546	76,354	138,261

2015/16 Revenue and Expenditure Performance up to March

Cumulatively, 106,347,000 shs was received against 158,546,000 shs annual budget giving a total of 67% funds so far received. Total expenditure stood at 76,354,000 shs representing 48% of the overall budget while in the quarter alone,

Vote: 596 Serere District

Workplan 8: Natural Resources

the department received 35,468,000 shs representing 89% of the quarterly budget outturn from both recurrent and development revenues. On recurrent revenues: 100% Of Conditional Grant to District Natural Res Envt & Wetlands was received; Transfer of District Unconditional Grant - Wage was 17620,000 shs over and above the ceiling of 5,744,000 shs thus performing at 307% due to lower wage IPF received. Overall expenditure stood at 22,001,000 shs representing 56% quarterly performance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue forecast is Shs 138,261,000 for both recurrent and development activities compared to the previous FY's approved budget of Shs 158,546,000 thus signifying a shortfall of Shs 20,285,000 representing 14.7% of recurrent funds. Development funds improved from Shs 3,393,000 to 56,732,000 of which 64.4% is multisectoral allocations to LLGs. Planned expenditure is Shs 138,261,000 of which 41% shall be expended on development activities. From the total recurrent expenditure of 81,529,000 Shs, 28.2% of it i.e. Shs 22,976,000 is expected to cover wages while the non-wage component takes 71.8% of the fund.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	20	13	10
Number of people (Men and Women) participating in tree planting days	40	57	40
No. of Agro forestry Demonstrations	3	5	4
No. of community members trained (Men and Women) in forestry management	40	69	30
No. of monitoring and compliance surveys/inspections undertaken	4	9	4
No. of Water Shed Management Committees formulated	2	3	4
No. of Wetland Action Plans and regulations developed	1	2	4
Area (Ha) of Wetlands demarcated and restored	20	5	8
No. of community women and men trained in ENR monitoring	20	58	20
No. of monitoring and compliance surveys undertaken	4	18	4
No. of new land disputes settled within FY	10	12	10
Function Cost (US\$ '000)	158,546	76,354	138,261
Cost of Workplan (US\$ '000):	158,546	76,354	138,261

2015/16 Physical Performance up to March

Under Natural Resources Management: 3 monthly staff salaries were paid and 1 consultative visit made to Ministry of Water and Environment as well as MLHUD. Under Tree Planting and Afforestation; 5 Ha of land were locally demarcated in Akumoi wetland-Pingire SC using 200 seedlings purchased with balance planted in Kyere LFR. Under Forestry Regulation and Inspection, 2 Monitoring & compliance surveys were undertaken. In other output areas, 1 watershed mgt committee was established with 2 awareness campaigns on watershed mgt undertaken along with 2 wetland mgt plans developed.

Planned Outputs for 2016/17

In Forestry sector: 10 hectares of trees shall be established, planted and surviving, 40 people trained to participate in tree planting and 4 Agro forestry demonstrations established. Under Environment sector: 4 Watershed Management Committees shall be formulated, 4 Wetland Action Plans and regulations developed, 8 hectares of wetlands demarcated and restored, 4 monitoring and compliance surveys undertaken. In land management sector: 10 new land disputes shall

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Workplan 8: Natural Resources

be settled. Under administration: 4 visits shall be made & performance reports to MWE, MLHUD and other line agencies submitted; 1 staff supported and facilitated to undertake post graduate training at Uganda Management Institute.

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

Environmental intervention initiatives like promotion of tree planting by TEDO; Monitoring and supervision of HLG and LLGs programs by Central Government and other development partners and civil society to guarantee accountability and value for money.

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

1. Transport burden

The department lacks transport means to facilitate timely implementation of planned activities. Although procurement of one motorcycle is underway, it is insufficient to meet the overwhelming field-related tasks of all the sectors.

2. Insufficient funding

Funding has continued to dwindle yet the environment and natural resources at large are not regenerating more than they are depleting. This is due to population pressure on natural resources. More funds would aid adaptation & mitigation initiatives.

3. Staffing gap

The department lacks a substantive Natural Resources Officer to coordinate and manage sustainable exploitation and preservation of natural resources district-wide. Recruitment/promotion of available staff would go a long way towards bridging the gap.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>211,744</i>	<i>104,198</i>	<i>173,620</i>
District Unconditional Grant (Non-Wage)	32,350	2,250	25,350
District Unconditional Grant (Wage)	63,102	67,499	66,979
Locally Raised Revenues	27,000	1,930	24,191
Multi-Sectoral Transfers to LLGs	30,300	12,822	30,664
Other Transfers from Central Government	41,465	6,551	
Sector Conditional Grant (Non-Wage)	17,526	13,146	26,436
<i>Development Revenues</i>	<i>70,546</i>	<i>97,461</i>	<i>40,794</i>
District Discretionary Development Equalization Grant	61,143	61,143	20,209
Multi-Sectoral Transfers to LLGs	9,403	3,278	16,237
Other Transfers from Central Government		33,040	
Transitional Development Grant		0	4,348

Vote: 596 Serere District

Workplan 9: Community Based Services

Total Revenues	282,289	201,659	214,414
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>211,744</i>	<i>88,613</i>	<i>173,620</i>
Wage	66,979	67,499	66,979
Non Wage	144,765	21,114	106,641
<i>Development Expenditure</i>	<i>70,546</i>	<i>11,448</i>	<i>40,794</i>
Domestic Development	70,546	11,448	40,794
Donor Development	0	0	0
Total Expenditure	282,289	100,061	214,414

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department received 201,659,000 out of 282,289,000 representing 71%. It spent 100,061,000 out of the expected 282,289,000 representing 52%. During the quarter, the department received UGX 55,125,000 out of expected 70,572,000 from the quarter representing 78%. The performance was moderate arising from the concerted effort and team work among staff although there was non remittal of local revenue to sectors and steady decline of releases from the centre. The department during the quarter spent 36,475,000 of the 55,125,000 representing 52% of the total budget in the quarter leaving 15,585,000 as a recurrent and 66,013,000 Development expenditure representing 29% of the total budget during the quarter under review.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive 214,770,000 to fund PWDs, FAL, probation and youth, women and disability councils as GBV activities. This is slightly lower than the previous budget of FY2015/16 of UGX. 282,289,000 by 28.5%. This decrease is mainly explained by the decrease in the development grant to 156,681,000 and also the multisectoral transfers to LLGs to 4,089,000 which is a sharp decrease in the overall revenues to the department.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	5	5	5
No. of Active Community Development Workers	11	11	13
No. FAL Learners Trained	1500	1700	1200
No. of children cases (Juveniles) handled and settled	80	75	
No. of Youth councils supported	10	11	
No. of assisted aids supplied to disabled and elderly community	4	4	3
No. of women councils supported	10	9	10
Function Cost (US\$ '000)	282,289	100,061	214,414
Cost of Workplan (US\$ '000):	282,289	100,061	214,414

2015/16 Physical Performance up to March

The department paid 3 monthly salaries for staff, handled 14 cases of child neglect and 40 GBV. It conducted 2 dialogue meetings, handled social welfare case management .60 FAL learners were subsequently paid honororia allowance. Support supervision and monitoring of CDD and YLP projects was carried out and reports submitted to the line Ministry.

Planned Outputs for 2016/17

Vote: 596 Serere District

Workplan 9: Community Based Services

The planned outputs include training 1,200 FAL Learners conducted, have 15 Assistant Community Development workers mentored, 57 cases of child abuse handled, and 5 juvenile cases settled, 3 youth groups supported and 10 women councils supported compared to the 8 of last year. In addition, the department plans to carry out community mobilisation and sensitisations on government programmes. Skills enhancement trainings conducted on IGAs and Gender mainstreaming I lap top computer and accessories procured.

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

There are a number of off budget activities undertaken during the period by CSOs, NGOs and CBOs supplementing Government efforts in implementation process. These include Baylor, Amref, Soruda, Health Need, Hope After Rape, How-Uganda and TAC. These implement activities HIV/Aids prevention and support to OVCs and other vulnerable groups like women, youth PWDs and orphans.

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

1. Low staffing levels

Low staffing levels are a challenge. Positions of the Principal Community Development Officer, Senior Probation & Welfare Officer, Senior Community Development Officers in- charge PWDs/Elderly, Gender/culture, Labour/Employment, have not been filled.

2. Reduction of sector funds

The funds are increasingly being cut quarterly thus making implementation of planned out puts difficult.

3. Lack of transport aids

The department lacks transport for effective community mobilisation and monitoring.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	136,676	60,554	130,099
District Unconditional Grant (Non-Wage)	30,000	11,615	71,769
District Unconditional Grant (Wage)	29,933	22,005	29,933
Locally Raised Revenues	17,707	7,853	20,207
Multi-Sectoral Transfers to LLGs	9,211	0	8,190
Support Services Conditional Grant (Non-Wage)	49,825	19,082	
<i>Development Revenues</i>	67,317	65,217	272,175
District Discretionary Development Equalization Grant	64,617	64,617	260,904
Multi-Sectoral Transfers to LLGs	2,700	600	11,270
Total Revenues	203,992	125,771	402,274
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	136,676	59,179	130,099
Wage	29,933	22,005	29,933
Non Wage	106,743	37,175	100,166
<i>Development Expenditure</i>	67,317	0	272,175
Domestic Development	67,317	0	272,175
Donor Development	0	0	0
Total Expenditure	203,992	59,179	402,274

Vote: 596 Serere District

Workplan 10: Planning

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the Unit received Ugx 124,396,000 representing 61% of the annual budget and 85% of the quarterly budget. The expenditure of the unit was standing at 29% of the annual budget and 32% of the quarterly budget. The reliance on local revenue which in most cases doesn't come through is responsible for the low performance in the unit.

Department Revenue and Expenditure Allocations Plans for 2016/17

The unit will receive UGX.402,274,000 as opposed to the UGX 203,992,000 planned for in the previous financial year. This figure represents an increase of 111% and will implement various activities to deliver outputs of which; PAF monitoring is 49,825,000, DDEG 190,000,000 District Unconditional Grant Non-Wage 40,000 and Local Revenue 17,707,000. The department intends to conduct Technical planning meetings and record the minutes, it also intends to spend on construction an office block.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	4	2	3
No of Minutes of TPC meetings	12	6	12
Function Cost (UShs '000)	203,992	59,179	402,274
Cost of Workplan (UShs '000):	203,992	59,179	402,274

2015/16 Physical Performance up to March

The Unit produced 2 reports and delivered to the line ministries, Conducted I monitoring visit to all the PAF projects and generated a report, Prepared 3 sets of minutes of the Technical Planning Committee. It was not possible to achieve anything in relation to staffing the planning unit coz the issues of the wage bill remained unsorted.

Planned Outputs for 2016/17

Planning Unit office block Constructed, conduct internal Assessment for FY 2015/2016 minimum conditions and performance measures in the district and Lower Local Governments, BFP prepared for FY 2017-2018, DDP implementation monitored, Quarterly accountability, work plans and reports prepared and submitted, Support participatory bottom-up planning in the 10 LLGs, budget Conference conducted, Annual statistical Abstract prepared and procure wireless internet services. Solar Unit provided for the planning unit block. Provide furniture to the planning unit board room

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

SOCADIDO and TAC are supporting the organisation in various activities

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

1. Staffing

The level of staffing in the unit is very low and this has made it difficult for the achievement of all the functions

2. Office space

The unit is housed in a small room where they are finding difficulty of working freely

3. Transport

The date the unit has the vehicle in a condition requiring major repairs arising from involvement in an accident and yet

Vote: 596 Serere District

Workplan 10: Planning

the nature of the activities are very demanding on transport terms requiring atleast some motorcycles and a vehicle.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	64,829	54,489	45,843
District Unconditional Grant (Non-Wage)	6,159	11,573	10,159
District Unconditional Grant (Wage)	20,892	21,337	31,283
Locally Raised Revenues	15,000	13,483	0
Multi-Sectoral Transfers to LLGs	22,778	3,471	4,401
Support Services Conditional Grant (Non-Wage)		4,625	
<i>Development Revenues</i>	600	0	25,847
District Discretionary Development Equalization Grant	300	0	25,665
Multi-Sectoral Transfers to LLGs	300	0	183
Total Revenues	65,429	54,489	71,690
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	64,829	54,489	45,843
Wage	31,283	21,337	31,283
Non Wage	33,546	33,153	14,560
<i>Development Expenditure</i>	600	0	25,847
Domestic Development	600	0	25,847
Donor Development	0	0	0
Total Expenditure	65,429	54,489	71,690

2015/16 Revenue and Expenditure Performance up to March

The Department received 54,489 of the planned budget representing 83% of the annual budget. In the quarter the department received 54,489 representing 83% . And the department spent entire funds received representing 109% .This is because the department received 133% of locally raised revenue and 275% from District unconditional Grant. The department spent all the funds released to it and has no balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive UGX 71,800,000 as a variance from the previous financial years budget of UGX 65,429,000. the figure represents an increase by 9.7% to Audit the primary schools- 97 of them under universal primary Education, 15 Secondary schools both private and Government aided with USE grants, 1 community polytechnic institution, 2 health center IV's, 12 health center III's, 08 sub counties, and 11 departments plus sectors at the district headquarters, funding is majorly on locally generated funds(Local Revenue) and the expenditure is on office operations.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1482 Internal Audit Services

Vote: 596 Serere District

Workplan 11: Internal Audit

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	15/10/2015	15/12/2015	30/10/2015
Function Cost (UShs '000)	65,429	54,489	71,690
Cost of Workplan (UShs '000):	65,429	54,489	71,690

2015/16 Physical Performance up to March

Three internal Audit report produced for the quarter and salaries paid for the 3 months.

Planned Outputs for 2016/17

Four quarterly audits for all Departments and sectors, subcounties, schools both secondary and primary schools and community polytechnic to be carried out during the year, routine verification of supplies and other accountabilities.

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

The medium term plans for the unit involve construction of an office block for the unit and procure 2 motorcycles for the officers in the unit to ease mobility. This is enshrined in the development plan.

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

1. Staffing

There are staffing gaps in the department. Only 3 out of the 6 provided positions in the district Human resource structure.

2. Transport

The Department has only one old Motorcycle which was provided by FINMAP and which needs replacement.

3. Funding

The department solely relies on locally generated funds and this calls for more support from the Ministry of Finance Planning and Economic Development in terms of support for funding using unconditional grants from the center.