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Foreword

The process of generating this Budget Framework Paper went through a number of stages that involved high levels of participation of stakeholders. IPFs were disseminated to the sector heads through the First Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and included in the document. Sheema District Local Government is committed to achieving the SDGs with focus on the National strategic direction and Vision. Sheema district has a mission of “Providing quality Services through a coordinated delivery System focusing on national and local priorities for the sustainable development of the district”. In view of this, the district leadership is determined to ensure citizens access quality services, participate in their development and sustainability of government programmes. Sheema is determined to strengthen collaboration and networking with its partners to offer quality services to its citizens in the field of education, health, transport and communication, production, planning, community based services and other sector. On behalf of Sheema District Local Government, I would like to thank all stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, Civil Society Organizations, religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. I wish to appeal to Central Government to analyze our district challenges so that they can be taken up.



Can. Kabigumira David, District Chairman

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Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Locally Raised Revenues	320,000	93,964	279,281
Discretionary Government Transfers	3,210,334	820,004	3,205,308
Conditional Government Transfers	17,649,893	4,691,784	16,867,848
Other Government Transfers	1,449,957	244,359	1,503,771
Donor Funding	231,453	0	231,453
Grand Total	22,861,637	5,850,111	22,087,661

Revenue Performance in the First Quarter of 2018/19

By the end of Quarter one 2018/19, the District had received a cumulative release of Shs. 5,850,111,000/= which was 25.6% of the approved annual budget of Shs. 22,861,637,000/=. The locally raised revenue performed at 29.4%. Discretionary Government Transfers performed at 25.5% and the Conditional Government Transfers performed at 26.6%. Other government transfers performed at 16.9% despite the fact that there were no funds received from Uganda Women Entrepreneurship Program (UWEP). The performance in terms of the overall budget released to the departments was 25%. Shs. 3,504,724,000/= was received as wage against the budget of Shs. 14,444,993,000/= accounting for 24.3% and out of this release (for wage), Shs. 3,186,038,000/= was spent indicating 91% performance. Non-wage recurrent expenditure performed at 88% and Domestic development at 10%. Overall, 80% of the money released for quarter one 2018/19 was spent.

Planned Revenues for FY 2019/20

In FY 2018/19 Sheema District expects to receive total revenue of Shs 22,087,661,000/= with Shs 279,281,000/= expected from Local revenues, Shs 3,205,308,000/= expected from Discretionary Government transfers, Shs 16,867,848,000/= from Conditional Government Transfers, Shs 1,503,771,000/=from other Government Transfers and Shs 231,453,000/= from Donor funding.

SECTION A: Expenditure Performance in First Quarter of 2018/19 and Plans for 2019/20 by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	2,708,062	559,646	1,923,758
Finance	258,398	117,800	475,944
Statutory Bodies	466,915	103,682	467,390
Production and Marketing	991,754	247,980	951,881
Health	5,078,095	1,285,038	5,009,898
Education	10,884,427	2,909,760	10,791,898
Roads and Engineering	1,314,272	252,873	1,204,873
Water	260,338	81,399	253,361
Natural Resources	165,867	42,623	201,177

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Community Based Services	542,236	50,201	480,102
Planning	148,325	65,009	285,628
Internal Audit	42,947	10,312	41,750
Grand Total	22,861,637	5,726,322	22,087,661
<i>o/w: Wage:</i>	<i>14,444,993</i>	<i>3,504,724</i>	<i>14,444,993</i>
<i>Non-Wage Recurrent:</i>	<i>5,802,110</i>	<i>1,554,728</i>	<i>5,107,996</i>
<i>Domestic Devt:</i>	<i>2,383,081</i>	<i>666,870</i>	<i>2,303,218</i>
<i>Donor Devt:</i>	<i>231,453</i>	<i>0</i>	<i>231,453</i>

Expenditure Performance in the First Quarter FY 2018/19

By the end of Quarter one 2018/19, the District had received a cumulative release of Shs. 5,850,111,000/= which was 25.6% of the approved annual budget of Shs. 22,861,637,000/=. Discretionary Government Transfers performed at 25.5% and the Conditional Government Transfers performed at 26.6%. Other government transfers performed at 16.9% despite the fact that there were no funds received from Uganda Women Entrepreneurship Program (UWEP) The performance in terms of the overall budget released to the departments was 25%. Shs. 3,504,724,000/= was received as wage against the budget of Shs. 14,444,993,000/= accounting for 24.3% and out of this release (for wage), Shs. 3,186,038,000/= was spent indicating 91% performance. Non-wage recurrent expenditure performed at 88% and Domestic development at 10%. Overall, 80% of the money released for quarter one 2018/19 was spent.

Planned Expenditures for The FY 2019/20

Expenditure performance for FY 2019/2020 reduced by 3% as compared to FY 2018/2019 (from Shs. 22,861,637,000/= to Shs. 22,087,661,000/=) due to a decrease in the locally raised revenue which reduced from Shs. 320,000,000/= to Shs. 279,281,000/= . Significant decrease was in Public Sector management due to General public pension and Gratuity funds that were not reflected in the budget IPFs.

Medium Term Expenditure Plans

Construction of a seed school in Kasaana Sub County, completion of classrooms in primary schools of Bwayegamba P/S, Rokondo P/S, Mishenyi P/S, St Jude P/S and Mukono P/S. Grading and maintenance of community access roads, culvert installations around the district, Construction of a box culvert in Muhito ward, Kitagata Town Council. Construction and rehabilitation of selected water sources, Monitoring and supervision of government programmes and projects to ensure that all persons equitably benefit (Male, female, youth and PWDs), revenue enhancement, environmental protection projects, ensuring food security, social protection and inclusion of most vulnerable members, capacity building of staff and general office management for effective and efficient service delivery, inspection and monitoring of government and private educational institutions and health facilities. Mainstreaming crosscutting issues of gender, HIV and Nutrition across the district and LLGs. upgrade from HC II to HC III and supervision of Mabare, Kyeihara, Muzira as well as Kigarama HC III to HC IV. Promotion og good governance around the district.

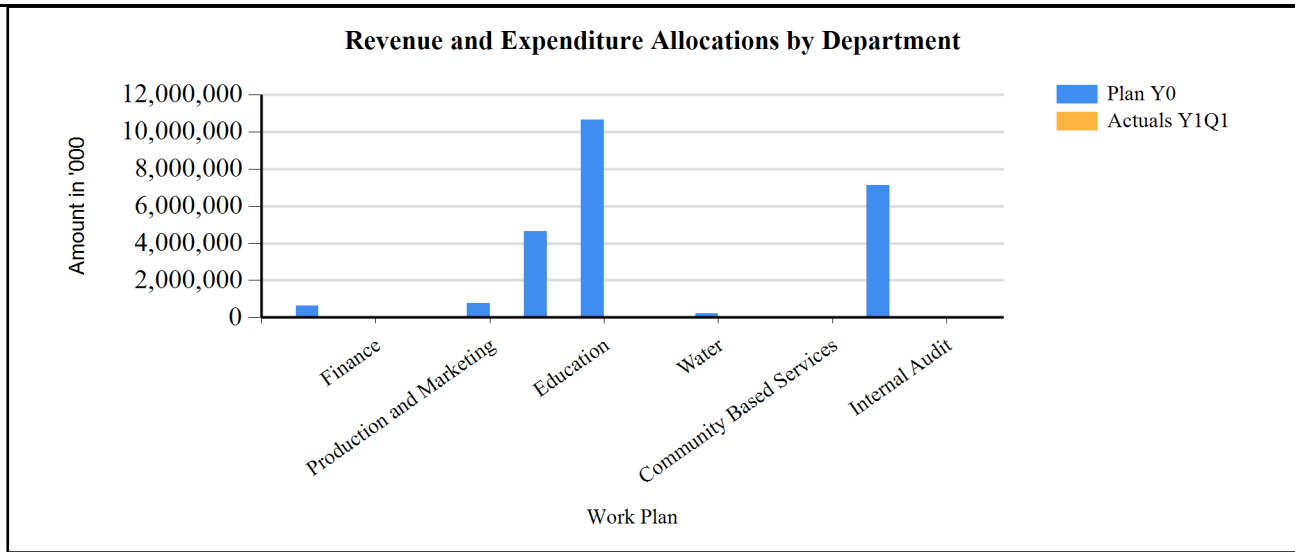
Challenges in Implementation

The major constraints include but not limited to; Inadequate funding of the sectors due to low local and central government grants revenue, Conflicts amongst the political leadership which limit implementation of some activities, Poor network for handling different data bases, Inadequate staff numbers and capacity. 3) Inadequate departmental equipment like computers, furniture and transport means.

G1: Graph on the Revenue and Expenditure Allocations by Department

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Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
1. Locally Raised Revenues	320,000	93,964	279,281
Local Services Tax	55,000	31,533	55,000
Land Fees	4,840	646	840
Application Fees	10,381	860	10,381
Business licenses	4,555	1,030	1,555
Liquor licenses	5,000	0	1,600
Other licenses	1,139	0	500
Interest from private entities - Domestic	0	0	500
Rent & Rates - Non-Produced Assets – from private entities	1,140	0	0
Sale of (Produced) Government Properties/Assets	11,388	0	11,389
Park Fees	456	0	456
Property related Duties/Fees	1,708	0	708
Animal & Crop Husbandry related Levies	4,825	1,681	9,100
Registration (e.g. Births, Deaths, Marriages, etc.) fees	9,680	840	1,500
Registration of Businesses	1,469	106	469
Educational/Instruction related levies	66,808	23,160	40,000
Agency Fees	1,424	0	0
Inspection Fees	1,139	67	8,000
Market /Gate Charges	15,000	0	15,000
Fees from appeals	6	0	6
Other Fees and Charges	1,708	0	0

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Cess on produce	57	0	0
Fees from Hospital Private Wings	120,000	34,042	120,000
Miscellaneous receipts/income	2,277	0	2,277
2a. Discretionary Government Transfers	3,210,334	820,004	3,205,308
District Unconditional Grant (Non-Wage)	533,695	133,424	512,689
Urban Unconditional Grant (Non-Wage)	188,985	47,246	205,115
District Discretionary Development Equalization Grant	147,999	49,333	139,891
Urban Unconditional Grant (Wage)	737,141	184,285	737,141
District Unconditional Grant (Wage)	1,541,469	385,367	1,541,469
Urban Discretionary Development Equalization Grant	61,044	20,348	69,002
2b. Conditional Government Transfer	17,649,893	4,691,784	16,867,848
Sector Conditional Grant (Wage)	12,166,383	3,041,596	12,166,383
Sector Conditional Grant (Non-Wage)	2,381,188	748,505	2,370,917
Sector Development Grant	1,755,060	585,020	1,681,598
Transitional Development Grant	60,063	0	0
Salary arrears (Budgeting)	20,546	0	0
Pension for Local Governments	648,951	162,238	648,951
Gratuity for Local Governments	617,701	154,425	0
2c. Other Government Transfer	1,449,957	244,359	1,503,771
Social Assistance Grant for Empowerment (SAGE)	6,250	0	0
Support to PLE (UNEB)	12,500	0	12,500
Uganda Road Fund (URF)	1,084,685	232,189	1,084,685
Uganda Women Entrepreneurship Program(UWEP)	119,073	2,198	119,073
Youth Livelihood Programme (YLP)	227,449	4,214	227,449
Uganda Sanitation Fund (USF)	0	0	60,063
3. Donor	231,453	0	231,453
United Nations Children Fund (UNICEF)	133,453	0	133,453
Global Alliance for Vaccines and Immunization (GAVI)	98,000	0	98,000
Total Revenues shares	22,861,637	5,850,111	22,087,661

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

Local Revenue for Q1 2018/19 received was Shs. 93,964,000/= out of the total budget of Shs. 320,000,000/= representing 29.4% performance of the approved budget. The District local revenue base reduced due to reduction in revenue sources partly due to creation of Sheema Municipal Council and 4 more Town Councils of Shuuku, Kakindo, Masheruka and Kitagata and exhaustion of some sources such as stone quarrying in Kasaana Sub County.

Central Government Transfers

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In Quarter one 2018/19, Shs. 820,004,000/= was received as Discretionary Government Transfers out of the total budget of Shs. 3,210,334,000/= indicating 25.5% performance and Shs. 4,691,784,000/= was received as Conditional Government Transfers out of the total budget of Shs. 17,649,893,000/= indicating 26.6% performance. Shs. 244,359,000/= was received as Other Government Transfers out of the total budget of Shs. 1,449,957,000/= indicating 16.9% performance.

Donor Funding

In quarter one 2018/19, no donor funding was received by the District. The funds are expected in quarter two.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

In Financial Year 2019/20 Sheema District expects to receive Shs. 279,281,000/= as Locally raised revenues. Most of the revenue sources are expected to yield 100% performance due to the revenue enhancement strategies being put in place. The District local revenue base reduced due to reduction in revenue sources partly due to creation of Sheema Municipal Council and 4 more Town Councils of Shuuku, Kakindo, Masheruka and Kitagata and exhaustion of some sources such as stone quarrying in Kasaana Sub County

Central Government Transfers

In Financial Year 2019/20 Sheema District expects to receive Shs. 20,073,156,000/= as Central Government Transfers (Shs. 3,205,308,000/= is Discretionary Government Transfers and Shs. 16,867,848,000/= is Conditional Government Transfers) and Shs. 1,503,771,000/= as Other Government Transfers. However, funds for Pension for General public and gratuity are not reflected in the BFP because they were not included in the IPFs.

Donor Funding

In Financial Year 2019/20 Sheema District expects to receive Shs. 231,453,000/= as Donor funding. Shs. 133,453,000/= is expected to come from United Nations Children Fund (UNICEF) and Shs. 98,000,000/= from Global Alliance for Vaccines and Immunization (GAVI).

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of Sept for FY 2018/19	Draft Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	730,803	189,146	258,599
District Production Services	253,243	56,393	686,435
District Commercial Services	7,708	1,927	6,848
Sub- Total of allocation Sector	991,754	247,466	951,881
Sector :Works and Transport			
District, Urban and Community Access Roads	1,214,272	240,325	1,104,873
Sub- Total of allocation Sector	1,214,272	240,325	1,104,873
Sector :Education			
Pre-Primary and Primary Education	6,038,007	1,565,460	5,706,994
Secondary Education	4,075,909	1,113,818	4,306,297
Skills Development	602,253	178,595	592,445
Education & Sports Management and Inspection	164,758	41,679	185,161
Special Needs Education	3,000	750	1,000

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<i>Sub- Total of allocation Sector</i>	10,883,927	2,900,302	10,791,898
Sector :Health			
Primary Healthcare	1,147,250	375,151	1,261,687
District Hospital Services	282,658	70,664	282,658
Health Management and Supervision	3,648,188	909,243	3,465,552
<i>Sub- Total of allocation Sector</i>	5,078,095	1,355,058	5,009,898
Sector :Water and Environment			
Rural Water Supply and Sanitation	260,338	81,205	253,361
Natural Resources Management	165,867	32,645	201,177
<i>Sub- Total of allocation Sector</i>	426,205	113,850	454,538
Sector :Social Development			
Community Mobilisation and Empowerment	538,736	131,508	480,102
<i>Sub- Total of allocation Sector</i>	538,736	131,508	480,102
Sector :Public Sector Management			
District and Urban Administration	2,706,582	587,397	1,923,758
Local Statutory Bodies	462,915	107,963	467,390
Local Government Planning Services	148,325	73,249	285,628
<i>Sub- Total of allocation Sector</i>	3,317,822	768,609	2,676,776
Sector :Accountability			
Financial Management and Accountability(LG)	238,573	107,677	475,944
Internal Audit Services	42,947	10,226	41,750
<i>Sub- Total of allocation Sector</i>	281,520	117,904	517,695

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	2,676,244	545,225	1,911,068
Locally Raised Revenues	11,621	10,170	13,412
Multi-Sectoral Transfers to LLGs_Wage	737,141	101,363	737,141
Multi-Sectoral Transfers to LLGs_NonWage	57,908	1,316	0
District Unconditional Grant (Non-Wage)	50,349	19,768	50,612
District Unconditional Grant (Wage)	532,027	95,946	460,952
Salary arrears (Budgeting)	20,546	0	0
Pension for Local Governments	648,951	162,238	648,951
Gratuity for Local Governments	617,701	154,425	0
Development Revenues	31,818	14,421	12,690
Locally Raised Revenues	0	0	1,269
Multi-Sectoral Transfers to LLGs_Gou	25,676	0	0
District Discretionary Development Equalization Grant	6,142	0	11,421
Total Revenues shares	2,708,062	559,646	1,923,758
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,269,169	197,309	1,198,093
Non Wage	1,407,076	273,296	712,975
Development Expenditure			
Domestic Development	31,818	12,373	12,690
Donor Development	0	0	0
Total Expenditure	2,708,062	482,979	1,923,758

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the Administration department has planned for a revenue budget of Shs. 1,923,758,000/= compared to Shs. 2,708,062,000/= for 2018/19 FY implying a decrease of 29% brought about by non-issuance of IPFs for Pension, gratuity and salary arrears. Out of the total budget for 2019/20, Recurrent revenue is Shs. 1,911,068,000/= compared to Shs. 2,676,244/= of 2018/19 FY and development revenue is Shs. 12,690,000/= for capacity Building [from Discretionary Development Equalization Grant). Shs. 13,412,000/= is locally raised revenue compared to Shs. 11,621,000/= for 2018/19 implying an increase of 15%, Shs. 460,952,000/= is District Un conditional grant –wage, Shs. 648,951,000/= is pension for Local Governments, Shs. 50,612,000/= is District Un conditional grant –non wage compared to Shs. 50,349,000/= for 2018/19 FY implying an increase of 0.5%, Shs. 737,141,000/= is Multi-sectoral transfers to LLGs (wage).

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	257,547	117,800	475,944
Multi-Sectoral Transfers to LLGs_NonWage	58,603	57,941	276,633
Locally Raised Revenues	8,929	2,540	8,754
District Unconditional Grant (Non-Wage)	71,057	21,921	71,599
District Unconditional Grant (Wage)	118,958	35,398	118,958
Development Revenues	851	0	0
Multi-Sectoral Transfers to LLGs_Gou	851	0	0
Total Revenues shares	258,398	117,800	475,944
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	118,958	35,398	118,958
Non Wage	138,589	82,402	356,987
Development Expenditure			
Domestic Development	851	0	0
Donor Development	0	0	0
Total Expenditure	258,398	117,800	475,944

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the Finance department has planned for a revenue budget of Shs. 475,944,000/= compared to Shs. 258,398,000/= for 2018/19 FY implying an increase of 84% brought about by an increase in multi sectoral transfers non-wage from Shs. 58,603,000/= in 2018/19 to Shs. 276,633,000/= in 2019/20 FY. Out of the total budget for 2019/20, Shs. 8,754,000/= is locally raised revenue compared to Shs. 8,929,000/= for 2018/19 implying a decrease of 2% brought about by a decrease in the local revenue anticipated in 2019/20, Shs. 118,958,000/= is District Un conditional grant –wage, Shs. 71,599,000/= is District Un conditional grant –non wage compared to Shs. 71,057,000/= indicating an increase of 0.8%, Shs. 276,633,000/= is Multi-sectoral transfers to LLGs (non-wage).

In 2019/20, the department will spend Shs. 118,958,000/= was wage and Shs. 356,987,000/= was non-wage.

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	466,915	103,682	467,390
Locally Raised Revenues	16,127	4,032	53,511
Multi-Sectoral Transfers to LLGs_NonWage	35,063	0	0
District Unconditional Grant (Non-Wage)	230,408	57,602	228,563
District Unconditional Grant (Wage)	185,316	42,048	185,316
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	466,915	103,682	467,390
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	185,316	42,048	185,316
Non Wage	281,598	28,895	282,074
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	466,915	70,943	467,390

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, the total budget for the Statutory Bodies department is Shs. 467,390,000/= compared to Shs. 466,915,000/= for 2018/19 FY implying an increase of 0.1% brought about by an increase in the local revenue allocation from Shs. 16,127,000/= in 2018/19 to Shs. 53,511,000/= in 2019/20 (20% of 2017/18 FY local revenue collection). Out of the total budget for 2019/20, Shs. 185,316,000/= is wage (same as for 2018/19), Shs. 53,511,488/= is locally raised revenue and Shs. 228,562,620 / = is District Un conditional grant non-wage compared to Shs. 230,408,000/= indicating a decrease of 0.8% brought about by a general decrease in the IPF for DUCG-Non wage.

In 2019/20, District un conditional grant and local revenue will be utilized as follows.

LG Council Administration services Shs. 209,118,847/=

LG procurement management services Shs. 8,390,977/=

LG staff recruitment services Shs. 13,748,095/=

LG Land management services Shs. 6,348,095/=

LG Financial Accountability Shs. 6,348,095/=

LG Political and executive oversight Shs. 12,080,000/=

Standing Committees Services Shs. 26,404,000/=

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	895,590	215,925	857,497
Locally Raised Revenues	10,000	521	8,700
Multi-Sectoral Transfers to LLGs_NonWage	34,384	110	0
District Unconditional Grant (Non-Wage)	3,425	0	2,345
District Unconditional Grant (Wage)	171,496	46,223	171,496
Sector Conditional Grant (Wage)	469,709	117,427	469,709
Sector Conditional Grant (Non-Wage)	206,576	51,644	205,248
Development Revenues	96,164	32,055	94,384
Sector Development Grant	96,164	0	94,384
Total Revenues shares	991,754	247,980	951,881
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	641,205	105,305	641,205
Non Wage	254,385	5,642	216,292
Development Expenditure			
Domestic Development	96,164	301	94,384
Donor Development	0	0	0
Total Expenditure	991,754	111,248	951,881

Narrative of Workplan Revenues and Expenditure

In 2019/20, the Production Department has planned for an annual budget of Sh.951,881,000/= compared to Sh.991,754,000/= of FY 2018/19 implying 4% decrease. The Reduction is a result of the fall of Sector Development Grant by 2% and zero allocation to Multi-sectoral Transfers to LLGs (Non Wage).

Out of the budget of 10,791,898,000/= for 2019/20 locally raised revenues has decreased by 13% to shs. 8,700,000/= from shs. 10,000,000/= of FY 2018/19, District Unconditional grant (Non Wage) has decreased by 32% to shs. 2,345,000/= from shs 3,425,000/=, District Unconditional Grant -wage (shs. 171,496,000/=) has remained constant(100%), sector Conditional Grant –Wage(shs. 469,709,000/=)has remained constant, sector Development Grant has dropped by 2% to shs94,384,000/= from 96,164,000/= and sector Conditional Grant (Non Wage) has dropped by 1% to shs. 205,384,000/= from shs.206,576,000/= The department intends to spend shs. 641,205,000/= on wage, shs. 216,292,000/= on non wage and domestic development of shs. 94,384,000/= in FY 2019/20.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,745,109	934,917	3,713,354
Locally Raised Revenues	120,000	34,042	120,000
Multi-Sectoral Transfers to LLGs_NonWage	24,648	3,313	0
District Unconditional Grant (Non-Wage)	10,214	0	3,107
Sector Conditional Grant (Wage)	3,312,130	828,033	3,312,130
Sector Conditional Grant (Non-Wage)	278,116	69,529	278,116
Development Revenues	1,332,987	350,121	1,296,544
Other Transfers from Central Government	0	0	60,063
Donor Funding	205,953	0	231,453
Multi-Sectoral Transfers to LLGs_Gou	16,607	0	0
Sector Development Grant	1,050,363	0	1,005,027
Transitional Development Grant	60,063	0	0
Total Revenues shares	5,078,095	1,285,038	5,009,898
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,312,130	785,799	3,312,130
Non Wage	432,978	93,117	401,224
Development Expenditure			
Domestic Development	1,127,034	0	1,065,091
Donor Development	205,953	0	231,453
Total Expenditure	5,078,095	878,916	5,009,898

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the Health sector has budgeted for Shs. 5,009,898,000/= implying a reduction of 1.3% as compared to 2018/19 FY's budget of Shs. 5,078,095,000/=. This is due to a reduction in the Transitional Development Grant from Shs. 1,050,363,000/= in 2018/19 to Shs. 1,005,027,000/= in 2019/20. Out of the total budget for 2019/20 of Shs. 5,009,898,000/=: Shs. 120,000,000/= has been maintained as local revenue (Mainly for Kitagata Hospital private wing), Shs. 3,107,000/= is District unconditional grant non-wage compared to Shs. 10,214,000/= in 2018/19 implying a decrease of , Shs. 3,312,130,000/= is Sector Conditional grant wage (same as for 2018/19), Shs. 278,116,000/= is Sector conditional grant non-wage (same as for 2018/19), Shs. 60,063,000/= is Other Government Transfers (mainly from Uganda Sanitation Fund-USF), Shs. 231,453,000/= is donor funding (mainly from UNICEF and GAVI) and Shs. 1,005,027,000/= is Sector Development Grant compared to Shs. 205,953,000/= of 2018/19 implying an increase of 12.4% due to expectation of more funds from UNICEF.

In 2019/20, the department plans to Spend Shs. 3,312,130,000/= on wage, Shs. 401,224,000/= on non-wage, Shs. 231,453,000/= on donor development and Shs. 1,065,091,000/= on Domestic Development.

Vote : 609 Sheema District

FY 2019/20

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	10,402,675	2,750,473	10,337,100
Other Transfers from Central Government	12,500	0	12,500
Locally Raised Revenues	66,808	23,477	36,100
Multi-Sectoral Transfers to LLGs_NonWage	21,301	1,348	0
District Unconditional Grant (Non-Wage)	10,012	0	2,912
District Unconditional Grant (Wage)	69,013	16,680	69,013
Sector Conditional Grant (Wage)	8,384,543	2,096,136	8,384,543
Sector Conditional Grant (Non-Wage)	1,838,498	612,833	1,832,031
Development Revenues	481,752	159,287	454,798
Locally Raised Revenues	0	0	3,900
Multi-Sectoral Transfers to LLGs_Gou	21,166	0	0
District Discretionary Development Equalization Grant	30,560	0	41,242
Sector Development Grant	430,026	0	409,656
Total Revenues shares	10,884,427	2,909,760	10,791,898
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	8,453,556	1,894,709	8,453,556
Non Wage	1,949,119	627,127	1,883,544
Development Expenditure			
Domestic Development	481,752	4,223	454,798
Donor Development	0	0	0
Total Expenditure	10,884,427	2,526,059	10,791,898

Narrative of Workplan Revenues and Expenditure

Vote : 609 Sheema District**FY 2019/20**

In Financial year 2019/20, the Education Department has planned for an annual budget of shs.10,791,898,000/= compared to shs. 10,884,427,000 of Financial Year 2018/19 implying 1% decrease.

The reduction is as result of a drop by 71% in District Unconditional Grant (Non Wage) from Shs. 10,012,000/= to shs. 2 912,000/= and 46% in Local Revenue to Shs. 36,100,000 from shs. 66,808,000/=

Out of the budget of Shs. 10,791,898,000/= for FY 2019/20, Locally raised revenue has reduced by 46% from Shs.66,808,000/= to Shs 36,100,000/=, District Unconditional Grant (Non wage) has reduced by 71% to shs. 2,912,000/= from shs. 10,012,000/=, District Unconditional Grant –Wage (Shs. 69,013,000/=), other transfers from central government -Support to PLE (Shs. 12,500,000/=) and sector conditional Grant –Wage (shs. 8,384,543/=) have remained unchanged, District Discretionary Development Equalization Grant has increased by 35% to shs. 41,242,000/= from Shs 30,560,000/= and Sector Development Grant reduced by 5% to shs.409,656,000/= from 430,026,000/=.

In FY 2019/20, the department intends to spend shs.8,453,556,000/= on wage, shs. 1,883,544,000/= on non wage and shs. 454,798,000/= on development.

Vote : 609 Sheema District

FY 2019/20

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	1,253,395	252,873	1,204,873
Other Transfers from Central Government	592,447	144,655	592,447
Multi-Sectoral Transfers to LLGs_NonWage	544,565	87,534	492,238
Locally Raised Revenues	5,883	0	7,432
District Unconditional Grant (Non-Wage)	19,443	4,779	21,698
District Unconditional Grant (Wage)	91,057	15,905	91,057
Development Revenues	60,877	0	0
Multi-Sectoral Transfers to LLGs_Gou	60,877	0	0
Total Revenues shares	1,314,272	252,873	1,204,873
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	91,057	15,905	91,057
Non Wage	1,162,339	234,801	1,113,816
Development Expenditure			
Domestic Development	60,877	0	0
Donor Development	0	0	0
Total Expenditure	1,314,272	250,706	1,204,873

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the department of Roads and Engineering has planned for a revenue budget of Shs. 1,204,873,000/= compared to Shs. 1,314,272,000/= of 2018/19 implying a decrease of 8% brought about by a decrease in multi-sectoral transfers non-wage from Shs. 544,565,000/= in 2018/19 to Shs. 492,238,000/= in 2019/20. Out of the total budget for 2019/20, Shs. 91,057,000/= is District Un conditional grant wage (same as for 2018/19), Shs. 21,698,000/= is District Un conditional grant non-wage compared to Shs. 19,443,000/= of 2018/19 implying an increase of 11.6%, Shs. 7,432,000/= is locally raised revenue compared to Shs. 7,432,000/= of 2018/19 implying an increase of 26.3%, Shs. 592,447,000/= is Uganda Road Fund (same as for 2018/19) and Shs. 492,238,000/= is Multi-sectoral transfers.

In 2019/20, the department intends to spend Shs. 91,057,000/= on wage and Shs. 1,113,816/= on non-wage.

Vote : 609 Sheema District

FY 2019/20

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	81,830	21,897	80,832
Locally Raised Revenues	1,758	0	3,484
District Unconditional Grant (Non-Wage)	2,793	0	1,733
District Unconditional Grant (Wage)	46,533	14,210	46,533
Sector Conditional Grant (Non-Wage)	30,746	7,687	29,081
Development Revenues	178,507	59,502	172,530
Sector Development Grant	178,507	0	172,530
Total Revenues shares	260,338	81,399	253,361
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,533	14,210	46,533
Non Wage	35,298	7,571	34,299
Development Expenditure			
Domestic Development	178,507	11,277	172,530
Donor Development	0	0	0
Total Expenditure	260,338	33,057	253,361

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/2020, the Water department has planned for Shs. 253,361,000/= compared to Shs. 260,338,000/= of 2018/19 implying a decrease of 2.75 brought about by a decrease in the District unconditional grant non-wage allocation from Shs. 2,793,000/= in 2018/19 to Shs. 1,733,000/= in 2019/20 brought about by a general decrease in the District UCG non-wage allocation; decrease in the sector conditional grant non-wage from Shs. 30,746,000/= in 2018/19 to Shs. 29,081,000/= in 2019/20 and a decrease in the sector development grant from Shs. 178,507,000/= in 2018/19 to Shs. 172,530,000/= in 2019/20.

In the FY 2019/20, the department intends to spend Shs. 46,533,000 /= on wage, Shs. 34,299,000/= on non-wage and Shs. 172,530,000/= on development expenditure.

Vote : 609 Sheema District

FY 2019/20

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	153,224	42,623	201,177
Locally Raised Revenues	1,758	0	3,484
Multi-Sectoral Transfers to LLGs_NonWage	24,324	420	0
District Unconditional Grant (Non-Wage)	7,449	0	7,202
District Unconditional Grant (Wage)	117,452	41,643	188,527
Sector Conditional Grant (Non-Wage)	2,241	560	1,964
Development Revenues	12,644	0	0
Multi-Sectoral Transfers to LLGs_Gou	12,644	0	0
Total Revenues shares	165,867	42,623	201,177
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	117,452	41,643	188,527
Non Wage	35,772	782	12,650
Development Expenditure			
Domestic Development	12,644	0	0
Donor Development	0	0	0
Total Expenditure	165,867	42,425	201,177

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the Natural Resources department has planned for budget of Shs. 201,177,000/= against the current budget of FY 2018/19 of Shs. 165,867,000/= implying a 21% Increase. The deviation is as result of salary enhancement of the staff whereby salary budget for the sector has increased by 61% and an increase by 98% in locally raised revenues allocated to the sector. Out of the budget of shs.10,791,898,000/= for 2019/20, locally raised revenues has increased by 98% to shs. 3,484,000/= from shs. 1,758,000/=, District Unconditional grant (Non Wage) has reduced by 3% to shs. 7,202,000/= from shs. 7,449,000/=, District Unconditional Grant (wage) has increased by 61% from 117,452,000/= to shs. 188,527,000/= and sector Conditional Grant (Non Wage) has dropped by 12% to shs. 1,964,000/= from 2,241,000/=.

The department intends to spend shs. 188,527,000/= on wage and shs. 12,650,000/= on non wage in FY 2019/20.

Vote : 609 Sheema District

FY 2019/20

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	143,437	39,644	133,580
Locally Raised Revenues	1,406	0	4,303
Multi-Sectoral Transfers to LLGs_NonWage	12,107	88	0
District Unconditional Grant (Non-Wage)	3,425	130	3,311
District Unconditional Grant (Wage)	101,489	33,174	101,489
Sector Conditional Grant (Non-Wage)	25,010	6,252	24,477
Development Revenues	398,799	10,556	346,522
Donor Funding	25,000	0	0
Other Transfers from Central Government	352,772	0	346,522
Multi-Sectoral Transfers to LLGs_Gou	8,593	0	0
District Discretionary Development Equalization Grant	12,434	0	0
Total Revenues shares	542,236	50,201	480,102
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	101,489	33,174	101,489
Non Wage	41,948	285	32,091
Development Expenditure			
Domestic Development	373,799	4,299	346,522
Donor Development	25,000	0	0
Total Expenditure	542,236	37,757	480,102

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the Community Based services department has planned for budget of shs. 480,102,000/= compared to shs.543,236,000/= in FY2018/19 implying a decrease of 11%. The reduction is as result of no allocation to District Discretionary Development Equalization Grant to the sector.

Out of the Budget of Shs. 480,102,000/=locally raised revenue increased by 206% to shs. 4,303,000/= from shs. 1,406,000/=, District Unconditional Grant (Non Wage) reduced by 3% from shs.3,425,000/= to shs. 3,311,000/=, is District Unconditional Grant – wage (shs. 101,489,000/=) remained unchanged, Sector Conditional Grant (Non Wage) reduced by 2% to shs. 24,477,000/= from shs.25,010,000/= and other transfers from government(UWEP and YLP) dropped to 2% from 352,772,000/=.

The department intends to spend shs. 101,489,000/= on wage, shs. 32,091,000/= on non wage and domestic development of shs. 346,522,000/= in FY 2019/20.

Vote : 609 Sheema District

FY 2019/20

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	128,190	24,080	128,424
Locally Raised Revenues	3,624	906	8,838
Multi-Sectoral Transfers to LLGs_NonWage	5,551	0	0
District Unconditional Grant (Non-Wage)	41,055	10,264	41,626
District Unconditional Grant (Wage)	77,960	12,910	77,960
Development Revenues	20,135	40,928	157,203
Donor Funding	500	0	0
Locally Raised Revenues	6,142	0	973
Multi-Sectoral Transfers to LLGs_Gou	1,209	0	147,474
District Discretionary Development Equalization Grant	12,284	0	8,757
Total Revenues shares	148,325	65,009	285,628
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	77,960	12,910	77,960
Non Wage	50,230	5,095	50,464
Development Expenditure			
Domestic Development	19,635	36,834	157,203
Donor Development	500	0	0
Total Expenditure	148,325	54,839	285,628

Narrative of Workplan Revenues and Expenditure

In FY 2019-2020, the planning dept expects to receive a revenue budget of Shs. 285,627,874/= compared to Shs. 148,325,000/= of 2018/19 implying an increase of 92.6% brought about by an increase in local revenue allocation from Shs. 3,624,000/= in 2018/19 to Shs. 8,838,000/= in 2019/20 and an increase in mutlisectoral transfers from Shs. 1,209,000/= to Shs. 147,474,000/= in 2019/20. Out of the total budget for 2019/20, the Total Recurrent Budget is Shs. 128,424,387/=, accounting for 45 % of the budget while the Total Dev'pt Budget is Shs. 157,203,487/= indicating 55 % of the total budget. Shs. 8,838,000/= is from locally raised revenues; Shs. 41,626,000/= is from District Unconditional Grant [Non Wage] while Shs. 77,960,000/= is from District Unconditional Grant [Wage]. Shs. 147,473,702/= is for Multi-Sectoral Transfers to LLGs [GoU] Shs. 8,757,000/= for DDEG budget Allocation to the planning dept. The dept plans to spend Shs. 77,960,280/= on wage, Shs. 50,464,000/= on Non-Wage Recurrent while Shs. 147,473,702/= will be transferred to 11 LLGs to fund DDEG projects. The share for the planning dept of Shs. 9,729,785/= will be spent on procurement of 2 laptop computers, paying retention for 2 completed projects of 2 Classrooms for Kigarama COPE School, Renovation of the Community Hall at Kigarama, preparation of BOQs, & monitoring DDEG projects.

Vote : 609 Sheema District

FY 2019/20

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	42,947	10,312	41,750
Locally Raised Revenues	4,052	1,013	5,119
Multi-Sectoral Transfers to LLGs_NonWage	2,042	0	0
District Unconditional Grant (Non-Wage)	6,684	1,671	6,462
District Unconditional Grant (Wage)	30,169	7,628	30,169
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	42,947	10,312	41,750
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,169	7,628	30,169
Non Wage	12,778	1,418	11,581
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	42,947	9,046	41,750

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/2020, the Internal Audit department has planned for Shs. 41,750,000/= of which local revenue is Shs. 5,119,000/=, Shs. 6,462,000/= is District Unconditional grant non-wage and Wage of Shs. 30,169,199/=. In the same period, the department intends to spend Shs. 30,169,199 /= on wage and Shs. 11,581,000/= on non-wage.

In FY 2018/2019, the Internal Audit department had an approved budget of Shs. 42,947,000/= which reduced to Shs. 41,750,000/= indicating a percentage reduction of 2.8%. The percentage reduction was attributed to the fact that the department had in error budgeted for Shs. 2,040,000/= under Multi- Sectoral Transfers to LLGs [Non Wage]. In addition, there was also a reduction in the budget allocation under District Unconditional Grant [Non Wage] from Shs. 6,684,000/= in FY 2018/19 to Shs. 6,462,000/= in FY 2019/20, which was due to inadequate funds allocated to many competing priorities in other departments.