
Vote : 796 Sheema Municipal Council**FY 2019/20**

Foreword

In line with Sec.9 (1) of the Public Management Act 2015, I hereby submit this Budget Framework Paper (BFP). This BFP provides a linkage between the Development Plan, Annual Budget and Work plan of Sheema Municipal Council. It details the performance so far attained in the FY 2018/2019 and the projections for FY 2019/2020. The mission of Sheema Municipal Council is to excel in provision of service delivery and transform the community. This mission feeds into the Vision of the Uganda for both mid-term 2020 and strategic term 2040. As such, Sheema Municipal Council in FY 2019/2020 intends to allocate resources in strategic and productive areas in direction of enhancing the strategic objectives of NDP II. These priorities include road infrastructure, agriculture, and environment management, enhancement of education, health services and physical planning among other priorities. 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. On behalf of Sheema Municipal Council, I would like to thank all the 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 Municipal challenges so that they can be taken up.



Bamanyisa B. Geoffrey, Municipal Town Clerk

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Revenue Performance and Plans by Source

Uganda Shillings Thousands	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	727,197	182,338	799,161
Discretionary Government Transfers	1,176,195	311,423	1,176,038
Conditional Government Transfers	8,413,168	2,220,139	8,064,639
Other Government Transfers	1,096,830	188,650	1,005,489
Donor Funding	10,000	5,529	15,000
Grand Total	11,423,389	2,908,080	11,060,326

Revenue Performance in the First Quarter of 2018/19

By the end of Quarter one 2018/19, the Sheema Municipal Council had received a cumulative release of Shs. 2,908,080,000/= which was 25% of the approved annual budget of Shs. 11,423,389,000/=. The locally raised revenue performed at 25%. Discretionary Government Transfers performed at 26% and the Conditional Government Transfers performed at 26%. Other government transfers performed at 17% 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. 1,771,806,000/= was received as wage representing 25%, Shs. 770,558,000/= as Non wage recurrent indicating 25%, Shs. 339,691,000/= as Domestic development indicating 27% and Shs. 5,529,000/= as Donor funding indicating 55% of the budget.

Planned Revenues for FY 2019/20

Sheema Municipality total budget forecast for FY 2019/2020 is Shs11,060,326,000/=. The planned local revenue for 2019/2020 is expected to be shs 799,161,000/=. The Municipal will improve on the local revenue mobilization through mass sensitization of tax payers, improving on monitoring of tenders and creating new tax base. In FY 2019/2020, Municipality expects to receive a total of central government transfers of Shs10,246,166,000/= out of which Discretionary transfers will be Shs1,176,038,000/=.of which urban unconditional Grant – Wage is Shs 589,970,000/=. Urban unconditional Grant Non –Wage is Shs 377,578,000/= and Urban Discretionary Grant is Shs 208,489,000/= Conditional Government transfers are budgeted at Shs 8,064,639,000/=of which Development Grant is Shs 997,107,675/=. Sector Conditional Grant Non – Wage is Shs 730,658,000/= and Sector Conditional Grant wage is Shs 6,450,682,000/=. Other Government transfers are budgeted at Shs1,005,489,006/= meant for YLP and UWEP and Uganda Road Fund. It is significant to note that out of the Municipality budget of Shs11,060,326,000/= the Central Government support accounts for 92.6 percent of the Municipality budget, the local revenue accounts only 7.2 Percent while donor funding accounting for 0.14 percent.

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

Uganda Shillings Thousands	Approved Budget for FY 2018/19	Cumulative Receipts by End Sept for FY 2018/19	Draft Budget for FY 2019/20
Administration	785,061	196,806	404,357
Finance	725,809	167,614	744,477
Statutory Bodies	231,211	39,271	231,555
Production and Marketing	136,774	41,195	136,042

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Health	1,615,603	449,088	1,635,028
Education	6,319,495	1,660,799	6,336,596
Roads and Engineering	996,243	228,390	937,033
Natural Resources	73,370	27,298	85,662
Community Based Services	352,039	28,373	351,539
Planning	152,175	41,743	162,429
Internal Audit	35,609	7,007	35,609
Grand Total	11,423,389	2,887,584	11,060,326
<i>o/w: Wage:</i>	<i>7,040,652</i>	<i>1,771,806</i>	<i>7,040,652</i>
<i>Non-Wage Recurrent:</i>	<i>3,109,915</i>	<i>770,558</i>	<i>2,723,543</i>
<i>Domestic Devt:</i>	<i>1,262,822</i>	<i>339,691</i>	<i>1,281,130</i>
<i>Donor Devt:</i>	<i>10,000</i>	<i>5,529</i>	<i>15,000</i>

Expenditure Performance in the First Quarter FY 2018/19

In FY 2018/19 Sheema Municipal Council has an approved budget of 11,423,389,000/= but by 30th September 2018, it had cumulatively received Shs. 2,908,080,000/= indicating 25 percent performance. This performance was due to much higher receipts from Donor funding worth Shs. 5,529,000/= against the quarter Budget of Shs. 2,500,000/=. By 30th September 2018, 25 percent of the budget had already received by the Municipal Council. Shs. 2,887,584,000/= has been cumulatively released to the departments indicating 25 percent. The departments were tasked to spend the funds as per guidelines.

Planned Expenditures for The FY 2019/20

Expenditure performance for FY 2019/2020 decreased by 3% as compared to FY 2018/2019 (from Shs. 11,423,389,000/= to Shs. 11,060,326,000/=) due to decrease in the other government transfers (Road fund) from Shs. 842,807,000/= to Shs. 751,466,000/= and Significant decrease in Public Sector management due to Gratuity funds that were not reflected in the budget IPFs.

Medium Term Expenditure Plans

Sheema Municipality plans to spend on the completion of Municipality headquarters phase IV, Construction and maintenance of the municipal roads to increase production, Completion of the municipal schools, procurement of the farm inputs to farmers and training and sensitization of the farmers on the improved farming methods, Municipal Physical plan and Detailed plan produced, Protection of the Municipal lands and surveyed, Sensitization of the community on the gender mainstreaming issues and protection of the environment and procurement of the office equipments.

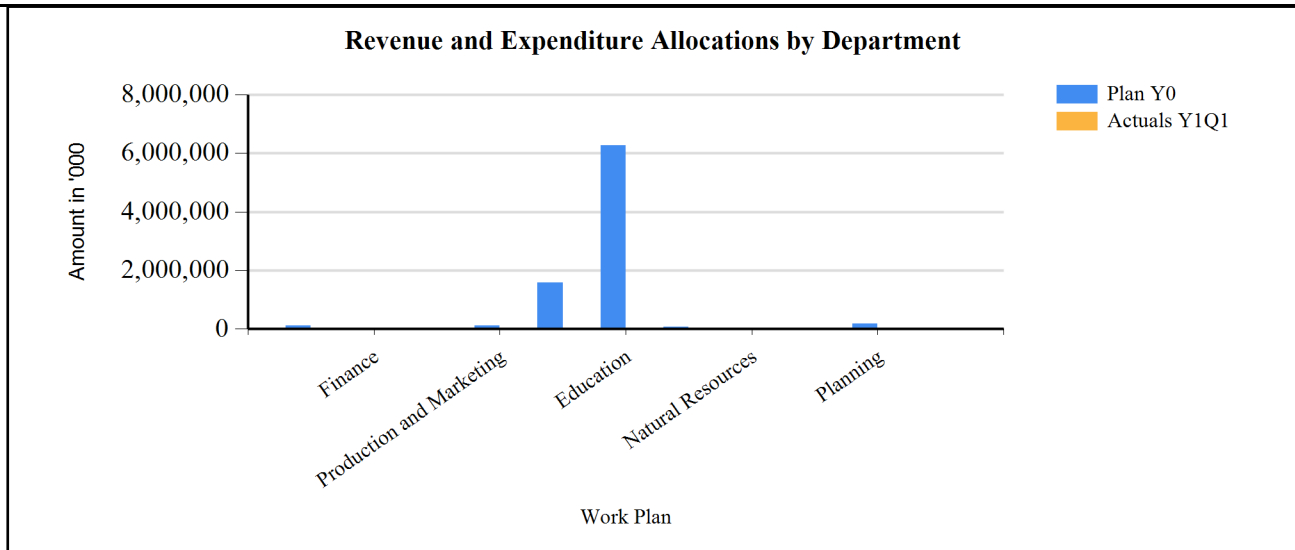
Challenges in Implementation

1) Under funding of the sectors due to the low local and Central government grant revenues and sometimes are reduced without notice. 2) The poor state of the roads due to lack of the plant machinery for the routine mechanization. 3) Inadequate departmental logistics and equipments such as computers, furniture, transport and unreliable power supply. 4) Inadequate staff numbers and capacity due to limited wage bill. 5) Poor network for handling different data bases due to lack of internet connection.

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	727,197	182,338	799,161
Local Services Tax	60,000	28,390	60,000
Land Fees	15,000	1,821	15,000
Local Hotel Tax	6,000	1,110	6,000
Application Fees	9,000	1,650	9,000
Business licenses	61,462	6,010	61,462
Liquor licenses	6,050	1,509	6,050
Rates – Produced assets – from other govt. units	9,420	0	9,420
Park Fees	175,073	24,000	175,073
Refuse collection charges/Public convenience	360	0	360
Property related Duties/Fees	0	0	50,000
Advertisements/Bill Boards	3,000	1,775	3,000
Animal & Crop Husbandry related Levies	13,670	2,946	13,670
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,200	1,620	5,200
Registration of Businesses	1,356	1,460	1,356
Educational/Instruction related levies	20,000	9,539	41,964
Inspection Fees	35,000	12,830	35,000
Market /Gate Charges	265,865	71,907	265,865
Other Fees and Charges	40,741	15,771	40,741
2a. Discretionary Government Transfers	1,176,195	311,423	1,176,038
Urban Unconditional Grant (Non-Wage)	377,736	94,434	377,578

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Urban Unconditional Grant (Wage)	589,970	147,493	589,970
Urban Discretionary Development Equalization Grant	208,489	69,496	208,489
2b. Conditional Government Transfer	8,413,168	2,220,139	8,064,639
Sector Conditional Grant (Wage)	6,450,682	1,612,670	6,450,682
Sector Conditional Grant (Non-Wage)	730,658	232,819	730,679
Sector Development Grant	800,310	266,770	788,619
Pension for Local Governments	94,659	23,665	94,659
Gratuity for Local Governments	336,859	84,215	0
2c. Other Government Transfer	1,096,830	188,650	1,005,489
Uganda Road Fund (URF)	842,807	183,482	751,466
Uganda Women Entrepreneurship Program(UWEP)	82,391	1,812	82,391
Youth Livelihood Programme (YLP)	171,631	3,356	171,631
3. Donor	10,000	5,529	15,000
United Nations Children Fund (UNICEF)	10,000	5,529	15,000
Total Revenues shares	11,423,389	2,908,080	11,060,326

i) Revenue Performance by September FY 2018/19

Locally Raised Revenues

In Quarter one 2018/19, local revenue received was Shs. 182,338,000/= out of the total budget of Shs. 727,197,000/= indicating 25% performance. This performance was mainly affected by the diseases, fluctuation in the agricultural prices and low tax base.

Central Government Transfers

In Quarter one 2018/19, Shs. 311,423,000/= was received as Discretionary Government Transfers out of the total budget of Shs.1,176,195,000/= indicating 26 percent and Shs. 2,220,139,000/= for conditional government transfers out of the total budget of Shs.

8,413,168,000/= indicating 26% performance and Shs. 188,650,000/= was received as Other Government Transfers out of the total budget of Shs. 1,096,830,000/= indicating 17% performance.

Donor Funding

In Quarter one 2018/19, Sheema municipal council received Shs. 5,529,000/= for donor funding out of the total planned budget of Shs.10,000,000/= indicating 55% of the total budget. This funding was meant for Kabwohe HCIV from Mariestopes Uganda.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

In Financial Year 2019/20 Sheema Municipal Council expects to receive Shs799,160,653/= as Locally raised revenues. Most of the revenue resources are expected to yield 100% performance due to the revenue enhancement strategies being put in place. The Municipal local revenue base increased due to the creation of new source of revenue that is property valuation levies that we hope to yield Shs.50,000,000/=

Central Government Transfers

In Financial Year 2019/20 Sheema Municipal Council expects to receive Shs. 10,246,166,000/= as Central Government Transfers (Shs.1,176,038,000/= is Discretionary Government Transfers and Shs. 8,064,639,000/= is Conditional Government Transfers) and Shs.1,005,489,000/= as Other Government Transfers. However, funds for gratuity are not reflected in the BFP because they were not included in the IPFs.

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Donor Funding

In Financial Year 2019/20 Sheema Municipal Council expects to receive Shs. 15,000,000/= as Donor funding. All these donor funds are expected from Mariestopes that supplement on the Kabwohe HCIV in provision of health services to our people.

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	50,665	12,666	31,777
District Production Services	74,451	18,613	93,196
District Commercial Services	11,657	2,914	11,069
<i>Sub- Total of allocation Sector</i>	136,774	34,193	136,042
Sector :Works and Transport			
District, Urban and Community Access Roads	914,673	228,668	847,463
Municipal Services	81,570	20,393	183,140
<i>Sub- Total of allocation Sector</i>	996,243	249,061	1,030,603
Sector :Education			
Pre-Primary and Primary Education	3,819,236	954,809	3,851,887
Secondary Education	2,140,686	535,172	2,140,686
Skills Development	250,209	62,552	250,209
Education & Sports Management and Inspection	109,364	27,341	93,813
<i>Sub- Total of allocation Sector</i>	6,319,495	1,579,874	6,336,596
Sector :Health			
Primary Healthcare	1,574,279	393,570	1,591,904
Health Management and Supervision	41,323	10,331	43,124
<i>Sub- Total of allocation Sector</i>	1,615,603	403,901	1,635,028
Sector :Water and Environment			
Natural Resources Management	73,370	18,343	85,662
<i>Sub- Total of allocation Sector</i>	73,370	18,343	85,662
Sector :Social Development			
Community Mobilisation and Empowerment	352,039	88,010	351,539
<i>Sub- Total of allocation Sector</i>	352,039	88,010	351,539
Sector :Public Sector Management			
District and Urban Administration	698,721	174,680	404,357
Local Statutory Bodies	231,211	59,618	231,555
Local Government Planning Services	152,175	45,862	162,429
<i>Sub- Total of allocation Sector</i>	1,082,107	280,161	798,340
Sector :Accountability			

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Financial Management and Accountability(LG)	635,809	143,224	744,477
Internal Audit Services	35,609	8,445	35,609
<i>Sub- Total of allocation Sector</i>	671,418	151,669	780,086

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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	773,600	196,806	392,896
Locally Raised Revenues	56,000	13,950	56,000
Multi-Sectoral Transfers to LLGs_Wage	115,120	28,780	71,275
Urban Unconditional Grant (Non-Wage)	16,502	7,582	16,502
Urban Unconditional Grant (Wage)	154,459	38,615	154,459
Pension for Local Governments	94,659	23,665	94,659
Gratuity for Local Governments	336,859	84,215	0
Development Revenues	11,461	0	11,461
Urban Discretionary Development Equalization Grant	11,461	0	11,461
Total Revenues shares	785,061	196,806	404,357
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	269,579	67,395	225,734
Non Wage	504,021	123,938	167,161
Development Expenditure			
Domestic Development	11,461	0	11,461
Donor Development	0	0	0
Total Expenditure	785,061	191,332	404,357

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the Administration department has planned for a revenue budget of Shs. 404,357,000/= compared to Shs. 785,061,000/= for FY 2018/19 indicating a decrease of 48% brought about by non-issuance of IPFs for gratuity and reduction of Multi-Sectoral Transfers to LLGs_Wage from Shs.115,120,000/= in FY 2018/19 to Shs.71,275,000 representing 38% decrease. This is as a result of increment in wage to scientists but the IPFs for the Urban Unconditional Grant (wage) remained constant for the Municipal. Out of the total budget for Administration 2019/20, Recurrent revenue is Shs. 392,896,000/= compared to Shs. 773,600,000/= of FY 2018/19 indicating 48% decrease and development revenue is Shs. 11,461,000/= for capacity Building [from Urban Discretionary Development Equalization Grant) that 100% constant compared to FY 2018/19. Shs. 56,000,000/= is locally raised revenue that is the same, Shs. 154,459,000/= is Urban Un conditional grant wage, Shs 94,659,000/= is pension for Local Governments, Shs. 16,502,000/= is Urban Un conditional grant (non-wage) and Shs. 71,275,000/= is Multi-se ctoral transfers to LLGs (wage) that reduced by 38% in the FY2019/2020.

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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	725,809	167,614	744,477
Locally Raised Revenues	74,117	11,140	74,117
Multi-Sectoral Transfers to LLGs_NonWage	572,065	127,288	571,565
Urban Unconditional Grant (Non-Wage)	17,209	13,581	17,209
Urban Unconditional Grant (Wage)	62,418	15,605	81,586
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	725,809	167,614	744,477
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	62,418	15,605	81,586
Non Wage	663,391	130,274	662,891
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	725,809	145,879	744,477

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the Finance department has planned for a revenue budget of Shs. 744,477,000/= compared to Shs. 725,809,000/= for 2018/19 FY indicating an increase of 3% brought about by an increase in Urban unconditional grant (wage) from Shs. 64,418,000 /= in 2018/19 to Shs. 81,586,000/= in 2019/20 FY due to recruitment made. Out of the total budget for 2019/20, Shs. 74,117,000/= is locally raised revenue that remains the same as that for 2018/19 implying no percentage change, Shs. 81,586,000/= is Urban Un conditional grant ±wage indicating 31% increase, Shs. 17,029,000/= is Urban Un conditional grant (non-wage) that remains the same with that for FY 2018/2019, Shs. 571,565,000/= is Multi-sectoral transfers to LLGs (nonwage) compared to Shs. 572,065,000/= for FY 2018/2019 indicating 0.09% decrease. The department will spend Shs. 81,586,000/= on wage and Shs. 662,891,000/= on 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	231,211	39,271	231,555
Locally Raised Revenues	51,954	15,780	51,954
Urban Unconditional Grant (Non-Wage)	143,738	14,611	144,081
Urban Unconditional Grant (Wage)	35,520	8,880	35,520
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	231,211	39,271	231,555
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	35,520	8,880	35,520
Non Wage	195,691	17,674	196,035
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	231,211	26,554	231,555

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, the total budget for the Statutory Bodies department is Shs. 231,555,000/= compared to Shs. 231,211,000/= for FY 2018/19 implying an increase of 0.15% brought about by an increase in the urban unconditional non-wage allocation from Shs. 143,738,000/= in FY 2018/19 to Shs. 144,081,000/= in FY 2019/20. Out of the total budget for FY 2019/20, Shs. 35,520,000/= is wage (same as for 2018/19), Shs. 51,954,000/= is locally raised revenue that remains the same as FY 2018/19 and Shs. 144,081,000 / = is Urban Un conditional grant non-wage compared to Shs. 143,738,000/= indicating an increase of 0.24% brought about by an increase in allocation to the department. In 2019/20, Urban un conditional grant and local revenue will be utilized as follows. LG Council Administration services Shs. 147,028,130/= LG procurement management services Shs. 23,304,000/= LG staff recruitment services Shs. 3,114,000/= LG Land management services Shs. 1,878,000/= LG Financial Accountability Shs. 2,271,000/= LG Political and executive oversight Shs. 10,750,000/= Standing Committees Services Shs. 17,274,000/=

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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	110,993	32,601	110,328
Locally Raised Revenues	1,500	0	1,500
Urban Unconditional Grant (Non-Wage)	1,000	0	1,000
Urban Unconditional Grant (Wage)	18,888	10,200	18,888
Sector Conditional Grant (Wage)	31,777	7,944	31,777
Sector Conditional Grant (Non-Wage)	57,827	14,457	57,163
Development Revenues	25,781	8,594	25,714
Sector Development Grant	25,781	0	25,714
Total Revenues shares	136,774	41,195	136,042
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,665	10,200	50,665
Non Wage	60,327	7,082	59,663
Development Expenditure			
Domestic Development	25,781	0	25,714
Donor Development	0	0	0
Total Expenditure	136,774	17,282	136,042

Narrative of Workplan Revenues and Expenditure

In FY 2019/20, the Production Department has planned for an annual budget of Sh. 136,042,000/= compared to Sh. 136,774,000/= of FY 2018/19 implying 0.54% decrease. The Reduction is a result of the fall of Sector Development Grant by 0.26% and a fall in the sector conditional non-wage by 1.1%. Out of the total budget of 136,042,000/= for FY 2019/20, locally raised revenues has remained the same as that of FY 2018/2019 at Shs. 1,500,000/=, Urban Unconditional grant (Non-Wage) the same at Shs 1,000,000/=, Urban Unconditional Grant (wage) has remained constant(100%) at Shs. 18,888,000/=, sector Conditional Grant Wage at Shs. 31,777,000/= has remained constant, Sector Development Grant has reduced by 0.26% from Shs. 25,781,000/= to Shs. 25,714,000/= and sector Conditional Grant (Non-Wage) also has reduced by 1.1% to Shs. 57,163,000/= from Shs.57,827,000/=. The department intends to spend shs. 50,665,000/= on wage, Shs. 59,663,000/= on non-wage and Shs. 25,714,000 on domestic development 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	1,091,498	273,857	1,111,498
Locally Raised Revenues	7,752	1,336	27,752
Urban Unconditional Grant (Non-Wage)	15,372	5,428	15,372
Sector Conditional Grant (Wage)	1,014,628	253,657	1,014,628
Sector Conditional Grant (Non-Wage)	53,746	13,436	53,746
Development Revenues	524,105	175,231	523,530
Donor Funding	10,000	0	15,000
Urban Discretionary Development Equalization Grant	8,000	0	8,000
Sector Development Grant	506,105	0	500,530
Total Revenues shares	1,615,603	449,088	1,635,028
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,014,628	237,916	1,014,628
Non Wage	76,870	14,009	96,870
Development Expenditure			
Domestic Development	514,105	2,340	508,530
Donor Development	10,000	5,529	15,000
Total Expenditure	1,615,603	259,795	1,635,028

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the Health sector has budgeted for Shs. 1,635,028,000/= implying an increase of 1% as compared to FY 2018/19 budget of Shs. 1,615,603,000/=. This is as a result of an increase in the locally raised revenue from Shs, 7,752,000/= in FY 2018/2019 to Shs. 27,752,000 in FY 2019/2020. Out of the total budget for FY 2019/20 of Shs. 1,635,028,000/=. Shs. 15,372,000/= has been maintained as Urban unconditional non-wage, Shs. 27,752,000/= is locally raised revenue compared to Shs. 7,752,000/= in FY 2018/19 implying an increase of 258 % , Shs. 1,014,628,000/= is Sector Conditional grant wage (same as for 2018/19), Shs. 53,746,000/= is Sector conditional grant non-wage (same as for 2018/19), Shs. 15,000,000/= is donor funding (from Mariestopes) that increased by 50% compared to Shs. 10,000,000/= in FY 2018/2019 and Shs. 500,530,000/= is Sector Development Grant compared to Shs. 506,105,000/= in FY 2018/19 indicating a reduction of 1% due to a fall in IPFs and Shs. 8,000,000/= is Urban Discretionary Development Equalization Grant that remained constant. In 2019/20, the department plans to Spend Shs. 1,014,628,000/= on wage, Shs. 96,870,000/= on non-wage, Shs. 15,000,000/= on donor development and Shs. 508,530,000/= on Domestic Development.

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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	6,051,072	1,571,324	6,074,222
Locally Raised Revenues	20,000	8,879	41,964
Urban Unconditional Grant (Non-Wage)	1,215	4,826	1,215
Urban Unconditional Grant (Wage)	23,720	5,930	23,720
Sector Conditional Grant (Wage)	5,404,276	1,351,069	5,404,276
Sector Conditional Grant (Non-Wage)	601,860	200,620	603,046
Development Revenues	268,424	89,475	262,374
Sector Development Grant	268,424	0	262,374
Total Revenues shares	6,319,495	1,660,799	6,336,596
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,427,996	1,259,979	5,427,996
Non Wage	623,075	193,665	646,225
Development Expenditure			
Domestic Development	268,424	2,100	262,374
Donor Development	0	0	0
Total Expenditure	6,319,495	1,455,744	6,336,596

Narrative of Workplan Revenues and Expenditure

In Financial year 2019/20, the Education Department has planned for an annual budget of shs. 6,336,596,000/= compared to shs. 6,319,495,000 of FY 2018/19 implying 0.001% increase. The increase is as result of a rise by 110% in the local revenue from Shs. 20,000,000/= to shs. 41,964,000/= and 0.2 Sector Conditional grant Non-Wage to Shs. 603,046,000 from shs. 601,860,000/= .Out of the budget of Shs. 6,336,596,000/= for FY 2019/20, locally raised revenue has increased by 110% from Shs. 20,000,000/= to Shs. 41,964,000/=, Urban Unconditional Grant (Non-wage) has remained constant at Shs. 1,215,000/=, Urban Unconditional Grant (Wage) the same at Shs. 23,720,000/=, sector conditional Grant ±Wage remained the same at Shs. 5,404,276,000/= and Sector Development Grant reduced by 2% to Shs. 262,374,000/= from Shs. 268,424,000/=. In FY 2019/20, the department intends to spend Shs. 5,427,996,000/= on wage, Shs. 646,225,000/= on non-wage and shs. 262,374,000/= on domestic development.

Vote : 796 Sheema Municipal Council

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	914,673	196,911	835,463
Locally Raised Revenues	27,400	800	27,400
Other Transfers from Central Government	842,807	183,482	751,466
Urban Unconditional Grant (Non-Wage)	12,000	1,480	12,000
Urban Unconditional Grant (Wage)	32,466	11,149	44,597
Development Revenues	81,570	31,479	101,570
Locally Raised Revenues	0	0	20,000
Urban Discretionary Development Equalization Grant	81,570	0	81,570
Total Revenues shares	996,243	228,390	937,033
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	32,466	11,149	44,597
Non Wage	882,207	68,509	802,866
Development Expenditure			
Domestic Development	81,570	31,479	183,140
Donor Development	0	0	0
Total Expenditure	996,243	111,137	1,030,603

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the department of Roads and Engineering has planned for a revenue budget of Shs. 1,030,603,000/= compared to Shs. 996,243,000/= of FY 2018/19 implying an increase of 3% brought about by an increase in Urban unconditional wage from Shs. 32,466,000/= in 2018/19 to Shs. 44,597,000/= in 2019/20. Out of the total budget of Shs. 1,030,603,000 for FY 2019/20, Shs. 44,597,000/= is Urban Un conditional grant wage that increased from Shs. 32,466,000/= implying 37% increase, Shs. 12,000,000/= is Urban Un conditional grant non-wage that remained constant, Shs. 27,400,000/= is locally raised revenue that remained constant, Shs. 751,466,000/= is Uganda Road Fund compared to Shs. 842,807,000/= in FY 2018/2019 implying 11% reduction and Shs. 81,570,000/= is UDDEG that remained similar. In 2019/20, the department intends to spend Shs. 44,597,000/= on wage Shs. 802,866,000/= on non-wage and Shs. 183,140,000/= on domestic development.

Vote : 796 Sheema Municipal Council

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	65,370	23,298	67,662
Locally Raised Revenues	18,162	2,498	18,162
Urban Unconditional Grant (Non-Wage)	23,100	14,200	23,100
Urban Unconditional Grant (Wage)	24,108	6,600	26,400
Development Revenues	8,000	4,000	18,000
Locally Raised Revenues	0	0	10,000
Urban Discretionary Development Equalization Grant	8,000	0	8,000
Total Revenues shares	73,370	27,298	85,662
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,108	0	26,400
Non Wage	41,262	13,483	41,262
Development Expenditure			
Domestic Development	8,000	4,000	18,000
Donor Development	0	0	0
Total Expenditure	73,370	17,483	85,662

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the Natural Resources department has planned for budget of Shs. 85,662,000/= compared to the current budget of FY 2018/19 of Shs. 73,370,000/= implying 17% Increase. The deviation is as result of salary enhancement of the staff whereby salary budget for the sector has increased by 10% and an increase by 125% in domestic development in terms of the local revenue allocated to the sector. Out of the budget of shs. 85,662,000/= for 2019/20, locally raised revenues has remained constant at shs. 18,162,000/=, Urban Unconditional grant (Non-Wage) has kept constant at shs. 23,100,000/=, Urban Unconditional Grant (wage) has increased by 10% from 24,108,000/= to shs. 26,400,000/=, UDDEG has remained constant at shs. 8,000,000/= and local revenue in terms of domestic development increased 100% to Shs. 10,000,000/=from Shs. Zero. The department intends to spend shs. 26,400,000/= on wage, shs. 41,262,000/= on non-wage and Shs. 18,000,000/= on domestic development in FY 2019/20.

Vote : 796 Sheema Municipal Council

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	98,016	23,204	97,516
Locally Raised Revenues	4,700	500	4,700
Urban Unconditional Grant (Non-Wage)	2,500	0	2,500
Urban Unconditional Grant (Wage)	73,592	18,398	73,592
Sector Conditional Grant (Non-Wage)	17,224	4,306	16,724
Development Revenues	254,023	5,168	254,023
Other Transfers from Central Government	254,023	0	254,023
Total Revenues shares	352,039	28,373	351,539
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	73,592	18,398	73,592
Non Wage	24,424	992	23,924
Development Expenditure			
Domestic Development	254,023	254	254,023
Donor Development	0	0	0
Total Expenditure	352,039	19,644	351,539

Narrative of Workplan Revenues and Expenditure

In Financial Year 2019/20, the Community Based services department has planned for budget of shs. 351,539,000/= compared to shs. 352,039,000/= in FY2018/19 implying a decrease of 0.1%. The reduction is as result of reduced IPFs of the sector conditional grant (non-wage) by 3% from Shs. 17,224,000/= to Shs. 16,724,000/= in FY 2019/2020. Out of the Budget of Shs. 351,539,000/= locally raised revenue remained constant at shs. 4,700,000/=, Urban Unconditional Grant (Non-Wage) remained the same at Shs. 2,500,000/=, Urban Unconditional Grant ±wage (shs. 73,592,000/=) remained unchanged, Sector Conditional Grant (Non-Wage) reduced by 3% to shs. 16,724,000/= from shs. 17,224,000/= and other transfers from government (UWEP and YLP Kept constant at Shs. 254,023,000/=). The department intends to spend shs. 73,592,000/= on wage, shs. 23,924,000/= on non-wage that dropped by 2% from Shs. 24,424,000/= to Shs. 23,924,000/= and domestic development of shs. 254,023,000/= in FY 2019/20.

Vote : 796 Sheema Municipal Council

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	52,717	10,469	62,971
Locally Raised Revenues	9,000	510	9,000
Urban Unconditional Grant (Non-Wage)	15,795	420	15,795
Urban Unconditional Grant (Wage)	27,922	9,539	38,176
Development Revenues	99,458	31,273	99,458
Multi-Sectoral Transfers to LLGs_Gou	93,820	0	93,820
Urban Discretionary Development Equalization Grant	5,638	0	5,638
Total Revenues shares	152,175	41,743	162,429
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	27,922	9,539	38,176
Non Wage	24,795	930	24,795
Development Expenditure			
Domestic Development	99,458	31,273	99,458
Donor Development	0	0	0
Total Expenditure	152,175	41,743	162,429

Narrative of Workplan Revenues and Expenditure

In FY 2019-2020, the planning Unit planned to receive a revenue budget of Shs. 162,429,000/= compared to Shs. 152,175,000/= of 2018/19 implying an increase of 7% brought about by an increase in Urban unconditional grant wage from Shs. 27,922,000/= to Shs. 38,176,000/= implying 37% increase. Out of the total budget for 2019/2020, the Total Recurrent Budget is Shs. 62,971,000/=, accounting for 39% of the budget while the total Development Budget is Shs. 99,458,000/= indicating 61 % of the total budget. Shs. 9,000,000/= is from locally raised revenues that remained the same as of FY 2018/19, Shs. 15,795,000/= is from Urban Unconditional Grant [Non-Wage] that remained constant, Shs. 38,176,000/= is from Urban Unconditional Grant [Wage] that increased by 37%, Shs. 93,820,000/= is for Multi-Sectoral Transfers to LLGs [GoU] and Shs. 5,638,000/= for UDDEG budget Allocation to the planning department. The department plans to spend Shs. 38,176,000/= on wage, Shs. 24,795,000/= on Non-Wage Recurrent while Shs. 93,820,000/= will be transferred to 4 LLGs (divisions) to fund DDEG projects and Shs. 5,638,000/= for planning unit that will be spent on procurement of a side board, a binding machine, preparation of BOQs, & monitoring DDEG projects.

Vote : 796 Sheema Municipal Council

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	35,609	7,007	35,609
Locally Raised Revenues	6,851	700	6,851
Urban Unconditional Grant (Non-Wage)	7,000	868	7,000
Urban Unconditional Grant (Wage)	21,758	5,439	21,758
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	35,609	7,007	35,609
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,758	2,939	21,758
Non Wage	13,851	1,568	13,851
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	35,609	4,507	35,609

Narrative of Workplan Revenues and Expenditure

In FY 2019/2020, the Internal Audit department has planned for Shs. 35,609,000/= of which local revenue is Shs. 6,851,000/=, Shs. 7,000,000/= is Urban Unconditional grant non-wage and Shs. 21,758,000/= is for Wage. In the same period, the department revenues has remained constant at 100% due to inadequate funds that was allocated to the many competing priorities in other departments. In FY 2018/2019, the Internal Audit department had an approved budget of Shs. 35,609,000/= which remained constant at Shs. 35,609,000/= in FY 2019/2020 indicating a percentage of 100% constant. The internal audit will spend Shs. 21758000/= on wage and Shs. 13,851,000/= on the non-wage in FY 2019/2020 that all remained the same as of FY 2019/2020.