

# Vote: 609 Sheema District

# FY 2018/19

## Terms and Conditions

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2018/19**. 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 **2018/19** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2018/19**.

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

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

Signature :



Kanyarutokye Moses Chief Administrative Officer /  
Sheema District Local Government

(Accounting Officer)

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

Signature :

\_\_\_\_\_  
Keith Muhakanizi  
Permanent Secretary / Secretary to the Treasury  
(MoFPED)

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

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## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)

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

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

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

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

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

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

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

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

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

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

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

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**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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## SECTION A: Overview of Revenues and Expenditures

### Revenue Performance and Plans by source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Local Revenues	561,963	223,496	320,000
Discretionary Government Transfers	2,950,180	2,261,191	3,210,334
Conditional Government Transfers	15,636,468	11,414,479	17,649,893
Other Government Transfers	490,001	1,382,485	1,449,957
Donor Funding	157,953	23,718	231,453
Grand Total	19,796,565	15,305,369	22,861,637

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

By the end of Quarter three 2017/18, Sheema District had cumulatively realized Local Revenue of Shs. 223,496,000/= out of the budget of Shs. 561,963,000/= accounting for 39.8%, Shs. 2,261,191,000/= was cumulatively received as Discretionary Gov't Transfers out of the budget of Shs. 2,950,180,000/= accounting for 76.6%; Shs. 11,414,479,000/= was cumulatively received as Conditional Gov't Transfers out of the budget of Shs. 15,636,468,000/= representing 73%; Shs. 1,382,485,000/= was cumulatively received as other Gov't Transfers out of the budget of Shs. 490,001,000 indicating 282.1% performance & Shs. 23,718,000/= was cumulatively received as Donor funding out of the budget of Shs. 157,953,000/= indicating 15% performance. The over performance of other Gov't transfers was due to receipt of funds from Uganda Road Fund (URF) & Uganda Sanitation Fund (USF) that had no budgets for FY 2017/18.

### Planned Revenues for next FY

In FY 2018/2019, Sheema District expects to realize a total revenue budget of Shs. 22,861,637,000/= compared to Shs. 19,796,565,000/= for FY 2017/18 indicating 15.48% increment. This increment is mainly due to an increase in all the revenue sources more specifically Other Government Transfers and Donor funding that are expected to increase by 195.9 and 46.5 percent respectively. In 2018/19, local revenue is anticipated at Shs. 320,000,000/= accounting for 1.4% of the total district budget; Shs. 3,210,334,000/= is Discretionary Gov't Transfers accounting for 14.0% of the total district budget. Shs. 17,649,893,000/= is Conditional Gov't Transfers accounting for 77.2% of the total district budget. Other Gov't Transfers are expected to generate a revenue budget of Shs. 1,449,957,000/= accounting for 6.3% of the total district budget, under donor funding, the district expects a revenue budget of Shs. 231,453,000/= accounting for 1.0% of the total district budget.

### Expenditure Performance by end of March 2017/18 and Plans for the next FY by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
Administration	4,018,936	2,821,398	2,708,062
Finance	397,071	218,470	258,398
Statutory Bodies	457,080	269,530	466,915
Production and Marketing	432,578	421,447	991,754
Health	2,772,604	1,995,231	5,078,095
Education	9,758,509	7,681,997	10,884,427

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Roads and Engineering	830,007	676,144	1,314,272
Water	250,866	205,000	260,338
Natural Resources	63,928	52,832	165,867
Community Based Services	486,827	157,667	542,236
Planning	284,633	211,364	148,325
Internal Audit	43,526	29,528	42,947
<b>Grand Total</b>	<b>19,796,565</b>	<b>14,740,609</b>	<b>22,861,637</b>
<i>o/w: Wage:</i>	12,119,283	8,524,702	14,444,993
<i>Non-Wage Recurrent:</i>	6,439,495	4,959,423	5,802,110
<i>Domestic Devt:</i>	1,079,833	1,232,765	2,383,081
<i>Donor Devt:</i>	157,953	23,718	231,453

**Expenditure Performance by end of March FY 2017/18**

By end of Quarter three 2017/18 FY, the departments had cumulatively received Shs. 14,740,609,000/= against the budget of Shs. 19,796,565,000/= accounting for 74% of the budget. All the departments had cumulatively spent Shs. 12,892,258,000/= indicating 87 % of the releases & 65 % of the budget. By the end of Quarter three, only the Finance, Roads & Engineering & Internal Audit departments had spent 100% of their releases. The rest of the departments still had unspent balances on their accounts.

**Planned Expenditures for the FY 2018/19**

The District Overall Expenditure in FY 2018/19 will be as follows: wage recurrent will be Shs. 14,444,993,000/= compared to Shs. 12,119,283,000/= in FY 2017/18 an increase of 19.2% brought about by recruitment of more staff & salary enhancement. Non-wage recurrent expenditure will decrease from Shs. 6,439,495,000/= in FY 2017/18 to Shs. 5,802,110,000/= in FY 2018/19 a decrease of 9.9% brought about by decreased allocation of District unconditional grant non wage for 2018/19 and decrease in local revenue by 43%. Development Expenditure will increase from Shs. 1,079,833,000/= in 2017/18 to Shs. 2,383,081,000/= in 2018/19 due to re-establishment of Sector Development Grant in Health Department and increased allocations in Production & Education departments. Finally, Donor Development will increase from Shs. 157,953,000/= in FY 2017/18 to Shs. 231,453,000/= (46.5% increase) due to expected receipts from Global Alliance for Vaccines and Immunization (GAVI) within the Health Department that were not in 2017/18.

**Medium Term Expenditure Plans**

Payment of Salaries for staff; Payment of pension & gratuity; Preparation of BFPs, Performance Contract Form Bs, Quarterly PBS progress reports, Annual Workplans & Budget Estimates using PBS; Maternity Unit for Mabaare HC II Constructed; Mabaare and Kyeihara HC II upgraded to HC IIIs; Kyangyenyi OPD Renovated; USF program Activities Implemented; Construction of Gravity Water Systems, Point water sources and Shallow wells; Crosscutting issues of gender, environment, HIV/AIDS, Nutrition mainstreamed in plans & budgets; Completion of the District Council Hall; Completion of 2 classrooms in 13 Primary Schools; Completion of a Community Hall at Kigarama S/C, UWEP & YLP programs implemented; Grading & Maintenance of Community Access Roads; Installation of concrete culverts in major swamp crossings; Completion of the health office; DNCC Meetings held with IPs, Private Sector, FBOs & CSOs; HIV/AIDS Committee Meetings held ; Nutrition Advocacy Workshops held; Carrying out Multi-Sectoral Supervision & Monitoring of Food & Nutrition Security Interventions; Strengthening Management Information Systems for evidence based planning, monitoring and sound decision making; Preparation of District Statistical Abstract; Holding District Council, DEC, DTPC, Management & Sectoral committees Meetings.

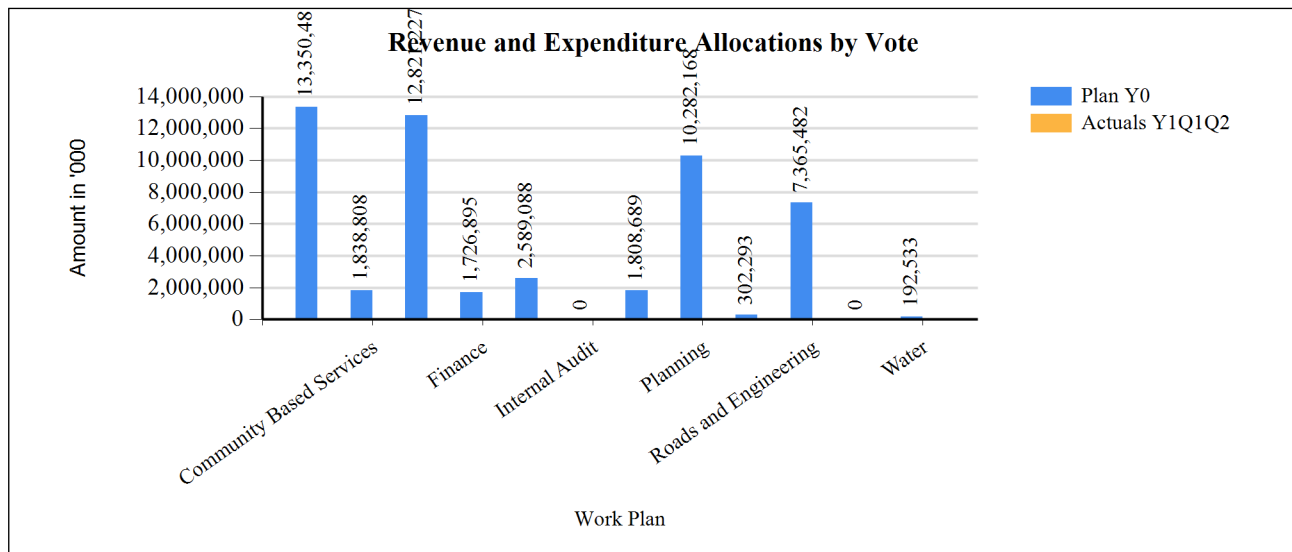
**Challenges in Implementation**

Inadequate funds to sectors due to limited revenue base; Inadequate transport to sectors to implement field related activities like mentoring LLGs, monitoring & Support supervision; Inadequate departmental equipment like computers, scanners and furniture; Inadequate Staff numbers and capacity; Inconsistencies in Salary Structures where staff in same scales receive different pay; Inadequate and inaccurate data for comprehensive planning and decision making.

**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 2017/18	Cumulative Receipts By End March for FY 2017/18	Approved Budget for FY 2018/19
<b>1. Locally Raised Revenues</b>	<b>561,963</b>	<b>223,496</b>	<b>320,000</b>
Agency Fees	2,500	0	1,424
Animal & Crop Husbandry related Levies	8,473	2,247	4,825
Application Fees	55,000	4,995	10,381
Business licenses	8,000	1,348	4,555
Cess on produce	100	0	57
Educational/Instruction related levies	80,000	32,962	66,808
Fees from appeals	10	0	6
Fees from Hospital Private Wings	120,000	114,746	120,000
Inspection Fees	2,000	1,314	1,139
Land Fees	8,500	0	4,840
Liquor licenses	30,000	1,263	5,000
Local Services Tax	150,000	50,806	55,000
Market /Gate Charges	43,000	8,354	15,000
Miscellaneous receipts/income	4,000	1,750	2,277
Other Fees and Charges	3,000	394	1,708
Other licenses	0	0	1,139
Park Fees	800	0	456
Property related Duties/Fees	3,000	501	1,708
Registration (e.g. Births, Deaths, Marriages, etc.) fees	17,000	454	9,680
Registration of Businesses	2,580	61	1,469

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Rent & Rates - Non-Produced Assets – from private entities	2,000	0	1,140
Sale of (Produced) Government Properties/Assets	20,000	2,300	11,388
Stamp duty	2,000	0	0
<b>2a. Discretionary Government Transfers</b>	<b>2,950,180</b>	<b>2,261,191</b>	<b>3,210,334</b>
District Discretionary Development Equalization Grant	130,892	130,892	147,999
District Unconditional Grant (Non-Wage)	574,641	430,981	533,695
District Unconditional Grant (Wage)	1,331,735	998,801	1,541,469
Urban Discretionary Development Equalization Grant	63,333	63,333	61,044
Urban Unconditional Grant (Non-Wage)	160,922	120,692	188,985
Urban Unconditional Grant (Wage)	688,658	516,494	737,141
<b>2b. Conditional Government Transfer</b>	<b>15,636,468</b>	<b>11,414,479</b>	<b>17,649,893</b>
General Public Service Pension Arrears (Budgeting)	960,518	960,518	0
Gratuity for Local Governments	630,299	472,724	617,701
Pension for Local Governments	602,898	452,174	648,951
Salary arrears (Budgeting)	160,590	160,590	20,546
Sector Conditional Grant (Non-Wage)	2,714,968	1,377,063	2,381,188
Sector Conditional Grant (Wage)	10,098,890	7,574,168	12,166,383
Sector Development Grant	317,242	317,242	1,755,060
Transitional Development Grant	151,063	100,000	60,063
<b>2c. Other Government Transfer</b>	<b>490,001</b>	<b>1,382,485</b>	<b>1,449,957</b>
Community Agricultural Infrastructure Improvement Programme (CAIIP)	37,500	0	0
Global Fund	33,313	0	0
Makerere School of Public Health	98,000	0	0
Other	0	498,685	0
Social Assistance Grant for Empowerment (SAGE)	0	0	6,250
Support to PLE (UNEB)	0	10,589	12,500
Support to Production Extension Services	0	137,743	0
Uganda Road Fund (URF)	0	610,223	1,084,685
Uganda Sanitation Fund	0	71,113	0
Uganda Women Entrepreneurship Program(UWEP)	93,739	1,655	119,073
Youth Livelihood Programme (YLP)	227,449	52,478	227,449
<b>3. Donor</b>	<b>157,953</b>	<b>23,718</b>	<b>231,453</b>
United Nations Children Fund (UNICEF)	132,953	3,470	133,453
Global Fund for HIV, TB & Malaria	0	20,248	0
Global Alliance for Vaccines and Immunization (GAVI)	0	0	98,000
Others	25,000	0	0
<b>Total Revenues shares</b>	<b>19,796,565</b>	<b>15,305,369</b>	<b>22,861,637</b>

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## i) Revenue Performance by March FY 2017/18

### Locally Raised Revenues

By the end of March 2018, Sheema District had cumulatively generated Local Revenue of Shs. 223,496,000/= out of the total budget of Shs. 561,963,000/= indicating 39.8% performance of the approved budget. This low performance was as a result of 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

By the end of Quarter three 2017/18, Shs. 2,261,191,000/= was cumulatively received as Discretionary Government Transfers out of the total budget of Shs. 2,950,180,000/= indicating 76.6% performance and Shs. 11,414,479,000/= was cumulatively received as Conditional Government Transfers out of the total budget of Shs. 15,636,468/= indicating 73% performance. Other Government Transfers performed at Shs. 1,382,485,000/= out of the budget of Shs. 490,001,000/= indicating a performance of 282.1 percent. The over performance of other Gov't transfers was due to receipt of funds from Uganda Road Fund (URF) & Uganda Sanitation Fund (USF) that had no budgets for FY 2017/18.

### Donor Funding

By the end of quarter three 2017/18 Shs. 23,718,000/= was cumulatively received as Donor funding out of the total budget of Shs. 157,953,000/= indicating 15% performance. All the funds received were from UNICEF.

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

In Financial Year 2018/19, Sheema District expects to receive Shs. 320,000,000 / = as Locally raised revenues compared to Shs. 561,963,000/= for FY 2017/18 which indicates 43.06% decrease. This decrease is as a result of reduction in the local revenue sources due to creation of Sheema Municipal Council and 4 more Town Councils and exhaustion of some sources such as stone quarrying in Kasaana Sub County. Most of the revenue sources are expected to yield 100% performance because of the revenue enhancement strategies being put in place. The Local Revenue accounts for 1.4 percent of the total budget

### Central Government Transfers

In FY 2018/19 Sheema District expects to receive Shs. 20,860,227,000/= as Central Gov't Transfers as compared to Shs. 17,526,129,733/= for FY 2017/18 indicating 19% increment brought about by a general increase in majority of the grants. In 2018/19, Conditional Grant Transfers are planned at Shs. 17,649,893,000/= representing 77.2% of the total budget & Discretionary Gov't Transfers are planned at Shs. 3,210,334,000/= indicating 14.0% of the total budget. Overall, The Central Gov't Transfers account for 91.2 % of the total district budget. The District also expects to receive Shs. 1,449,957,000/= as Other Gov't Transfers compared to Shs. 490,001,000/= indicating 195.91% increment. This increment is due to expected funds from Uganda Road Fund (URF) in 2018/19 which were not budgeted for in 2017/18. The Other Government Transfers account for 6.3% of the total district budget.

### Donor Funding

In Financial Year 2018/19 Sheema District expects to receive Shs. 231,453,000/= as Donor funding compared to Shs. 157,953,000/= for FY 2017/18 indicating 46.53% increment mainly due to funds expected from Global Alliance for Vaccines and Immunization (GAVI) worth Shs. 98,000,000/= that were not in 2017/18 FY budget. Shs. 133,453,000/= is expected to come from UNICEF. The donor funds account for 1 percent of the total district budget.

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

<i>Uganda Shillings Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>Sector: Agriculture</b>			
Agricultural Extension Services	263,690	127,859	730,803
District Production Services	161,892	127,822	253,243

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District Commercial Services	6,996	3,240	7,708
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>432,578</i></b>	<b><i>258,921</i></b>	<b><i>991,754</i></b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	830,007	676,144	1,314,272
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>830,007</i></b>	<b><i>676,144</i></b>	<b><i>1,314,272</i></b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	5,767,932	4,779,760	6,038,007
Secondary Education	3,356,132	2,029,479	4,075,909
Skills Development	502,218	273,985	602,253
Education & Sports Management and Inspection	132,226	82,191	165,258
Special Needs Education	0	0	3,000
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>9,758,509</i></b>	<b><i>7,165,415</i></b>	<b><i>10,884,427</i></b>
<b>Sector: Health</b>			
Primary Healthcare	1,159,477	1,477,709	1,147,250
District Hospital Services	1,035,044	365,007	282,658
Health Management and Supervision	578,083	84,756	3,648,188
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>2,772,604</i></b>	<b><i>1,927,472</i></b>	<b><i>5,078,095</i></b>
<b>Sector: Water and Environment</b>			
Rural Water Supply and Sanitation	250,866	168,673	260,338
Natural Resources Management	63,928	52,795	165,867
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>314,794</i></b>	<b><i>221,468</i></b>	<b><i>426,205</i></b>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	486,827	155,467	542,236
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>486,827</i></b>	<b><i>155,467</i></b>	<b><i>542,236</i></b>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	4,018,936	1,801,854	2,708,062
Local Statutory Bodies	457,080	236,067	466,915
Local Government Planning Services	284,634	201,453	148,325
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>4,760,650</i></b>	<b><i>2,239,373</i></b>	<b><i>3,323,302</i></b>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	397,071	218,470	258,398
Internal Audit Services	43,526	29,528	42,947
<b><i>Sub- Total of allocation Sector</i></b>	<b><i>440,597</i></b>	<b><i>247,998</i></b>	<b><i>301,345</i></b>

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## SECTION B : Workplan Summary

Workplan Title : Administration

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>3,879,139</b>	<b>2,716,567</b>	<b>2,676,244</b>
District Unconditional Grant (Non-Wage)	97,367	99,384	50,349
District Unconditional Grant (Wage)	512,592	187,248	532,027
General Public Service Pension Arrears (Budgeting)	960,518	960,518	0
Gratuity for Local Governments	630,299	472,724	617,701
Locally Raised Revenues	46,695	2,550	11,621
Multi-Sectoral Transfers to LLGs_NonWage	179,522	140,619	57,908
Multi-Sectoral Transfers to LLGs_Wage	688,658	240,760	737,141
Pension for Local Governments	602,898	452,174	648,951
Salary arrears (Budgeting)	160,590	160,590	20,546
<b>Development Revenues</b>	<b>139,797</b>	<b>104,831</b>	<b>31,818</b>
District Discretionary Development Equalization Grant	5,797	4,831	6,142
Locally Raised Revenues	34,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	25,676
Transitional Development Grant	100,000	100,000	0
<b>Total Revenue Shares</b>	<b>4,018,936</b>	<b>2,821,398</b>	<b>2,708,062</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	1,201,249	335,995	1,269,169
Non Wage	2,677,890	1,463,958	1,407,076
<b>Development Expenditure</b>			
Domestic Development	139,797	1,900	31,818
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,018,936</b>	<b>1,801,854</b>	<b>2,708,062</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 609 Sheema District

# FY 2018/19

In 2018/19, the Administration department has planned for a budget of Shs. 2,708,062,000/= compared to Shs. 4,018,936,000/= for FY 2017/18 implying a decrease of 33% explained by a decrease in the General Public service pension arrears from Shs. 960,518,000/= in 2017/18 to zero in 2018/19 brought about by non-issuance of the IPF, a decrease in the locally raised revenues from Shs. 46,695,000 in 2017/18 to Shs. 11,621,000/= in 2018/19 due to a general decrease in the local revenue at district level and a decrease in the salary arrears (budgeting) from Shs. 160,590,000/= in 2017/18 to Shs. 20,546,000/= in 2018/19 due to a reduction in the IPF.

In FY 2018/19, the Department expects to spend Shs. 532,027,000/= on wage (19.6% of the budget), Shs. 50,349,000/= as District unconditional grant – non wage (1.9% of the budget), Shs. 617,701,000/= as Gratuity (22.8% of the budget), Shs. 11,621,000/= as local revenue ( 0.4% of the budget) , Shs. 57,908,000/= as multisectoral transfers non wage (2.1% of the budget), Shs. 737,141,000/= as multi sectoral transfers wage (27.2% of the budget), Shs. 20,546,000/= as salary arrears (0.8% of the budget) and Shs. 6,142,000/= as DDEG (0.2% of the budget), Shs. 25,676,000/= as Multi-sectoral transfers to Lower Local Governments-Development (0.9% of the budget)

## Workplan Title : Finance

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b><i>Recurrent Revenues</i></b>	<b>397,071</b>	<b>218,470</b>	<b>257,547</b>
District Unconditional Grant (Non-Wage)	44,095	44,365	71,057
District Unconditional Grant (Wage)	114,348	99,569	118,958
Locally Raised Revenues	56,000	201	8,929
Multi-Sectoral Transfers to LLGs_NonWage	131,017	74,336	58,603
Multi-Sectoral Transfers to LLGs_Wage	51,611	0	0
<b><i>Development Revenues</i></b>	<b>0</b>	<b>0</b>	<b>851</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	851
<b>Total Revenue Shares</b>	<b>397,071</b>	<b>218,470</b>	<b>258,398</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b><i>Recurrent Expenditure</i></b>			
Wage	165,959	99,569	118,958
Non Wage	231,112	118,901	138,589
<b><i>Development Expenditure</i></b>			
Domestic Development	0	0	851
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>397,071</b>	<b>218,470</b>	<b>258,398</b>

## Narrative of Workplan Revenues and Expenditure

**Vote: 609 Sheema District****FY 2018/19**

In 2018/19, the Finance department has planned for a budget of Shs. 258,398,000/= compared to Shs. 397,071,000/= for FY 2017/18 implying a decrease of 34.9% explained by a decrease in the Local revenue from Shs. 56,000,000/= in 2017/18 to Shs. 8,929,000/= in 2018/19 brought about by a general decrease in the local revenue at district level.

In FY 2018/19, the Department expects to spend Shs. 118,958,000/= on wage (46% of the budget), Shs. 71,057,000/= as District unconditional grant – non wage (27.5% of the budget), Shs. 8,929,000,000/= as local revenue which is 3.5% of the budget and Shs. 58,603,000/= as Multi-sectoral transfers to Lower Local Governments (22.7% of the budget)

**Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>457,080</b>	<b>269,530</b>	<b>466,915</b>
District Unconditional Grant (Non-Wage)	226,144	161,760	230,408
District Unconditional Grant (Wage)	170,833	105,622	185,316
Locally Raised Revenues	60,103	2,148	16,127
Multi-Sectoral Transfers to LLGs_NonWage	0	0	35,063
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>457,080</b>	<b>269,530</b>	<b>466,915</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	170,833	105,622	185,316
Non Wage	286,247	130,445	281,598
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>457,080</b>	<b>236,067</b>	<b>466,915</b>

**Narrative of Workplan Revenues and Expenditure**

In 2018/19, the Statutory Bodies department has planned for a budget of Shs. 466,915,000/= compared to Shs. 457,080,000/= for FY 2017/18 implying an increase of 2.15% explained by an increase in the District Unconditional grant wage from Shs. 170,833,000/= in 2017/18 to Shs. 185,316,000/= in 2018/19 brought about wage enhancement for the political leaders.

In FY 2018/19, the Department expects to spend Shs. 185,316,000/= on wage (39.7% of the budget), Shs. 230,408,000/= as District unconditional grant – non wage (49.3% of the budget), Shs. 16,127,000/= as local revenue which is 3.5% of the budget and Shs. 35,063,000/= as Multi-sectoral transfers to Lower Local Governments (7.5% of the budget).

**Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
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## Vote: 609 Sheema District

FY 2018/19

A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>411,828</b>	<b>400,698</b>	<b>895,590</b>
District Unconditional Grant (Non-Wage)	0	0	3,425
District Unconditional Grant (Wage)	106,185	50,348	171,496
Locally Raised Revenues	24,100	1,450	10,000
Multi-Sectoral Transfers to LLGs_NonWage	0	0	34,384
Other Transfers from Central Government	0	137,743	0
Sector Conditional Grant (Non-Wage)	23,013	17,260	206,576
Sector Conditional Grant (Wage)	258,530	193,897	469,709
<b>Development Revenues</b>	<b>20,750</b>	<b>20,750</b>	<b>96,164</b>
Sector Development Grant	20,750	20,750	96,164
<b>Total Revenue Shares</b>	<b>432,578</b>	<b>421,447</b>	<b>991,754</b>
B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	364,715	203,492	641,205
Non Wage	47,113	53,788	254,385
<b>Development Expenditure</b>			
Domestic Development	20,750	1,641	96,164
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>432,578</b>	<b>258,921</b>	<b>991,754</b>

## Narrative of Workplan Revenues and Expenditure

In 2018/19, the Production department has planned for a budget of Shs. 991,754,000/= compared to Shs. 432,578,000/= for FY 2017/18 implying an increase of 129% explained by an increase in the District unconditional grant wage from Shs. 106,185,000/= in 2017/18 to Shs. 171,496,000/= in 2018/19 brought about by salary enhancement, an increase in the sector conditional grant non wage from Shs. 23,013,000 in 2017/18 to Shs. 206,576,000/= in 2018/19 and an increase in the sector conditional grant wage from Shs. 258,530,000/= in 2017/18 to Shs. 469,709,000/= in 2018/19.

In FY 2018/19, the Department expects to spend Shs. 171,496,000/= on wage (17.3% of the budget), Shs. 3,425,000/= as District unconditional grant – non wage (0.3% of the budget), Shs. 10,000,000/= as local revenue ( 1% of the budget) , Shs. 206,576,000/= as sector conditional grant non wage (20.8% of the budget), Shs. 469,709,000/= as sector conditional grant wage, Shs. 96,164,000/= as sector development grant and Shs. 34,384,000/= as Multi-sectoral transfers to Lower Local Governments (3.5% of the budget)

## Workplan Title : Health

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End March for FY 2017/18	Approved Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>2,654,881</b>	<b>1,900,400</b>	<b>3,745,109</b>
District Unconditional Grant (Non-Wage)	13,000	337	10,214
Locally Raised Revenues	130,945	115,346	120,000

**Vote: 609 Sheema District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	0	0	24,648
Other Transfers from Central Government	131,313	0	0
Sector Conditional Grant (Non-Wage)	278,116	208,587	278,116
Sector Conditional Grant (Wage)	2,101,507	1,576,130	3,312,130
<b>Development Revenues</b>	<b>117,723</b>	<b>94,831</b>	<b>1,332,987</b>
Donor Funding	66,660	23,718	205,953
Multi-Sectoral Transfers to LLGs_Gou	0	0	16,607
Other Transfers from Central Government	0	71,113	0
Sector Development Grant	0	0	1,050,363
Transitional Development Grant	51,063	0	60,063
<b>Total Revenue Shares</b>	<b>2,772,604</b>	<b>1,995,231</b>	<b>5,078,095</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	2,101,507	1,529,596	3,312,130
Non Wage	553,374	324,108	432,978
<b>Development Expenditure</b>			
Domestic Development	51,063	50,051	1,127,034
Donor Development	66,660	23,717	205,953
<b>Total Expenditure</b>	<b>2,772,604</b>	<b>1,927,472</b>	<b>5,078,095</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2018/19, the Health sector has planned to receive UGX: 5,078,095/= compared to UGX: 2,772,604,000/= for 2017/18 implying 83% increment brought about by an increment in the sector conditional grant wage from UGX: 2,101,507,000 in 2017/18 to UGX: 3,312,130,000/= in 2018/19 and sector development grant of Shs. 1,050,363,000/= in 2018/19 which was not in 2017/18 budget.

In 2018/19 financial year, UGX: 3,745,108,692/= is recurrent revenue and 1,333,983,801/= is development revenue. The sector has planned to spend the funds :UGX: 3,312,130,375 on wage recurrent, UGX: 278,116,233/= on primary health care non wage, UGX: 120,000,000/= on utilities in Kitagata hospital and motor vehicle maintenance,UGX: 10,214,060/= as part of DHO operational expenses ,the development expenditure is planned on UGX: 1,050,363,243/= on construction of OPDs, Maternity wards, Latrines ,staff housing units of Kyeihara HCII and Mabare HCII , also OPD of Kyangyenyei HCIII and completion of District Health Office structure with provision of some equipment like furniture in Health facilities and offices

**Workplan Title : Education**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>9,546,334</b>	<b>7,006,633</b>	<b>10,402,675</b>
District Unconditional Grant (Non-Wage)	10,753	2,442	10,012
District Unconditional Grant (Wage)	66,338	47,394	69,013
Locally Raised Revenues	80,000	41,808	66,808

**Vote: 609 Sheema District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	0	0	21,301
Other Transfers from Central Government	0	10,589	12,500
Sector Conditional Grant (Non-Wage)	1,650,390	1,100,259	1,838,498
Sector Conditional Grant (Wage)	7,738,854	5,804,140	8,384,543
<b>Development Revenues</b>	<b>212,175</b>	<b>675,364</b>	<b>481,752</b>
District Discretionary Development Equalization Grant	40,579	40,083	30,560
Donor Funding	35,000	0	0
Multi-Sectoral Transfers to LLGs_Gou	0	0	21,166
Other Transfers from Central Government	0	498,685	0
Sector Development Grant	136,596	136,596	430,026
<b>Total Revenue Shares</b>	<b>9,758,509</b>	<b>7,681,997</b>	<b>10,884,427</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	7,805,192	5,420,363	8,453,556
Non Wage	1,741,142	1,112,320	1,949,119
<b>Development Expenditure</b>			
Domestic Development	177,175	632,732	481,752
Donor Development	35,000	0	0
<b>Total Expenditure</b>	<b>9,758,509</b>	<b>7,165,415</b>	<b>10,884,427</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2018/2019, the Education department has planned to receive a total revenue of Shs. 10,884,427,000/= compared to Shs. 9,758,509,000 for 2017/18 implying an increment of 12% brought about by increase in the sector conditional grant wage from Shs. 7,738,854,000/= to Shs. 8,384,543,000/= due to recruitment of more staff and salary enhancement

In FY 2018/19, the department has planned to spend Shs 10,012,000/= as District unconditional grant- non wage (0.1% of the budget), Under Local Revenue, the department has planned for Shs 66,808,000/= (0.6% of the budget), under District UCG wage, the department has planned for Shs. 69,013,000/= (0.6% of the budget), Shs. 12,500,000/= is Other Transfers from Central Gov't (0.1% of the budget), Shs. 21,301,000/= is multi-sectoral transfers (0.2% of the budget), Shs. 1,838,498,000/= is sector conditional grant non wage (16.9% of the budget), Shs. 8,384,543,000/= is sector conditional grant wage (77% of the budget), Shs. 30,560,000 is DDEG(0.3% of the budget) and Shs. 430,026,000/= is sector development grant.

**Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>792,507</b>	<b>676,144</b>	<b>1,253,395</b>
District Unconditional Grant (Non-Wage)	20,882	13,924	19,443
District Unconditional Grant (Wage)	61,129	24,005	91,057
Locally Raised Revenues	14,990	27,992	5,883

**Vote: 609 Sheema District****FY 2018/19**

Multi-Sectoral Transfers to LLGs_NonWage	0	61,014	544,565
Other Transfers from Central Government	0	549,209	592,447
Sector Conditional Grant (Non-Wage)	695,506	0	0
<b>Development Revenues</b>	<b>37,500</b>	<b>0</b>	<b>60,877</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	60,877
Other Transfers from Central Government	37,500	0	0
<b>Total Revenue Shares</b>	<b>830,007</b>	<b>676,144</b>	<b>1,314,272</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	61,129	24,005	91,057
Non Wage	731,378	652,138	1,162,339
<b>Development Expenditure</b>			
Domestic Development	37,500	0	60,877
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>830,007</b>	<b>676,144</b>	<b>1,314,272</b>

**Narrative of Workplan Revenues and Expenditure**

In 2018/19, the Works department has planned for a budget of Shs. 1,314,272,000/= compared to Shs. 830,007,000/= for FY 2017/18 implying an increase of 58% explained by an increase in District unconditional grant wage from Shs. 61,129,000/= in 2017/18 to Shs. 91,057,000/= in 2018/19 brought about by salary enhancement and an increase in Other Gov't Transfers from no budget in 2017/18 to Shs. 592,447,000/= in 2018/19 due to expected receipts from Uganda Road Fund.

In FY 2018/19, the Department expects to spend Shs. 91,057,000/= on wage (6.9% of the budget) compared to Shs. 61,129,000/= for 2017/18 (due to salary enhancement) and Shs. 19,443,000/= as District unconditional grant – non wage (1.5% of the budget), Shs. 592,447,000 as Other Government Transfers mainly Uganda Road Fund (45.1% of the budget), Shs. 5,883,000/= as local revenue which is 0.4% of the budget, Shs. 544,565,000/= as multi sectoral transfers to LLGs non wage (41.4% of the budget) and Shs. 60,877,000/= as multi sectoral transfers development (4.6% of the budget).

**Workplan Title : Water**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>70,970</b>	<b>45,104</b>	<b>81,830</b>
District Unconditional Grant (Non-Wage)	3,000	0	2,793
District Unconditional Grant (Wage)	30,333	20,626	46,533
Locally Raised Revenues	5,000	0	1,758
Sector Conditional Grant (Non-Wage)	32,637	24,478	30,746
<b>Development Revenues</b>	<b>179,897</b>	<b>159,897</b>	<b>178,507</b>

**Vote: 609 Sheema District****FY 2018/19**

Locally Raised Revenues	20,000	0	0
Sector Development Grant	159,897	159,897	178,507
<b>Total Revenue Shares</b>	<b>250,866</b>	<b>205,000</b>	<b>260,338</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	30,333	20,626	46,533
Non Wage	40,637	23,812	35,298
<b>Development Expenditure</b>			
Domestic Development	179,897	124,234	178,507
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>250,866</b>	<b>168,673</b>	<b>260,338</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2018/2019, the water department expects the total revenue of 260,338,000/= compared to Shs. 250,866,000/= for FY 2017/18 implying an increase of 3.8% brought about by an increase in the wage from Shs. 30,333,000/= in 2017/18 to Shs. 46,533,000 in 2018/19 due to salary enhancement and Sector Development grant from Shs. 159,897,000/= in 2017/18 to Shs. 178,507,000/= in 2018/19.

In 2018/19 FY under the Development grant, the department has planned for Shs 178,507,364(68.6% of the budget), Under Non-Wage, the department has planned for Shs 2,793,000/= (1.1% of the budget), Under Local Revenue, the department has planned for Shs 1,757,570/= (0.7% of the budget) and Shs. 46,533,000/= under Wage (17.9% of the budget).

**Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>63,928</b>	<b>52,832</b>	<b>153,224</b>
District Unconditional Grant (Non-Wage)	8,000	3,308	7,449
District Unconditional Grant (Wage)	48,335	47,580	117,452
Locally Raised Revenues	5,000	0	1,758
Multi-Sectoral Transfers to LLGs_NonWage	0	0	24,324
Sector Conditional Grant (Non-Wage)	2,593	1,945	2,241
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>12,644</b>
Multi-Sectoral Transfers to LLGs_Gou	0	0	12,644
<b>Total Revenue Shares</b>	<b>63,928</b>	<b>52,832</b>	<b>165,867</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	48,335	47,580	117,452
Non Wage	15,593	5,216	35,772

**Vote: 609 Sheema District****FY 2018/19**

<i>Development Expenditure</i>			
Domestic Development	0	0	12,644
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>63,928</b>	<b>52,795</b>	<b>165,867</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2018/2019, the Natural Resources department expects a total revenue of Shs. 165,867,000/= compared to Shs. 63,928,000/= for FY 2017/18 implying an increase of 159.5% brought about by an increase in the wage from Shs. 48,335,000/= in 2017/18 to Shs. 117,452,000 in 2018/19 due to salary enhancement.

In FY 2018/19, the department has planned for Shs 7,449,000/= as District unconditional grant- non wage (4.5% of the budget), Under Local Revenue, the department has planned for Shs 1,758,000/= (1.1% of the budget) , under sector conditional grant – non wage, the department has planned for Shs. 2,241,000/= (1.4% of the budget), Shs. 117,452,000/= under Wage (70.8% of the budget), Shs. 24,324,000/= is multi-sectoral transfers non wage (14.7% of the budget) and Shs. 2,241,000/= is multi-sectoral transfers- development (1.4% of the budget).

**Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>137,946</b>	<b>106,166</b>	<b>143,437</b>
District Unconditional Grant (Non-Wage)	3,678	2,119	3,425
District Unconditional Grant (Wage)	97,556	76,381	101,489
Locally Raised Revenues	4,000	500	1,406
Multi-Sectoral Transfers to LLGs_NonWage	0	0	12,107
Other Transfers from Central Government	0	2,632	0
Sector Conditional Grant (Non-Wage)	32,712	24,534	25,010
<b>Development Revenues</b>	<b>348,881</b>	<b>51,500</b>	<b>398,799</b>
District Discretionary Development Equalization Grant	0	0	12,434
Donor Funding	27,693	0	25,000
Multi-Sectoral Transfers to LLGs_Gou	0	0	8,593
Other Transfers from Central Government	321,188	51,500	352,772
<b>Total Revenue Shares</b>	<b>486,827</b>	<b>157,667</b>	<b>542,236</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	97,556	76,381	101,489
Non Wage	40,391	29,293	41,948
<b>Development Expenditure</b>			
Domestic Development	321,188	49,794	373,799

**Vote: 609 Sheema District****FY 2018/19**

Donor Development	27,693	0	25,000
<b>Total Expenditure</b>	<b>486,827</b>	<b>155,467</b>	<b>542,236</b>

**Narrative of Workplan Revenues and Expenditure**

In the FY 2018/2019, the CBS department expects a total revenue of Shs. 542,236,000/= compared to Shs. 486,827,000/= for FY 2017/18 implying an increase of 11.38% brought about by an increase in the wage from Shs. 97,556,000/= in 2017/18 to Shs. 101,489,000 in 2018/19 due to recruitment of more staff and an increase in Other Gov't transfers from Shs. 321,188,000 in 2017/18 to Shs. 352,772,000/= in 2018/19 due to an increase in the IPFs for UWEP and YLP funds.

In FY 2018/19, the department has planned to spend Shs 3,425,000/= as District unconditional grant- non wage (0.6% of the budget), Under Local Revenue, the department has planned for Shs 1,406,000/= (0.3% of the budget) , under wage, the department has planned for Shs. 101,489,000/= (18.7% of the budget), Shs. 12,107,000/= is multi-sectoral transfers non wage (2.2% of the budget), Shs. 25,010,000/= is sector conditional grant non wage (4.6% of the budget), Shs. 8,593,000/= is multi-sectoral transfers-development (1.6% of the budget), Shs. 12,434,000 is DDEG (2.3% of the budget), Shs. 25,000,000/= is donor funding (4.6% of the budget) and Shs. 352,772,000/= is other gov't transfers (65.1% of the budget)

**Workplan Title : Planning**

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>103,569</b>	<b>62,054</b>	<b>128,190</b>
District Unconditional Grant (Non-Wage)	44,093	30,631	41,055
District Unconditional Grant (Wage)	43,476	31,071	77,960
Locally Raised Revenues	16,000	352	3,624
Multi-Sectoral Transfers to LLGs_NonWage	0	0	5,551
<b>Development Revenues</b>	<b>181,065</b>	<b>149,310</b>	<b>20,135</b>
District Discretionary Development Equalization Grant	11,594	13,056	12,284
Donor Funding	28,600	0	500
Locally Raised Revenues	4,616	0	6,142
Multi-Sectoral Transfers to LLGs_Gou	136,254	136,254	1,209
<b>Total Revenue Shares</b>	<b>284,633</b>	<b>211,364</b>	<b>148,325</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	43,476	31,071	77,960
Non Wage	60,093	24,569	50,230
<b>Development Expenditure</b>			
Domestic Development	152,465	145,812	19,635
Donor Development	28,600	0	500
<b>Total Expenditure</b>	<b>284,634</b>	<b>201,453</b>	<b>148,325</b>

**Narrative of Workplan Revenues and Expenditure**

# Vote: 609 Sheema District

# FY 2018/19

In FY 2018/2019, the planning department has planned to receive a total revenue of Shs. 148,325,000/= compared to Shs. 284,633,320/= for 2017/18 implying a reduction of 47.9% brought about by a decrease in donor funding from Shs. 28,600,000/= to Shs. 500,000/= and decrease in local revenue allocation from Shs. 16,000,000/= to Shs. 3,624,000/= due to a general decrease in local revenue at district level.

In 2018/19 Unconditional Grant [Wage] is planned at Shs. 77,960,000/= as a result of consideration of science salary enhancement, accounting for 52.6% of the budget; Unconditional Grant (Non-Wage recurrent) of Shs. 41,055,061/= accounting for 27.7% of the budget; Local revenue for recurrent expenditure of Shs. 3,624,000/= accounting for 2.4% of the budget; DDEG of Shs. 12,283,945/= accounting for 8.3 % of the budget, Shs. 500,000/= from Donor / UNICEF accounting for 0.3% of the budget, Shs. 5,551,000/= as Multisectoral transfers non- wage (3.7% of the budget), Shs. 1,209,000/= as Multisectoral transfers development (0.8% of the budget) and Shs. 6,142,000/= as local revenue for development (4.1% of the budget).

## Workplan Title : Internal Audit

<i>Ushs Thousands</i>	<b>Approved Budget for FY 2017/18</b>	<b>Cumulative Receipts by End March for FY 2017/18</b>	<b>Approved Budget for FY 2018/19</b>
<b>A: Breakdown of Workplan Revenues</b>			
<b>Recurrent Revenues</b>	<b>43,526</b>	<b>29,528</b>	<b>42,947</b>
District Unconditional Grant (Non-Wage)	3,000	8,876	6,684
District Unconditional Grant (Wage)	29,000	19,930	30,169
Locally Raised Revenues	11,526	722	4,052
Multi-Sectoral Transfers to LLGs_NonWage	0	0	2,042
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>43,526</b>	<b>29,528</b>	<b>42,947</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	29,000	19,930	30,169
Non Wage	14,526	9,598	12,778
<b>Development Expenditure</b>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>43,526</b>	<b>29,528</b>	<b>42,947</b>

## Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the Audit department has planned to receive a total revenue of Shs. 42,947,000/= compared to Shs. 43,526,000 for 2017/18 implying a decrease of 1.33% brought about by reduction in the expected local revenue from Shs. 11,526,000/= in 2017/18 to Shs. 4,052,000/= in 2018/19 due to a general reduction in the local revenue at district level.

In FY 2018/19, the department has planned to spend Shs 6,684,000/= as District unconditional grant- non wage (15.6% of the budget), Under Local Revenue, the department has planned for Shs 4,052,000/= (9.4% of the budget), under wage, the department has planned for Shs. 30,169,000/= (70.2% of the budget), Shs. 2,042,000/= is multi-sectoral transfers (4.8% of the budget).