

# Vote: 796 Sheema Municipal Council

# 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 :

Signature :

Mr. BAMANYISA B GEOFFREY, TOWN CLERK  
SHEEMA MUNICIPALITY

(Accounting Officer)

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

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	727,197	504,453	727,197
Discretionary Government Transfers	1,066,047	858,841	1,176,195
Conditional Government Transfers	6,848,947	4,930,928	8,413,168
Other Government Transfers	219,959	305,731	1,096,830
Donor Funding	1,000	9,900	10,000
Grand Total	8,863,149	6,609,853	11,423,389

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

In FY 2017/18 Sheema Municipal Council had an approved budget of 8,863,149,000/= but by 30th March 2018 it had cumulatively received Shs. 6,609,853,000/= indicating 75 percent performance. The Over performance was because most of the Discretionary Government Transfers and Conditional Transfers Performed between 72 and 81 Percent. Local revenue performed at 69 percent because the revenue sources that relate to production were affected by drought and BBW. Out of the planned budget of Shs. 8,863,149,000/= which was planned to be spent through the departments to the same tune. By end of 30th March 2018, 75 percent of the budget [Shs. 6,609,853,000/=] was already received by the Municipal Council but only Shs. 6,475,689,000/= had been released to the departments indicating 73% percent released, the remaining balance of Shs. 134,164,000/= was on Development account and DDEG account account ( The balance was for the construction of Municipal Administration block). Good practice demands that these funds should be timely disbursed to departments to promptly plan for their utilization.

### Planned Revenues for next FY

In FY 2018/19, Municipality expects to receive a total of Shs. 11,423,389,000/=, of which central government transfers amounts to Shs. 10,686,193,000/= out of which Discretionary transfers will be Shs. 1,176,195,000/= of which urban un conditional Grant – Wage is Shs. 589,970,000/=, Urban un conditional Grant Non Wage is Shs. 377,736,000/= and Urban Discretionary Grant is Shs. 208,489,000/=. Conditional Government transfers are budgeted at Shs.8,413,168,000/= of which Development grant is Shs.800,310,000/=. 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 Shs.1,096,830,000/= meant for YLH , Uganda Women Entrepreneurship (UWEP) and Uganda Road Fund. Local Revenue amounts to Shs.727,197,000/=. the central Government support accounts for 93.8 percent of the Municipality budget , the Municipal Local Revenue accounts for only 6.36 percent while donor funding account for 0.09 percent. It should be noted that the Municipal budget increased from Shs.8,863,149,000/= to Shs. 11,423,389,000/= because of increased other Government transfers from Shs. 219,959,000/= to Shs. 1,096,830,000/=

### 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	531,140	301,816	785,061
Finance	509,118	397,912	725,809
Statutory Bodies	178,068	75,085	231,211
Production and Marketing	73,018	117,164	136,774
Health	797,291	594,938	1,615,603

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Education	5,759,911	4,307,318	6,319,495
Roads and Engineering	395,289	356,864	996,243
Water	8,700	0	0
Natural Resources	106,692	56,744	73,370
Community Based Services	277,922	106,828	352,039
Planning	199,439	145,666	152,175
Internal Audit	26,563	15,353	35,609
<b>Grand Total</b>	<b>8,863,149</b>	<b>6,475,689</b>	<b>11,423,389</b>
<i>o/w: Wage:</i>	6,166,923	4,550,181	7,040,652
<i>Non-Wage Recurrent:</i>	2,095,912	1,521,027	3,109,915
<i>Domestic Devt:</i>	599,314	394,580	1,262,822
<i>Donor Devt:</i>	1,000	9,900	10,000

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

In FY 2017/18 Sheema Municipal Council had an approved budget of 8,863,149,000/= but by 30th March 2018 it had cumulatively received Shs. 6,609,853,000/= indicating 75 percent performance. The Over performance was because most of the Discretionary Government Transfers and Conditional Transfers Performed between 72 and 81 Percent. Local revenue performed at 69 percent because the revenue sources that relate to production were affected by drought and BBW. Out of the planned budget of Shs. 8,863,149,000/= which was planned to be spent through the departments to the same tune. By end of 30th March 2018, 75 percent of the budget [Shs. 6,609,853,000/=] was already received by the Municipal Council but only Shs. 6,475,689,000/= had been released to the departments indicating 73% percent released, the remaining balance of Shs. 134,164,000/= was on Development account and DDEG account (The balance was for the construction of Municipal Administration block). Good practice demands that these funds should be timely disbursed to departments to promptly plan for their utilization.

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

Municipality plans to spend on Completion of Municipality headquarters, Construction and maintenance of municipal roads to increase production, procurement of farm inputs to farmers and training and sensitization of farmers on improved farming methods, Procurement of furniture for office, Municipal Physical Plan and Detailed Plan produced, Protection of Municipal lands, Physical planning act implemented. Municipal land Surveyed, Acquiring Municipal land Titles, Construction and upgrading of Kitojo HCII to HCIII.

**Medium Term Expenditure Plans**

Municipality plans to spend on Completion of Municipality headquarters, Construction and maintenance of municipal roads to increase production, procurement of farm inputs to farmers and training and sensitization of farmers on improved farming methods, Procurement of furniture for office, Municipal Physical Plan and Detailed Plan produced, Protection of Municipal lands, Physical planning act implemented. Municipal land Surveyed, Acquiring Municipal land Titles, Construction and upgrading of Kitojo HCII to HCIII.

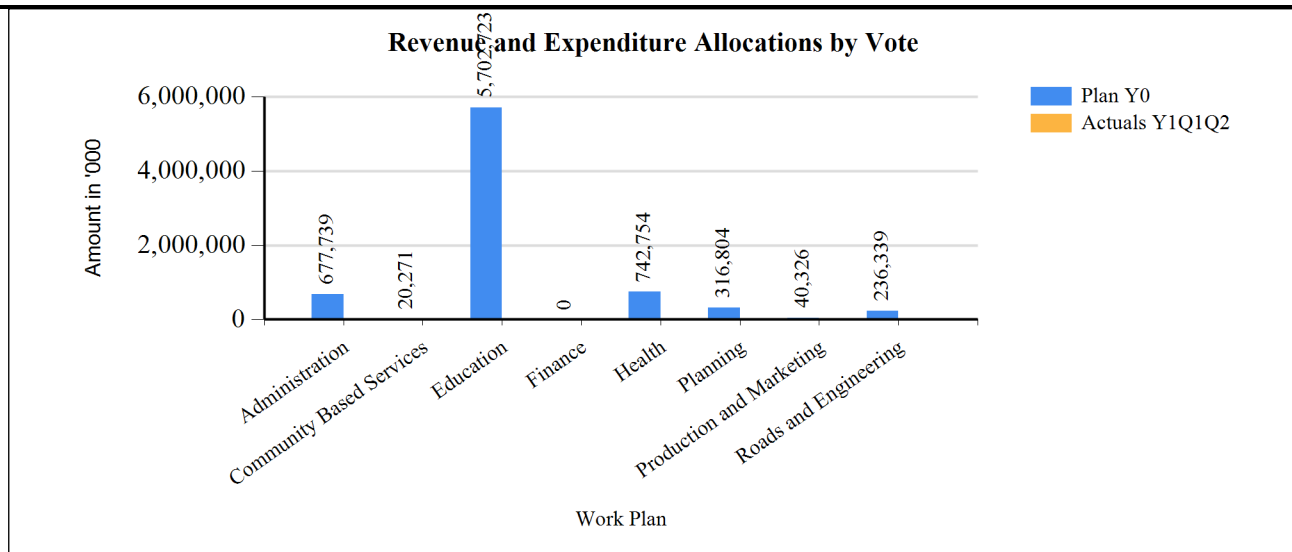
**Challenges in Implementation**

1) Underfunding of the sectors due to low local and central government grants revenue. Central government grants sometimes are reduced without notice. 2) Inadequate staff numbers and capacity. 3) Inadequate departmental/logistics and equipment's like computers, furniture, transport and stationery and unreliable power supply. 4) The poor state of roads and heavy rains which disrupt movements around the Municipality.

**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>727,197</b>	<b>504,453</b>	<b>727,197</b>
Advertisements/Bill Boards	7,500	2,635	3,000
Animal & Crop Husbandry related Levies	13,670	10,270	13,670
Application Fees	6,000	5,016	9,000
Business licenses	61,462	34,596	61,462
Court Filing Fees	2,000	0	0
Educational/Instruction related levies	31,183	16,655	20,000
Inspection Fees	18,500	33,622	35,000
Land Fees	6,003	3,380	15,000
Liquor licenses	6,050	1,410	6,050
Local Hotel Tax	6,000	5,216	6,000
Local Services Tax	56,000	47,494	60,000
Market /Gate Charges	232,948	169,437	265,865
Other Fees and Charges	64,241	35,047	40,741
Park Fees	175,073	129,480	175,073
Rates – Produced assets – from other govt. units	0	0	9,420
Refuse collection charges/Public convenience	360	0	360
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,200	7,082	5,200
Registration of Businesses	1,356	1,363	1,356
Rent & Rates - Non-Produced Assets – from other Govt units	9,420	1,753	0
Unspent balances – Locally Raised Revenues	24,231	0	0

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<b>2a. Discretionary Government Transfers</b>	<b>1,066,047</b>	<b>858,841</b>	<b>1,176,195</b>
Urban Discretionary Development Equalization Grant	237,222	237,222	208,489
Urban Unconditional Grant (Non-Wage)	314,568	235,926	377,736
Urban Unconditional Grant (Wage)	514,257	385,693	589,970
<b>2b. Conditional Government Transfer</b>	<b>6,848,947</b>	<b>4,930,928</b>	<b>8,413,168</b>
General Public Service Pension Arrears (Budgeting)	0	0	0
Gratuity for Local Governments	47,939	35,954	336,859
Pension for Local Governments	58,594	43,946	94,659
Salary arrears (Budgeting)	0	0	0
Sector Conditional Grant (Non-Wage)	984,315	506,096	730,658
Sector Conditional Grant (Wage)	5,652,666	4,239,499	6,450,682
Sector Development Grant	105,433	105,433	800,310
Transitional Development Grant	0	0	0
<b>2c. Other Government Transfer</b>	<b>219,959</b>	<b>305,731</b>	<b>1,096,830</b>
Support to PLE (UNEB)	0	6,287	0
Support to Production Extension Services	0	66,907	0
Uganda Road Fund (URF)	0	197,407	842,807
Uganda Women Entrepreneurship Program(UWEP)	62,068	0	82,391
Youth Livelihood Programme (YLP)	157,891	35,131	171,631
<b>3. Donor</b>	<b>1,000</b>	<b>9,900</b>	<b>10,000</b>
United Nations Children Fund (UNICEF)	0	0	10,000
Others	1,000	9,900	0
<b>Total Revenues shares</b>	<b>8,863,149</b>	<b>6,609,853</b>	<b>11,423,389</b>

**i) Revenue Performance by March FY 2017/18****Locally Raised Revenues**

For FY 2017/18 quarter one Sheema Municipal Council collected Shs. 164,318,000= against the planned of 727,197,000= indicating 23 percent performance. The under performance is because most of the revenue sources were affected by different diseases for example BBW, Fluctuation of agricultural prices and un favorable weather conditions even revenues are collected based on calendar year not Financial year and all these affected fees from liquor licenses, Agency fees and Business license, Registration of birth and death Park fees and inspection fees. However as Municipal Council we expect collections to increase in 4th quarter.

**Central Government Transfers**

For FY 2017/18, Discretionary Government transfers were planned at 1,066,047,000=, but got 286,280,000= in quarter one indicating 27 percent this good performance was because all Urban wages, Discretionary Development Equalization Grant and Urban Non Wage were received as planned which stood at 25 percent and 33%. Conditional grants was planned at 6,848,947,000= and received Sh. 1,716,824,000= indicating 25 percent. This is because most salaries were paid and by the end of quarter both Urban and Sector conditional Grant wage stood at 25 percent and this was as result of increased enrollments and Development Grant stood at 33 percent.

**Donor Funding**

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For FY 2017/18 Sheema Municipal Council planned to receive 1,000,000/= as Donor but by the end of quarter one it had received 200,000/= indicating 20%

## ii) Planned Revenues for FY 2018/19

### Locally Raised Revenues

In FY 2018/19, Sheema Municipality plans to collect Ushs 727,197,000/= accounting for 6.36% from the following sources of local revenue; market gate charges, business license, royalties, LST, fines, fees, slaughter fees and other potential local revenue sources. However, Sixty five (65%) percent of this will be retained at the Division for their operations while the Municipality will also have a local revenue share of 35 percent. The Municipality will improve on local revenue mobilization through mass sensitization of tax payers, implementation of the Revenue Enhancement Plan, Intensifying supervision of revenue collection, improving on monitoring of tenders and mentoring lower local governments on revenue collection, financial management and book keeping among others. The Municipal Council will also collect money from property rates.

### Central Government Transfers

In FY 2018/19, Municipality expects to receive a total of central government transfers of Shs. 10,686,193,000/= out of which Discretionary transfers will be Shs. 1,176,195,000/= of which urban un conditional Grant – Wage is Shs. 589,970,000/=, Urban un conditional Grant Non Wage is Shs. 377,736,000/= and Urban Discretionary Grant is Shs. 208,489,000/=. Conditional Government transfers are budgeted at Shs.8,413,168,000/= of which Development grant is Shs.800,310,000/=. 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 Shs.1,096,830,000/= meant for YLH, Uganda Women Entrepreneurship (UWEP) and Uganda Road Fund. It is significant to note that out of the Municipality budget of Shs. 11,423,389,000/= the central Government support accounts for 93.8 percent of the Municipality budget, the Municipal Local Revenue accounts for only 6.95 percent while donor funding account for 0.09 percent. It should be noted that the Municipal budget increased from Shs.8,863,149,000/= to Shs. 11,423,389,000/= because of increased other Government transfers from Shs. 219,959,000/= to Shs. 1,096,830,000/=

### Donor Funding

The Municipality has planned for Shs. 10,000,000/= as Donor funding which accounts for 0.09 percent of the Municipal 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	25,000	18,750	50,665
District Production Services	37,289	33,314	74,451
District Commercial Services	10,728	7,857	11,657
<b>Sub- Total of allocation Sector</b>	<b>73,018</b>	<b>59,921</b>	<b>136,774</b>
<b>Sector: Works and Transport</b>			
District, Urban and Community Access Roads	285,624	159,266	914,673
Municipal Services	109,664	128,177	81,570
<b>Sub- Total of allocation Sector</b>	<b>395,289</b>	<b>287,444</b>	<b>996,243</b>
<b>Sector: Education</b>			
Pre-Primary and Primary Education	3,674,013	2,451,536	3,819,236
Secondary Education	1,846,190	1,652,160	2,140,686
Skills Development	170,268	128,742	250,209
Education & Sports Management and Inspection	69,439	39,882	109,364



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<i>Sub- Total of allocation Sector</i>	<i>5,759,911</i>	<i>4,272,321</i>	<i>6,319,495</i>
<b>Sector: Health</b>			
Primary Healthcare	759,918	561,935	1,574,279
Health Management and Supervision	37,373	32,911	41,323
<i>Sub- Total of allocation Sector</i>	<i>797,291</i>	<i>594,847</i>	<i>1,615,603</i>
<b>Sector: Water and Environment</b>			
Urban Water Supply and Sanitation	8,700	0	0
Natural Resources Management	106,692	56,514	73,370
<i>Sub- Total of allocation Sector</i>	<i>115,392</i>	<i>56,514</i>	<i>73,370</i>
<b>Sector: Social Development</b>			
Community Mobilisation and Empowerment	277,922	101,797	352,039
<i>Sub- Total of allocation Sector</i>	<i>277,922</i>	<i>101,797</i>	<i>352,039</i>
<b>Sector: Public Sector Management</b>			
District and Urban Administration	531,140	252,904	785,061
Local Statutory Bodies	178,068	75,049	231,211
Local Government Planning Services	199,439	145,666	152,175
<i>Sub- Total of allocation Sector</i>	<i>908,647</i>	<i>473,619</i>	<i>1,168,447</i>
<b>Sector: Accountability</b>			
Financial Management and Accountability(LG)	509,118	397,679	725,809
Internal Audit Services	26,563	15,353	35,609
<i>Sub- Total of allocation Sector</i>	<i>535,681</i>	<i>413,032</i>	<i>761,418</i>

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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>518,890</b>	<b>298,758</b>	<b>773,600</b>
Gratuity for Local Governments	47,939	35,954	336,859
Locally Raised Revenues	56,800	54,179	56,000
Multi-Sectoral Transfers to LLGs_NonWage	0	22,124	0
Multi-Sectoral Transfers to LLGs_Wage	140,167	0	115,120
Pension for Local Governments	58,594	43,946	94,659
Urban Unconditional Grant (Non-Wage)	37,535	21,116	16,502
Urban Unconditional Grant (Wage)	177,856	121,440	154,459
<b>Development Revenues</b>	<b>12,250</b>	<b>3,058</b>	<b>11,461</b>
Locally Raised Revenues	0	3,058	0
Urban Discretionary Development Equalization Grant	12,250	0	11,461
<b>Total Revenue Shares</b>	<b>531,140</b>	<b>301,816</b>	<b>785,061</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	318,023	121,440	269,579
Non Wage	200,867	128,407	504,021
<b>Development Expenditure</b>			
Domestic Development	12,250	3,058	11,461
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>531,140</b>	<b>252,904</b>	<b>785,061</b>

## Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the administration department planned for a revenue budget of shs. 785,061,000/= and development revenues of Shs. 11,461,000/= which is Discretionary Development Equalization Grant. Under recurrent revenues the department has planned for a total Shs. 773,600,000/= of which Shs. 36,502,000/= is for Urban Unconditional Grant (non wage), Local revenue is Shs. 36,000,000/= and wage of Shs. 154,459,000/=. The department also planned for Shs. 115,120,000/= as transfers to Lower Local Governments (Wage for Division staff). Pension for Local Government is budgeted at Shs.94,659,000/= and Gratuity for Local Government is budgeted at Shs.336,859,000/=. It should be noted that Administration budget increased from Shs. 531,140,000/= to Shs. 785,061,000/ because of increased Gratuity and Pension for Local Government.

Workplan Title : Finance

<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
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A: Breakdown of Workplan Revenues			
<b>Recurrent Revenues</b>	<b>504,407</b>	<b>396,932</b>	<b>725,809</b>
Locally Raised Revenues	116,562	42,924	74,117
Multi-Sectoral Transfers to LLGs_NonWage	360,705	283,084	572,065
Urban Unconditional Grant (Non-Wage)	2,336	24,110	17,209
Urban Unconditional Grant (Wage)	24,804	46,814	62,418
<b>Development Revenues</b>	<b>4,711</b>	<b>980</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	4,711	980	0
<b>Total Revenue Shares</b>	<b>509,118</b>	<b>397,912</b>	<b>725,809</b>
B: Breakdown of Workplan Expenditures			
<b>Recurrent Expenditure</b>			
Wage	24,804	46,814	62,418
Non Wage	479,603	349,885	663,391
<b>Development Expenditure</b>			
Domestic Development	4,711	980	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>509,118</b>	<b>397,679</b>	<b>725,809</b>

## Narrative of Workplan Revenues and Expenditure

The department has been allocated total revenue of 692,893,000/= of which 62,418,000 is meant for wage, 48,200,000/= is unconditional grant non-wage 61,200,000 is local revenue and 521,075,000 is Multi-sector transfers. The department plans to spend the above funds to carry out sector activities such as procurement of accountable and assorted stationary, Production and submission of final accounts and most importantly enhance revenue base by valuing and assessing property to collect property tax where the department plans to spend 60,000,000/=.

## Workplan Title : Statutory Bodies

<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>178,068</b>	<b>75,085</b>	<b>231,211</b>
Locally Raised Revenues	78,900	48,001	51,954
Urban Unconditional Grant (Non-Wage)	65,560	11,060	143,738
Urban Unconditional Grant (Wage)	33,608	16,024	35,520
<b>Development Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Total Revenue Shares</b>	<b>178,068</b>	<b>75,085</b>	<b>231,211</b>

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B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	33,608	16,024	35,520
Non Wage	144,460	59,025	195,691
<i>Development Expenditure</i>			
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>178,068</b>	<b>75,049</b>	<b>231,211</b>

## Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the department planned for a total revenue budget of Shs.231,211,000/= out of which Urban unconditional Grant [non wage] is Shs. 143,738,000/= which combines Urban Unconditional Grant [Non Wage], Boards and Commissions, DSC Operational Costs, LLGs Ex Gratia (Sheema Municipal Council) & Councilors' allowances, The Urban Unconditional Grant [Wage] is Shs. 35,520,000/= and Locally raised revenue is Shs. 51,954,000/=. The entire budget is a recurrent budget which the department plans to spend as Non Wage recurrent and wage.

## 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>
<b>A: Breakdown of Workplan Revenues</b>			
<i>Recurrent Revenues</i>	<b>68,830</b>	<b>114,774</b>	<b>110,993</b>
Locally Raised Revenues	4,700	1,860	1,500
Other Transfers from Central Government	0	66,907	0
Sector Conditional Grant (Non-Wage)	15,326	11,494	57,827
Sector Conditional Grant (Wage)	25,000	18,750	31,777
Urban Unconditional Grant (Non-Wage)	2,000	971	1,000
Urban Unconditional Grant (Wage)	21,804	14,791	18,888
<i>Development Revenues</i>	<b>4,188</b>	<b>2,391</b>	<b>25,781</b>
Sector Development Grant	0	0	25,781
Urban Discretionary Development Equalization Grant	4,188	2,391	0
<b>Total Revenue Shares</b>	<b>73,018</b>	<b>117,164</b>	<b>136,774</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<i>Recurrent Expenditure</i>			
Wage	46,804	33,541	50,665
Non Wage	22,026	23,989	60,327
<i>Development Expenditure</i>			
Domestic Development	4,188	2,391	25,781

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Donor Development	0	0	0
<b>Total Expenditure</b>	<b>73,018</b>	<b>59,921</b>	<b>136,774</b>

**Narrative of Workplan Revenues and Expenditure**

In FY 2018/2019, the production department planned for a total revenue budget of Shs. 136,774,000/= of which the recurrent revenue was Shs. 110,993,000/= and Development Budget budget Shs. 25,781,000/= under Sector Development Grant, the department will receive Shs. 1,500,000/= from Local Revenue; Shs. 57,827,000/= from Sector Conditional Grant Non wage; Shs. 31,777,000/= from Sector Conditional Grant Wage; Shs. 18,888,000/= from Urban Unconditional Grant wage. Out of this entire budget of Shs. 136,774,000/= the department plans to spend on recurrent budget Shs. 60,327,000/= on Non-wage and Shs. 50,665,000/= on Wage recurrent and Finally Shs. 25,781,000/= on development.

**Workplan Title : Health**

<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>796,791</b>	<b>585,038</b>	<b>1,091,498</b>
Locally Raised Revenues	33,665	13,295	7,752
Sector Conditional Grant (Non-Wage)	53,746	40,309	53,746
Sector Conditional Grant (Wage)	689,009	516,756	1,014,628
Urban Unconditional Grant (Non-Wage)	20,372	14,678	15,372
<b>Development Revenues</b>	<b>500</b>	<b>9,900</b>	<b>524,105</b>
Donor Funding	500	9,900	10,000
Sector Development Grant	0	0	506,105
Urban Discretionary Development Equalization Grant	0	0	8,000
<b>Total Revenue Shares</b>	<b>797,291</b>	<b>594,938</b>	<b>1,615,603</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	689,009	516,756	1,014,628
Non Wage	107,782	68,190	76,870
<b>Development Expenditure</b>			
Domestic Development	0	0	514,105
Donor Development	500	9,900	10,000
<b>Total Expenditure</b>	<b>797,291</b>	<b>594,847</b>	<b>1,615,603</b>

**Narrative of Workplan Revenues and Expenditure**

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# FY 2018/19

The Health annual work plan/budget 2018/19 FY totals to 1,615,602,536/=. The revenue sources include; Wage = 1,014,628,020/=. PHC Conditional Non wage = 53,745,506, Urban non conditional non wage = 15,372,000/=. Local revenue Shs. 7,752,000/=. DDEG = 8,000,000/= and Donor funding from Marie - stops = 10,000,000/=

All these funds will be spent on quarterly basis on standard outputs and a few non standard outputs.

1. Wage will be spent on paying monthly salaries of 79 health workers for 12 months.
2. PHC Conditional non wage will be transferred to lower health units to enable them procure drugs, supplies and smooth running of health u it activities
3. PHC conditional Development fund will be spent on upgrading Kitojo HCII to HCIII and construction operational expenses
4. DDEG funds will be spent on opening a drainage channel in Kabowhe division (central business district).
5. Urban unconditional grant will be spent on office operations, supervision of solid waste management.
6. Local revenue will be spent on solid waste management fuel and gang staff monthly salaries
7. Donor funds from Marie stops will be spent on staff welfare/motivation and medical equipment for only Kabwohe HCIV.

## 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>5,653,977</b>	<b>4,201,885</b>	<b>6,051,072</b>
Locally Raised Revenues	32,383	31,117	20,000
Other Transfers from Central Government	0	6,287	0
Sector Conditional Grant (Non-Wage)	658,633	439,089	601,860
Sector Conditional Grant (Wage)	4,938,657	3,703,993	5,404,276
Urban Unconditional Grant (Non-Wage)	2,500	3,610	1,215
Urban Unconditional Grant (Wage)	21,804	17,789	23,720
<b>Development Revenues</b>	<b>105,933</b>	<b>105,433</b>	<b>268,424</b>
Donor Funding	500	0	0
Sector Development Grant	105,433	105,433	268,424
<b>Total Revenue Shares</b>	<b>5,759,911</b>	<b>4,307,318</b>	<b>6,319,495</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	4,960,461	3,721,782	5,427,996
Non Wage	693,517	474,945	623,075
<b>Development Expenditure</b>			
Domestic Development	105,433	75,594	268,424
Donor Development	500	0	0
<b>Total Expenditure</b>	<b>5,759,911</b>	<b>4,272,321</b>	<b>6,319,495</b>

## Narrative of Workplan Revenues and Expenditure

# Vote: 796 Sheema Municipal Council

# FY 2018/19

In Financial Year 2018/2019, the Education department planned to receive a total revenue budget of Shs. 6,319,495,000/= of which Shs. 6,051,072,000/= is recurrent revenue and Shs. 268,424,000/= is development revenue. Out of the recurrent revenue budget, Shs. 23,720,000/= is Urban Unconditional Grant (Wage); Shs. 20,000,000/= is Local Revenue, Shs. 601,860,000/= is Sector Conditional Grant [Non- Wage]. Shs. 5,404,276,000/= is Sector Conditional Grant [Wage]. Out of the total departmental budget of Shs. 6,319,495,000/=, the education sector plans to spend the budget on wage amounting to Shs. 5,404,276,000/= [accounting for 85.89%], Non- wage amounting to Shs. 623,075,000/= [9.85%] and development budget Shs. 268,424,000/= [4.2%]

## Workplan Title : Roads and Engineering

<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>285,624</b>	<b>224,571</b>	<b>914,673</b>
Locally Raised Revenues	27,482	17,815	27,400
Other Transfers from Central Government	0	197,407	842,807
Sector Conditional Grant (Non-Wage)	236,339	0	0
Urban Unconditional Grant (Non-Wage)	0	0	12,000
Urban Unconditional Grant (Wage)	21,804	9,349	32,466
<b>Development Revenues</b>	<b>109,664</b>	<b>132,293</b>	<b>81,570</b>
Locally Raised Revenues	13,000	24,500	0
Urban Discretionary Development Equalization Grant	81,664	83,241	81,570
Urban Unconditional Grant (Non-Wage)	15,000	24,552	0
<b>Total Revenue Shares</b>	<b>395,289</b>	<b>356,864</b>	<b>996,243</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,804	9,349	32,466
Non Wage	263,821	149,917	882,207
<b>Development Expenditure</b>			
Domestic Development	109,664	128,177	81,570
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>395,289</b>	<b>287,444</b>	<b>996,243</b>

## Narrative of Workplan Revenues and Expenditure

The department of Roads and Engineering has a budget of Ugx. 996,242,756. Out this Ugx. 81,750,000 is from DDEG (Government of Uganda), Ugx. 842,806,756 is from Uganda Road funds (Other Government transfers), Ugx. 32,446,000 is Conditional grant wage and Ugx 39,400,000 is locally raised revenue.

## Workplan Title : Water

<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>			

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<b>Recurrent Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
N/A			
<b>Development Revenues</b>	<b>8,700</b>	<b>0</b>	<b>0</b>
Locally Raised Revenues	8,700	0	0
<b>Total Revenue Shares</b>	<b>8,700</b>	<b>0</b>	<b>0</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	0	0	0
Non Wage	0	0	0
<b>Development Expenditure</b>			
Domestic Development	8,700	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>8,700</b>	<b>0</b>	<b>0</b>

## Narrative of Workplan Revenues and Expenditure

N/A

## 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>102,504</b>	<b>51,535</b>	<b>65,370</b>
Locally Raised Revenues	70,400	38,654	18,162
Urban Unconditional Grant (Non-Wage)	10,300	2,300	23,100
Urban Unconditional Grant (Wage)	21,804	10,581	24,108
<b>Development Revenues</b>	<b>4,188</b>	<b>5,209</b>	<b>8,000</b>
Urban Discretionary Development Equalization Grant	4,188	5,209	8,000
<b>Total Revenue Shares</b>	<b>106,692</b>	<b>56,744</b>	<b>73,370</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,804	10,581	24,108
Non Wage	80,700	40,724	41,262
<b>Development Expenditure</b>			
Domestic Development	4,188	5,209	8,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>106,692</b>	<b>56,514</b>	<b>73,370</b>



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## Narrative of Workplan Revenues and Expenditure

The department planned to receive Shs. 73,370,000 of which Shs. 24,108,000 as wages, Shs.8,000,000 for development, Shs. 23,100,000 as un conditional grant non-wage and Shs. 18,162,000 as local revenue. The department will spent 41,262,000 on recurrent expenditure, 24,108,000 on staff salaries and 8,000,000 on development.

### Workplan Title : Community Based Services

<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>53,775</b>	<b>76,938</b>	<b>98,016</b>
Locally Raised Revenues	11,700	1,300	4,700
Other Transfers from Central Government	0	5,241	0
Sector Conditional Grant (Non-Wage)	20,271	15,204	17,224
Urban Unconditional Grant (Non-Wage)	0	0	2,500
Urban Unconditional Grant (Wage)	21,804	55,194	73,592
<b>Development Revenues</b>	<b>224,146</b>	<b>29,890</b>	<b>254,023</b>
Other Transfers from Central Government	219,959	29,890	254,023
Urban Discretionary Development Equalization Grant	4,188	0	0
<b>Total Revenue Shares</b>	<b>277,922</b>	<b>106,828</b>	<b>352,039</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	21,804	55,194	73,592
Non Wage	31,971	16,713	24,424
<b>Development Expenditure</b>			
Domestic Development	224,146	29,890	254,023
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>277,922</b>	<b>101,797</b>	<b>352,039</b>

## Narrative of Workplan Revenues and Expenditure

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### Workplan Title : Planning

<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>78,118</b>	<b>32,185</b>	<b>52,717</b>
Locally Raised Revenues	26,038	12,766	9,000
Urban Unconditional Grant (Non-Wage)	33,276	9,527	15,795
Urban Unconditional Grant (Wage)	18,804	9,892	27,922

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<b>Development Revenues</b>	<b>121,321</b>	<b>113,480</b>	<b>99,458</b>
Multi-Sectoral Transfers to LLGs_Gou	111,584	111,936	93,820
Urban Discretionary Development Equalization Grant	9,737	1,545	5,638
<b>Total Revenue Shares</b>	<b>199,439</b>	<b>145,666</b>	<b>152,175</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	18,804	9,892	27,922
Non Wage	59,314	22,293	24,795
<b>Development Expenditure</b>			
Domestic Development	121,321	113,480	99,458
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>199,439</b>	<b>145,666</b>	<b>152,175</b>

## Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, Planning Unit planned to receive a revenue budget of Shs. 152,175,000/= of which recurrent revenue is Shs. 52,717,000/= accounting for 34.6% and development revenues Shs. 99,458,000/= accounting for 65.4% of the total budget. Under recurrent revenues, the department expects to receive Local Revenue of Shs. 5.9,000/=; Urban Unconditional Grant [Non-Wage] of Shs. 15795,000/= and Urban Unconditional Grant [Wage] of Shs. 27,922,000/=. Under development revenues, the department will transfer Shs. 93,820,000/= to the 4 Divisions which is Discretionary Development Equalization Grant and finally Shs. 5,638,000/= is Urban Discretionary Development Equalization Grant allocation to planning unit. Furthermore, out of the recurrent revenue, the department plans to spend Shs. 27,922,000/= on wage, Shs. 24,795,000/= on non-wage and finally a total of development expenditure of Shs. 93,820,000/= will be transferred to the 4 divisions. It should be noted that Planning Unit budget reduced from Shs.199,439,000/= to Shs. 152,175,000/= , because of reduced DDEG from the center which was under multi sectoral transfers to Divisions and was under Planning Unit.

## 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>21,851</b>	<b>13,508</b>	<b>35,609</b>
Locally Raised Revenues	9,851	2,554	6,851
Urban Unconditional Grant (Non-Wage)	2,000	2,146	7,000
Urban Unconditional Grant (Wage)	10,000	8,808	21,758
<b>Development Revenues</b>	<b>4,711</b>	<b>1,845</b>	<b>0</b>
Urban Discretionary Development Equalization Grant	4,711	1,845	0
<b>Total Revenue Shares</b>	<b>26,563</b>	<b>15,353</b>	<b>35,609</b>
<b>B: Breakdown of Workplan Expenditures</b>			
<b>Recurrent Expenditure</b>			
Wage	10,000	8,808	21,758
Non Wage	11,851	4,700	13,851

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<i>Development Expenditure</i>			
Domestic Development	4,711	1,845	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>26,563</b>	<b>15,353</b>	<b>35,609</b>

**Narrative of Workplan Revenues and Expenditure**

The internal audit budget for FY18/19 is UGX 35,609,000/= of which UGX6,851,000/= is local revenue,UGX7,000,000/= is unconditional non wage and UGX21,757,660 is urban wage.

These revenues will be spent on key three outputs that is management of internal audit office UGX 26,106,000/= Salary inclusive, Internal Audit UGX7,676,000/= and monitoring and supervision UGX1,827,000/=.