
Vote : 796 Sheema Municipal Council**FY 2018/19**

Foreword

In line with Sec. 9(1) of the Public Finance Management Act 2015, I hereby submit this BFP. This BFP provides a linkage between the Development Plan, Budget and Annual Work plan of Sheema Municipal Council. It details the performance so far attained in 2017/2018 and the projections for 2018/19. The Mission of Sheema Municipal Council is provision of quality services for transforming communities. This mission feeds into the Vision of Uganda for both mid-term 2020 and strategic term 2040. As such, Sheema MC in 2018/19 FY intends to allocate resources in strategic and productive areas in the direction of enhancing the strategic objectives of NDP II. These priorities include road infrastructure, agriculture, environment management, enhancement of education and health services and physical planning, among other priorities. Established in July 2016, Sheema MC has already established headquarters for service delivery for both the main and the four divisions. It has improved more than 100km of road infrastructure, has embarked on physical panning, provided infrastructure to some schools, and has also embarked on sanitation in the town center, among other achievements. I thank everybody who has contributed towards the achievements so far attained. I wish the existing cooperation and teamwork would continue and flourish for the benefit of Sheema MC Community.



Bamanyisa B. Geoffrey, ACCOUNTING OFFICER, SHEEMA MUNICIPAL COUNCIL VOTE 796

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Revenue Performance and Plans by Source

Uganda Shillings Thousands	Current Budget Performance		
	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
Locally Raised Revenues	727,197	164,318	765,962
Discretionary Government Transfers	1,066,047	286,280	1,099,236
Conditional Government Transfers	6,848,947	1,716,824	6,546,713
Other Government Transfers	219,959	56,792	541,475
Donor Funding	1,000	200	10,000
Grand Total	8,863,149	2,224,414	8,963,387

Revenue Performance in the First Quarter of 2017/18

By 30th September 2017 Sheema MC had received Shs. 2,224,414,000/= indicating 25 percent performance. The over performance was because most of the Discretionary Government Transfers and Conditional Transfers Performed above 25 Percent. Local revenue performed poorly at 23 percent because most of the revenue sources were affected by lack of proper systems. However the Municipal Council will collect more revenue from property rates. 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 September 2017, 25 percent of the budget [Shs. 2,224,414,000/=] was already received by the Municipal Council but only Shs. 2,088,754,000/= had been released to the departments indicating 24 percent released, By the end of September 2017, out of the cumulative releases to the departments of shs. 2,088,754,000/=, Shs. 1,986,664,000/= had been spent by the departments accounting for 95 percent performance. The performance in terms of the overall budget released to the departments was 24% and out of which only 22% of the budget was spent which was in harmony with the 95% of the budget release spent. According to this budget of Shs. 8,863,149,000/=, Shs. 6,166,923,000/=, accounting for 69.57 % will be spent of wages/salaries for various sectors. In quarter one Shs. 1,513,139,000/= was spent on salaries accounting for 72.4%.

Planned Revenues for FY 2018/19

Sheema Municipality total budget forecast for FY 2018/19 is 8,963,387,000/=. The planned local revenue for 2018/19 is expected to be Shs. 765,962,000. The council will improve on local revenue mobilization through mass sensitization of tax payers and improving on monitoring of tenders. In FY 2018/19, Municipality expects to receive a total of central government transfers of Shs. 8,187,424,000/= out of which Discretionary transfers will be Shs. 1,099,236,000/= of which urban un conditional Grant – Wage is Shs. 577,784,000/=, Urban un conditional Grant Non Wage is Shs. 312,963,000/= and Urban Discretionary Grant is Shs. 208,489,000/=. Conditional Government transfers are budgeted at Shs.6,546,713,000/= of which Development grant is Shs.547,272,000/=. Sector conditional Grant Non- Wage is Shs.745,855,000/= and Sector conditional grant wage is Shs. 6,230,450,000/=. Other Government transfers are budgeted at Shs. 541,475,000/= meant for YLH and Uganda Women Entrepreneurship (UWEP) and Uganda Road Fund. It is signification to note that out of the Municipality budget of shs. 8,963,387,000/= the central Government support accounts for 91.34 percent of the Municipality budget , the Municipal Local Revenue accounts for only 8.54 percent while donor funding account for 1.11 percent.

SECTION A: Expenditure Performance in First Quarter of 2017/18 and Plans for 2018/19 by Department

Uganda Shillings Thousands	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
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Administration	531,140	111,991	446,556
Finance	509,118	84,864	629,111
Statutory Bodies	178,068	17,375	159,436
Production and Marketing	73,018	15,839	75,021
Health	797,291	193,387	806,791
Education	5,759,911	1,517,286	5,765,265
Roads and Engineering	395,289	65,308	399,529
Water	8,700	0	0
Natural Resources	106,692	7,398	98,488
Community Based Services	277,922	25,786	355,381
Planning	199,439	45,137	188,060
Internal Audit	26,563	4,383	39,749
Grand Total	8,863,149	2,088,754	8,963,387
<i>o/w: Wage:</i>	<i>6,166,923</i>	<i>1,513,139</i>	<i>6,230,450</i>
<i>Non-Wage Recurrent:</i>	<i>2,095,912</i>	<i>492,729</i>	<i>2,175,665</i>
<i>Domestic Devt:</i>	<i>599,314</i>	<i>82,886</i>	<i>547,272</i>
<i>Donor Devt:</i>	<i>1,000</i>	<i>0</i>	<i>10,000</i>

Expenditure Performance in the First Quarter FY 2017/18

In FY 2017/18 Sheema MC had an approved budget of Shs. 8,863,149,000/= but by end of Q2, it had received Shs. 2,224,414,000/= indicating 25 percent performance. The over performance was because most of the Discretionary Government Transfers and Conditional Transfers Performed above 25 Percent. Local revenue performed poorly at 23 percent because most of the revenue sources were affected by lack of proper. However the MC will collect more revenue from property rates. 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 Q2 2017, Shs. 2,088,754,000/= had been released to the departments indicating 24 percent released, out of the cumulative releases to the departments of shs. 2,088,754,000/=-, Shs. 1,986,664,000/= had been spent by the departments accounting for 95 percent performance. The performance in terms of the overall budget released to the departments was 24% and out of which only 22% of the budget was spent which was in harmony with the 95% of the budget release spent. According to this budget of Shs. 8,863,149,000/=-, Shs. 6,166,923,000/=-, accounting for 69.57 % will be spent of wages/salaries for various sectors. In quarter one [July-September 2017], out of the cumulative release of Shs. 2,088,754,000/=-, Shs. 1,513,139,000/= was spent on salaries accounting for 72.4%.

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, Municipal land Surveyed, Acquiring of the Municipal land Title. Acquiring land title for Kooga local forest.

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 of the Municipal land Title. Acquiring land title for Kooga local forest.

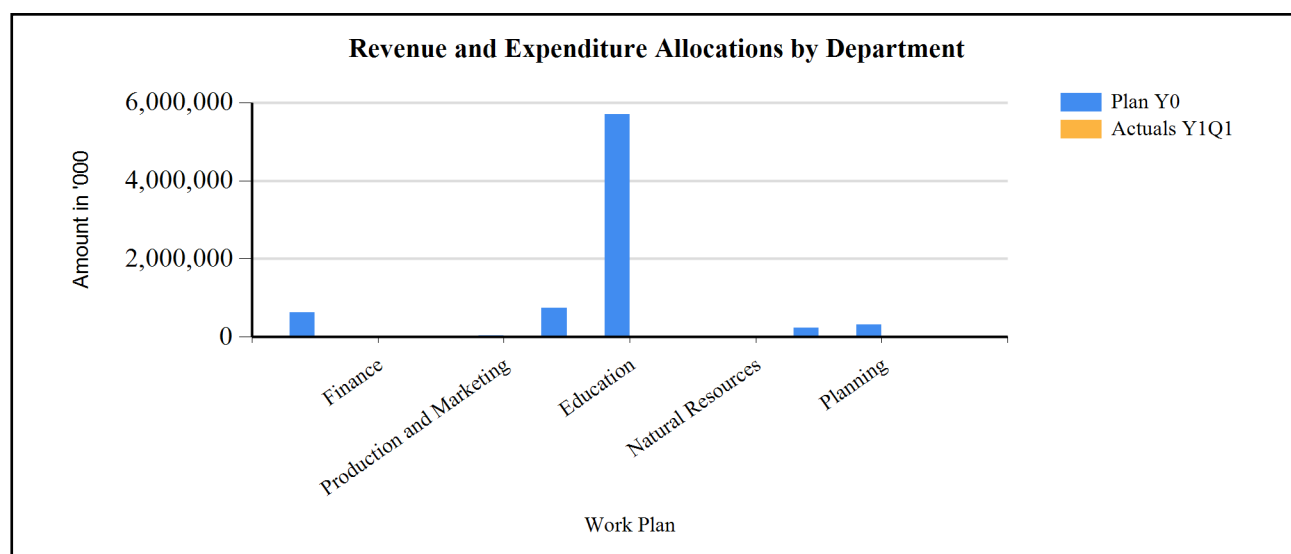
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Challenges in Implementation

1) Under funding 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. 5) Poor network for handling different data bases.

G1: Graph on the Revenue and Expenditure Allocations by Department



Revenue Performance, Plans and Projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
1. Locally Raised Revenues	727,197	164,318	765,962
Local Services Tax	56,000	11,856	56,000
Land Fees	6,003	600	0
Local Hotel Tax	6,000	3,065	6,000
Application Fees	6,000	1,580	6,000
Business licenses	61,462	10,733	61,461
Liquor licenses	6,050	417	6,050
Rent & Rates - Non-Produced Assets – from other Govt units	9,420	0	0
Rates – Produced assets – from other govt. units	0	0	9,420
Park Fees	175,073	41,000	175,073
Refuse collection charges/Public convenience	360	0	360
Advertisements/Bill Boards	7,500	1,325	75,000

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Animal & Crop Husbandry related Levies	13,670	4,670	13,670
Registration (e.g. Births, Deaths, Marriages, etc.) fees	5,200	2,951	5,200
Registration of Businesses	1,356	160	1,356
Educational/Instruction related levies	31,183	9,418	31,183
Inspection Fees	18,500	10,376	18,500
Market /Gate Charges	232,948	54,731	232,948
Court Filing Fees	2,000	0	2,000
Other Fees and Charges	64,241	11,437	65,741
Unspent balances – Locally Raised Revenues	24,231	0	0
2a. Discretionary Government Transfers	1,066,047	286,280	1,099,236
Urban Unconditional Grant (Non-Wage)	314,568	78,642	312,963
Urban Unconditional Grant (Wage)	514,257	128,564	577,784
Urban Discretionary Development Equalization Grant	237,222	79,074	208,489
2b. Conditional Government Transfer	6,848,947	1,716,824	6,546,713
Sector Conditional Grant (Wage)	5,652,666	1,413,166	5,652,666
Sector Conditional Grant (Non-Wage)	984,315	241,880	745,855
Sector Development Grant	105,433	35,144	89,598
Pension for Local Governments	58,594	14,649	58,594
Gratuity for Local Governments	47,939	11,985	0
2c. Other Government Transfer	219,959	56,792	541,475
Uganda Road Fund (URF)	0	54,472	292,291
Uganda Women Entrepreneurship Program(UWEP)	62,068	0	82,391
Youth Livelihood Programme (YLP)	157,891	2,320	166,793
3. Donor	1,000	200	10,000
United Nations Children Fund (UNICEF)	0	0	10,000
Others	1,000	200	0
Total Revenues shares	8,863,149	2,224,414	8,963,387

i) Revenue Performance by September 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 2nd, 3rd quarter and fourth quarter.

Central Government Transfers

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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

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 765,962,000/= 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, fifty (50%) percent of this will be retained at the Division for their operations while the Municipality will also have a local revenue share of 50 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. 8,187,424,000/= out of which Discretionary transfers will be Shs. 1,099,236,000/= of which urban un conditional Grant – Wage is Shs. 577,784,000/=, Urban un conditional Grant Non Wage is Shs. 312,963,000/= and Urban Discretionary Grant is Shs. 208,489,000/=. Conditional Government transfers are budgeted at Shs.6,546,713,000/= of which Development grant is Shs.547,272,000/=. Sector conditional grant Non Wage is Shs. 745,855,000/= and Sector conditional grant wage is Shs.6,230,450,000/=. Other Government transfers are budgeted at Shs.541,475,000/= meant for YLH, Uganda Women Entrepreneurship (UWEP) and Uganda Road Fund. It is significant to note that out of the Municipality budget of Shs. 8,963,387,000/= the central Government support accounts for 91.34 percent of the Municipality budget, the Municipal Local Revenue accounts for only 8.54 percent while donor funding account for 1.11 percent. It should be noted that the Municipal budget increased from Shs.7,863,149,000/= to Shs. 8,963,387,000/= because of increased other Government transfers from Shs. 219,959,000/= to Shs. 541,475,000/= Discretionary transfers increased from Shs. 1,099,236,000/ and donor funds from Shs.1,000,000/= to Shs.10,000,000=.

Donor Funding

The Municipality has planned for Shs. 10,000,000/= as Donor funding which accounts for 1.11 percent of the Municipal budget.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Of Sept for FY 2017/18	Draft Budget for FY 2018/19
Sector :Agriculture			
Agricultural Extension Services	25,000	6,250	25,000
District Production Services	37,289	9,322	38,645
District Commercial Services	10,728	2,682	11,376
Sub- Total of allocation Sector	73,018	18,254	75,021
Sector :Works and Transport			
District, Urban and Community Access Roads	285,624	71,406	327,756

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Municipal Services	109,664	27,416	71,773
<i>Sub- Total of allocation Sector</i>	395,289	98,822	399,529
Sector :Education			
Pre-Primary and Primary Education	3,674,013	918,503	3,601,224
Secondary Education	1,846,190	461,547	1,846,190
Skills Development	170,268	42,567	240,242
Education & Sports Management and Inspection	69,439	17,360	77,609
<i>Sub- Total of allocation Sector</i>	5,759,911	1,439,978	5,765,265
Sector :Health			
Primary Healthcare	759,918	189,980	766,762
Health Management and Supervision	37,373	9,343	40,029
<i>Sub- Total of allocation Sector</i>	797,291	199,323	806,791
Sector :Water and Environment			
Urban Water Supply and Sanitation	8,700	2,175	0
Natural Resources Management	106,692	26,673	98,488
<i>Sub- Total of allocation Sector</i>	115,392	28,848	98,488
Sector :Social Development			
Community Mobilisation and Empowerment	277,922	69,480	355,381
<i>Sub- Total of allocation Sector</i>	277,922	69,480	355,381
Sector :Public Sector Management			
District and Urban Administration	461,057	119,867	360,216
Local Statutory Bodies	178,068	44,517	159,436
Local Government Planning Services	199,439	59,159	188,060
<i>Sub- Total of allocation Sector</i>	838,563	223,542	707,713
Sector :Accountability			
Financial Management and Accountability(LG)	509,118	95,061	629,111
Internal Audit Services	26,563	6,641	39,749
<i>Sub- Total of allocation Sector</i>	535,681	101,702	668,860

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SECTION B : Workplan Summary

Administration

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	518,890	108,933	435,790
Locally Raised Revenues	56,800	20,589	56,800
Multi-Sectoral Transfers to LLGs_Wage	140,167	0	115,120
Multi-Sectoral Transfers to LLGs_NonWage	0	22,124	0
Urban Unconditional Grant (Non-Wage)	37,535	0	46,929
Urban Unconditional Grant (Wage)	177,856	39,587	158,347
Pension for Local Governments	58,594	14,649	58,594
Gratuity for Local Governments	47,939	11,985	0
Development Revenues	12,250	3,058	10,766
Locally Raised Revenues	0	0	0
Urban Discretionary Development Equalization Grant	12,250	0	10,766
Total Revenues shares	531,140	111,991	446,556
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	318,023	39,587	273,467
Non Wage	200,867	46,594	162,323
Development Expenditure			
Domestic Development	12,250	3,058	10,766
Donor Development	0	0	0
Total Expenditure	531,140	89,239	446,556

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the administration department planned for a revenue budget of shs. 446,555,915/= and development revenues of Shs. 10,765,925/= which is Discretionary Development Equalization Grant. Under recurrent revenues the department has planned for a total Shs. 437,789,963/= of which Shs. 46,929,066/= is for Urban Unconditional Grant (non wage), Local revenue is Shs. 56,800,000/= and wage of Shs. 158,347,200/=. The department also planned for Shs. 115,119,556/= as transfers to Lower Local Governments (Wage for Division staff). Pension for Local Government is budgeted at Shs.58,594,141/=. It should be noted that Administration budget reduced from Shs. 531,140,000/= to Shs. 446,555,915/= because of removal of the Transitional development grant of Shs. 150,000,000/= which was meant for Construction of Municipal Administration blocks and Discretionary Development Equalization Grant also reduced.

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Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	504,407	84,864	624,970
Locally Raised Revenues	116,562	11,301	116,562
Multi-Sectoral Transfers to LLGs_NonWage	360,705	57,958	435,653
Urban Unconditional Grant (Non-Wage)	2,336	0	2,336
Urban Unconditional Grant (Wage)	24,804	15,605	70,418
Development Revenues	4,711	0	4,141
Urban Discretionary Development Equalization Grant	4,711	0	4,141
Total Revenues shares	509,118	84,864	629,111
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,804	15,605	70,418
Non Wage	479,603	69,256	554,551
Development Expenditure			
Domestic Development	4,711	0	4,141
Donor Development	0	0	0
Total Expenditure	509,118	84,861	629,111

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the Finance department planned for a total revenue budget of Shs.629, 110,671= of which recurrent revenue is Shs. 554,551,452/= and development budget Shs. 4,140,751/=. Out of the recurrent budget, the department expects to receive revenue of Shs. 116,562,000/= from local revenue, Shs. 435,653,452/= is for Multi sectoral transfers to divisions, Shs. 70,418,468/= from Urban Unconditional Grant [Wage], Shs.2,336,000/= from Urban Unconditional Grant [Non-Wage]. The department plans to spend the recurrent budget on wage amounting to Shs. 70,418,468/=; Non-wage Shs. 554,551,452/= and Development budget Shs. 4,140,751/=

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Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	178,068	17,375	159,436
Locally Raised Revenues	78,900	13,631	78,900
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Urban Unconditional Grant (Non-Wage)	65,560	0	65,560
Urban Unconditional Grant (Wage)	33,608	3,744	14,976
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	178,068	17,375	159,436
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	33,608	3,744	14,976
Non Wage	144,460	13,607	144,460
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	178,068	17,351	159,436

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the department planned for a total revenue budget of Shs.159,436,000/= out of which Urban unconditional Grant [non wage] is Shs. 65,560,000/= 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. 14,976,000/= and Locally raised revenue is Shs. 78,900,000/=. The entire budget is a recurrent budget which the department plans to spend as Non Wage recurrent and wage.

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Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	68,830	15,839	71,340
Locally Raised Revenues	4,700	1,660	4,700
Urban Unconditional Grant (Non-Wage)	2,000	0	4,000
Urban Unconditional Grant (Wage)	21,804	4,097	21,388
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Sector Conditional Grant (Non-Wage)	15,326	3,831	16,252
Development Revenues	4,188	0	3,681
Urban Discretionary Development Equalization Grant	4,188	0	3,681
Total Revenues shares	73,018	15,839	75,021
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,804	10,347	46,388
Non Wage	22,026	1,801	24,952
Development Expenditure			
Domestic Development	4,188	0	3,681
Donor Development	0	0	0
Total Expenditure	73,018	12,148	75,021

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the production department planned for a total revenue budget of Shs. 75,020,742/= of which the recurrent revenue was Shs. 71,340,075/= and Development Budget budget Shs. 3,680,667/= under the Discretionary Development Equalization Grant. Under the recurrent budget, the department will receive Shs. 4,700,000/= from Local Revenue; Shs. 16,251,707/= from Sector Conditional Grant Non wage; Shs. 25,000,000/= from Sector Conditional Grant Wage; Shs. 21,388,3680/= from Urban Unconditional Grant wage and finally Shs. 3,680,667/= is Development Budget obtained from Discretionary Development Equalization Grant. Out of this entire budget of Shs. 75,020,742/= the department plans to spend on recurrent budget Shs. 46,388,368/= on wage and Shs. 24,951,707/= on Non Wage recurrent and Finally Shs. 3,680,667/= on development.

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Health

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	796,791	193,387	796,791
Locally Raised Revenues	33,665	7,699	33,665
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Urban Unconditional Grant (Non-Wage)	20,372	0	20,372
Sector Conditional Grant (Wage)	689,009	172,252	689,009
Sector Conditional Grant (Non-Wage)	53,746	13,436	53,746
Development Revenues	500	0	10,000
Donor Funding	500	0	10,000
Sector Development Grant	0	0	0
Total Revenues shares	797,291	193,387	806,791
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	689,009	172,252	689,009
Non Wage	107,782	18,350	107,783
Development Expenditure			
Domestic Development	0	0	0
Donor Development	500	0	10,000
Total Expenditure	797,291	190,602	806,791

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, Sheema Municipal Health Sector Budgeted for Shs.806,791,000= as total expected revenue, where Shs. 689,009,000= is for Conditional Grant - Wage and Shs. 53,746,000/= is for Conditional Grant Non-wage , Urban Un Conditional Grant Non-Wage is Shs. 20,372,000/= and Donor revenue 1,000,000= as a nominal figure as we expect Health development partners to fund health activities where some will come in as off budget support and Shs.33,665,000= as local revenue. It should be noted that the Health Sector budget increased from Shs. 797,291,000/= to Shs. 806,791,000/= because of increased allocation under donor funds from Marie Stops.

Vote : 796 Sheema Municipal Council

FY 2018/19

Education

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	5,653,977	1,482,142	5,675,666
Locally Raised Revenues	32,383	22,003	32,383
Urban Unconditional Grant (Non-Wage)	2,500	0	2,500
Urban Unconditional Grant (Wage)	21,804	5,930	43,493
Sector Conditional Grant (Wage)	4,938,657	1,234,664	4,938,657
Sector Conditional Grant (Non-Wage)	658,633	219,544	658,633
Development Revenues	105,933	35,144	89,598
Donor Funding	500	0	0
Sector Development Grant	105,433	0	89,598
Total Revenues shares	5,759,911	1,517,286	5,765,265
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	4,960,461	1,240,594	4,982,150
Non Wage	693,517	234,798	693,516
Development Expenditure			
Domestic Development	105,433	0	89,598
Donor Development	500	0	0
Total Expenditure	5,759,911	1,475,392	5,765,265

Narrative of Workplan Revenues and Expenditure

In Financial Year 2018/2019, the Education department planned to receive a total revenue budget of Shs. 5,765,264,513/= of which Shs. 5,675,666,256/= is recurrent revenue and Shs. 89,598,257/= is development revenue. Out of the recurrent revenue budget, Shs. 43,492,940/= is Urban Unconditional Grant (Wage); Shs. 32,383,000/= is Local Revenue, Shs. 658,633,154/= is Sector Conditional Grant [Non- Wage]. Shs. 4,938,657,162/= is Sector Conditional Grant [Wage]. Out of the total departmental budget of Shs. 5,765,264,513/=, the education sector plans to spend the entire budget on wage amounting to Shs. 4,938,657,162/= [accounting for 85.6%], Non- wage amounting to Shs. 658,633,154/= [11. 4%] and development budget Shs. 89,598,257/= [1.5%].

Vote : 796 Sheema Municipal Council

FY 2018/19

Roads and Engineering

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	285,624	60,139	327,756
Locally Raised Revenues	27,482	2,551	13,000
Other Transfers from Central Government	0	54,472	292,291
Urban Unconditional Grant (Wage)	21,804	3,116	22,465
Sector Conditional Grant (Non-Wage)	236,339	0	0
Development Revenues	109,664	5,168	71,773
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	13,000	0	0
Urban Unconditional Grant (Non-Wage)	15,000	0	0
Urban Discretionary Development Equalization Grant	81,664	0	71,773
Total Revenues shares	395,289	65,308	399,529
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,804	3,116	22,465
Non Wage	263,821	30,835	305,291
Development Expenditure			
Domestic Development	109,664	5,168	71,773
Donor Development	0	0	0
Total Expenditure	395,289	39,120	399,529

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, the department of Roads and Engineering planned for a revenue budget of Shs.399,528,818/= out of which shs. 13,000,000/= is Local revenue budget. Out of the recurrent budget of Shs. 327,755,802/=-, Shs.22,465,204,000/= will be for urban Un conditional Grant – Wage.

Having planned for this Shs. 399,528,818/= in FY 2018/2019, Roads and Engineering department, plans to utilize these funds under Sector conditional grant - Non Wage and Development Grant which accounts for Shs.71,773,016/=-. It should be noted that Roads and Engineering department budget increased because of DDEG allocation to the sector meant for Completion of Municipal Administration block.

Vote : 796 Sheema Municipal Council

FY 2018/19

Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	0	0	0
No Data Found			
<i>Development Revenues</i>	8,700	0	0
Locally Raised Revenues	8,700	0	0
Total Revenues shares	8,700	0	0
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	0	0	0
Non Wage	0	0	0
<i>Development Expenditure</i>			
Domestic Development	8,700	0	0
Donor Development	0	0	0
Total Expenditure	8,700	0	0

Narrative of Workplan Revenues and Expenditure

Vote : 796 Sheema Municipal Council

FY 2018/19

Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	102,504	7,398	94,808
Locally Raised Revenues	70,400	3,871	70,400
Urban Unconditional Grant (Non-Wage)	10,300	0	10,300
Urban Unconditional Grant (Wage)	21,804	3,527	14,108
Development Revenues	4,188	0	3,681
Urban Discretionary Development Equalization Grant	4,188	0	3,681
Total Revenues shares	106,692	7,398	98,488
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,804	3,527	14,108
Non Wage	80,700	3,859	80,700
Development Expenditure			
Domestic Development	4,188	0	3,681
Donor Development	0	0	0
Total Expenditure	106,692	7,386	98,488

Narrative of Workplan Revenues and Expenditure

The department in the financial year 2018/2019 has a budget of 98,488,251. Out of which Shs. 14,107,584/= is for Wages, Shs. 80,700,000/= will be spent on Non Wage activities, Shs. 3,680,667/= will be spent on Government development, No money from Donors .

Vote : 796 Sheema Municipal Council

FY 2018/19

Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	53,775	23,466	102,516
Other Transfers from Central Government	0	0	0
Locally Raised Revenues	11,700	0	11,700
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Urban Unconditional Grant (Wage)	21,804	18,398	73,592
Sector Conditional Grant (Non-Wage)	20,271	5,068	17,224
Development Revenues	224,146	2,320	252,865
Other Transfers from Central Government	219,959	0	249,185
Urban Discretionary Development Equalization Grant	4,188	0	3,681
Total Revenues shares	277,922	25,786	355,381
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	21,804	18,398	73,592
Non Wage	31,971	2,646	28,924
Development Expenditure			
Domestic Development	224,146	0	252,865
Donor Development	0	0	0
Total Expenditure	277,922	21,044	355,381

Narrative of Workplan Revenues and Expenditure

The CBS sector planned a total of 355,381,243shs, wage of 73,591,584 shs for the 6 staff salaries annually, non wage allocation of shs 28,924,641 and other transfers from central government a total of 249,184,531 shs for YLP and UWEP programmes and 3,680,667 for DDEG programme

Vote : 796 Sheema Municipal Council

FY 2018/19

Planning

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	78,118	7,943	81,434
Locally Raised Revenues	26,038	4,913	26,038
Urban Unconditional Grant (Non-Wage)	33,276	0	33,276
Urban Unconditional Grant (Wage)	18,804	3,030	22,120
Development Revenues	121,321	37,195	106,626
Multi-Sectoral Transfers to LLGs_Gou	111,584	0	98,069
Urban Discretionary Development Equalization Grant	9,737	0	8,558
Total Revenues shares	199,439	45,137	188,060
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	18,804	3,030	22,120
Non Wage	59,314	4,913	59,314
Development Expenditure			
Domestic Development	121,321	37,195	106,626
Donor Development	0	0	0
Total Expenditure	199,439	45,137	188,060

Narrative of Workplan Revenues and Expenditure

In FY 2018/2019, Planning Unit planned to receive a revenue budget of Shs. 188,060,000/= of which recurrent revenue is Shs. 81,434,000/= accounting for 43.3% and development revenues Shs. 106,626,000/= accounting for 56.69% of the total budget. Under recurrent revenues, the department expects to receive Local Revenue of Shs. 26,038,000/=; Urban Unconditional Grant [Non-Wage] of Shs. 33,276,000/= and Urban Unconditional Grant [Wage] of Shs. 22,120,000/=. Under development revenues, the department will transfer Shs. 98,069,000/= to the four [4] Divisions which is Discretionary Development Equalization Grant and finally Shs. 8,558,000/= is Urban Discretionary Development Equalization Grant allocation to planning unit. Furthermore, out of the recurrent revenue, the department plans to spend Shs. 22,120,000/= on wage, Shs.59,314,000/= on non-wage and finally a total of development expenditure of Shs. 98,069,000/= will be transferred to the four [4] divisions of the Municipality which include; Kabwohe, Kagango, Kashozi and Sheema Central Division. It should be noted that Planning Unit budget reduced from Shs. 202,439,000/= to Shs. 188,060,000/= , because of reduced DDEG from the center which was under multi sectoral transfers to Divisions and was under Planning Unit.

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FY 2018/19

Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2017/18	Cumulative Receipts by End Sept for FY 2017/18	Draft Budget for FY 2018/19
A: Breakdown of Workplan Revenues			
Recurrent Revenues	21,851	4,383	35,609
Locally Raised Revenues	9,851	1,444	9,851
Urban Unconditional Grant (Non-Wage)	2,000	0	4,000
Urban Unconditional Grant (Wage)	10,000	2,939	21,758
Development Revenues	4,711	0	4,141
Urban Discretionary Development Equalization Grant	4,711	0	4,141
Total Revenues shares	26,563	4,383	39,749
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	10,000	2,939	21,758
Non Wage	11,851	1,444	13,851
Development Expenditure			
Domestic Development	4,711	0	4,141
Donor Development	0	0	0
Total Expenditure	26,563	4,383	39,749

Narrative of Workplan Revenues and Expenditure

The Audit department has planned for 39,749,411/= to be utilized in FY 2018/2019 of which recurrent budget is shs. 35,086,660/= and development budget is shs.4,140,751/=

Out of the recurrent budget, shs 9,851,000/= is local revenue, Shs 4,000,000/= is urban un conditional grant non wage Shs 21,757,660/= is urban un conditional grant wage.