
Vote : 609 Sheema District

FY 2020/21

Foreword

The process of generating this Budget Framework Paper for 2020/21 Financial Year went through a number of stages that involved high levels of participation of stakeholders. IPFs were disseminated to the sector heads through the First Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and included in the document. Sheema District Local Government is committed to achieving the SDGs with focus on the National strategic direction and Vision. Sheema district has a mission of Providing Quality Services through a coordinated delivery System focusing on national and local priorities for the sustainable development of the district. In view of this, the district leadership is determined to ensure citizens access quality services, participate in their development and sustainability of government programmes. Sheema is determined to strengthen collaboration and networking with its partners to offer quality services to its citizens in the field of education, health, transport and communication, production, planning, community based services and other sectors.

On behalf of Sheema District Local Government, I would like to thank all stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, Civil Society Organizations, religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. I wish to appeal to Central Government to analyze our district challenges so that they can be taken up.


Kabigumira David,
DISTRICT CHAIRPERSON

Can. Kabigumira David

23/12/2019

Vote : 609 Sheema District**FY 2020/21****SECTION A: Overview of Revenues and Expenditures****Revenue Performance and Plans by Source**

<i>Uganda Shillings Thousands</i>	Current Budget Performance		
	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	668,494	163,075	731,757
Discretionary Government Transfers	3,209,971	819,461	3,195,492
Conditional Government Transfers	19,813,125	5,553,896	18,442,554
Other Government Transfers	820,981	181,472	1,033,557
External Funding	256,507	198,237	256,507
Grand Total	24,769,079	6,916,140	23,659,867

Revenue Performance in the First Quarter of 2019/20

By the end of Quarter One 2019/20, Sheema district had realized Shs 6,916,140,000/= against an annual budget of Shs 24,769,079,000/= indicating 28% budget performance. Shs. 163,075,000 was realized as Local Revenue against an annual budget of Shs. 668,494,000/= indicating 24% performance, Shs. 819,461,000/= was realized as Discretionary Government Transfers against an annual budget of Shs. 3,209,971,000/= indicating 26% budget performance, Shs. 5,553,896,000/= was received as Conditional Government Transfers out of the annual budget of Shs. 19,813,125,000/= indicating 28% performance, Shs. 181,472,000/= was realized as Other Government Transfers out of the annual budget of Shs. 820,981,000/= indicating 22% performance and Shs. 198,237,000/= was received as Donor Funding out of the annual budget of Shs. 256,507,000/= indicating 77% performance. Funds were allocated to departments for spending as per the conditions and guidelines

Planned Revenues for FY 2020/21

In FY 2020/21 Sheema District expects to receive total revenue of Shs 23,483,268,000/= with Shs 721,675,000/= expected from Local revenues, Shs 3,027,195,000/= expected from Discretionary Government transfers, Shs 18,444,334,000/= from Conditional Government Transfers, Shs 1,033,557,000/= from other Government Transfers and Shs 256,507,000/= from Donor funding.

Expenditure Performance in First Quarter of 2019/20 and Plans for 2020/21 by Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	3,757,103	1,164,992	2,085,676
Finance	476,100	118,941	877,915
Statutory Bodies	545,766	113,855	482,454
Production and Marketing	949,425	244,382	1,044,471
Health	4,959,005	1,412,001	4,889,376
Education	12,261,445	3,312,916	12,249,392
Roads and Engineering	928,875	211,679	1,142,654
Water	244,720	75,094	244,974

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Natural Resources	149,071	37,039	148,907
Community Based Services	131,983	32,831	132,968
Planning	288,970	84,933	282,747
Internal Audit	41,521	10,026	42,624
Trade, Industry and Local Development	35,092	8,697	35,708
Grand Total	24,769,079	6,827,386	23,659,867
<i>o/w: Wage:</i>	<i>15,431,927</i>	<i>3,802,077</i>	<i>15,431,927</i>
<i>Non-Wage Recurrent:</i>	<i>6,368,116</i>	<i>1,949,014</i>	<i>5,547,504</i>
<i>Domestic Devt:</i>	<i>2,712,528</i>	<i>878,058</i>	<i>2,423,929</i>
<i>Ext. Financing:</i>	<i>256,507</i>	<i>198,237</i>	<i>256,507</i>

Expenditure Performance in the First Quarter FY 2019/20

By the end of Quarter One 2019/20, the performance in terms of the overall budget released to the departments was 28%. Shs. 3,802,077,000/= was received as wage against the budget of Shs. 15,431,927,000/= accounting for 25% and out of this release (for wage), Shs. 3,428,968,000/= was spent indicating 90% performance. Shs. 1,949,014,000/= was received as non- wage recurrent against the budget of Shs. 1,878,433,000/= accounting for 31% and out of this release, Shs. 1,878,433,000/= was spent indicating 96% performance. Shs. 878,058,000/= was received as Domestic Development against the budget of Shs. 2,712,528,000/= accounting for 32%. Out of this release, 47% was spent by the end of the quarter. Shs. 198,237,000/= was received as Donor Development against the budget of Shs. 256,507,000/= accounting for 77% of the released budget. The over performance in donor funding was as a result of receipt of more funds from GAVI for the Measles-Rubella campaign. Overall, 86% of the money released for quarter one 2018/19 was spent.

Planned Expenditures for The FY 2020/21

Expenditure performance for FY 2020/2021 reduced by 5% as compared to FY 2019/2020 (from Shs. 24,769,079,000/= to Shs. 23,483,268,000/=) due to a decrease in the Conditional Government Transfers which reduced from Shs. 19,813,125,000/= to Shs. 18,444,334,000/=. Significant decrease was in Public Sector management due to General public pension and Gratuity funds that were not reflected in the budget IPFs.

Medium Term Expenditure Plans

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

Challenges in Implementation

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

Vote : 609 Sheema District**FY 2020/21****Revenue Performance, Plans and Projections by Source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
1. Locally Raised Revenues	668,494	163,075	731,757
Local Services Tax	105,559	56,400	122,877
Land Fees	9,280	400	12,979
Local Hotel Tax	7,505	331	4,200
Application Fees	13,611	700	3,200
Business licenses	39,967	1,310	43,683
Liquor licenses	27,434	4,739	28,794
Other licenses	500	0	0
Interest from private entities - Domestic	1,229	15	0
Interest from other government units	0	0	10,500
Rent & Rates - Non-Produced Assets – from other Govt units	0	0	4,476
Sale of (Produced) Government Properties/Assets	11,389	6,250	50,000
Park Fees	6,417	0	106
Property related Duties/Fees	708	350	0
Advertisements/Bill Boards	2,664	0	858
Animal & Crop Husbandry related Levies	18,169	1,846	18,990
Registration (e.g. Births, Deaths, Marriages, etc.) fees	14,193	2,190	15,430
Registration of Businesses	5,204	1,910	6,393
Educational/Instruction related levies	67,127	22,501	68,100
Inspection Fees	38,256	5,540	31,132
Market /Gate Charges	135,599	19,552	117,694
Fees from appeals	6	0	0
Other Fees and Charges	25,640	8,910	46,241
Lock-up Fees	0	0	2,000
Fees from Hospital Private Wings	120,000	28,931	120,000
Other fines and Penalties - private	1,675	110	1,605
Miscellaneous receipts/income	16,363	1,089	22,500
2a. Discretionary Government Transfers	3,209,971	819,461	3,195,492
District Unconditional Grant (Non-Wage)	510,968	127,742	509,345
Urban Unconditional Grant (Non-Wage)	203,141	50,785	200,187
District Discretionary Development Equalization Grant	135,804	45,268	127,280
Urban Unconditional Grant (Wage)	737,141	184,285	737,141
District Unconditional Grant (Wage)	1,555,109	388,777	1,555,109
Urban Discretionary Development Equalization Grant	67,808	22,603	66,430
2b. Conditional Government Transfer	19,813,125	5,553,896	18,442,554

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Sector Conditional Grant (Wage)	13,139,677	3,284,919	13,139,677
Sector Conditional Grant (Non-Wage)	2,225,970	693,796	2,224,850
Sector Development Grant	2,227,645	742,548	2,224,077
Transitional Development Grant	275,129	66,667	0
General Public Service Pension Arrears (Budgeting)	345,125	345,125	0
Salary arrears (Budgeting)	27,928	27,928	0
Pension for Local Governments	853,949	213,487	853,949
Gratuity for Local Governments	717,701	179,425	0
2c. Other Government Transfer	820,981	181,472	1,033,557
Support to PLE (UNEB)	16,166	0	16,166
Uganda Road Fund (URF)	804,815	181,472	1,017,391
3. External Financing	256,507	198,237	256,507
United Nations Children Fund (UNICEF)	105,500	9,305	105,500
Global Alliance for Vaccines and Immunization (GAVI)	151,007	188,932	151,007
Total Revenues shares	24,769,079	6,916,140	23,659,867

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

By the end of quarter one 2019/20, Sheema District had cumulatively received Shs. 163,074,611/= of the expected annual local revenue of Shs. 668,493,866/= indicating 24.4% performance.

In quarter one, Shs. 163,074,611/= was received out of the quarter plan of Shs. 167,123,468/= indicating 97.6% performance.

Central Government Transfers

By the end of quarter one 2019/20, Sheema District had cumulatively received Shs. 6,373,356,105/= out of the expected Central Government Transfers budget of Shs. 23,023,096,259/= indicating 27.7% performance.

In quarter one, Shs. 6,373,356,105/= was received out of the quarter plan of Shs. 6,379,662,589/= indicating 99.9% performance.

Donor Funding

By the end of quarter one 2019/20, Sheema District had cumulatively received Shs. 198,237,300/= as Donor funding out of the expected annual budget of Shs. 256,507,327/= indicating 77.3% performance.

In quarter one, Shs. 198,237,300/= was received out of the quarter plan of Shs. 64,126,832/= indicating 309.1% performance. The over performance was due to receipt of more funds from GAVI compared to the quarterly budget. Shs. 188,932,300/= was received out of the quarter budget of Shs. 37,751,832/= accounting for 500%.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

In Financial Year 2020/21 Sheema District expects to receive Shs. 721,675,000/= as Locally raised revenues. Most of the revenue sources are expected to yield 100% performance due to the revenue enhancement strategies being put in place. The District local revenue base reduced due to reduction in revenue sources partly due to creation of Sheema Municipal Council and 4 more Town Councils of Shuuku, Kakindo, Masheruka and Kitagata and exhaustion of some sources such as stone quarrying in Kasaana Sub County.

Central Government Transfers

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In Financial Year 2020/21 Sheema District expects to receive Shs. 21,471,529,000/= as Central Government Transfers (Shs. 3,027,195,000/= is Discretionary Government Transfers and Shs. 18,444,334,000/= is Conditional Government Transfers) and Shs. 1,033,557,000/= as Other Government Transfers. However, funds for Pension for General public and gratuity are not reflected in the BFP because they were not included in the IPFs.

Donor Funding

In Financial Year 2020/21 Sheema District expects to receive Shs. 256,507,000/= as Donor funding. Shs. 105,500,000/= is expected to come from United Nations Children Fund (UNICEF) and Shs. 151,007,327/= from Global Alliance for Vaccines and Immunization (GAVI).

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	595,897	148,974	595,957
District Production Services	353,528	95,190	448,514
<i>Sub- Total of allocation Sector</i>	949,425	244,164	1,044,471
Sector :Works and Transport			
District, Urban and Community Access Roads	848,875	165,958	1,142,654
<i>Sub- Total of allocation Sector</i>	848,875	165,958	1,142,654
Sector :Tourism, Trade and Industry			
Commercial Services	35,092	8,653	35,708
<i>Sub- Total of allocation Sector</i>	35,092	8,653	35,708
Sector :Education			
Pre-Primary and Primary Education	5,941,156	1,530,956	5,936,215
Secondary Education	5,746,305	1,614,503	5,739,669
Skills Development	425,605	121,407	425,605
Education & Sports Management and Inspection	146,788	41,002	147,120
Special Needs Education	1,593	398	783
<i>Sub- Total of allocation Sector</i>	12,261,445	3,308,267	12,249,392
Sector :Health			
Primary Healthcare	970,582	286,102	1,008,535
District Hospital Services	282,658	70,664	282,658
Health Management and Supervision	3,705,766	925,517	3,598,184
<i>Sub- Total of allocation Sector</i>	4,959,005	1,282,283	4,889,376
Sector :Water and Environment			
Rural Water Supply and Sanitation	244,720	75,094	244,974
Natural Resources Management	149,071	37,268	148,907
<i>Sub- Total of allocation Sector</i>	393,791	112,362	393,881
Sector :Social Development			
Community Mobilisation and Empowerment	131,983	34,486	132,968

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<i>Sub- Total of allocation Sector</i>	131,983	34,486	132,968
Sector :Public Sector Management			
District and Urban Administration	3,757,103	1,126,873	2,085,676
Local Statutory Bodies	545,766	115,138	482,454
Local Government Planning Services	288,970	80,497	282,747
<i>Sub- Total of allocation Sector</i>	4,591,839	1,322,507	2,850,877
Sector :Accountability			
Financial Management and Accountability(LG)	476,100	108,741	877,915
Internal Audit Services	41,521	10,380	42,624
<i>Sub- Total of allocation Sector</i>	517,622	119,121	920,539

SECTION B : Workplan Summary

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*Workplan: Administration***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,553,623	1,097,221	2,081,976
Locally Raised Revenues	13,398	2,327	22,339
Multi-Sectoral Transfers to LLGs_Wage	737,141	128,380	0
Multi-Sectoral Transfers to LLGs_NonWage	289,670	58,370	0
District Unconditional Grant (Non-Wage)	50,413	12,603	50,413
District Unconditional Grant (Wage)	518,298	129,574	418,134
General Public Service Pension Arrears (Budgeting)	345,125	345,125	0
Salary arrears (Budgeting)	27,928	27,928	0
Pension for Local Governments	853,949	213,487	853,949
Gratuity for Local Governments	717,701	179,425	0
Development Revenues	203,480	67,771	3,700
Locally Raised Revenues	348	0	470
District Discretionary Development Equalization Grant	3,132	0	3,230
Transitional Development Grant	200,000	0	0
Total Revenues shares	3,757,103	1,164,992	2,085,676
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,255,439	226,865	1,155,275
Non Wage	2,298,184	825,337	926,701
Development Expenditure			
Domestic Development	203,480	998	3,700
Donor Development	0	0	0
Total Expenditure	3,757,103	1,053,200	2,085,676

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Administration department has planned for a revenue budget of Shs. 2,085,676,000/= compared to Shs. 3,757,103,000/= for 2019/20 FY implying a decrease of 44% brought about by non-issuance of IPFs for Pension, gratuity and salary arrears. Out of the total budget for 2020/21, Recurrent revenue is Shs. 2,081,976,000/= compared to Shs. 3,553,623,000/= of 2019/20 FY and development revenue is Shs. 3,700,000/= for capacity Building [from Discretionary Development Equalization Grant) compared to Shs. 203,480,000/= for 2019/20 implying a 98% decline due to a reduction in the Transitional Development Grant from Shs. 200,000,000/= to 0. Shs. 22,339,000/= is locally raised revenue compared to Shs. 13,398,000/= for 2019/20 implying an increase of 66%, Shs. 418,134,000/= is District Un conditional grant –wage, Shs. 853,949,000/= is pension for Local Governments, Shs. 50,413,000/= is District Un conditional grant-non wage. Shs. 3,700,000/= is DDEG.

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Workplan: Finance

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	470,666	117,311	866,630
Multi-Sectoral Transfers to LLGs_NonWage	274,677	68,669	0
Locally Raised Revenues	4,662	810	404,353
District Unconditional Grant (Non-Wage)	71,317	17,829	142,079
District Unconditional Grant (Wage)	120,011	30,003	120,011
Development Revenues	5,434	1,630	11,285
Locally Raised Revenues	543	0	1,129
District Discretionary Development Equalization Grant	4,891	0	10,157
Total Revenues shares	476,100	118,941	877,915
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	120,011	26,304	120,011
Non Wage	350,656	76,735	746,619
Development Expenditure			
Domestic Development	5,434	0	11,285
Donor Development	0	0	0
Total Expenditure	476,100	103,039	877,915

Narrative of Workplan Revenues and Expenditure

In Financial year 2020/2021, the Finance Department has planned for a budget of shs. 877,915,000/= against the current budget of shs. 476,100,000/= implying 8577% increase. The increase is as a result of locally raised revenue meant for LLGs that was not originally being transferred through the department amounting to UGX. 397,580,059/= and more development revenues (108%) allocated to the department

Out of the budget of Shs. 877,915,000/= for FY 2020/2021, Locally raised revenue increased by 8577% to shs. 4,662,000/= from shs. 404,353,000/=, District Unconditional Grant (Non - wage) increased by 99% from shs. 71,829,000/= to shs. 142,079,000/=, District Unconditional Grant (wage) has remained constant at Shs. 120,011,000/=, Locally Raised Revenue under Development has increased by 108% from Shs. 543,000/= to shs. 1,129,000/= and District Discretionary Development Equalization Grant has increased by 108%.

The department intends to spend shs.120,011,000/= on wage, shs. 746,619,000/= on non – wage and shs. 746,619,000/= on development expenditure.

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Workplan: Statutory Bodies

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	545,766	113,855	482,454
Locally Raised Revenues	58,730	10,201	66,835
Multi-Sectoral Transfers to LLGs_NonWage	72,417	0	0
District Unconditional Grant (Non-Wage)	227,663	56,916	228,663
District Unconditional Grant (Wage)	186,956	46,739	186,956
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	545,766	113,855	482,454
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	186,956	23,176	186,956
Non Wage	358,810	57,053	295,498
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	545,766	80,228	482,454

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, the total budget for the Statutory Bodies department is Shs. 482,454,000/= compared to Shs. 545,766,000/= for 2019/20 FY implying a decrease of 11.6% brought about by a decrease in Multi-sectoral transfers from Shs. 72,417,000/= in 2019/20 to 0 in 2020/2021. Out of the total budget for 2020/21, Shs. 186,956,000/= is wage (same as for 2019/20), Shs. 67,105,000/= is locally raised revenue compared to Shs. 58,730,000/= for 2019/20 FY indicating an increase of 14% brought about by an increase in the expected local revenue and Shs. 228,393,000 /= is District Un conditional grant non-wage compared to Shs. 227,663,000/= indicating an increase of 0.3%

In 2020/21 FY, District un conditional grant and local revenue will be utilized as follows.

LG Council Administration services Shs. 210,790,847/=

LG procurement management services Shs. 12,000,000/=

LG Staff recruitment services Shs. 20,303,215/=

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

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

LG Political and executive oversight Shs. 14,740,000/=

Standing Committees Services Shs. 24,968,000/=

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Workplan: Production and Marketing

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	855,016	212,912	950,414
Locally Raised Revenues	8,410	1,461	8,410
District Unconditional Grant (Non-Wage)	1,838	259	1,838
District Unconditional Grant (Wage)	149,849	37,462	245,802
Sector Conditional Grant (Wage)	469,709	117,427	469,709
Sector Conditional Grant (Non-Wage)	225,209	56,302	224,655
Development Revenues	94,409	31,470	94,057
Sector Development Grant	94,409	0	94,057
Total Revenues shares	949,425	244,382	1,044,471
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	619,559	125,236	715,511
Non Wage	235,457	32,918	234,903
Development Expenditure			
Domestic Development	94,409	0	94,057
Donor Development	0	0	0
Total Expenditure	949,425	158,154	1,044,471

Narrative of Workplan Revenues and Expenditure

In Financial year 2020/2021, the Production and Marketing Department has planned for a budget of shs. 1,044,471,000/= against the current budget of shs. 949,425,000/= implying a 10% increase. The increase is as a result of recruitment of 2 new staff whereby the District Unconditional Grant (wage) budget has increased by 64%.

Out of the budget of Shs. 1,044,471,000/= for FY 2020/2021, Locally raised revenue, Sector Conditional Grant (wage) and District Unconditional Grant (Non - wage) have remained constant at shs. 8,410,000/=-, 469,709,000/= and Shs. 1,838,000/= respectively, District Unconditional Grant (wage) has increased by 64% to shs.245,802,000/= from shs. 149,849,000/=-, Sector Conditional Grant (Non - wage) has dropped by 0.2% from Shs. 225,209,000/= to Shs. 224,655,000/= and Sector Development Grant has reduced by 0.4% from Shs. 94,409,000/= to 94,057,000/=-.

The department intends to spend shs.715,511,000/= on wage, shs. 234,903,000/= on non - wage and shs. 94,057,000/= on development expenditure.

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*Workplan: Health***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,953,482	987,302	3,953,482
Locally Raised Revenues	120,000	28,931	120,000
District Unconditional Grant (Non-Wage)	2,597	649	2,597
Sector Conditional Grant (Wage)	3,542,388	885,597	3,542,388
Sector Conditional Grant (Non-Wage)	288,497	72,124	288,497
Development Revenues	1,005,523	424,700	935,894
Other Transfers from Central Government	0	0	0
External Financing	251,007	0	256,507
Sector Development Grant	679,387	0	679,387
Transitional Development Grant	75,129	0	0
Total Revenues shares	4,959,005	1,412,001	4,889,376
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	3,542,388	706,529	3,542,388
Non Wage	411,093	101,705	411,094
Development Expenditure			
Domestic Development	754,516	0	679,387
Donor Development	251,007	160,312	256,507
Total Expenditure	4,959,005	968,546	4,889,376

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Health sector has budgeted for Shs. 4,889,376,000/= implying a reduction of 1.4% as compared to 2019/20 FY's budget of Shs. 4,959,005,000/=. This is due to a reduction in the Transitional Development Grant from Shs. 75,129,000/= in 2019/20 to 0 in 2020/21. Out of the total budget for 2020/21 of Shs. 4,889,376,000/=: Shs. 120,000,000/= has been maintained as local revenue (Mainly for Kitagata Hospital private wing), Shs. 2,597,000/= is District unconditional grant non-wage (same as for 2019/20 FY), Shs. 3,542,388,000/= is Sector Conditional grant wage (same as for 2019/20), Shs. 288,497,000/= is Sector conditional grant non-wage (same as for 2019/20), Shs. 256,507,000/= is donor funding (mainly from UNICEF and GAVI) and Shs. 679,387,000/= is Sector Development Grant

In 2020/21, the department plans to Spend Shs. 3,542,388,000/= on wage, Shs. 411,094,000/= on non-wage, Shs. 256,507,000/= on donor development and Shs. 679,387,000/= on Domestic Development.

Vote : 609 Sheema District

FY 2020/21

*Workplan: Education***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
<i>Recurrent Revenues</i>	10,930,534	2,871,615	10,935,720
Other Transfers from Central Government	16,166	0	16,166
Locally Raised Revenues	67,127	22,501	68,100
District Unconditional Grant (Non-Wage)	2,403	601	2,403
District Unconditional Grant (Wage)	69,624	17,406	73,836
Sector Conditional Grant (Wage)	9,127,579	2,281,895	9,127,579
Sector Conditional Grant (Non-Wage)	1,647,637	549,212	1,647,637
<i>Development Revenues</i>	1,330,911	441,302	1,313,672
Locally Raised Revenues	4,186	0	3,211
External Financing	5,000	0	0
District Discretionary Development Equalization Grant	34,839	0	26,789
Sector Development Grant	1,286,886	0	1,283,672
Total Revenues shares	12,261,445	3,312,916	12,249,392
B: Breakdown of Workplan Expenditures			
<i>Recurrent Expenditure</i>			
Wage	9,197,203	2,201,469	9,201,415
Non Wage	1,733,332	572,077	1,734,306
<i>Development Expenditure</i>			
Domestic Development	1,325,911	342,721	1,313,672
Donor Development	5,000	0	0
Total Expenditure	12,261,445	3,116,268	12,249,392

Narrative of Workplan Revenues and Expenditure

Vote : 609 Sheema District

FY 2020/21

In Financial year 2020/2021, the Education Department has planned for a budget of shs. 12,249,392,000/= against the current budget of shs. 12,261,445,000/= implying a 0.1% decrease. The decrease is as a result of reduced funds for Local revenue, District Discretionary Development Equalization Grant and sector Development Grant and no receipts from External Financing. Out of the budget of Shs. 12,249,392,000/= for FY 2020/2021, Other Transfers from Central Government (Support to PLE), Sector Conditional Grant (Wage) and District Unconditional Grant (Non - wage) have remained constant at shs. 16,166,000/=, 9,127,579,000/= and Shs. 2,403,000/= respectively, District Unconditional Grant (wage) has increased by 6% to shs.73,836,000/= from shs. 69,624,000/=, Locally Raised Revenue has dropped by 8 % from Shs. 67,127,000/= to Shs. 61,750,000/= ,Sector Conditional Grant (Non -wage) has reduced by 0.4% from Shs. 1,647,637,000/= to 1,653,987,000/=, Local revenue under development dropped by 23% from Shs. 4,186,000/= to Shs. 3,211,000/=, District Discretionary Development Equalization Grant reduced by 23% from 34,839,000/= to 26,789,000/=, Sector Development Grant reduced from shs. 1,286,886,000/= to shs. 1,283,672,000/=by 0.2% .

The department intends to spend shs.9,201,415,000/= on wage, shs. 1,734,306,000/= on non - wage and shs. 1,313,672,000/= on development expenditure.

Vote : 609 Sheema District

FY 2020/21

*Workplan: Roads and Engineering***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	928,875	211,679	1,142,654
Other Transfers from Central Government	434,068	181,472	1,017,391
Multi-Sectoral Transfers to LLGs_NonWage	370,747	0	0
Locally Raised Revenues	10,585	1,838	11,787
District Unconditional Grant (Non-Wage)	21,613	5,403	21,613
District Unconditional Grant (Wage)	91,863	22,966	91,863
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	928,875	211,679	1,142,654
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	91,863	22,966	91,863
Non Wage	837,013	187,075	1,050,791
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	928,875	210,041	1,142,654

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Works Department of Roads and Engineering has planned for a revenue budget of Shs. 1,142,654,000/= of which Shs. 91,863,000/= is District Un conditional grant wage, Shs. 21,613,000/= is District Un conditional grant non-wage, Shs. 11,787,000/= is locally raised revenue, Shs. 1,017,391,000/= is Uganda Road Fund including transfers to the Lower Local Governments.

In the same period, the department intends to spend Shs. 91,863,000/= as wage and Shs. 1,050,791,000/= as non-wage.

Vote : 609 Sheema District

FY 2020/21

Workplan: Water

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	77,756	19,439	78,013
Locally Raised Revenues	0	0	1,000
District Unconditional Grant (Non-Wage)	1,726	432	1,000
District Unconditional Grant (Wage)	46,945	11,736	46,945
Sector Conditional Grant (Non-Wage)	29,085	7,271	29,068
Development Revenues	166,964	55,655	166,962
Sector Development Grant	166,964	0	166,962
Total Revenues shares	244,720	75,094	244,974
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	46,945	7,513	46,945
Non Wage	30,811	7,703	31,068
Development Expenditure			
Domestic Development	166,964	20,601	166,962
Donor Development	0	0	0
Total Expenditure	244,720	35,817	244,974

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Water Department has planned for a revenue budget of Shs. 244,974,000/= of which Shs. 46,945,000/= is District Un conditional grant wage, Shs. 1,000,000/= is District Un conditional grant non-wage, Shs. 1,000,000/= is locally raised revenue, Shs. 29,067,534/= is Sector Conditional Grant non-wage and Shs. 166,962,000 is Sector Development Grant.

The department intends to spend Shs. 46,945,000/= as wage and Shs. 31,068,000/= as non-wage.

Vote : 609 Sheema District

FY 2020/21

Workplan: Natural Resources

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	149,071	37,039	148,907
Locally Raised Revenues	3,000	521	4,002
District Unconditional Grant (Non-Wage)	7,174	1,793	6,047
District Unconditional Grant (Wage)	136,928	34,232	136,926
Sector Conditional Grant (Non-Wage)	1,970	492	1,931
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	149,071	37,039	148,907
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	136,928	33,316	136,926
Non Wage	12,143	2,661	11,981
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	149,071	35,977	148,907

Narrative of Workplan Revenues and Expenditure

In Financial year 2020/2021, the Natural Resources Department has planned for a budget of shs. 148,907,000/= against the current budget of shs. 149,071,000/= implying a 0.1% decrease brought about by a reduction in the District Unconditional Grant (Non - wage) budget by 16% and Sector Conditional Grant (Non - wage) by 2%.

Out of the budget of Shs. 148,907,000/= for FY 2020/2021, Locally raised revenue increased by 33% to shs. 4,002,000/= from shs. 3,000,000/=. Sector Conditional Grant (Non-wage) has dropped by 2% from shs. 1,970,000/= to shs 1,931,000/=. District Unconditional Grant (Non - wage) has reduced by 16% to shs. 6,047,000/= from shs.7,174,000/= and District Unconditional Grant (wage) has reduced to shs.136,926,000/= from shs. 136,928,000/=.

The department intends to spend shs.136,926,000/= on wage and shs. 11,981,000/= on non – wage.

Vote : 609 Sheema District

FY 2020/21

Workplan: Community Based Services

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	131,983	32,831	132,968
Locally Raised Revenues	2,160	375	3,601
District Unconditional Grant (Non-Wage)	2,900	725	2,900
District Unconditional Grant (Wage)	102,387	25,597	102,387
Sector Conditional Grant (Non-Wage)	24,537	6,134	24,079
Development Revenues	0	0	0
Other Transfers from Central Government	0	0	0
Total Revenues shares	131,983	32,831	132,968
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	102,387	25,597	102,387
Non Wage	29,596	6,900	30,581
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	131,983	32,496	132,968

Narrative of Workplan Revenues and Expenditure

In Financial year 2020/2021, the Community Based Services Department has planned for a budget shs. 132,968,000/= against the current budget of shs. 131,983,000/= implying a 0.8% increase brought about by more Locally raised revenue (67%) allocated to the sector.

Out of the budget of Shs. 132,968,000/= for FY 2020/2021, Locally raised revenue increased by 67% to shs. 3,601,000/= from shs. 2,160,000/=. Sector Conditional Grant (Non-wage) has dropped by 2% from shs. 24,537,000/= to shs 24,079,000/=. District Unconditional Grant (Non - wage) and District Unconditional Grant (wage) have remained constant at Shs. 2,900,000/= and 102,387,000/= respectively.

The department intends to spend shs.102,387,000/= on wage and shs. 30,581,000/= on non – wage.

Vote : 609 Sheema District

FY 2020/21

*Workplan: Planning***B1: Overview of Workplan Revenues and Expenditures by source**

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	126,656	31,165	127,881
Locally Raised Revenues	6,544	1,137	7,769
District Unconditional Grant (Non-Wage)	41,462	10,366	41,462
District Unconditional Grant (Wage)	78,650	19,662	78,650
Development Revenues	162,314	53,768	154,866
Multi-Sectoral Transfers to LLGs_Gou	151,161	0	0
Locally Raised Revenues	1,064	0	1,333
External Financing	500	0	0
District Discretionary Development Equalization Grant	9,589	0	87,104
Total Revenues shares	288,970	84,933	282,747
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	78,650	19,284	78,650
Non Wage	48,006	11,417	49,231
Development Expenditure			
Domestic Development	161,814	46,104	154,866
Donor Development	500	0	0
Total Expenditure	288,970	76,805	282,747

Narrative of Workplan Revenues and Expenditure

In FY 2019-2020, the Planning Department expects to receive a revenue budget of Shs. 282,747,000/= compared to Shs. 288,970,000/= of 2019/20 implying a decrease of 2% brought about by a decrease in the External financing from Shs. 500,000/= in 2019/20 to None in 2020/21. Out of the total budget for 2020/21, the total Recurrent Budget is Shs. 127,881,000/=-, accounting for 45 % of the budget while the Total Dev't Budget is Shs. 154,866,000/= indicating 55 % of the total budget. Shs. 7,769,000/= is from locally raised revenues; Shs. 41,462,000/= is from District Unconditional Grant [Non-Wage] while Shs. 78,650,000/= is from District Unconditional Grant [Wage]. Shs. 1,333,000/= is Local revenue co-funding to DDEG and Shs. 87,104,000/=-.The dept plans to spend Shs. 78,650,000/= on wage, Shs. 49,231,000/= on Non-Wage Recurrent while Shs. 141,538.039/= will be transferred to 11 LLGs to fund DDEG projects. The share for the planning dept of Shs. 13,328.336/=will be spent on procurement of 2 laptop computers, paying retention for 2 completed projects of 2 Classrooms for Bwayegamba and Mishenyi Primary Schools, preparation of BOQs, & monitoring of DDEG projects.

Vote : 609 Sheema District

FY 2020/21

Workplan: Internal Audit

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	41,521	10,026	42,624
Locally Raised Revenues	4,649	807	5,751
District Unconditional Grant (Non-Wage)	6,437	1,609	6,437
District Unconditional Grant (Wage)	30,436	7,609	30,436
Development Revenues	0	0	0
District Discretionary Development Equalization Grant	0	0	0
Total Revenues shares	41,521	10,026	42,624
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	30,436	6,301	30,436
Non Wage	11,086	1,609	12,188
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	41,521	7,910	42,624

Narrative of Workplan Revenues and Expenditure

In Financial year 2020/2021, the Internal Audit Department has planned for a budget of shs. 42,624,000/= against the current budget of shs. 41,521,000/= implying a 3 % increase brought about by more Locally raised revenues (24%) allocated to the sector. Out of the budget of Shs. 42,624,000/= for FY 2020/2021, Locally raised revenues increased by 24% to shs. 5,751,000/= from shs. 4,649,000/=. District Unconditional Grant (Non - wage) and District Unconditional Grant (wage) have remained constant at Shs. 6,437,000/= and 30,436,000/= respectively.

The department intends to spend shs.30,436,000/= on wage and shs. 12,188,000/= on non – wage.

Vote : 609 Sheema District

FY 2020/21

Workplan: Trade, Industry and Local Development

B1: Overview of Workplan Revenues and Expenditures by source

<i>Ushs Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
A: Breakdown of Workplan Revenues			
Recurrent Revenues	35,092	8,697	35,708
Locally Raised Revenues	1,000	174	1,667
District Unconditional Grant (Non-Wage)	1,893	473	1,893
District Unconditional Grant (Wage)	23,164	5,791	23,164
Sector Conditional Grant (Non-Wage)	9,036	2,259	8,984
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	35,092	8,697	35,708
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	23,164	4,413	23,164
Non Wage	11,928	2,732	12,544
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	35,092	7,146	35,708

Narrative of Workplan Revenues and Expenditure

In the Financial Year 2020/2021, the Trade, Industry and Local Development department has planned for Shs. 35,708,000/= compared to Shs. 35,092,000/= for 2019/20 FY implying an increase of 1.8% brought about by an increase in the local revenue allocation from Shs. 1,000,000= in 2019/20 to Shs. 1,667,000/= in 2020/21. Out of the total budget of Shs. 35,708,000/= for 2020/21 FY, Shs. 23,164,000= is District Unconditional Grant wage, Shs. 8,984,000= is Sector Conditional Grant Non-wage, Shs. 1,667,000/= is local revenue, Shs. 1,893,000/= is District Unconditional Grant Non-wage.

The department intends to spend Shs. 23,164,000 /= on wage and Shs. 12,544,000/= on non-wage.