
Vote : 796 Sheema Municipal Council

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Foreword

In line with Sec.9 (1) of the Public Management Act 2015, I hereby submit this Budget Frame Work Paper (BFP). This BFP provides a linkage between the Development Plan, Annual Budget and Work plan of Sheema Municipal Council. It details the performance so far attained in the FY 2019/2020 and the projections for FY 2020/2021. The mission of Sheema Municipal Council is to excel in provision of service delivery and transform the community. This mission feeds into the Vision of the Uganda for both mid- term 2020 and strategic term 2040. As such, Sheema Municipal Council in FY 2020/2021 allocated resources in strategic and productive areas in direction of enhancing the strategic objectives of NDP III. These priorities include road infrastructure, agriculture, and environment management, enhancement of education, health services and physical planning among other priorities. The process of generating this BFP went through a number of stages that involved high levels of participation of stakeholders. IPFs were disseminated to the sector heads through the First Budget call circular. Sector draft plans were formulated, presented and discussed in the Budget conference. The inputs of the conference were captured, harmonized and included in the document. On behalf of Sheema Municipal Council, I would like to thank all the stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, Civil Society Organizations, religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. I wish to appeal to Central Government to analyze our Municipal challenges so that they can be taken up.



Abel kahara, Mayor/Sheema MC

19/12/2019

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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 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Locally Raised Revenues	330,776	82,694	813,204
Discretionary Government Transfers	1,298,247	342,643	1,292,558
Conditional Government Transfers	9,289,061	2,505,278	8,839,929
Other Government Transfers	759,466	141,355	590,820
External Funding	15,000	0	5,000
Grand Total	11,692,551	3,071,970	11,541,510

Revenue Performance in the First Quarter of 2019/20

By the end of Quarter one FY 2019/20, the Sheema Municipal Council had received a cumulative release of Shs. 3,071,970,000/= which was 26.3% of the approved annual budget of Shs. 11,692,551,000/=. The locally raised revenue performed at 25%. Discretionary Government Transfers performed at 26.4% and the Conditional Government Transfers performed at 27%. Other government transfers performed at 18.6% and Donor funding performed at zero percent performance. The performance in terms of the overall budget released to the departments was 26.3%. Shs. 1,869,490,000/= was received as wage representing 25%, Shs. 912,099,000/= as Non wage recurrent indicating 27.4%, Shs. 290,381,000/= as Domestic development indicating 33.3% and no receipt of funds received from the Donor funding.

Planned Revenues for FY 2020/21

Sheema Municipality total budget forecast for FY 2020/2021 is Shs11,541,510,000/=. The planned local revenue for 2020/2021 is estimated at Shs 813,204,000/=. The Municipality expects to improve on the local revenue mobilization through mass sensitization of tax payers, improving on monitoring of tenders and creating new tax base. In FY 2020/2021, Municipality expects to receive a total of central government transfers of Shs.10,728,306,000/= out of which Discretionary transfers will be Shs1,292,558,000/=.of which urban unconditional Grant – Wage is Shs 614,149,000/=. Urban unconditional Grant Non –Wage is Shs 464,789,000/= and Urban Discretionary Grant is Shs 213,620,000/= Conditional Government transfers are budgeted at Shs 8,839,929,000/=of which Development Grant is Shs 651,058,000/=. Sector Conditional Grant Non – Wage is Shs 1,156,916,000/= and Sector Conditional Grant wage is Shs 6,863,810,000/=. Other Government transfers are budgeted at Shs 590,820,000/= meant for Road Fund and support to PLE (UNEB). External financing is budgeted at Shs. 5,000,000/=. It is significant to note that out of the Municipality budget of Shs11,541,510,000/=. the Central Government support accounts for 92.96 percent of the Municipality budget, the local revenue accounts only 7 Percent while donor funding accounting for 0.04 percent.

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

Uganda Shillings Thousands	Approved Budget for FY 2019/20	Cumulative Receipts by End Sept for FY 2019/20	Draft Budget for FY 2020/21
Administration	1,003,732	295,565	566,296
Finance	314,339	78,585	701,844
Statutory Bodies	355,346	88,836	319,480

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Production and Marketing	110,062	29,658	111,537
Health	1,732,995	472,729	1,785,600
Education	6,895,538	1,816,314	6,940,913
Roads and Engineering	936,327	196,301	739,417
Natural Resources	72,706	18,177	80,400
Community Based Services	62,375	15,594	65,753
Planning	169,391	50,277	182,560
Internal Audit	22,506	5,626	24,491
Trade, Industry and Local Development	17,235	4,309	23,220
Grand Total	11,692,551	3,071,970	11,541,510
<i>o/w: Wage:</i>	<i>7,477,960</i>	<i>1,869,490</i>	<i>7,477,960</i>
<i>Non-Wage Recurrent:</i>	<i>3,328,447</i>	<i>912,099</i>	<i>3,173,873</i>
<i>Domestic Devt:</i>	<i>871,144</i>	<i>290,381</i>	<i>884,678</i>
<i>Ext. Financing:</i>	<i>15,000</i>	<i>0</i>	<i>5,000</i>

Expenditure Performance in the First Quarter FY 2019/20

In FY 2019/20, Sheema Municipal Council has an approved budget of Shs. 11,692,551,000/= but by 30th September 2019, it had cumulatively received Shs. 3,071,970,000/= indicating 26.3 percent performance. This performance was due to much receipts from Conditional government transfers worth Shs. 2,505,278,000/= against the Quarter Budget of Shs. 2,322,265,000/=. By 30th September 2019, 26.3 percent of the budget had already received by the Municipal Council. Shs. 3,071,970,000/= has been cumulatively released to the departments indicating 26.3 percent. The departments were tasked to spend the funds as per guidelines.

Planned Expenditures for The FY 2020/21

Expenditure performance for FY 2020/2021 decreased by 1.3% as compared to FY 2019/2020 (from Shs. 11,692,551,000/= to Shs. 11,541,510,000/=) due to decrease in the Other government transfers (road fund) from Shs. 751,466,000/= to Shs. 580,820,000/= and external financing from Shs. 15,000,000/= to Shs. 5,000,000/.

Medium Term Expenditure Plans

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

Challenges in Implementation

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

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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	330,776	82,694	813,204
Local Services Tax	35,000	18,324	67,000
Land Fees	8,250	1,141	13,125
Local Hotel Tax	3,000	240	5,250
Application Fees	5,500	4,131	9,000
Business licenses	58,250	9,155	98,000
Liquor licenses	3,025	849	4,253
Rates – Produced assets – from other govt. units	8,710	75	13,041
Refuse collection charges/Public convenience	180	0	378
Property related Duties/Fees	40,000	1,120	81,000
Advertisements/Bill Boards	3,000	570	4,200
Animal & Crop Husbandry related Levies	8,423	1,395	14,538
Registration (e.g. Births, Deaths, Marriages, etc.) fees	6,250	1,264	11,025
Registration of Businesses	3,000	268	13,000
Educational/Instruction related levies	6,000	0	31,871
Inspection Fees	22,500	3,102	55,423
Market /Gate Charges	104,706	21,065	273,000
Other Fees and Charges	14,982	19,995	119,099
2a. Discretionary Government Transfers	1,298,247	342,643	1,292,558
Urban Unconditional Grant (Non-Wage)	467,121	116,780	464,789
Urban Unconditional Grant (Wage)	614,149	153,537	614,149
Urban Discretionary Development Equalization Grant	216,976	72,325	213,620
2b. Conditional Government Transfer	9,289,061	2,505,278	8,839,929
Sector Conditional Grant (Wage)	6,863,810	1,715,953	6,863,810
Sector Conditional Grant (Non-Wage)	1,157,577	374,017	1,156,916
Sector Development Grant	654,167	218,056	651,058
General Public Service Pension Arrears (Budgeting)	22,212	22,212	0
Salary arrears (Budgeting)	36,290	36,290	0
Pension for Local Governments	168,145	42,036	168,145
Gratuity for Local Governments	386,859	96,715	0
2c. Other Government Transfer	759,466	141,355	590,820
Support to PLE (UNEB)	8,000	0	10,000
Uganda Road Fund (URF)	751,466	141,355	580,820
3. External Financing	15,000	0	5,000

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United Nations Children Fund (UNICEF)	15,000	0	5,000
Total Revenues shares	11,692,551	3,071,970	11,541,510

i) Revenue Performance by September FY 2019/20

Locally Raised Revenues

In Quarter One 2019/20, local revenue received was Shs. 82,694,000/= out of the total budget of Shs. 330,776,000/= indicating 25% performance. This performance was mainly affected by fluctuation in the agricultural prices, low tax base and changes in the climatic conditions.

Central Government Transfers

In Quarter one 2019/20, Shs. 342,643,000/= was received as Discretionary Government Transfers out of the total budget of Shs. 1,298,247,000/= indicating 26.4 percent and Shs. 2,505,278,000/= for conditional government transfers out of the total budget of Shs. 9,289,061,000/= indicating 27% performance and Shs. 141,355,000/= was received as Other Government Transfers out of the total budget of Shs. 759,466,000/= indicating 18.6% performance.

Donor Funding

In Quarter one 2019/20, Sheema municipal council did not receive any receipt from donor funding due to delays of the donor (Marries topes) to release funds to Kabwohe HCIV.

ii) Planned Revenues for FY 2020/21

Locally Raised Revenues

In Financial Year 2020/21 Sheema Municipal Council expects to receive Shs 813,204,000/= as locally raised revenues. Most of the revenue resources are expected to yield 100% performance due to the revenue enhancement strategies being put in place. The Municipal local revenue base will increase due to the creation of other new sources such as sand mining that is expected to yield much more revenue.

Central Government Transfers

In Financial Year 2020/21 Sheema Municipal Council expects to receive Shs. 10,728,306,000/= as Central Government Transfers, Shs. 1,292,558,000/= is Discretionary Government Transfers and Shs. 8,839,929,000/= is Conditional Government Transfers and Shs. 590,820,000/= as Other Government Transfers.

Donor Funding

In Financial Year 2020/21, Sheema Municipal Council expects to receive Shs. 5,000,000/= as Donor funding. All these donor funds are expected from Mariestopes that supplement on the Kabwohe HCIV in provision of health services to our people.

Table on the Revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2019/20	Cumulative Receipts by End Of Sept for FY 2019/20	Draft Budget for FY 2020/21
Sector :Agriculture			
Agricultural Extension Services	50,665	12,666	50,665
District Production Services	59,397	17,298	60,872
Sub- Total of allocation Sector	110,062	29,964	111,537
Sector :Works and Transport			
District, Urban and Community Access Roads	831,561	207,890	719,417

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Municipal Services	104,766	34,922	20,000
<i>Sub- Total of allocation Sector</i>	936,327	242,812	739,417
Sector :Tourism, Trade and Industry			
Commercial Services	17,235	4,309	23,220
<i>Sub- Total of allocation Sector</i>	17,235	4,309	23,220
Sector :Education			
Pre-Primary and Primary Education	3,766,603	932,213	3,757,337
Secondary Education	2,654,483	712,987	2,654,483
Skills Development	406,526	114,658	406,526
Education & Sports Management and Inspection	67,926	19,674	122,567
<i>Sub- Total of allocation Sector</i>	6,895,538	1,779,532	6,940,913
Sector :Health			
Primary Healthcare	673,206	211,532	705,810
Health Management and Supervision	1,059,790	264,947	1,079,790
<i>Sub- Total of allocation Sector</i>	1,732,995	476,479	1,785,600
Sector :Water and Environment			
Natural Resources Management	72,706	23,892	80,400
<i>Sub- Total of allocation Sector</i>	72,706	23,892	80,400
Sector :Social Development			
Community Mobilisation and Empowerment	62,375	15,594	65,753
<i>Sub- Total of allocation Sector</i>	62,375	15,594	65,753
Sector :Public Sector Management			
District and Urban Administration	1,003,732	251,234	566,296
Local Statutory Bodies	355,346	88,836	319,480
Local Government Planning Services	169,391	48,777	182,560
<i>Sub- Total of allocation Sector</i>	1,528,468	388,847	1,068,335
Sector :Accountability			
Financial Management and Accountability(LG)	314,339	78,585	701,844
Internal Audit Services	22,506	5,697	24,491
<i>Sub- Total of allocation Sector</i>	336,845	84,282	726,335

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SECTION B : Workplan Summary

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	994,672	292,545	557,236
Locally Raised Revenues	113,162	28,290	115,000
Multi-Sectoral Transfers to LLGs_Wage	96,618	24,154	0
Urban Unconditional Grant (Non-Wage)	16,927	4,232	23,015
Urban Unconditional Grant (Wage)	154,459	38,615	251,075
General Public Service Pension Arrears (Budgeting)	22,212	22,212	0
Salary arrears (Budgeting)	36,290	36,290	0
Pension for Local Governments	168,145	42,036	168,145
Gratuity for Local Governments	386,859	96,715	0
Development Revenues	9,060	3,020	9,060
Urban Discretionary Development Equalization Grant	9,060	0	9,060
Total Revenues shares	1,003,732	295,565	566,296
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	251,077	62,571	251,075
Non Wage	743,595	146,538	306,160
Development Expenditure			
Domestic Development	9,060	3,020	9,060
Donor Development	0	0	0
Total Expenditure	1,003,732	212,129	566,296

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Administration department has planned for a revenue budget of Shs. 566,296,000/= compared to Shs. 1,003,732,000/= for FY 2019/20 indicating a decrease of 43.6% brought about by non-issuance of IPFs for gratuity and multi-sectoral transfers to LLGs wage by 100% decrease. Out of the total budget for Administration FY 2020/21, Recurrent revenue is Shs. 557,236,000/= compared to Shs. 994,672,000/= of FY 2019/20 indicating 44% decrease and development revenue is Shs. 9,060,000/= for capacity Building and procurement of a computer [from Urban Discretionary Development Equalization Grant] that remained constant compared to FY 2019/20 of Shs. 9,060,000/=. Shs. 115, 000,000/= is locally raised revenue that increased from Shs. 113,162,000/= indicating 1.6% increase, Shs. 251,075,000/= is Urban Un conditional grant wage, Shs 168,145,000/= is pension for Local Governments, Shs. 23,015,000/= is Urban Un conditional grant (non-wage) that increased by 36% compared to FY 2019/20 of Shs. 16,927,000/=.

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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	314,339	78,585	701,844
Locally Raised Revenues	80,500	20,125	439,381
Multi-Sectoral Transfers to LLGs_NonWage	118,044	29,511	0
Urban Unconditional Grant (Non-Wage)	34,209	8,552	180,878
Urban Unconditional Grant (Wage)	81,586	20,397	81,586
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	314,339	78,585	701,844
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	81,586	20,226	81,586
Non Wage	232,753	51,529	620,258
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	314,339	71,755	701,844

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Finance department has planned for a revenue budget of Shs. 701,844,000/= compared to Shs. 314,339,000/= for 2019/20 FY indicating an increase of 123.3% brought about by an increase in local revenue from Shs. 80,500,000 /= in 2019/20 to Shs. 439,381,000/= in 2020/21 FY due to multi sectoral transfers to divisions. Out of the total budget for 2020/21, Shs. 439,381,000/= is locally raised revenue that increased compared to FY 2019/20 by 123.3%, Shs. 81,586,000/= is Urban Un conditional grant ±wage that remained constant, Shs. 180,878,000/= is Urban Un conditional grant (non-wage) that increased by 455.4% in FY 2020/2021 from Shs.34,209,000/=. The department will spend Shs. 81,586,000/= on wage and Shs. 620,258,000/= on non-wage.

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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	355,346	88,836	319,480
Locally Raised Revenues	41,199	10,300	62,923
Multi-Sectoral Transfers to LLGs_NonWage	0	0	0
Urban Unconditional Grant (Non-Wage)	271,785	67,946	214,196
Urban Unconditional Grant (Wage)	42,361	10,590	42,361
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	355,346	88,836	319,480
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	42,361	8,918	42,361
Non Wage	312,985	66,120	277,119
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	355,346	75,038	319,480

Narrative of Workplan Revenues and Expenditure

In FY 2020/21, the total budget for the Statutory Bodies department is Shs. 319,480,000/= compared to Shs. 355,346,000/= for FY 2019/20 implying a decrease of 10.1% brought about by a decrease in the urban unconditional non-wage allocation from Shs. 271,785,000/= in FY 2019/20 to Shs. 214,196,000/= in FY 2020/21 indicating 21.2% decrease. Out of the total budget for FY 2020/21, Shs. 42,361,000/= is wage that remained constant, Shs. 62,923,000/= is locally raised revenue that increased compared to that of FY 2019/20 by 52.7% and Shs. 214,196,000/= is Urban Un conditional grant non-wage that reduced compared to Shs. 271,785,000/= indicating a decrease of 21.2% brought about by decrease in allocation of ex-gratia.

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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	84,348	21,087	85,823
Locally Raised Revenues	2,000	500	4,000
Urban Unconditional Grant (Non-Wage)	0	0	0
Urban Unconditional Grant (Wage)	18,888	4,722	18,888
Sector Conditional Grant (Wage)	31,777	7,944	31,777
Sector Conditional Grant (Non-Wage)	31,683	7,921	31,158
Development Revenues	25,714	8,571	25,714
Sector Development Grant	25,714	0	25,714
Total Revenues shares	110,062	29,658	111,537
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	50,665	10,857	50,665
Non Wage	33,683	7,399	35,158
Development Expenditure			
Domestic Development	25,714	750	25,714
Donor Development	0	0	0
Total Expenditure	110,062	19,006	111,537

Narrative of Workplan Revenues and Expenditure

In 2020/21, the Production Department has planned for an annual budget of Sh. 111,537,000/= compared to Sh. 110,062,000/= of FY 2019/20 implying 1.3% increase. The increase is a result of an increase in local revenue by 100%. Out of the total budget of 111,537,000/= for FY 2020/21, locally raised revenues increased compared to that of FY 2019/2020 from Shs.2,000,000/= to Shs. 4,000,000/= indicating 100%, Urban Unconditional Grant (wage) remained constant(100%) at Shs. 18,888,000/=, sector Conditional Grant Wage at Shs. 31,777,000/= has remained constant, Sector Development Grant has remained constant to Shs. 25,714,000/= and sector Conditional Grant (Non-Wage) also reduced by 1.7% to Shs. 31,158,000/= from Shs.31,683,000/=. The department intends to spend shs. 50,665,000/= on wage, Shs. 35,158,000/= on non-wage and Shs. 25,714,000 on domestic development in FY 2020/21.

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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	1,199,230	299,807	1,236,834
Locally Raised Revenues	395	99	36,000
Urban Unconditional Grant (Non-Wage)	0	0	2,000
Sector Conditional Grant (Wage)	1,113,257	278,314	1,113,257
Sector Conditional Grant (Non-Wage)	85,577	21,394	85,577
Development Revenues	533,766	172,922	548,766
External Financing	15,000	0	5,000
Urban Discretionary Development Equalization Grant	8,000	0	33,000
Sector Development Grant	510,766	0	510,766
Total Revenues shares	1,732,995	472,729	1,785,600
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	1,113,257	254,027	1,113,257
Non Wage	85,972	17,984	123,577
Development Expenditure			
Domestic Development	518,766	8,745	543,766
Donor Development	15,000	0	5,000
Total Expenditure	1,732,995	280,756	1,785,600

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Health sector has budgeted for Shs. 1,785,600,000/= implying an increase of 3.0% as compared to FY 2019/20 budget of Shs. 1,732,995,000/=. This is as a result of an increase in the local revenue from Shs. 395,000/= in FY 2019/2020 to Shs. 36,000,000/= in FY 2020/2021 indicating 9013.9% increase. Out of the total budget for FY 2020/21 of Shs. 1,785,600,000/=. Shs. 36,000,000/= is locally raised revenue compared to Shs. 395,000/= in FY 2019/20 implying an increase of 9013.9% , Shs. 1,113,257,000/= is Sector Conditional grant wage that has remained constant, Shs. 85,577,000/= is Sector conditional grant non-wage that is the same as that of FY 2019/20, Shs. 5,000,000/= is donor funding (from Mariestopes) that decreased by 150% compared to Shs. 15,000,000/= in FY 2019/2020 and Shs. 510,766,000/= is Sector Development Grant that has remained constant and Shs. 8,000,000/= is Urban Discretionary Development Equalization Grant that remained constant. In 2020/21, the department plans to Spend Shs. 1,113,257,000/= on wage, Shs. 85,792,000/= on non-wage, Shs. 5,000,000/= from External financing and Shs. 510,766,000/= on Domestic Development.

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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			
Recurrent Revenues	6,777,850	1,777,085	6,826,335
Locally Raised Revenues	2,515	629	49,000
Other Transfers from Central Government	8,000	0	10,000
Urban Unconditional Grant (Non-Wage)	500	125	500
Urban Unconditional Grant (Wage)	32,590	8,147	32,590
Sector Conditional Grant (Wage)	5,718,776	1,429,694	5,718,776
Sector Conditional Grant (Non-Wage)	1,015,469	338,490	1,015,469
Development Revenues	117,687	39,229	114,578
Other Transfers from Central Government	0	0	0
Sector Development Grant	117,687	0	114,578
Total Revenues shares	6,895,538	1,816,314	6,940,913
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	5,751,366	1,379,744	5,751,366
Non Wage	1,026,485	339,036	1,074,969
Development Expenditure			
Domestic Development	117,687	0	114,578
Donor Development	0	0	0
Total Expenditure	6,895,538	1,718,780	6,940,913

Narrative of Workplan Revenues and Expenditure

In Financial year 2020/21, the Education Department has planned for an annual budget of shs. 6,940,913,000/= compared to shs. 6,895,538,000 of FY 2019/20 implying 0.7% increase. The increase is as result of a rise by 7690.1% in the local revenue from Shs. 629,000/= to shs. 49,000,000/= and 25% increase on other government transfers to Shs. 10,000,000 from shs. 8,000,000/= in FY 2019/20. Out of the budget of Shs. 6,940,913,000/= for FY 2020/21, locally raised revenue has increased by 7690.1% from Shs. 629,000/= to Shs. 49,000,000/=. Urban Unconditional Grant (Non-wage) has remained constant, Urban Unconditional Grant (Wage) has remained constant, sector conditional Grant ±Wage also remained the same and Sector Development Grant remains constant. In FY 2020/21, the department intends to spend Shs. 5,751,366,000/= on wage, Shs. 1,074,969,000/= on non-wage and Shs. 114,578,000/= on domestic development.

Vote : 796 Sheema Municipal Council

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	831,561	161,378	649,417
Locally Raised Revenues	35,498	8,875	20,000
Other Transfers from Central Government	751,466	141,355	580,820
Urban Unconditional Grant (Non-Wage)	0	0	4,000
Urban Unconditional Grant (Wage)	44,597	11,149	44,597
Development Revenues	104,766	34,922	90,000
Locally Raised Revenues	0	0	20,000
Urban Discretionary Development Equalization Grant	104,766	0	70,000
Total Revenues shares	936,327	196,301	739,417
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,597	5,704	44,597
Non Wage	786,964	79,826	604,820
Development Expenditure			
Domestic Development	104,766	0	90,000
Donor Development	0	0	0
Total Expenditure	936,327	85,530	739,417

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the department of Roads and Engineering has planned for a revenue budget of Shs. 739,417,000/= compared to Shs. 936,327,000/= of FY 2019/20 implying a decrease of 21% brought about by a decrease in other government transfers from Shs. 751,466,000/= in 2019/20 to 580,820,000 in 2020/21 indicating 22.7% decrease. Out of the total budget of Shs. 739,417,000/= for FY 2020/21, Shs. 44,597,000/= is Urban Un conditional grant wage that has remained constant, Shs. 40,000,000/= is locally raised revenue that increased by 12.6% compared to that of FY 2019/2020 of Shs. 35,498,000, Shs. 580,820,000/= is Uganda Road Fund compared to Shs. 751,466,000/= in FY 2019/2020 implying 22.7% reduction and Shs. 70,000,000/= is UDDEG that decreased by 33.2% from that of FY 2019/2020 Shs. 104,766,000/=. In 2020/21, the department will spend Shs. 44,597,000/= on wage Shs. 604,820,000/= on non-wage and Shs. 90,000,000/= on domestic development.

Vote : 796 Sheema Municipal Council

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	72,706	18,177	77,400
Locally Raised Revenues	37,206	9,302	39,000
Urban Unconditional Grant (Non-Wage)	9,100	2,275	12,000
Urban Unconditional Grant (Wage)	26,400	6,600	26,400
Development Revenues	0	0	3,000
Locally Raised Revenues	0	0	0
Urban Discretionary Development Equalization Grant	0	0	3,000
Total Revenues shares	72,706	18,177	80,400
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	26,400	4,035	26,400
Non Wage	46,306	3,347	51,000
Development Expenditure			
Domestic Development	0	0	3,000
Donor Development	0	0	0
Total Expenditure	72,706	7,382	80,400

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the Natural Resources department has planned for a budget of Shs. 80,400,000/= compared to the budget of FY 2019/20 of Shs. 72,706,000/= implying 10.6% increase. The deviation is as result of an increase by 31.9% on urban unconditional grant non-wage and 4.8% increase on local revenue. Out of the planned budget of shs. 80,400,000/= for FY 2020/21, locally raised revenues has increased by 4.8% compared by in FY 2019/2020 at Shs. 1,794,000/= to Shs. 39,000,000/=. Urban Unconditional grant (Non-Wage) has increased by 31.9% to Shs. 12,000,000/= against shs. 9,100,000/= in this FY, Urban Unconditional Grant (wage) has remained constant at shs. 26,400,000/=. The department intends to spend shs. 26,400,000/= on wage and shs. 51,000,000/= on non-wage and Shs. 3,000,000 in FY 2020/2021.

Vote : 796 Sheema Municipal Council

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	62,375	15,594	65,753
Locally Raised Revenues	1,500	375	4,000
Urban Unconditional Grant (Non-Wage)	500	125	1,500
Urban Unconditional Grant (Wage)	43,545	10,886	43,545
Sector Conditional Grant (Non-Wage)	16,830	4,207	16,708
Development Revenues	0	0	0
Other Transfers from Central Government	0	0	0
Total Revenues shares	62,375	15,594	65,753
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	43,545	5,861	43,545
Non Wage	18,830	3,735	22,208
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	62,375	9,596	65,753

Narrative of Workplan Revenues and Expenditure

In Financial Year 2020/21, the Community Based services department has planned for budget of shs. 65,753,000/= compared to shs. 62,375,000/= in FY2019/20 implying an increase of 5.4%. The increase is as result of increased IPFs of the sector local revenue by 166.7% from Shs. 1,500/= to Shs. 4,000,000/= in FY 2020/2021. Out of the planned Budget of Shs. 65,753,000/=, locally raised revenue increased by 166.7% from Shs. 1,500,000/= to Shs. 4,000,000/= in FY 2020/2021, Urban Unconditional Grant (Non-Wage) increased by 200% in FY 2020/2021 to Shs. 1,500,000/= from Shs. 500,000/= in this FY, Urban Unconditional Grant ±wage shs. 43,545,000/= has remained constant, Sector Conditional Grant (Non-Wage) reduced by 0.7% to Shs. 16,708,000/= from shs. 16,830,000/=. The department will spend shs. 43,545,000/= on wage, shs. 22,208,000/= on non-wage that increased by 17.9% from Shs. 18,830,000/= to Shs. 22,208,000/= in FY 2020/21.

Vote : 796 Sheema Municipal Council

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	74,241	18,560	84,000
Locally Raised Revenues	10,900	2,725	14,000
Urban Unconditional Grant (Non-Wage)	9,341	2,335	16,000
Urban Unconditional Grant (Wage)	54,000	13,500	54,000
Development Revenues	95,150	31,717	98,560
Multi-Sectoral Transfers to LLGs_Gou	92,663	0	0
Urban Discretionary Development Equalization Grant	2,487	0	98,560
Total Revenues shares	169,391	50,277	182,560
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	54,000	7,034	54,000
Non Wage	20,241	1,985	30,000
Development Expenditure			
Domestic Development	95,150	30,888	98,560
Donor Development	0	0	0
Total Expenditure	169,391	39,906	182,560

Narrative of Workplan Revenues and Expenditure

In FY 2020-2021, the planning Unit planned to use a revenue budget of Shs. 182,560,000/= compared to Shs. 169,391,000/= of 2019/20 implying an increase of 7.8% brought about by an increase in local revenue from Shs. 10,900,000/= to Shs. 14,000,000/= implying 28.4% increase. Out of the total budget for 2020/2021, the Total Recurrent Budget is Shs. 84,000,000/=, accounting for 46% of the budget while the total Development Budget is Shs. 98,560,000/= indicating 54% of the total budget. Shs. 14,000,000/= is from locally raised revenues that increased by 28.4% from Shs. 10,900,000/= in FY 2019/2020, Shs. 16,000,000/= is from Urban Unconditional Grant [Non-Wage] that increased by 71.3% compared to Shs. 9,341,000/= in FY 2019/2020, Shs. 54,000,000/= is from Urban Unconditional Grant [Wage] that that has remained constant, Shs. 98,560,000/= for UDDEG budget Allocation to the planning department. The department will spend Shs. 54,000,000/= on wage, Shs. 30,000,000/= on Non-Wage Recurrent, Shs. 98,560,000/= for planning unit that will be spent on monitoring of DDEG projects and transfers to divisions.

Vote : 796 Sheema Municipal Council

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	22,506	5,626	24,491
Locally Raised Revenues	4,900	1,225	4,900
Urban Unconditional Grant (Non-Wage)	5,715	1,429	7,700
Urban Unconditional Grant (Wage)	11,891	2,973	11,891
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	22,506	5,626	24,491
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	11,891	2,353	11,891
Non Wage	10,615	2,402	12,600
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	22,506	4,755	24,491

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Internal Audit department has planned for Shs. 24,491,000/= of which local revenue is Shs. 4,900,000/=, Shs. 7,700,000/= is Urban Unconditional grant non-wage and Shs. 11,891,000/= is for Wage. In the same period, the department revenues has increased by 8.8% compared to that of Shs. 22,506,000/= in FY 2019/2020 due to increase in urban unconditional grant non -wage by 34.7% compared to that in FY 2019/2020. The internal audit will spend Shs. 11,891,000/= on wage and Shs. 12,600,000/= on the non-wage in FY 2020/2021.

Vote : 796 Sheema Municipal Council

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	17,235	4,309	23,220
Locally Raised Revenues	1,000	250	5,000
Urban Unconditional Grant (Non-Wage)	1,000	250	3,000
Urban Unconditional Grant (Wage)	7,216	1,804	7,216
Sector Conditional Grant (Non-Wage)	8,019	2,005	8,004
Development Revenues	0	0	0
No Data Found			
Total Revenues shares	17,235	4,309	23,220
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	7,216	508	7,216
Non Wage	10,019	2,061	16,004
Development Expenditure			
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	17,235	2,569	23,220

Narrative of Workplan Revenues and Expenditure

In FY 2020/2021, the Trade, Industry and Local Development department has planned for Shs. 23,220,000/= of which local revenue is Shs. 5,000,000/= indicating 21.5% of the total budget, Shs. 3,000,000/= is Urban Unconditional grant non-wage indicating 12.9 % of the budget and Shs. 8,004,000/= is for Sector Conditional grant non-wage implying 34.5% of the annual budget and Shs. 7,216,000/= is meant for the urban wage that takes 31.1% of the total budget. The department will spend all the annual budget of Shs. 23,220,000/= on non-wage and wage.