

Vote :793 Apac Municipal Council**FY 2019/20****Terms and Conditions**

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in **2019/20**. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY **2019/20** subject to the availability of budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY **2019/20**.

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

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

Signature :

Signature :



Ssebudde Joseph/Town Clerk Apac Municipal Council

(Accounting Officer)

Signed on Date: _____



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

Signed on Date: _____

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FY 2019/20**PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS (start on new page)**

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

Vote :793 Apac Municipal Council**FY 2019/20****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 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Locally Raised Revenues	200,000	111,027	127,999
Discretionary Government Transfers	1,158,104	913,589	8,965,394
Conditional Government Transfers	4,010,238	3,031,404	4,178,195
Other Government Transfers	676,947	445,869	468,877
External Financing	0	0	0
Grand Total	6,045,289	4,501,890	13,740,465

Revenue Performance by end of March of the Running FY

Apac Municipality had a total budget of US\$ 6,045,289,000 for the FY2018/2019. The cumulative receipts by the end of March amounted to US\$ 4,501,890,000 only representing 74% of the approved budget. The bulk of the receipts was Conditional government transfers amounting to US\$ 3,031,404,000 translating to 76% of the approved budget, Discretionary Government Transfers US\$ 913,589,000 which is 79% of the approved annual budget and Other Government Transfers of US\$ 445,869,000 Which is 66% of the approved budget. US\$ 111,027,000 was realized from Locally raised revenues translating into 56% of the approved budget. The municipal has not yet attracted any donor. These receipts were disbursed to various departments to execute approved activities. During Quarter Three, up to 74% had been utilized by various sectors for planned interventions, the remaining 26% are expected to be utilized during quarter four based on the approved annual work plans and budgets. However sources from other Central government transfers like UWEP fund for last year were released to various groups accounts in quarter one.

Planned Revenues for next FY

For the year 2019_2020, Apac Municipal planned to receive a total of US\$ 13,740,465,000 as compared to 6,045,289,000 for FY2018_19. The increment came from new IPF for USMID programme. Out of these, US\$ 127,999,000 is expected from Locally raised revenues as compared to US\$ 200,000 for the previous FY 2018/2019. This shows there has been a decrease arising from low collection in the previous years local revenues, US\$ 8,965,394,000 from Discretionary Government Transfers, US\$ 4,178,195,000 from Conditional Government Transfers and US\$ 468,877,000 is expected from Other Government Transfers.

Expenditure Performance in Third quarter of Running FY and Plans for the next FY by Department

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
Administration	567,860	422,560	1,375,616
Finance	200,677	147,674	237,868
Statutory Bodies	165,829	127,705	187,713
Production and Marketing	127,176	101,372	106,180
Health	265,249	196,088	317,053
Education	3,682,363	2,777,026	3,715,476
Roads and Engineering	489,616	407,199	7,329,962
Natural Resources	119,937	106,719	124,437

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Community Based Services	355,951	163,705	244,919
Planning	35,736	27,186	48,000
Internal Audit	34,896	24,656	31,048
Trade, Industry and Local Development	0	0	22,193
Grand Total	6,045,289	4,501,890	13,740,465
<i>o/w: Wage:</i>	<i>3,717,903</i>	<i>2,797,553</i>	<i>3,818,414</i>
<i>Non-Wage Recurrent:</i>	<i>1,897,191</i>	<i>1,271,641</i>	<i>1,817,146</i>
<i>Domestic Devt:</i>	<i>430,195</i>	<i>432,695</i>	<i>8,104,905</i>
<i>External Financing:</i>	<i>0</i>	<i>0</i>	<i>0</i>

Expenditure Performance by end of March FY 2018/19

Generally all the municipal departments performed fairly well during the third quarter of FY 2018/2019. Out of 4,501,890,000 shillings received, 4,083,656,000 shillings was spent by departments which is 68% of the budget spent. The performance is below average of 75% mainly due to late releases of funds to the municipal general fund account and consequently to department's accounts of the municipality, ongoing construction and capital development projects that requires procurement and bidding procedures.

Planned Expenditures for the FY 2019/20

The Municipal planned to spend US\$ 13,740,465,000 and the budget strategy has been developed in line with National development Plan and Municipal five year Development plan. Most of the capital projects have been planned for under Roads and Engineering, administration, health, education and Natural Resources. The bulk of which is in Roads and Engineering arising from enrollment into USMID program, Natural resources department where greatest percentage of the UDDEG funds for municipal development have been allocated for completion of the drawing of structural and physical development plan and, education sector has construction of seed schools, supply of desks in schools and latrine construction. Other recurrent activities has been planned across departments.

Medium Term Expenditure Plans

Road works, Construction of office block, Drawing of the physical and structural plan of the municipal including mapping up of the extended boundaries, construction of seed schools in the divisions with no secondary schools, latrines in primary and secondary schools to cater for the needs of both able and disabled boys and girls. Supply of desks, classroom rehabilitation, Tree planting, upgrading and opening up of new roads, continued support to women and youth groups for wealth creation

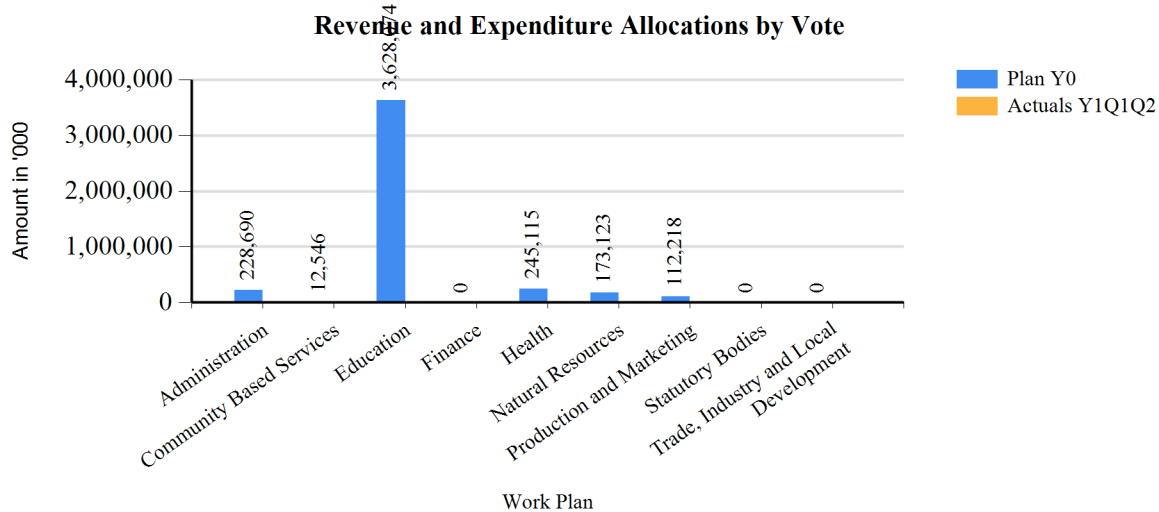
Challenges in Implementation

The biggest challenge the municipal is facing still remains inadequate funding from central government transfers and local revenues received, inadequate office space There is still no donor funding agency supporting the municipal council. This makes it difficult to implement all the activities.

G1: Graph on the revenue and expenditure allocations by Department

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Revenue Performance, Plans and projections by Source

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
1. Locally Raised Revenues	200,000	111,027	127,999
Advertisements/Bill Boards	2,550	587	2,500
Agency Fees	350	0	0
Animal & Crop Husbandry related Levies	600	0	600
Application Fees	2,800	2,493	2,000
Business licenses	51,755	23,232	21,346
Ground rent	20,875	5,876	12,375
Group registration	1,000	800	0
Inspection Fees	4,200	5,803	1,000
Interest from other government units	600	1,631	3,000
Land Fees	11,000	6,333	5,000
Liquor licenses	200	0	0
Local Hotel Tax	1,100	306	1,000
Local Services Tax	8,910	22,715	11,091
Market /Gate Charges	30,700	22,095	30,740
Miscellaneous receipts/income	2,600	2,491	500
Occupational Permits	1,500	420	2,000
Other Fees and Charges	7,600	6,791	5,000
Other licenses	0	0	397
Park Fees	12,000	6,010	10,000
Property related Duties/Fees	18,160	957	15,000

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Refuse collection charges/Public convenience	500	8	0
Registration (e.g. Births, Deaths, Marriages, etc.) fees	1,700	1,680	1,950
Registration of Businesses	2,100	800	2,500
Sale of Land	10,000	0	0
Stamp duty	7,200	0	0
2a. Discretionary Government Transfers	1,158,104	913,589	8,965,394
Urban Discretionary Development Equalization Grant	172,319	172,319	7,934,655
Urban Unconditional Grant (Non-Wage)	306,506	229,879	327,282
Urban Unconditional Grant (Wage)	679,279	511,390	703,458
2b. Conditional Government Transfer	4,010,238	3,031,404	4,178,195
Sector Conditional Grant (Wage)	3,038,624	2,286,163	3,114,957
Sector Conditional Grant (Non-Wage)	658,172	445,691	774,133
Sector Development Grant	257,876	257,876	142,228
Transitional Development Grant	0	0	28,022
Pension for Local Governments	48,824	36,618	62,114
Gratuity for Local Governments	6,742	5,057	56,742
2c. Other Government Transfer	676,947	445,869	468,877
Support to PLE (UNEB)	3,000	2,953	4,200
Uganda Road Fund (URF)	407,481	345,742	298,549
Uganda Women Entrepreneurship Program(UWEP)	107,020	97,175	0
Youth Livelihood Programme (YLP)	159,446	0	166,128
3. External Financing	0	0	0
N/A			
Total Revenues shares	6,045,289	4,501,890	13,740,465

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i) Revenue Performance by March FY 2018/19

Locally Raised Revenues

Apac Municipality had a total budget of US\$ 6,045,289,000 for the FY2018/2019. The cumulative receipts by the end of March amounted to US\$ 4,501,890,000 only representing 74% of the approved budget. The bulk of the receipts was Conditional government transfers amounting to US\$ 3,031,404,000 translating to 76% of the approved budget, Discretionary Government Transfers US\$ 913,589,000 which is 79% of the approved annual budget and Other Government Transfers of US\$ 445,869,000 Which is 66% of the approved budget. US\$ 111,027,000 was realized from Locally raised revenues translating into 56% of the approved budget.

Central Government Transfers

Conditional government transfers amounting to US\$ 3,031,404,000 translating to 76% of the approved budget, Discretionary Government Transfers US\$ 913,589,000 which is 79% of the approved annual budget and Other Government Transfers of US\$ 445,869,000 Which is 66% of the approved budget.

External Financing

The municipal has not yet attracted any donor.

ii) Planned Revenues for FY 2019/20

Locally Raised Revenues

For the year 2019_2020, Apac Municipal planned to receive a total of US\$ 13,740,465,000 as compared to 6,045,289,000 for FY2018_19. The increment came from new IPF for USMID programme. Out of these, US\$ 127,999,000 is expected from Locally raised revenues as compared to US\$ 200,000 for the previous FY 2018/2019. This shows there has been a decrease from Local revenues projection sources mainly from a drop in previous years collection.

Central Government Transfers

US\$ 8,965,394,000 is expected from Discretionary Government Transfers, US\$ 4,178,195,000 from Conditional Government Transfers and US\$ 468,877,000 is expected from Other Government Transfers.

External Financing

Nothing will be expected from donor funds as the municipality has not attracted any donor agency.

Table on the revenues and Budget by Sector and Programme

<i>Uganda Shillings Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End Of March for FY 2018/19	Approved Budget for FY 2019/20
Sector :Agriculture			
Agricultural Extension Services	98,307	76,584	64,466
District Production Services	5,389	2,593	41,714
District Commercial Services	23,480	14,018	0
Sub- Total of allocation Sector	127,176	93,195	106,180
Sector :Works and Transport			
District, Urban and Community Access Roads	412,465	252,086	303,049
District Engineering Services	73,051	24,084	55,000
Municipal Services	4,100	3,134	6,971,913
Sub- Total of allocation Sector	489,616	279,304	7,329,962

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Sector :Tourism, Trade and Industry			
Commercial Services	0	0	22,193
Sub- Total of allocation Sector	0	0	22,193
Sector :Education			
Pre-Primary and Primary Education	1,990,968	1,431,243	1,951,886
Secondary Education	1,196,379	815,993	1,255,820
Skills Development	393,503	318,032	393,503
Education & Sports Management and Inspection	101,513	56,373	114,268
Sub- Total of allocation Sector	3,682,363	2,621,642	3,715,476
Sector :Health			
Primary Healthcare	69,742	20,278	309,433
Health Management and Supervision	195,507	146,630	7,620
Sub- Total of allocation Sector	265,249	166,908	317,053
Sector :Water and Environment			
Natural Resources Management	119,937	75,538	124,437
Sub- Total of allocation Sector	119,937	75,538	124,437
Sector :Social Development			
Community Mobilisation and Empowerment	355,951	160,688	244,919
Sub- Total of allocation Sector	355,951	160,688	244,919
Sector :Public Sector Management			
District and Urban Administration	567,860	387,579	1,375,616
Local Statutory Bodies	165,829	112,407	187,713
Local Government Planning Services	35,736	25,836	48,000
Sub- Total of allocation Sector	769,425	525,822	1,611,328
Sector :Accountability			
Financial Management and Accountability(LG)	200,677	144,228	237,868
Internal Audit Services	34,896	24,656	31,048
Sub- Total of allocation Sector	235,573	168,884	268,916

SECTION B : Workplan Summary**Workplan Title : Administration**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	482,590	336,562	494,162
Gratuity for Local Governments	6,742	5,057	56,742
Locally Raised Revenues	34,486	16,707	10,176

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Multi-Sectoral Transfers to LLGs_NonWage	79,033	37,574	50,837
Pension for Local Governments	48,824	36,618	62,114
Urban Unconditional Grant (Non-Wage)	43,505	36,174	43,505
Urban Unconditional Grant (Wage)	270,000	204,431	270,787
Development Revenues	85,270	85,998	881,454
Multi-Sectoral Transfers to LLGs_Gou	58,544	59,272	56,245
Urban Discretionary Development Equalization Grant	26,726	26,726	825,209
Total Revenues shares	567,860	422,560	1,375,616
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	270,000	202,500	270,787
Non Wage	212,590	122,651	223,374
Development Expenditure			
Domestic Development	85,270	62,428	881,454
External Financing	0	0	0
Total Expenditure	567,860	387,579	1,375,616

Narrative of Workplan Revenues and Expenditure

During the FY 2019/2020, the department of administration expects to get a total revenues of US\$ 1,375,616,000 as compared to US\$ 567,860,000 for the previous year 2018/2019. There is increment of this revenues due to the fact that the ipf for capacity building under USMID. The department allocated this revenues to output considering critical areas of implementation of the planned activities.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Finance**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	200,677	147,674	237,868
Locally Raised Revenues	18,647	12,369	20,112
Multi-Sectoral Transfers to LLGs_NonWage	30,000	21,283	34,743
Urban Unconditional Grant (Non-Wage)	42,663	31,997	42,663
Urban Unconditional Grant (Wage)	109,367	82,025	140,350
Development Revenues	0	0	0
N/A			
Total Revenues shares	200,677	147,674	237,868
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	109,367	81,880	140,350
Non Wage	91,310	62,347	97,517
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	200,677	144,228	237,868

Narrative of Workplan Revenues and Expenditure

The department of Finance expects to receive a total of Ugx 237,868,000 in the FY2019/2020 as compared to Ugx 200,677,000 for the previous FY2018/2019. The increment is due to more allocation from Local Revenue and Unconditional Grant- Wage to cater for Annual salary increment across all staff as per the salary structure. The department then plan to spend this revenue considering critical areas on implementation of activities planned in order to realize key performance outputs.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Statutory Bodies**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	165,829	127,705	187,713
Locally Raised Revenues	12,048	17,386	18,824
Multi-Sectoral Transfers to LLGs_NonWage	24,574	13,414	17,450
Multi-Sectoral Transfers to LLGs_Wage	14,976	11,232	0
Urban Unconditional Grant (Non-Wage)	91,510	68,633	109,943
Urban Unconditional Grant (Wage)	22,720	17,040	41,496
Development Revenues	0	0	0
N/A			
Total Revenues shares	165,829	127,705	187,713
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	37,696	28,272	41,496
Non Wage	128,133	84,135	146,217
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	165,829	112,407	187,713

Narrative of Workplan Revenues and Expenditure

The department of Statutory body expects to receive a total of UGX 187,713,000 compared to UGX 165,829,000 for the previous FY 2018/19. There has been an increment in this year's budget allocation arising from more allocation from Multi-sectoral transfers to Lower Local Governments Wage, Local Revenue and Unconditional Grant Non-wage. This revenue was allocated to outputs considering critical implementation activities planned.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Production and Marketing**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	101,394	75,591	80,466
Locally Raised Revenues	2,000	750	1,000
Sector Conditional Grant (Non-Wage)	54,776	41,082	44,806
Sector Conditional Grant (Wage)	31,660	24,040	31,660
Urban Unconditional Grant (Non-Wage)	0	0	3,000
Urban Unconditional Grant (Wage)	12,958	9,718	0
Development Revenues	25,781	25,781	25,714
Sector Development Grant	25,781	25,781	25,714
Total Revenues shares	127,176	101,372	106,180
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	44,618	33,464	31,660
Non Wage	56,776	41,832	48,806
Development Expenditure			
Domestic Development	25,781	17,900	25,714
External Financing	0	0	0
Total Expenditure	127,176	93,195	106,180

Narrative of Workplan Revenues and Expenditure

During financial year 2019/2020 , the department of production and marketing expects to receive a total UGX 106,180,000 as compared to UGX 127,176,000 for the previous financial year budget of 2018/2019 .The decreament has been due to decreament in allocation of sector conditional grant non wage from uGX 54,776,000 to UGX 44,805,000 , local revenue from UGX 5,000,000 to UGX 1,000,000 conditional grant wage from UGX 44,678,000 to 31,660,000,unconditional grant non wage UGX 3,000,000 developent grant fromUGX 25,781,250 to 25,713,000 The department planned to utilize this revenue basing on allocation done in consideration of critical areas of implementation of activities planned to realized output.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Health**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	261,249	192,088	285,031
Locally Raised Revenues	9,484	9,340	7,500
Multi-Sectoral Transfers to LLGs_NonWage	39,931	23,674	42,779
Sector Conditional Grant (Non-Wage)	13,587	10,190	46,505
Sector Conditional Grant (Wage)	188,247	141,383	188,247
Urban Unconditional Grant (Non-Wage)	10,000	7,500	0
Development Revenues	4,000	4,000	32,022
Multi-Sectoral Transfers to LLGs_Gou	4,000	4,000	4,000
Transitional Development Grant	0	0	28,022
Total Revenues shares	265,249	196,088	317,053
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	188,247	141,185	188,247
Non Wage	73,001	25,723	96,784
Development Expenditure			
Domestic Development	4,000	0	32,022
External Financing	0	0	0
Total Expenditure	265,249	166,908	317,053

Narrative of Workplan Revenues and Expenditure

During FY 2019/2020, the department of health is to receive a total of US\$ 317,053,000 as compared to US\$ 265,249,000 for FY 2018/2019. There has been an increment of allocation due to more allocation of sector conditional grant non wage and a new allocation of transitional development grant. This revenue was allocated to output based on critical areas of implementation of activities that have been planned.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Education**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	3,450,269	2,544,932	3,598,963
Locally Raised Revenues	5,048	1,050	1,500
Multi-Sectoral Transfers to LLGs_NonWage	0	0	4,000
Other Transfers from Central Government	3,000	2,953	4,200
Sector Conditional Grant (Non-Wage)	577,263	385,009	660,674
Sector Conditional Grant (Wage)	2,818,717	2,120,739	2,895,049
Urban Unconditional Grant (Non-Wage)	3,500	2,625	3,500
Urban Unconditional Grant (Wage)	42,741	32,056	30,040
Development Revenues	232,095	232,095	116,514
Sector Development Grant	232,095	232,095	116,514
Total Revenues shares	3,682,363	2,777,026	3,715,476
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	2,861,458	2,152,795	2,925,089
Non Wage	588,811	377,525	673,874
Development Expenditure			
Domestic Development	232,095	91,322	116,514
External Financing	0	0	0
Total Expenditure	3,682,363	2,621,642	3,715,476

Narrative of Workplan Revenues and Expenditure

In the FY 2019/2020, Education department will receive a total of UGX 3,715,476,000 as compared to UGX 3,682,363,000 for the previous FY 2018/2019. This is due to increment on allocation of sector conditional grant for domestic development activities. The revenue is broken down as follows: UGX 116,514,000 is for domestic development; UGX 30,040,000 is for unconditional grant (Wage); UGX 2,895,049,000 is for sector conditional grant (wage) while UGX 673,874,000 is for non wage recurrent activities both at the centre and at LLG.

The revenue will be spent as per planned outputs for the year 2019/2020 considering critical outputs in the planned activities.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Roads and Engineering**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	481,016	398,599	365,761
Locally Raised Revenues	4,059	750	1,500
Other Transfers from Central Government	407,481	345,742	298,549
Urban Unconditional Grant (Non-Wage)	3,000	2,250	3,000
Urban Unconditional Grant (Wage)	66,476	49,857	62,712
Development Revenues	8,600	8,600	6,964,201
Urban Discretionary Development Equalization Grant	8,600	8,600	6,964,201
Total Revenues shares	489,616	407,199	7,329,962
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	66,476	44,456	62,712
Non Wage	414,540	227,104	303,049
Development Expenditure			
Domestic Development	8,600	7,744	6,964,201
External Financing	0	0	0
Total Expenditure	489,616	279,304	7,329,962

Narrative of Workplan Revenues and Expenditure

The department of works and engineering intend to utilized Ugx. 7,329,962,000 for the financial year 2019/2020, in the following areas Ugx. 62,712,000 for wages. Ugx 298,549,000 from sector conditional grant non wage URF for the Manual maintenance of 108 km of urban roads, 25 km mechanized maintenance, 9km periodic maintenance, address bottle neck on ten community access roads, maintain and service vehicles, Ugx 1,500,000 from local revenue for community sensitization, Ugx 3,000,000 from un conditional Grant non wage for for other utilities under road maintenance, Ugx 6,964,201,000 from DDEG for environmental screening, 1.5 km of dual carriage way street road construction and maintenance of buildings. There has been an increase in allocation as compared to the previous years budget of Ugx 489,616,000 due to more allocation from Other Government transfers. This revenues has been allocated to outputs considering critical and should be implemented as planned activities.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Natural Resources**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	54,937	39,948	51,437
Locally Raised Revenues	5,500	2,870	2,000
Urban Unconditional Grant (Non-Wage)	4,000	3,000	4,000
Urban Unconditional Grant (Wage)	45,437	34,078	45,437
Development Revenues	65,000	66,772	73,000
Multi-Sectoral Transfers to LLGs_Gou	15,000	15,000	23,000
Urban Discretionary Development Equalization Grant	50,000	51,772	50,000
Total Revenues shares	119,937	106,719	124,437
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	45,437	34,078	45,437
Non Wage	9,500	2,000	6,000
Development Expenditure			
Domestic Development	65,000	39,460	73,000
External Financing	0	0	0
Total Expenditure	119,937	75,538	124,437

Narrative of Workplan Revenues and Expenditure

During the FY 2019/2020, the department of Natural Resources received a total of US\$ 124,437,000 as compared to US\$ 119,937,000 for the previous FY 2018/2019. There has been an increment in the departments budget due to more allocation arising from local revenues and multisectoral transfers to lower local government. These revenues is allocated to output considering critical activities planned.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Community Based Services**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	355,951	163,705	244,919
Locally Raised Revenues	5,048	3,050	1,500
Multi-Sectoral Transfers to LLGs_NonWage	12,910	9,835	13,250
Other Transfers from Central Government	266,466	97,175	166,128
Sector Conditional Grant (Non-Wage)	12,546	9,410	14,411
Urban Unconditional Grant (Non-Wage)	3,500	2,625	2,500
Urban Unconditional Grant (Wage)	55,480	41,610	47,131
Development Revenues	0	0	0
N/A			
Total Revenues shares	355,951	163,705	244,919
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	55,480	41,610	47,131
Non Wage	300,471	119,078	197,789
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	355,951	160,688	244,919

Narrative of Workplan Revenues and Expenditure

The department of Community based service expects to receive a total of 244,919,000= in the F/Y 2019/2020 as compared to 355,951,000= for the previous F/Y 2018/2019. There has been a decrease arising from removal of UWEP funds from other government transfers. The department has allocated these revenues basing on critical areas for implementation of activities planned to realize outputs planned.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Planning**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	26,287	17,736	36,000
Locally Raised Revenues	5,132	1,870	1,000
Urban Unconditional Grant (Non-Wage)	6,080	4,560	7,000
Urban Unconditional Grant (Wage)	15,075	11,306	28,000
Development Revenues	9,449	9,449	12,000
Urban Discretionary Development Equalization Grant	9,449	9,449	12,000
Total Revenues shares	35,736	27,186	48,000
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	15,075	11,306	28,000
Non Wage	11,212	6,330	8,000
Development Expenditure			
Domestic Development	9,449	8,200	12,000
External Financing	0	0	0
Total Expenditure	35,736	25,836	48,000

Narrative of Workplan Revenues and Expenditure

During the FY2019/2020 the department of planning expects to receive a total of Ugx 48,000,000 as compared to Ugx 35,736,000 for the previous FY2018/2019. The increment has been due to more allocation from Unconditional grant Wage to cater for Salary enhancement.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Internal Audit**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	34,896	24,656	31,048
Locally Raised Revenues	5,848	2,870	2,000
Urban Unconditional Grant (Non-Wage)	5,000	3,750	5,000
Urban Unconditional Grant (Wage)	24,048	18,036	24,048
Development Revenues	0	0	0
N/A			
Total Revenues shares	34,896	24,656	31,048
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	24,048	18,036	24,048
Non Wage	10,848	6,620	7,000
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	34,896	24,656	31,048

Narrative of Workplan Revenues and Expenditure

During 2019/2020 FY Internal Audit Department expects to get a total of Shs.31,048.000 as compared to 34,896.000 in 2018/2019 FY. Shs. 24,048.000 will be wage component and Shs. 7,000.000 will be Non wage component. An increased of 0.4% was noted arising from Local revenue allocation to address critical areas of output of the department.

Vote :793 Apac Municipal Council**FY 2019/20****Workplan Title : Trade, Industry and Local Development**

<i>Ushs Thousands</i>	Approved Budget for FY 2018/19	Cumulative Receipts by End March for FY 2018/19	Approved Budget for FY 2019/20
A: Breakdown of Workplan Revenues			
Recurrent Revenues	0	0	22,193
Locally Raised Revenues	0	0	1,000
Sector Conditional Grant (Non-Wage)	0	0	7,737
Urban Unconditional Grant (Wage)	0	0	13,455
Development Revenues	0	0	0
N/A			
Total Revenues shares	0	0	22,193
B: Breakdown of Workplan Expenditures			
Recurrent Expenditure			
Wage	0	0	13,455
Non Wage	0	0	8,737
Development Expenditure			
Domestic Development	0	0	0
External Financing	0	0	0
Total Expenditure	0	0	22,193

Narrative of Workplan Revenues and Expenditure

During the FY 2019 / 2020, The department of trade, Industry and local development expects to receive a total of UGX 22,193,000 out of that UGX 13,455,000 is meant for wages, UGX 4,317,000 is sector conditional grant non wage and 1,000,000 is expected from local revenue. This amount will be allocated to various out puts to execute the planned activities.

Vote :793 Apac Municipal Council

FY 2019/20
