

# Vote: 793    Apac Municipal Council

## Structure of Budget Framework Paper

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- B: Summary of Performance by Department

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## Foreword

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All Local Governments are required under the Constitution of the Republic of Uganda article 190 and Local government Act Cap 243 section 77 to plan and Budget. The Budget is aimed at addressing pressing needs identified within the community. The focus is to improve service delivery particularly on social services through a coordinated approach, increased household income by promoting better business environment. The basis for achievement has been laid on output budgeting methodology and resource based planning for more effective and efficient service delivery to our population. This approach has been directed to accelerate infrastructural development that can enhance production, increase output, create employment especially in production sector and bring about competitiveness in order to achieve rapid socio-economic recovery and development in the municipality. The planning has been aligned to National Development plan theme; strengthening competitiveness for sustainable wealth creation, employment and inclusive growth. The improved version of the budgeting tool has taken into consideration comprehensiveness in planning and budgeting and yet less bulky, credit goes to the technical team from the Ministry of Finance, Planning and Economic Development. Am particularly also grateful to the government of Uganda to consider uplifting the status of most town councils to the municipality status which Apac is a beneficiary. This newly acquired status will go along way in improving service delivery through developed infrastructure and creation of more employment to our population. Although we are still grappled with challenges of low revenue base and numerous court cases that may affect attainment of certain objectives within our planning, there is hope for progress in the near future. I have also noted that there has been a change in the planning and budgeting cycle which enables the local government to start timely implementation of planned activities. I wish to finally thank all the head of departments, district planner, development partners, civil society Organisations, Private sector for their continued support to the Municipality. For God and my Country.

**OKELLO JIMMY, MAYOR-APAC MUNICIPAL COUNCIL**

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	120,000	19,925	180,000
2a. Discretionary Government Transfers	654,209	163,552	955,377
2b. Conditional Government Transfers	2,248,391	566,161	2,324,983
2c. Other Government Transfers	289,945	52,486	580,417
4. Donor Funding		0	5,000
<b>Total Revenues</b>	<b>3,312,545</b>	<b>802,125</b>	<b>4,045,777</b>

#### Revenue Performance in the first quarter of 2016/17

Apac Municipality had a total annual budget of Ushs 3,312,545,000 for FY 2016/17. The cumulative receipts by the end of the quarter amounted to Ushs 802,125,000 only representing 24% of the total budget. The bulk of the receipts was Conditional government transfers amounting to Ushs 566,161,000, Discretionary Government transfers Ushs 163,522,000 among others. The Municipality being new has not yet attracted any donor making donor contribution standing at 0%. These receipts were disbursed to the v

#### Planned Revenues for 2017/18

The Municipality anticipates to realize a total of UShs 3,965,767,000 for both development and recurrent expenditures. The revenues are conditional and Unconditional grants from central government, Local revenue and donation from GIZ. The Municipality expects to raise a total of Shs 180,000,000 from local revenue through remittance from the four divisions of the Municipality. The Municipality also expects to receive a total of Shs 3,280,360,023 from Central Government Transfers which forms the

### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	384,209	67,000	483,440
2 Finance	69,021	15,483	78,276
3 Statutory Bodies	74,235	15,050	132,125
4 Production and Marketing	92,092	15,947	77,055
5 Health	183,574	44,373	209,467
6 Education	1,833,484	409,564	2,059,394
7a Roads and Engineering	276,959	42,382	414,775
7b Water	5,515	1,375	5,824
8 Natural Resources	45,648	6,300	30,848
9 Community Based Services	277,841	66,280	473,321
10 Planning	34,260	7,799	42,977
11 Internal Audit	35,708	8,040	38,275
<b>Grand Total</b>	<b>3,312,545</b>	<b>699,593</b>	<b>4,045,777</b>
Wage Rec't:	2,147,549	483,054	2,147,549
Non Wage Rec't:	745,485	153,703	1,334,239
Domestic Dev't	419,510	62,835	558,989
Donor Dev't	0	0	5,000

#### Expenditure Performance in the first quarter of 2016/17

Generally, all the municipal departments performed fairly well during the first quarter of the FY 2016/17. The overall performance stood at 24% given the fact that most of the funds were spent except for a few delays due to late release and procurement delays.

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## Executive Summary

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### *Planned Expenditures for 2017/18*

Most of the capital development projects have been planned for under Administration, Works, Education and Health sectors. The bulk of which is in Works where greatest percentage of the UDDEG funds has been put in office building and road works, education sector has supply of desks in schools and latrine construction. Other recurrent activities have been planned across departments.

### *Medium Term Expenditure Plans*

A few construction projects mainly under Works department will be started rolled to the following financial years due to inadequate funds and considering the rising material costs.

### **Challenges in Implementation**

The municipal is still receiving inadequate funds especially the wage bill which is not sufficient to meet all the employees salaries and wages. Right now there is a pending wage bill deficits of Shs 460,000,000 despite municipal request for a supplementary. Coupled with this is the challenge of low local revenue base which makes it difficult to supplement the central government transfers for any meaningful development. The situation has been worsened by lack of donor support which should argue

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## A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>120,000</b>	<b>19,925</b>	<b>180,000</b>
Miscellaneous	4,000	189	5,000
Advertisements/Billboards	23,000	100	25,000
Agency Fees	5,000	0	8,000
Application Fees	4,000	390	5,000
Business licences	6,000	0	8,000
Ground rent	8,000	375	15,000
Group registration	4,000	0	5,000
Inspection Fees	4,000	0	5,000
Land Fees	6,000	555	10,000
Local Government Hotel Tax		9,288	5,000
Local Service Tax		1,003	10,000
Market/Gate Charges	8,000	4,953	15,000
Other Fees and Charges	4,000	0	8,000
Other licences	4,000	0	8,000
Public Health Licences	4,000	0	4,000
Refuse collection charges/Public convenience	4,000	0	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	0	2,000
Registration of Businesses	4,000	50	5,000
Sale of Land	10,000	0	10,000
Park Fees	10,000	3,024	15,000
Lock-up Fees	6,000	0	8,000
<b>2a. Discretionary Government Transfers</b>	<b>654,209</b>	<b>163,552</b>	<b>955,377</b>
Urban Unconditional Grant (Wage)	394,257	98,564	394,257
Urban Discretionary Development Equalization Grant	129,670	32,418	340,649
Urban Unconditional Grant (Non-Wage)	130,282	32,570	220,471
<b>2b. Conditional Government Transfers</b>	<b>2,248,391</b>	<b>566,161</b>	<b>2,324,983</b>
Development Grant	51,901	12,975	50,391
Sector Conditional Grant (Non-Wage)	293,198	79,687	521,300
Sector Conditional Grant (Wage)	1,753,292	438,323	1,753,292
Transitional Development Grant	150,000	35,176	
<b>2c. Other Government Transfers</b>	<b>289,945</b>	<b>52,486</b>	<b>580,417</b>
Other Transfers from Central Government	87,940	21,985	87,940
Youth Livelihood Programme	202,005	30,501	202,005
SAGE		0	131,400
Multi Sectoral Transfers		0	80,010
Uganda Women Entrepreneurs Programme (UWEP)		0	79,062
<b>4. Donor Funding</b>		<b>0</b>	<b>5,000</b>
Donor Funding-GIZ		0	5,000
<b>Total Revenues</b>	<b>3,312,545</b>	<b>802,125</b>	<b>4,045,777</b>

### Revenue Performance in the first Quarter of 2016/17

#### (i) Locally Raised Revenues

In quarter one of the FY 2016/17, the municipal realised Ushs 19,925,000 out of Ushs 30,000,000 expected in the quarter. This translated into 17% of the quarterly out turn.

#### (ii) Central Government Transfers

Discretionary Government transfers amounted to Ushs 163,552,000 representing 25% of the budget out turn, Conditional Grants was Ushs 566,161,000 representing 25% of the budget out turn and Other government transfers amounted to 52,486,000 which

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## A. Revenue Performance and Plans

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represents 18% of the budget out turn.

### *(iii) Donor Funding*

No donor funding was received in the quarter.

### **Planned Revenues for 2017/18**

#### *(i) Locally Raised Revenues*

The Municipality is expecting to raise a total of Shs 180,000,000 from local revenue through remittance from the four divisions of the municipality. This local revenue is expected to be generated from identification of new revenue sources like construction of markets within the Municipality, plotting of land and levying of fees and charges from businesses which are going to crop-up. The municipality also expects to introduce other taxes such as property tax and ground rents that was not implemen

#### *(ii) Central Government Transfers*

The Municipality is expecting to raise a total of Shs.4,045,777,000 from Central Government Transfers. These central government transfers will include Urban Unconditional Grant (Wage), Urban Unconditional Grant Non Wage, Urban Discretionary Development Equilization Grant and Other Government transfers such as Road Fund, Youth Livelihood programmes fund, Uganda Women Entrepreneurs Programmes funds, Social Action Grants for the Elderly funds etc

#### *(iii) Donor Funding*

The Municipality being new at the moment does not have any major donor funds. Only the GIZ is supporting the construction of sludge drying bed in terms of soft wares provision. We pray that the municipality gets major donors in the near future to boost its interventions. The donor community is called upon to come up and support the municipality.

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	218,064	279,578
Locally Raised Revenues	0	16,841
Multi-Sectoral Transfers to LLGs	112,000	120,000
Unspent balances – Locally Raised Revenues	13,651	66,106
Urban Unconditional Grant (Non-Wage)	15,782	76,631
Urban Unconditional Grant (Wage)	76,631	
<i>Development Revenues</i>	166,145	203,862
Multi-Sectoral Transfers to LLGs	8,000	158,266
Transitional Development Grant	150,000	
Urban Discretionary Development Equalization Grant	8,145	45,596
<b>Total Revenues</b>	<b>384,209</b>	<b>483,440</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	218,064	279,578
Wage	106,631	106,631
Non Wage	111,433	172,947
<i>Development Expenditure</i>	166,145	203,862
Domestic Development	166,145	203,862
Donor Development	0	0
<b>Total Expenditure</b>	<b>384,209</b>	<b>483,440</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

*Department Revenue and Expenditure Allocations Plans for 2017/18*

Administration department expects to receive a total of shs. 483,440,000 only during FY 2017/18. Out of this, shs. 203,862,000 is for development activities. while shs. 172,947,000 only is for recurrent expenditures and 106,631,000 will be for staff wages and salaries.

#### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

*Plans for 2017/18 by Vote Function*

Planned outputs are as follows; physically planned urban set-up with well motivated staff, enhanced work environment for effective service delivery, staff capacity built, Improved image of the organisation and enhanced organisation social and economic obligation, improved community awareness on council activities,

*Medium Term Plans and Links to the Development Plan*

The medium term plan is to ensure effective recruitment of committed staff in the vacant positions within the new municipality, ensuring that there is effective revenue mobilisation to support planned activities, procurement of land to house new divisions and provide temporary offices for the new staffs.

#### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Construction of office premises are expected to be funded by development partners and well wishers.

#### (iv) The three biggest challenges faced by the department in improving local government services

##### 1. Inadequate staffings

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## Workplan 1a: Administration

Lack of enough staff in all the departments make implementation of certain activities very difficult due to inadequate staffings

### 2. Inadequate finances

The municipality has few revenue sources and the collection strategies has not been very good. This has made the realisation of the revenue to meet the planned targets difficult. Even the finances that come from the central government sometimes delay.

### 3. Stringent procurement policies

This is especially on the procurement system where there is restriction on the minimum expenditure on the threshold below one million and the bureaucratic contracts conditions.

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	69,021	17,255	78,276
Locally Raised Revenues		0	11,345
Unspent balances – Locally Raised Revenues	7,090	1,773	
Urban Unconditional Grant (Non-Wage)	15,056	3,764	20,056
Urban Unconditional Grant (Wage)	46,875	11,719	46,875
<b>Total Revenues</b>	<b>69,021</b>	<b>17,255</b>	<b>78,276</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	69,021	15,483	78,276
Wage	46,875	11,719	46,875
Non Wage	22,147	3,764	31,401
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>69,021</b>	<b>15,483</b>	<b>78,276</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

*Department Revenue and Expenditure Allocations Plans for 2017/18*

Finance department expects to receive a total of shs.78,276,000 only during FY 2017/18. The whole amount is meant for recurrent activities, including staff wages and salaries which amounts to shs. 46,875,000. The balance which is 31,401,000 shillings is constituted by locally raised-revenues and Unconditional grant (Non wage).

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

*Plans for 2017/18 by Vote Function*

To promote a sound, vibrant and transparent financial system in accordance to the Local Government Act 1997 as amended, Financial and Accounting Regulations 2007, Public Finance Management Act 2015. These regulations will be enforced by council for prudent financial management.

*Medium Term Plans and Links to the Development Plan*

Attain greater intergration within the council through a coordinated harmonization of sector policies and workplans as detailed in the Development Plan.



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## Workplan 2: Finance

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Apac Municipal Council in collaboration with German International Development Fund (GIZ) Planned to construct a sludge drying bed in Apac Municipal Council, details of funding yet to be provided by GIZ

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Low Revenue Base

We have limited Local Revenue points/ sources, complicated with slow inflows from central Government.

#### 2. Lack of transport

Finance department lacks transport facilities to mobilise and collect local revenue.

#### 3. Low capacity

Limited number of skilled personnel in the finance department.

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	74,235	18,559	132,125
Locally Raised Revenues		0	19,393
Unspent balances – Locally Raised Revenues	12,121	3,030	
Urban Unconditional Grant (Non-Wage)	20,514	5,129	71,132
Urban Unconditional Grant (Wage)	41,600	10,400	41,600
<b>Total Revenues</b>	<b>74,235</b>	<b>18,559</b>	<b>132,125</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	74,235	15,050	132,125
Wage	41,600	10,400	41,600
Non Wage	32,635	4,650	90,525
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>74,235</b>	<b>15,050</b>	<b>132,125</b>

Revenue and Expenditure Performance in the first quarter of 2016/17

#### Department Revenue and Expenditure Allocations Plans for 2017/18

The department of statutory bodies expects to receive a total of shs. 132,125,000 only during FY 2017/18 and the whole amount is meant for recurrent expenditures, including staff wages and salaries which amounts to 41,600,000 shillings and the balance constitutes locally raised revenues of 19,393,000 shillings and unconditional grant nonwage of 71,132,000 shillings. The revenues have been allocated to the various sectors considering the critical areas for implementation of the activities planned

### (ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

#### Plans for 2017/18 by Vote Function

All development programmes were monitored and reported on by the Executive, Reports of Audit reviewed by Public accounts committee, small office equipment procured, council meetings held and reports produced and sectoral

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## Workplan 3: Statutory Bodies

committee meetings conducted. Recruitment of staff to fill the vacant/new posts

### Medium Term Plans and Links to the Development Plan

Monitoring of all development programmes and reports produced by the Executive, Audit reports reviewed by Public accounts committee, small office equipment procured, holding regular council meetings and reports produced, conducting regular sectoral committee meetings and corresponding minutes produced. Recruitment of staff to fill the vacant/new posts.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The department expects to participate in a number of capacity building sessions in terms of workshops, seminars and conferences organised by partners, government ministries and NGOs. GAAP is specifically expected to support the Municipality under good governance.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate funds

The revenue base is still low for the council to generate all the required revenue to implement the planned interventions.

#### 2. Inadequate manpower

The department still lacks enough qualified staff to undertake all the mandates. There should be recruitment to fill this void for effective service delivery.

#### 3. Low capacity of councilors

Most of the elected leaders cannot ably deliberate on critical issues that determine the destiny of the council. There could be a provision of leaders for capacity enhancement of the elected leaders.

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	61,547	15,387	69,055
Locally Raised Revenues		0	3,848
Sector Conditional Grant (Non-Wage)	7,493	1,873	9,233
Sector Conditional Grant (Wage)	25,000	6,250	25,000
Unspent balances – Locally Raised Revenues	3,030	758	
Urban Unconditional Grant (Non-Wage)	5,514	1,379	10,463
Urban Unconditional Grant (Wage)	20,510	5,128	20,510
<i>Development Revenues</i>	30,545	7,636	8,000
Urban Discretionary Development Equalization Grant	30,545	7,636	8,000
<b>Total Revenues</b>	<b>92,092</b>	<b>23,023</b>	<b>77,055</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	61,547	14,547	69,055
Wage	45,510	11,378	45,510
Non Wage	16,037	3,169	23,545
<i>Development Expenditure</i>	30,545	1,400	8,000
Domestic Development	30,545	1,400	8,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>92,092</b>	<b>15,947</b>	<b>77,055</b>

Revenue and Expenditure Performance in the first quarter of 2016/17

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## Workplan 4: Production and Marketing

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive a total of shs. 77,055,000 only during FY 2017/18. Out of this, shs. 8,000,000 is for development activities mainly domestic in nature while shs. 23,545,000 only is for recurrent expenditures, Shs 45,510,000 is for staff wages and salaries. The revenues have been allocated to the various sectors considering the critical areas for implementation of the activities planned to realize the outputs in production and marketing.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

#### Plans for 2017/18 by Vote Function

Crop surveillance conducted, livestock vaccination to be carried out in all the divisions in the municipal council, Controll of vermin infesting the municipality, market stall constructed as ameature to control quality of, Radio talk shows to be conducted.

#### Medium Term Plans and Links to the Development Plan

Vaccination of livestock in the municipality

vermin control to be done in the

municipality.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Operation wealth cretion activities to be implimented by the center,farmers trainings and also to be done by NGO.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. In adequate staff

In adequate staff in the department has greatly affected the service delivery.

#### 2. Pests and diseases

unability of the staff to help control pest and diseases greatly affect crop and animal production.

#### 3. Fluctuation in prices of produce

un stable market for farmers produce discourages farmers.

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	183,574	45,894	192,467
Locally Raised Revenues		0	9,648
Sector Conditional Grant (Non-Wage)	13,587	3,397	13,587
Sector Conditional Grant (Wage)	141,732	35,433	141,732
Unspent balances – Locally Raised Revenues	6,030	1,508	
Urban Unconditional Grant (Non-Wage)	14,725	3,681	20,000
Urban Unconditional Grant (Wage)	7,500	1,875	7,500
<i>Development Revenues</i>	0	0	17,000
Donor Funding		0	5,000
Urban Discretionary Development Equalization Grant		0	12,000

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## Workplan 5: Health

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<b>Total Revenues</b>	<b>183,574</b>	<b>209,467</b>
<b>B: Overall Workplan Expenditures:</b>		
Recurrent Expenditure	183,574	192,467
Wage	149,232	149,232
Non Wage	34,342	43,235
Development Expenditure	0	17,000
Domestic Development	0	12,000
Donor Development	0	5,000
<b>Total Expenditure</b>	<b>183,574</b>	<b>209,467</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

*Department Revenue and Expenditure Allocations Plans for 2017/18*

The department expects to receive a total of shs.209,467,000 only during FY 2017/18 and all these are meant for recurrent expenditures, including staff wages and salaries (shs. 149,232,000). The revenues have been allocated to the various sectors considering the critical areas for implementation of the activities planned to realize the outputs. The revenues are conditional grants from central government, local revenue, Unconditional grant, Development grant and donations from GIZ. The revenues h

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

*Plans for 2017/18 by Vote Function*

By the end of the financial year, the municipal council planned to achieve 70% of garbage management, the cleanliness of the municipal is expected to improve, the community of Apac municipality are expected to have started to use drainable pit latrines.

*Medium Term Plans and Links to the Development Plan*

Sludge drying bed, Garbage management in the municipality, Improve on sanitation at household level and institutions through sensitization of the community, Ensure adequate supply of drugs, Finalise the formulation of the sanitation bye-law, Training of water user committee on safe water management.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Construction of sludge drying bed by GIZ, Extension of piped water system to other community members within the municipality by NWSC, Construction of new modern abattoir by the central government.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Lack of transport

The municipality is faced with the challenge of no transport for the staffs which can be used to carry out implementation and supervision within the municipality and a self loader vehicle for refuse management.

#### 2. Inadequate funding from the government on health and sanitation

Most times funding has remained inadequate for the department, this hinders the implementation of health related programs.

#### 3. Inadequate staffing

Staffs are not enough hence over working the few who are available in the department.

## Workplan 6: Education

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## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,777,583	456,895	2,004,003
Locally Raised Revenues		0	4,848
Sector Conditional Grant (Non-Wage)	161,479	52,869	385,567
Sector Conditional Grant (Wage)	1,586,560	396,640	1,586,560
Unspent balances – Locally Raised Revenues	3,030	758	
Urban Unconditional Grant (Non-Wage)	6,514	1,629	7,028
Urban Unconditional Grant (Wage)	20,000	5,000	20,000
<i>Development Revenues</i>	55,901	13,975	55,391
Development Grant	51,901	12,975	50,391
Urban Discretionary Development Equalization Grant	4,000	1,000	5,000
<b>Total Revenues</b>	<b>1,833,484</b>	<b>470,871</b>	<b>2,059,394</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,777,583	395,589	2,004,003
Wage	1,606,560	355,980	1,606,560
Non Wage	171,023	39,610	397,443
<i>Development Expenditure</i>	55,901	13,975	55,391
Domestic Development	55,901	13,975	55,391
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,833,484</b>	<b>409,564</b>	<b>2,059,394</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

*Department Revenue and Expenditure Allocations Plans for 2017/18*

The department expects to receive a total of shs. 2,059,394,000 only during FY 2017/18. Out of this, shs. 55,391,000 is for development activities mainly domestic in nature while shs.1,606,560,000 only is for staff wages and salaries, Non wage constitutes Shs 397,443,000. Out of this over 90% is meant for primary teachers salaries.

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

*Plans for 2017/18 by Vote Function*

To increased access and equity of Education for both boys and girls and reduced social cultural barriers through continuous support to the implementation of UPE, USE and skills development. Text books distributed and teachers houses constructed and rehabilitated for effective performance.

*Medium Term Plans and Links to the Development Plan*

Enhanced quality and relevance of Education for girls and boys.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Capacity building for learners, teachers and parents are expected from development partners.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Lack of Fund

As indicated in the budget upto 96% of Revenue allocation is wage bill leaving only 4% for development activities.

#### 2. Low capacity

# Vote: 793 Apac Municipal Council

## Workplan 6: Education

The municipal lacks skilled personel for this department including senior Education Office.

### 3. Lack of School facilities

School within the Municipality donot have sufficient classrooms, teachers houses and learning facilities such as Labaratories.

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	<i>163,187</i>	<i>34,684</i>	<i>160,120</i>
Locally Raised Revenues		0	3,859
Sector Conditional Grant (Non-Wage)	108,206	20,939	108,206
Unspent balances – Locally Raised Revenues	2,412	603	
Urban Unconditional Grant (Non-Wage)	6,514	1,629	2,000
Urban Unconditional Grant (Wage)	46,055	11,514	46,055
<i>Development Revenues</i>	<i>129,651</i>	<i>32,413</i>	<i>254,655</i>
Multi-Sectoral Transfers to LLGs	80,000	20,000	80,000
Other Transfers from Central Government		0	87,940
Unspent balances – Conditional Grants	7,940	1,985	
Unspent balances – Other Government Transfers	7,940	1,985	
Unspent balances – UnConditional Grants	7,940	1,985	
Urban Discretionary Development Equalization Grant	25,832	6,458	86,715
<b>Total Revenues</b>	<b>292,838</b>	<b>67,097</b>	<b>414,775</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>163,187</i>	<i>33,939</i>	<i>160,120</i>
Wage	46,055	11,500	46,055
Non Wage	117,132	22,439	114,065
<i>Development Expenditure</i>	<i>113,772</i>	<i>8,443</i>	<i>254,655</i>
Domestic Development	113,772	8,443	254,655
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>276,959</b>	<b>42,382</b>	<b>414,775</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

*Department Revenue and Expenditure Allocations Plans for 2017/18*

The department expects to receive a total of shs. 414,775,000 only during FY 2017/18. Out of this, shs. 254,655,000 is for development activities mainly domestic in nature while shs.114,065,000 only is for recurrent expenditures, and staff wages and salaries constitutes shs. 46,055,000.

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

*Plans for 2017/18 by Vote Function*

Maintenance of 8km of unpaved roads periodically, opening up 3km of new access road, partially constructing office block (BASEMENT) and servicing pick ups, tractors, motor cycles,and tipper lorries

*Medium Term Plans and Links to the Development Plan*

To extend 50km of more new roads and maintaing of over 60 km of road in the next 3 years

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

# Vote: 793 Apac Municipal Council

## Workplan 7a: Roads and Engineering

There isn't any external support to this budget from donors, NGO

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate funds

Funds are not enough to execute all the planned interventions in the department given the poor status of infrastructure

#### 2. Inadequate staffing

Few staff manning the department hence over working and under performance of the department.

#### 3. Climate change

The municipal is surrounded by series of swamp which makes the road to flood heavily due to climate change causing el nino hence deteriorating the roads

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	5,515	1,379	5,824
Locally Raised Revenues		0	824
Unspent balances – Locally Raised Revenues	515	129	
Urban Unconditional Grant (Wage)	5,000	1,250	5,000
<b>Total Revenues</b>	<b>5,515</b>	<b>1,379</b>	<b>5,824</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	5,515	1,375	5,824
Wage	5,000	1,250	5,000
Non Wage	515	125	824
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>5,515</b>	<b>1,375</b>	<b>5,824</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

*Department Revenue and Expenditure Allocations Plans for 2017/18*

The department expects to receive a total of shs. 5,824,000 only during FY 2017/18. Out of this, shs.5,000,000 is meant for staff wages and salaries while only shs. 824,000 is allocated for recurrent activities. This is because the Municipality is under the small town water project where urban water supply is being managed by NWSC.

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

*Plans for 2017/18 by Vote Function*

Extension of 100m of pipe water which will enable connecting 20 consumers in all the four divisions within the municipality.

*Medium Term Plans and Links to the Development Plan*

To continue connecting consumers so that 100% of our consumers access clean and safe water in the next 5 years.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors



# Vote: 793 Apac Municipal Council

## Workplan 7b: Water

There shall be no intervention by NGOs, Donors and central government

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Power fluctuation

This affect supply hence making irregular water supply to the community

#### 2. Inadequate fund

This affect extension to the community which are using unsafe water sources hence contracting water born diseases

#### 3. Inadequate staffing

Affecting delivery of water service to the community

## Workplan 8: Natural Resources

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	26,273	24,848
Locally Raised Revenues	0	4,848
Sector Conditional Grant (Non-Wage)	32	8
Unspent balances – Locally Raised Revenues	3,030	758
Urban Unconditional Grant (Non-Wage)	3,211	803
Urban Unconditional Grant (Wage)	20,000	20,000
<i>Development Revenues</i>	19,374	6,000
Urban Discretionary Development Equalization Grant	19,374	6,000
<b>Total Revenues</b>	<b>45,648</b>	<b>30,848</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	26,273	24,848
Wage	20,000	20,000
Non Wage	6,273	4,848
<i>Development Expenditure</i>	19,374	6,000
Domestic Development	19,374	6,000
Donor Development	0	0
<b>Total Expenditure</b>	<b>45,648</b>	<b>30,848</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive a total of shs. 30,848,000 only during FY 2017/18. Out of this, shs. 6,000,000 is for domestic development activities while shs 4,848,000 only is for recurrent expenditures, including staff wages and salaries (shs. 20,000,000). The revenues are conditional grants from central government, local revenue and Unconditional grant. The revenues have been allocated to the various sectors considering the critical areas for implementation of the activities planned to r

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

### Plans for 2017/18 by Vote Function

The department wants to achieve the the following outputs; Payment of staff salaries, establishing tree nursery bed, Fuel saving technology demonstrations set, Surveying and titling of the council land, municipal infrastructural



# Vote: 793 Apac Municipal Council

## Workplan 8: Natural Resources

planning, Monitoring and supervision

### Medium Term Plans and Links to the Development Plan

Demarcation of major wetland boundaries, Tree planting on fragile land Enacting ordinances and byelaw on environment management

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Demarcation of major wetland boundaries

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Lack of personnel

There is no staff responsible for activities in this department.

#### 2. Poor compliance with environmental laws and regulations

Environment laws and regulations are being violated with impunity (indiscriminate encroachment of the forests, reclaiming wetlands for construction).

#### 3. Rapidly increasing population

The population is rapidly increasing putting a lot of pressure on the natural environment.

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	449,302	112,326	463,368
Locally Raised Revenues		0	4,848
Other Transfers from Central Government		0	412,468
Sector Conditional Grant (Non-Wage)	2,403	601	4,707
Unspent balances – Locally Raised Revenues	3,030	758	
Unspent balances – Other Government Transfers	202,005	50,501	
Unspent balances – Unconditional Grants	202,005	50,501	
Urban Unconditional Grant (Non-Wage)	6,514	1,629	8,000
Urban Unconditional Grant (Wage)	33,345	8,336	33,345
<i>Development Revenues</i>	30,545	7,636	9,953
Urban Discretionary Development Equalization Grant	30,545	7,636	9,953
<b>Total Revenues</b>	<b>479,847</b>	<b>119,962</b>	<b>473,321</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	247,297	59,280	463,368
Wage	33,345	8,336	33,345
Non Wage	213,952	50,944	430,023
<i>Development Expenditure</i>	30,545	7,000	9,953
Domestic Development	30,545	7,000	9,953
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>277,841</b>	<b>66,280</b>	<b>473,321</b>

### Revenue and Expenditure Performance in the first quarter of 2016/17

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive a total of shs. 473,321,000 only during FY 2017/18. Out of this, shs. 9,953,000 is

# Vote: 793 Apac Municipal Council

## Workplan 9: Community Based Services

for domestic development activities while shs. 439,976,000 only is for recurrent expenditures, including staff wages and salaries (shs. 33,345,000). Up to shs. 430,023,000 is meant for Youth Livelihood activities, UWEP and SAGE activities within the municipality. The revenues are conditional grants from central government, local revenue and Unconditional grant. The revenues have

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

*Plans for 2017/18 by Vote Function*

The department planned to achieve the following outputs: payment of staff salaries; Functionalising Community based department; Settlement of 5 children in their homes; 5 active community development workers in place; 200 learners enrolled; gender issues identified and integrated into government programmes; 10 juvenile cases handled and settled in the community; assisted aids supplied to 2 disabled persons.

*Medium Term Plans and Links to the Development Plan*

The medium term plans include both non-recurrent and recurrent activities. They include: Payment of staff salaries; Functionalising Community based department; Settlement of child abuse survivors children in their homes; Supporting FAL activities; identifying and integrating gender issues into government programmes; handling juvenile cases and re-settling the juveniles in the community; supplying the disabled persons with assisted aids; Construction of Community Resource Centre; Formation and support

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Construction of Community Resource Centre, Formation and supporting of Youth Livelihood Support programme, Support to NUSAF3 Projects, Mapping of OVC House holds, Providing material support to OVC's

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate funding to the department

The department has many activities to implement and yet funds allocated to it is limited.

#### 2. Increasing number of vulnerable people

This is attributed to HIV/AIDS and chronic poverty which poses a high dependency hindering development.

#### 3. Gender inequality

There is gender inequality especially in ownership control and access to reproductive resources where women are in most cases disadvantaged hence limiting their participation in development programmes

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	31,030	7,758	33,849
Locally Raised Revenues		0	4,848
Unspent balances – Locally Raised Revenues	3,030	758	
Urban Unconditional Grant (Non-Wage)	7,423	1,856	8,423
Urban Unconditional Grant (Wage)	20,578	5,144	20,578
<i>Development Revenues</i>	3,229	807	9,128
Urban Discretionary Development Equalization Grant	3,229	807	9,128

# Vote: 793 Apac Municipal Council

## Workplan 10: Planning

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>Total Revenues</b>	<b>34,260</b>	<b>42,977</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>31,030</i>	<i>33,849</i>
Wage	20,578	20,578
Non Wage	10,453	13,271
<i>Development Expenditure</i>	<i>3,229</i>	<i>9,128</i>
Domestic Development	3,229	9,128
Donor Development	0	0
<b>Total Expenditure</b>	<b>34,260</b>	<b>42,977</b>

*Revenue and Expenditure Performance in the first quarter of 2016/17*

*Department Revenue and Expenditure Allocations Plans for 2017/18*

The department expects to receive a total of shs.42,977,000 only during FY 2017/18. Out of this, shs. 9,128,000 is for domestic development activities while shs. 13,271,000 only is for recurrent expenditures, including staff wages and salaries (shs. 20,578,000). The council which will use majorly to provide data for evidence base planning for the municipal council.

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

*Plans for 2017/18 by Vote Function*

Finalizing the production of Municipal Development Plan (MDP), Compilation of the Municipal Statistical Abstract, Planning and production of Minutes for the Technical Planning Committee meetings, Production of quarterly reports and presentation to the relevant ministries and Monitoring and Evaluation of lower local government performances and the performance of different projects in the Municipal council, all these will be done within the culculated time frame.

*Medium Term Plans and Links to the Development Plan*

The council will revise its development plan which was initially developed for the then town council to accommodate strategic issues of the municipality.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Capacity building on monitoring and evaluation and development planning from development partners.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Inadequate Staffing

The planning Unit is Poorly staff with only one Substantially appointed Assistant statistical officer to handle all the activities in the highly demanding department i.e planning unit

#### 2. Shortage of Fund

The Unit is inadequently funded with very little fund i.e Taking only 1.1% of the municipal budget which affects its daily operations and the production of information for evidence base planning

#### 3. Unwillingness by Relevant Stakeholders to Produce Data

When collecting data for compilation which is the mandate of the Unit some Stakeholders are not always willing to give the required information

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

# Vote: 793 Apac Municipal Council

## Workplan 11: Internal Audit

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	35,708	8,927	38,275
Locally Raised Revenues		0	4,848
Unspent balances – Locally Raised Revenues	3,030	758	
Urban Unconditional Grant (Non-Wage)	6,514	1,629	7,263
Urban Unconditional Grant (Wage)	26,164	6,541	26,164
<b>Total Revenues</b>	<b>35,708</b>	<b>8,927</b>	<b>38,275</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	35,708	8,040	38,275
Wage	26,164	6,540	26,164
Non Wage	9,544	1,500	12,111
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>35,708</b>	<b>8,040</b>	<b>38,275</b>

Revenue and Expenditure Performance in the first quarter of 2016/17

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive a total of shs38,275,000 only during FY 2017/18. The whole of this amount is meant for recurrent expenditures, including staff wages and salaries (shs. 26,164,000). The revenues are conditional grants from central government, local revenue and Unconditional grant. The revenues have been allocated to the various sectors considering the critical areas for implementation of the activities planned to realize the outputs.

### (ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Plans for 2017/18 by Vote Function

Office Desks and Chairs purchased and physically placed in Internal Audit department; Physically placed digital camera; Physically placed Motorcycle; Physically placed Filling cabinet; Small Office Equipments procured; LoGIAA subscribed and LoGIAA workshops and seminars attended; ICPAU programmes like CPD and others subscribed and attended; Audit field Data verified and Quarterly Reports submitted to Gulu and Kampala; Audit Staff salaries paid; Office stationery procured, documents photocopy

Medium Term Plans and Links to the Development Plan

The department intends to purchase a Motorcycle; Increase staffing level; Procurement of Desk top computers.

### (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The department expects to get supports from other development partners like Government Agencies, NGOs, and other agencies that are associated with Audit Department.

### (iv) The three biggest challenges faced by the department in improving local government services

#### 1. Low staffing level

The department has only one staff amidst heavy loads. This has affected the department with many schedules of activities to be handled looking at Municipal Headquarters, Health Unit, Schools and the four Divisions.

#### 2. Lack of transport and Inadequate funds

There is completely no single transport in the department. There is poor facilitation because of very little IPF for the

# Vote: 793 Apac Municipal Council

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## ***Workplan 11: Internal Audit***

department.

### *3. Poor attitude*

Audit as a menace of checks and balance in Municipality faces a lot of problems from those who are not willing to change from their traditional ways of handling public funds.