

Vote: 793 Apac Municipal Council

Structure of Budget Framework Paper

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Foreword

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 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 is 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 productivity, 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 income growth. The improved version of the budgeting tool has taken into consideration comprehensiveness in planning, 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 municipalities to the municipality status which Apac is a beneficiary. This newly acquired status will go along with 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 affect attainment of certain objectives within our planning, there is hope for progress in the near future. I have noted that there has been a change in the planning and budgeting cycle which enables the local government to ensure 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 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	120,000	19,925	
2a. Discretionary Government Transfers	654,209	163,552	
2b. Conditional Government Transfers	2,248,391	566,161	
2c. Other Government Transfers	289,945	52,486	
4. Donor Funding		0	
Total Revenues	3,312,545	802,125	

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 at 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 amounting to Ushs 163,552,000 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 from 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 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
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

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Executive Summary

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
Grand Total	3,312,545	699,593	4,045,777
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 performance stood at 24% given the fact that most of the funds were spent except for a few delays due to late and procurement delays.

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 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 year 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 making 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

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	120,000	19,925	
Miscellaneous	4,000	189	
Advertisements/Billboards	23,000	100	
Agency Fees	5,000	0	
Application Fees	4,000	390	
Business licences	6,000	0	
Ground rent	8,000	375	
Group registration	4,000	0	
Inspection Fees	4,000	0	
Land Fees	6,000	555	
Local Government Hotel Tax		9,288	
Local Service Tax		1,003	
Market/Gate Charges	8,000	4,953	
Other Fees and Charges	4,000	0	
Other licences	4,000	0	
Public Health Licences	4,000	0	
Refuse collection charges/Public convenience	4,000	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	0	
Registration of Businesses	4,000	50	
Sale of Land	10,000	0	
Park Fees	10,000	3,024	
Lock-up Fees	6,000	0	
2a. Discretionary Government Transfers	654,209	163,552	
Urban Unconditional Grant (Wage)	394,257	98,564	
Urban Discretionary Development Equalization Grant	129,670	32,418	
Urban Unconditional Grant (Non-Wage)	130,282	32,570	
2b. Conditional Government Transfers	2,248,391	566,161	
Development Grant	51,901	12,975	
Sector Conditional Grant (Non-Wage)	293,198	79,687	
Sector Conditional Grant (Wage)	1,753,292	438,323	
Transitional Development Grant	150,000	35,176	
2c. Other Government Transfers	289,945	52,486	
Other Transfers from Central Government	87,940	21,985	

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A. Revenue Performance and Plans

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 Government Grants was Ushs 566,161,000 representing 25% of the budget out turn and Other government transfers amounted to Ushs 52,486,000 which 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 various divisions of the municipality. This local revenue is expected to be generated from identification of new revenue sources, construction of markets within the Municipality, plotting of land and levying of fees and charges from businesses within the municipality, going to crop-up. The municipality also expects to introduce other taxes such as property tax and ground rents that will be implemented.

(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, 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 a 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>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	218,064	54,516
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	112,000	28,000
Unspent balances – Locally Raised Revenues	13,651	3,413
Urban Unconditional Grant (Non-Wage)	15,782	3,945
Urban Unconditional Grant (Wage)	76,631	19,158
<i>Development Revenues</i>	166,145	39,212
Multi-Sectoral Transfers to LLGs	8,000	2,000
Transitional Development Grant	150,000	35,176
Urban Discretionary Development Equalization Grant	8,145	2,036
Total Revenues	384,209	93,728
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	218,064	36,282
Wage	106,631	18,500
Non Wage	111,433	17,782
<i>Development Expenditure</i>	166,145	30,717
Domestic Development	166,145	30,717
Donor Development	0	0
Total Expenditure	384,209	67,000

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 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

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Workplan 1a: Administration

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

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 below one million and the bureaucratic contracts conditions.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

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

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Workplan 2: Finance

Plans for 2017/18 by Vote Function

To promote a sound, vibrant and transparent financial system in accordance to the Local Government Act 1992, 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 integration within the council through a coordinated harmonization of sector policies and work plans detailed in the Development Plan.

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

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	74,235	132,125
Locally Raised Revenues	0	19,393
Unspent balances – Locally Raised Revenues	12,121	
Urban Unconditional Grant (Non-Wage)	20,514	71,132
Urban Unconditional Grant (Wage)	41,600	41,600
Total Revenues	74,235	132,125

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Workplan 3: Statutory Bodies

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 shillings and the balance constitutes locally raised revenues of 19,393,000 shillings and unconditional grant of 71,132,000 shillings. The revenues have been allocated to the various sectors considering the critical area 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 accounts committee, small office equipment procured, council meetings held and reports produced and sectoral 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 vacant/new posts.

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

The department expects to participate in a number of capacity building sessions in the form of workshops, seminars, 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

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Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Locally Raised Revenues	0	3,848
Sector Conditional Grant (Non-Wage)	7,493	9,233
Sector Conditional Grant (Wage)	25,000	25,000
Unspent balances – Locally Raised Revenues	3,030	
Urban Unconditional Grant (Non-Wage)	5,514	10,463
Urban Unconditional Grant (Wage)	20,510	20,510
<i>Development Revenues</i>	<i>30,545</i>	<i>8,000</i>
Urban Discretionary Development Equalization Grant	30,545	8,000
Total Revenues	92,092	77,055
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>61,547</i>	<i>69,055</i>
Wage	45,510	45,510
Non Wage	16,037	23,545
<i>Development Expenditure</i>	<i>30,545</i>	<i>8,000</i>
Domestic Development	30,545	8,000
Donor Development	0	0
Total Expenditure	92,092	77,055

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. 77,055,000 only during FY 2017/18. Out of this, shs. 8,000,000 for development activities mainly domestic in nature while shs. 23,545,000 only is for recurrent expenditure. 45,510,000 is for staff wages and salaries. The revenues have been allocated to the various sectors considering 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. Control of vermin infesting the municipality, market stall constructed as a measure to control quality of, RAC shows to be conducted.

Medium Term Plans and Links to the Development Plan

Vaccination of livestock in the

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Workplan 4: Production and Marketing

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

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	183,574	192,467
Locally Raised Revenues	0	9,648
Sector Conditional Grant (Non-Wage)	13,587	13,587
Sector Conditional Grant (Wage)	141,732	141,732
Unspent balances – Locally Raised Revenues	6,030	
Urban Unconditional Grant (Non-Wage)	14,725	20,000
Urban Unconditional Grant (Wage)	7,500	7,500
<i>Development Revenues</i>	0	17,000
Donor Funding	0	5,000
Urban Discretionary Development Equalization Grant	0	12,000
Total Revenues	183,574	209,467
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	183,574	192,467
Wage	149,232	149,232
Non Wage	34,342	43,235
<i>Development Expenditure</i>	0	17,000
Domestic Development	0	12,000
Donor Development	0	5,000
Total Expenditure	183,574	209,467

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

Department Revenue and Expenditure Allocations Plans for 2017/18

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Workplan 5: Health

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 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 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

Construction of sludge drying bed by GIZ, Extension of piped water system to other community members within 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

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousands</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
Recurrent Revenues	1,777,583	2,004,003
Locally Raised Revenues		4,848
Sector Conditional Grant (Non-Wage)	161,479	385,567
Sector Conditional Grant (Wage)	1,586,560	1,586,560

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Workplan 6: Education

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,833,484	2,059,394
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,777,583</i>	<i>2,004,003</i>
Wage	1,606,560	1,606,560
Non Wage	171,023	397,443
<i>Development Expenditure</i>	<i>55,901</i>	<i>55,391</i>
Domestic Development	55,901	55,391
Donor Development	0	0
Total Expenditure	1,833,484	2,059,394

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 salaries and wages, 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 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

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.

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Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	163,187	160,120
Locally Raised Revenues	0	3,859
Sector Conditional Grant (Non-Wage)	108,206	108,206
Unspent balances – Locally Raised Revenues	2,412	
Urban Unconditional Grant (Non-Wage)	6,514	2,000
Urban Unconditional Grant (Wage)	46,055	46,055
<i>Development Revenues</i>	129,651	254,655
Multi-Sectoral Transfers to LLGs	80,000	80,000
Other Transfers from Central Government	0	87,940
Unspent balances – Conditional Grants	7,940	
Unspent balances – Other Government Transfers	7,940	
Unspent balances – UnConditional Grants	7,940	
Urban Discretionary Development Equalization Grant	25,832	86,715
Total Revenues	292,838	414,775
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	163,187	160,120
Wage	46,055	46,055
Non Wage	117,132	114,065
<i>Development Expenditure</i>	113,772	254,655
Domestic Development	113,772	254,655
Donor Development	0	0
Total Expenditure	276,959	414,775

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 expenditure. 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

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Workplan 7a: Roads and Engineering

(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 and el nino hence deteriorating the roads

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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

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

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Workplan 7b: Water

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

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>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	26,273	24,848
Locally Raised Revenues	0	4,848
Sector Conditional Grant (Non-Wage)	32	
Unspent balances – Locally Raised Revenues	3,030	
Urban Unconditional Grant (Non-Wage)	3,211	
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
Total Revenues	45,648	30,848
B: Overall Workplan Expenditures:		
<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

Vote: 793 Apac Municipal Council

Workplan 8: Natural Resources

(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 nurseries, Fuel saving technology demonstrations set, Surveying and titling of the council land, municipal infrastructure 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

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>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
Recurrent Revenues	449,302	463,368
Locally Raised Revenues	0	4,848
Other Transfers from Central Government	0	412,468

Vote: 793 Apac Municipal Council

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	479,847	473,321
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>247,297</i>	<i>463,368</i>
Wage	33,345	33,345
Non Wage	213,952	430,023
<i>Development Expenditure</i>	<i>30,545</i>	<i>9,953</i>
Domestic Development	30,545	9,953
Donor Development	0	0
Total Expenditure	277,841	473,321

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 for domestic development activities while shs. 439,976,000 only is for recurrent expenditures, including staff salaries and salaries (shs. 33,345,000). Up to shs. 430,023,000 is meant for Youth Livelihood activities, UWEP and other 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 L enrolled; gender issues identified and integrated into government programmes; 10 juvenile cases handled and 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

Vote: 793 Apac Municipal Council

Workplan 9: Community Based Services

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 most cases disadvantaged hence limiting their participation in development programmes

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	31,030	33,849
Locally Raised Revenues	0	4,848
Unspent balances – Locally Raised Revenues	3,030	
Urban Unconditional Grant (Non-Wage)	7,423	8,423
Urban Unconditional Grant (Wage)	20,578	20,578
<i>Development Revenues</i>	3,229	9,128
Urban Discretionary Development Equalization Grant	3,229	9,128
Total Revenues	34,260	42,977
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	31,030	33,849
Wage	20,578	20,578
Non Wage	10,453	13,271
<i>Development Expenditure</i>	3,229	9,128
Domestic Development	3,229	9,128
Donor Development	0	0
Total Expenditure	34,260	42,977

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 only is for domestic development activities while shs. 13,271,000 only is for recurrent expenditures, including staff salaries (shs. 20,578,000). The council which will use majorly to provide data for evidence base planning for municipal council.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 793 Apac Municipal Council

Workplan 10: Planning

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

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

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 activities in the highly demanding department i.e planning unit

2. Shortage of Fund

The Unit is inadequately funded with very little fund i.e Taking only 1.1% of the municipal budget which affects 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

<i>US\$ Thousands</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	35,708	38,275
Locally Raised Revenues	0	4,848
Unspent balances – Locally Raised Revenues	3,030	
Urban Unconditional Grant (Non-Wage)	6,514	7,263
Urban Unconditional Grant (Wage)	26,164	26,164
Total Revenues	35,708	38,275
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	35,708	38,275
Wage	26,164	26,164
Non Wage	9,544	12,111
<i>Development Expenditure</i>	0	0

Vote: 793 Apac Municipal Council

Workplan 11: Internal Audit

(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 di camera; Physically placed Motorcycle; Physically placed Filling cabinet; Small Office Equipments procured; LoGIAA subscribed and LoGIAA wo and seminars attended ; ICPAU programmes like CPD and others subscribed and attended ;Audit field Dat and Quarterly Reports submitted to Gulu and Kampala; Audit Staff salaries paid; Office stationery procured, documents photoc

Medium Term Plans and Links to the Development Plan

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

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

The department expects to get supports from other development partners like Government Agencies, NGOs, 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 scheduled 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 IP department.

3. Poor attitude

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