
VOTE: 701 Apac Municipal Council

Quarter 2

Terms and Conditions

I hereby submit Quarter 2 performance progress report. This is in accordance with Paragraph 8 of the letter appointing me as an Accounting Officer for Vote 701 Apac Municipal Council for FY 2024/25. I confirm that the information provided in this report represents the actual performance achieved by the Local Government for the period under review.

OTIMONG MOSES
(Accounting Officer)

Signed on Date: 18-02-2025

cc. The LCV Chairperson (District) / The Mayor (Municipality)

VOTE: 701 Apac Municipal Council**Quarter 2****Section A: Vote Summary****A1: Overall Revenue Performance (Ushs '000s)**

Revenue Source	Approved Budget 2024/25	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	340,000	340,000	93,928	28%
Discretionary Government Transfers	3,401,485	3,401,485	2,515,399	74%
Conditional Government Transfers	11,129,251	11,141,585	5,990,749	54%
Other Government Transfers	127,635	127,635	21,805	17%
External Financing	0	0	0	
Total Revenues shares	14,998,371	15,010,705	8,621,881	57%

A2: Overall Expenditure Performance by Programme (Ushs '000s)

Programme	Approved Budget 2024/25	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	233,320	245,655	84,191	36%
Tourism Development	10,327	10,327	1,897	18%
Natural Resources, Environment, Climate Change, Land And Water Management	214,340	214,340	80,360	37%
Private Sector Development	21,230	21,230	9,080	43%
Integrated Transport Infrastructure And Services	2,864,787	2,864,787	154,891	5%
Sustainable Urbanisation And Housing	3,000	3,000	568	19%
Human Capital Development	9,119,824	9,047,481	2,827,296	31%
Public Sector Transformation	1,401,021	1,157,902	452,182	32%
Community Mobilization And Mindset Change	116,099	74,853	27,094	23%
Governance And Security	698,428	1,127,193	415,918	60%
Development Plan Implementation	315,994	243,937	94,851	30%
Grand Total	14,998,371	15,010,705	4,148,328	28%
Wage	5,915,652	5,915,652	2,211,806	37%
Non-Wage Recurrent	3,710,943	3,710,943	957,586	26%
Domestic Devt	5,371,776	5,384,110	978,936	18%
External Financing	0	0	0	

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Quarter 2**Summary of Cumulative Receipts, disbursements and expenditure for FY 2024/25**

Apac Municipal Council had a total approved FY 2024/2025 budget of Ushs 14,998,371,000, revised to Ushs 15,010,705,000.

By the end of Q2, the Municipal Council had a total cumulative receipt of Ushs 8,621,881,000 (57%) of the budget received, comprising Locally raised revenues of Ushs 93,928,000 (28%), Discretionary Government Transfers of Ushs 2,515,399,000 (74%), Conditional Government Transfers of Ushs 5,990,749,000 (54%) and other Government Transfers of Ushs 21,805,000 (17%) of the budget received, with Nil External Financing Ushs.0(00%). This performance is above the expected 50% because of more releases of Development grants at 75% and also due to supplementary Discretionary Grants in Q1 .

The council had a total cumulative Expenditure of Ushs.4,148,206,000 which is 28% of the Budget released. The expenditures comprised of Ushs 2,211,806,000 wage which is 37%, Ushs 957,465,000 Non-wage recurrent which is 26% and Ushs 978,936,000 domestic development which is 18%.

VOTE: 701 Apac Municipal Council**Quarter 2****A3: Cumulative Revenue Performance by Source ('000s)**

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	340,000	340,000	93,928	28%
Advertisements/Bill Boards	2,400	2,400	1,750	73%
Agency Fees	500	500	0	0%
Animal and Crop Husbandry related Levies	6,500	6,500	0	0%
Business licenses	80,300	80,300	7,879	10%
Educational/Instruction related levies	1,000	1,000	0	0%
Fees from appeals	3,050	3,050	0	0%
Inspection Fees	23,000	23,000	210	1%
Interest from other government units	100	100	0	0%
Land Fees	31,050	31,050	3,280	11%
Liquor licenses	650	650	0	0%
Local Hotel Tax	4,550	4,550	93	2%
Local Services Tax-Payable By Individuals	26,000	26,000	14,387	55%
Market /Gate Charges	28,500	28,500	13,983	49%
Miscellaneous receipts/income	0	0	100	
Other fees e.g. street parking fees	1,200	1,200	1,077	90%
Other fines and Penalties – private	2,500	2,500	150	6%
Other Licence fees	18,950	18,950	3,655	19%
Other permits	1,000	1,000	22,690	2,269%
Property related Duties/Fees	75,000	75,000	12,089	16%
Registration fees for Documents and Businesses	7,250	7,250	570	8%
Rent & Rates - Non-Produced Assets – from private entities	20,150	20,150	11,760	58%
Rent & rates – produced assets-From Private Entities	0	0	256	
Rental Income Tax-Payable By Corporations and other enterprises	2,650	2,650	0	0%
Taxes on other games of chance	3,700	3,700	0	0%
Discretionary Government Transfers	3,401,485	3,401,485	2,515,399	74%
Urban Discretionary Equalisation Development Grant	1,763,916	1,763,916	1,696,614	96%
Urban Unconditional Grant Wage	1,224,369	1,224,369	612,185	50%
Urban Unconditional Non-Wage	413,200	413,200	206,600	50%
Conditional Government Transfers	11,129,251	11,141,585	5,990,749	54%
Programme Conditional Grant - Non Wage Recurrent	2,881,108	2,881,108	1,265,645	44%

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<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Programme Conditional Grant - Development	3,256,860	3,269,194	2,179,463	67%
Programme Conditional Grant - Wage Recurrent	4,691,283	4,691,283	2,345,641	50%
Transitional Conditional Grant - Development	300,000	300,000	200,000	67%
Other Government Transfers	127,635	127,635	21,805	17%
Support to PLE (UNEB)	6,000	6,000	0	0%
Uganda Road Fund (URF)	110,635	110,635	20,000	18%
Uganda Women Entrepreneurship Program(UWEP)	11,000	11,000	1,805	16%
External Financing	0	0	0	
N / A				
Total Revenues Shares	14,998,371	15,010,705	8,621,881	57%

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Quarter 2**Cumulative Performance for Locally Raised Revenues****Cumulative Performance for Central Government Transfers**

The Municipal council planned and budgeted a total of Ushs 14,530,736,000 in central government transfers which comprises of Ushs 3,401,485,000 discretionary government transfers, and Ushs 11,129,251,000 conditional government transfers. By the end of Q2, the municipal council had received a cumulative sum of Ushs 8,621,881,000(57%) consisting of discretionary government transfers of Ushs 2,515,399,000 (74%) and conditional government transfers of Ushs 5,990,749,000(54%). This performance is above the expected 50% because there was a supplementary release of Discretionary and conditional grants in quarter one. The overperformance is also due to the release of the development grant cumulatively at 67% .

Cumulative Performance for Other Government Transfers

Apac Municipal Council had planned and budgeted for Other Government Transfers consisting of URF,UWEP and UNEB totaling to Ushs 127,635,000. By the end of quarter two ,the entity had received only a cumulative total of Ushs 21,805,000 representing 17% which is less than the required 50% due to release of UWEP grant in only one quarter as well as low release of Uganda Road Fund (URF) grant .

Cumulative Performance for External Financing

The Municipal council did not plan and budget for External Financing

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A4: Expenditure Performance by Department and Service Area ('000s)

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Administration					
10 Administration and Management	1,792,945	0	739,998	41%	405,297
Sub-Total	1,792,945	0	739,998	41%	405,297
Department: Finance					
10 Financial Management and Accountability (LG)	253,270	0	75,482	30%	39,402
Sub-Total	253,270	0	75,482	30%	39,402
Department: Statutory bodies					
10 Legislation and Oversight	318,249	0	117,822	37%	62,182
Sub-Total	318,249	0	117,822	37%	62,182
Department: Production and Marketing					
10 Agricultural Extension	172,326	0	57,450	33%	29,451
20 Agricultural Production	44,011	0	22,000	50%	11,000
30 Agricultural Value Chain Services	17,583	0	5,041	29%	2,075
Sub-Total	233,920	0	84,491	36%	42,526
Department: Health					
10 Primary HealthCare	3,311,858	0	896,535	27%	794,661
30 Health Management and Supervision	77,348	0	8,780	11%	4,834
Sub-Total	3,389,207	0	905,316	27%	799,495
Department: Education					
10 Pre-Primary and Primary Education	2,469,506	0	781,181	32%	366,259
20 Secondary Education	2,325,093	0	885,781	38%	408,953
30 Skills Development	827,959	0	215,398	26%	75,713
40 Education&Sports Management and Inspection	75,476	0	24,261	32%	875
50 Special Needs Education	3,000	0	992	33%	992
Sub-Total	5,701,034	0	1,907,613	33%	852,792
Department: Roads and Engineering					
10 Community Access Roads	295,275	0	82,167	28%	46,155
20 Engineering Services	2,570,512	0	73,084	3%	67,098
Sub-Total	2,865,787	0	155,251	5%	113,253

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	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Natural Resources					
10 Natural Resources Management	218,240	0	81,349	37%	50,573
Sub-Total	218,240	0	81,349	37%	50,573
Department: Community Based Services					
10 Community Mobilisation	23,512	0	1,999	9%	1,050
20 Empowerment and Mindset Change	96,373	0	34,103	35%	19,157
Sub-Total	119,885	0	36,102	30%	20,207
Department: Planning					
10 Planning and Statistics	37,298	0	18,548	50%	9,536
Sub-Total	37,298	0	18,548	50%	9,536
Department: Internal Audit					
10 Compliance	35,979	0	15,030	42%	8,719
Sub-Total	35,979	0	15,030	42%	8,719
Department: Trade, Industry and Local Development					
10 Commercial Services	32,557	0	11,327	35%	5,973
Sub-Total	32,557	0	11,327	35%	5,973
Grand Total	14,998,371	0	4,148,328	28%	2,409,955

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SECTION B : Summary by Department

Department: Administration

B1: Overview of Department Revenues and Expenditures by source ('000s)

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	1,261,041	1,447,508	621,249	49%	315,067
Locally Raised Revenues	25,000	25,000	12,855	51%	7,280
Multi-Sectoral Transfers to LLGs_NonWage	79,639	266,106	30,193	38%	18,687
Programme Conditional Grant - Non Wage Recurrent	619,540	619,540	309,770	50%	154,885
Urban Unconditional Grant Wage	489,636	489,636	244,818	50%	122,409
Urban Unconditional Non-Wage	47,226	47,226	23,613	50%	11,807
Development Revenues	531,904	531,904	334,603	63%	167,301
Locally Raised Revenues	30,000	30,000	0	0%	0
Multi-Sectoral Transfers to LLGs_Gou	201,904	201,904	134,603	67%	67,301
Transitional Conditional Grant - Development	300,000	300,000	200,000	67%	100,000
Total Revenues Shares	1,792,945	1,979,412	955,851	53%	482,369

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure					
Wage	489,636	489,636	197,637	40%	103,786
Non Wage	771,405	957,872	353,021	46%	179,471
Development Expenditure					
Domestic Development	531,904	531,904	189,341	36%	122,039
External Financing	0	0	0	0%	0
Total Expenditure	1,792,945	1,979,412	739,998	41%	405,297

C: Unspent Balances

Recurrent Balances	315,067	644974.42725	70,591		
Wage		122,409	47,181	-388,600,008,90	4,567,600%
Non Wage		192,658	23,410	-41,685,287%	
Development Balances			145,262		
Domestic Development			145,262	-25,334,231%	
External Financing			0	0%	
Total Unspent			215,853	-73,517,461%	

VOTE: 701 Apac Municipal Council**Quarter 2****SECTION B : Summary by Department****Summary of Department Revenues and Expenditure by Source**

In quarter two, the department of Administration received a cumulative total of Ushs 955,851,000(53%) comprising of Locally raised revenue of Ushs 12,855,000(51%), Multi-sectoral transfers to LLGs Non-wage of ushs 30,193,000(38%), Programme conditional grant non-wage of ushs 309,770,000(50%), Urban unconditional grant wage of ushs 244,818,000(50%) , urban unconditional grant non wage of 23,613,000(50%) , Multisectoral transfers to LLG-GOU of ushs 134,603,000 (67%) and Transitional condition grant -development of ushs 200,000,000(67%) ,the total revenue out turn was Ushs482,369,000.

The total expenditure for the department was Ushs 739,998,000(41%) consisting wage spent of Ushs 197,637,000(40%),Nonwage of 353,021,000(46%) domestic development of Ushs 189,341,000(36%) with a total expenditure outturn of 405,297,000 , leaving unspent balance of Ushs 215,853,000 of which wage unspent was Ushs 47,181,000 , nonwage unspent was 23,410,000, domestic development unspent of ushs 145,262,000

Reasons for unspent balances on the bank account

The department had unspent balance of Ushs 215,853,000 of which wage unspent was Ushs 47,181,000 due to unfilled gaps in the staff structure and other staff have not been enrolled into HCM , nonwage unspent was Ushs 23,410,000 which is meant for payment of contract staff ,un-uploaded LLG Non-wage expenditure, domestic development unspent was Ushs 145,262,000 due to delays in procurement procedure .

Highlights of physical performance by end of the quarter

Support supervision to Divisions ,follow up on legal issues , organized retirement exit , contracts awarded to service providers during the quarter, Payment of installment of Phase 5 construction of office administration block, office operations, monitoring of UGIFT activities.

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SECTION B : Summary by Department**Department: Finance****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	239,270	190,839	113,828	48%	57,344
Locally Raised Revenues	10,000	10,000	4,565	46%	3,540
Multi-Sectoral Transfers to LLGs_NonWage	48,431	0	18,843	39%	8,594
Urban Unconditional Grant Wage	137,639	137,639	68,820	50%	34,410
Urban Unconditional Non-Wage	43,200	43,200	21,600	50%	10,800
Development Revenues	14,000	14,000	0	0%	0
Locally Raised Revenues	14,000	14,000	0	0%	0
Total Revenues Shares	253,270	204,839	113,828	45%	57,344
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	137,639	137,639	54,181	39%	26,715
Non Wage	101,631	53,200	21,301	21%	12,687
Development Expenditure					
Domestic Development	14,000	14,000	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	253,270	204,839	75,482	30%	39,402
C: Unspent Balances					
Recurrent Balances	57,344	86929.644	38,345		
Wage		34,410	14,639	-2,671,498%	
Non Wage		22,934	23,707	-2,557,546%	
Development Balances			0		
Domestic Development			0	-350,000%	
External Financing			0	0%	
Total Unspent			38,345	-7,490,881%	

Summary of Department Revenues and Expenditure by Source

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SECTION B : Summary by Department

By the end of Q2, the Finance Department Received UgX 113,828,000(45%) of the approved budget ,Broken down into Wages of Ugx. 68,820,000 which is 50% performance, unconditional Grant non-wage of UGX. 21,600,000 which is 50% performance, Local Revenue of UgX. 4,565,000 which is 46% performance and Multisector Transfers to LLGs Non-wage of UgX. 18,843,000 which is a 39% performance with a quarterly revenue outturn of Ushs 57,344,000. The total expenditure of the quater was Ushs 75,360,000(30%). Out of which ,Ugx. 54,181,000 (39%)was spent on wages and Ugx. 21,180,000 (21%) spent on nonwage office recurrent costs and the balance of Ugx. 38,467,000 was unspent by the end of the quarter. The unspent balance consisted of Ushs 14,639,000 from wage, Ushs 23,829,000 from non wage and Ushs 0 from domestic development

Reasons for unspent balances on the bank account

The unspent funds of Ugx.. 38,467,000 is broken down as, wages of Ugx. 14,639,000 which is for planned recruitment yet to be executed, its with DSC and Non wage of Ugx. 23,829,000 is for procurement of IRAS ICT gadget for collection, and other planned activities rescheduled to Q3.

Highlights of physical performance by end of the quarter

The funds received was spent on staff wages, revenue mobilization activities, submission of audit responses and audited financial statements , staff welfare costs and other office running costs in the period.

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SECTION B : Summary by Department

Department: Statutory bodies

B1: Overview of Department Revenues and Expenditures by source ('000s)

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	318,249	279,004	144,218	45%	73,590
Locally Raised Revenues	57,650	57,650	19,286	33%	11,114
Multi-Sectoral Transfers to LLGs_NonWage	39,245	0	14,256	36%	7,138
Urban Unconditional Grant Wage	53,486	53,486	26,743	50%	13,372
Urban Unconditional Non-Wage	167,868	167,868	83,934	50%	41,967
Development Revenues	0	0	0	0%	0
Total Revenues Shares	318,249	279,004	144,218	45%	73,590
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	53,486	53,486	18,656	35%	9,373
Non Wage	264,763	225,518	99,166	37%	52,809
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	318,249	279,004	117,822	37%	62,182
C: Unspent Balances					
Recurrent Balances	73,590	131783.39875	26,396		
Wage		13,372	8,087	-312,603,559,64 0,930,500%	
Non Wage		60,219	18,309	-10,843,631%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			26,396	-11,708,620%	

Summary of Department Revenues and Expenditure by Source

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SECTION B : Summary by Department

By the end of Q2 the department of statutory bodies received a cumulative total revenue of Ushs 144,218,000(45%) which comprised of locally raised revenue of USHS 19,286,000(33%) , multi sectoral transfers to LLGs-Non Wage of USHS 14,256,000(36%), Urban unconditional grant wage Ushs 26,743,000(50%), Urban unconditional non wage Ushs 83,934,000(50%). The cumulative release outturn was Ushs 73,590,000
The department then spent a cumulative total of Ushs 117,822,000(37%) which comprised of wage Ushs 18,656,000(35%), non wage Ushs 99,166,000(37%) and remained with unspent balance of Ushs 26,396,000 which comprise of wage Ushs 8,087,000 and non wage of Ushs 18,309,000.
The total expenditure outturn was USHS 62,182,000

Reasons for unspent balances on the bank account

The total unspent balance was Ushs 126,396,000 (which comprise of wage Ushs 8,087,000 and non wage of Ushs 18,309,000) the unspent balance for wage is meant for political gratuity that shall be paid at the end of the financial year while non wage is transfers to LLGS whose expenditure is not uploaded centrally.

Highlights of physical performance by end of the quarter

- 2 main council meeting conducted
- 3 executive committee meeting conducted
- 10 sectoral committee meeting conducted
- 5 council committee monitoring conducted

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SECTION B : Summary by Department**Department: Production and Marketing****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	233,920	233,920	116,860	50%	58,430
Locally Raised Revenues	200	200	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	84,720	84,720	42,360	50%	21,180
Programme Conditional Grant - Wage Recurrent	147,000	147,000	73,500	50%	36,750
Urban Unconditional Non-Wage	2,000	2,000	1,000	50%	500
Development Revenues	0	12,334	8,223	0%	8,223
Programme Conditional Grant - Development	0	12,334	8,223	0%	8,223
Total Revenues Shares	233,920	246,255	125,083	53%	66,653
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	147,000	147,000	44,892	31%	22,471
Non Wage	86,920	86,920	39,599	46%	20,055
Development Expenditure					
Domestic Development	0	12,334	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	233,920	246,255	84,491	36%	42,526
C: Unspent Balances					
Recurrent Balances	58,430	101005.994	32,369		
Wage		36,750	28,608	-2,247,100%	
Non Wage		21,680	3,761	-4,156,819%	
Development Balances			8,223		
Domestic Development			8,223	8,223%	
External Financing			0	0%	
Total Unspent			40,592	-8,382,430%	

Summary of Department Revenues and Expenditure by Source

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SECTION B : Summary by Department

In quarter two the department of production and marketing received a cumulative total of UGX 125,083,000 (53%), of which wage was UGX 73,500,000 (50%) Program conditional grant non-wage of UGX 42,360,000 (50%), Urban unconditional grant non-wage UGX 1,000,000 (50%), LR 0(0%), the total revenue outturn was UGX 66,653,000.

The department then spent the total of UGX 84,491,000 (36%), of which wage spent was UGX 44,892,000 (31%), non-wage spent UGX 39,599,000 (46%), then total expenditure outturn was UGX 42,526,000 leaving unspent balance of UGX 40,592,000 consisting of wage unspent of UGX 28,608,000 and non-wage unspent of UGX 3,761,000. and domestic development UGX 8,223,000

Reasons for unspent balances on the bank account

The department had an unspent balance of 40,592,000 consisting of wage unspent of UGX 28,608,000 and non-wage unspent of UGX 3,761,000 and domestic development worth UGX 8,223,000. The unspent wage balance is for the recruitment of critical staff veterinary officer, which is still underway, and the development balance is still waiting for the procurement process to be completed.

Highlights of physical performance by end of the quarter

30 farmer group mobilized and sensitized on pest and disease control, post-harvest handling and storage, one slaughter slab to be renovated in quarter three, acquisition of stationery and servicing motor cycle, under Parish development model all the 20 SACCOS were sensitized on the leadership skills and group dynamics, PDM beneficiaries are yet to be selected to receive money from PDM as loan after assessing them through wealth ranking and monitoring the utilization of PDM funds by the beneficiaries.

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SECTION B : Summary by Department

Department: Health

B1: Overview of Department Revenues and Expenditures by source ('000s)

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	465,207	409,449	227,451	49%	116,610
Locally Raised Revenues	5,400	5,400	3,716	69%	2,716
Multi-Sectoral Transfers to LLGs_NonWage	55,758	0	21,710	39%	12,881
Programme Conditional Grant - Non Wage Recurrent	99,690	99,690	49,845	50%	24,922
Programme Conditional Grant - Wage Recurrent	302,759	302,759	151,379	50%	75,690
Urban Unconditional Non-Wage	1,600	1,600	800	50%	400
Development Revenues	2,924,000	2,924,000	1,946,667	67%	973,333
Locally Raised Revenues	4,000	4,000	0	0%	0
Programme Conditional Grant - Development	2,920,000	2,920,000	1,946,667	67%	973,333
Total Revenues Shares	3,389,207	3,333,449	2,174,118	64%	1,089,943

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure					
Wage	302,759	302,759	86,189	28%	46,042
Non Wage	162,448	106,690	53,330	33%	27,119
Development Expenditure					
Domestic Development	2,924,000	2,924,000	765,796	26%	726,334
External Financing	0	0	0	0%	0
Total Expenditure	3,389,207	3,333,449	905,316	27%	799,495

C: Unspent Balances

Recurrent Balances	116,610	175523.26975	87,932		
Wage		75,690	65,190	-4,604,157%	
Non Wage		40,920	22,741	-5,338,277%	
Development Balances			1,180,870		
Domestic Development			1,180,870	312,960,042,358,305,700%	
External Financing			0	0%	
Total Unspent			1,268,802	-89,441,610%	

Summary of Department Revenues and Expenditure by Source

VOTE: 701 Apac Municipal Council**Quarter 2****SECTION B : Summary by Department**

In quarter two the department received a total of Ushs 2,174,118,000(64%) of which PHC wage Ushs 151,379,000(50%), PHC NW Ushs 49,845,000(50%), Urban un conductional grant non-wage is Ushs 800,000(50%), PCG Development grant of Ushs 1,946,667,000(67%), Locally raised revenue Ushs 3,716,000(69%) and Multi Sectoral transfer to LLG NW Ushs 21,710,000(39%). Then total revenue release outturn was Ushs 1,089,943,000.

The department then spent a total of USHs of 905,316,000(27%) of which Non-wage recurrent of Ushs 53,330,000(33%) was transferred to Biashara hcII and MHO grant for implementation of PHC activities, Ushs 86,189,000(28%) wage used for payment of staff salaries and Ushs 765,796,000(26%) was domestic development. The total expenditure outturn was ushs799,495,000, leaving unspent balance of Ushs 1,268,802,000 comprising of wage unspent of Ushs.65,190,000, nonwage unspent of Ushs.22,741,000 and development unspent of Ushs.1,180,870,000

Reasons for unspent balances on the bank account

The department remained with a total unspent balance of Ushs 1,268,802,000 out of which Ushs 1,180,870,000 is for the construction of HCIII under domestic development, wage unspent was Ushs 65,190,000 and nonwage unspent was Ushs 22,741,000

The unspent development grant is meant to cater for the contract awarded to for a period of 10 months which is still ongoing ,unspent wage is as a result of transfer of service of two staff to the neighboring District and whose replacements are still ongoing

Highlights of physical performance by end of the quarter

The key activities implemented during Q2 were Design study for the construction of Arocha HCIII, Appraisal and feasibility study of the capital works, Mobilization and sensitization of community on health ,safety and social safeguards for the construction of HCIII, and formation and training of GRC for Arocha HCIII,One Site meeting conducted , drug shop inspection, quarterly health sector performance review meeting, municipal health team meeting, repair and servicing of motor vehicles, purchase of small office equipment, repair and maintenance of office computers, purchase of PPEs, payment of Porters wages, procurement of fuel for office and garbage collection

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department**Department: Education****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	5,370,651	5,354,066	2,500,799	47%	1,076,353
Locally Raised Revenues	2,000	2,000	2,000	100%	2,000
Multi-Sectoral Transfers to LLGs_NonWage	16,585	0	675	4%	200
Other Transfers from Central Government	6,000	6,000	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	1,049,456	1,049,456	349,819	33%	0
Programme Conditional Grant - Wage Recurrent	4,241,524	4,241,524	2,120,762	50%	1,060,381
Urban Unconditional Grant Wage	53,486	53,486	26,743	50%	13,372
Urban Unconditional Non-Wage	1,600	1,600	800	50%	400
Development Revenues	330,383	330,383	220,255	67%	110,128
Programme Conditional Grant - Development	330,383	330,383	220,255	67%	110,128
Total Revenues Shares	5,701,034	5,684,449	2,721,054	48%	1,186,480
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	4,295,010	4,295,010	1,632,243	38%	831,204
Non Wage	1,075,641	1,059,056	265,972	25%	15,141
Development Expenditure					
Domestic Development	330,383	330,383	9,398	3%	6,447
External Financing	0	0	0	0%	0
Total Expenditure	5,701,034	5,684,449	1,907,613	33%	852,792
C: Unspent Balances					
Recurrent Balances	1,076,353	1969245.8085	602,584		
Wage		1,073,753	515,262	203,107,398,210	,657,730%
Non Wage		2,600	87,322	33,355,042,116,	130,550%
Development Balances			210,857		
Domestic Development			210,857	-8,794,146%	
External Financing			0	0%	
Total Unspent			813,441	-189,574,817%	

VOTE: 701 Apac Municipal Council**Quarter 2****SECTION B : Summary by Department****Summary of Department Revenues and Expenditure by Source**

In quarter two ,the department of Education received a cumulative total of Ushs 2,721,054,000(48%),comprising of Multi-sectoral transfers to LLGs - Nonwage of Ushs 675,000(4%) , programme conditional grant -Nonwage recurrent of Ushs 349,819,000(33%), programme Conditional grant wage recurrent of Ushs 2,120,762,000(50%) ,urban unconditional grant wage of Ushs 26,743,000(50%) , urban unconditional non-wage of Ushs 800,000(50%) ,Locally raised revenue of Ushs 2,000,000(100%), PCG Development of Ushs 220,255,000(67%). The revenue release outturn was 1,186,480,000.

The total departmental expenditure was Ushs 1,907,613,000 (33%), consisting of wage of ushs1,632,243,000(38%), nonwage of Ushs 265,972,000(25%) ,and Domestic development of Ushs 9,398,000(3%). The total expenditure outturn was Ushs 852,792,000.

The unspent balance was Ushs 813,441,000 consisting of wage unspent of Ushs 515,262,000, Nonwage of Ushs 87,322,000 and domestic development unspent of Ushs 210,857,000

Reasons for unspent balances on the bank account

The unspent balance was Ushs 813,441,000 consisting of wage unspent of Ushs 515,262,000 because the newly recruited staff has not yet accessed the payroll, Nonwage of Ushs 87,322,000 is meant for school maintenance which is still under procurement and domestic development unspent of Ushs 210,857,000 because the contract is still under procurement

Highlights of physical performance by end of the quarter

The department implemented activities such as sports activities like community games. Monitoring of learners turn up and teachers, conducted school inspection. End of term assessment conducted, PLE, UCE and UACE done

VOTE: 701 Apac Municipal Council**Quarter 2****SECTION B : Summary by Department*****Department: Roads and Engineering*****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
<i>Recurrent Revenues</i>	1,303,775	1,303,775	612,820	47%	296,410
Locally Raised Revenues	7,500	7,500	0	0%	0
Other Transfers from Central Government	110,635	110,635	20,000	18%	0
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000	500,000	50%	250,000
Urban Unconditional Grant Wage	184,640	184,640	92,320	50%	46,160
Urban Unconditional Non-Wage	1,000	1,000	500	50%	250
<i>Development Revenues</i>	1,562,012	1,562,012	1,562,012	100%	1,041,341
Urban Discretionary Equalisation Development Grant	1,562,012	1,562,012	1,562,012	100%	1,041,341
Total Revenues Shares	2,865,787	2,865,787	2,174,832	76%	1,337,751
B: Breakdown of Sub-SubProgramme Expenditures					
<i>Recurrent Expenditure</i>					
Wage	184,640	184,640	58,277	32%	29,780
Non Wage	1,119,135	1,119,135	82,573	7%	70,067
<i>Development Expenditure</i>					
Domestic Development	1,562,012	1,562,012	14,401	1%	13,406
External Financing	0	0	0	0%	0
Total Expenditure	2,865,787	2,865,787	155,251	5%	113,253
C: Unspent Balances					
<i>Recurrent Balances</i>	296,410	425,790.7145	471,970		
Wage		46,160	34,043	-2,977,954%	
Non Wage		250,250	437,927	-34,734,865%	
<i>Development Balances</i>			1,547,611		
Domestic Development			1,547,611	173,477,559,016,193,380%	
External Financing			0	0%	
Total Unspent			2,019,581	-14,187,352%	

Summary of Department Revenues and Expenditure by Source

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department

By the end of Q2, the department of Engineering had a total cumulative release of Ugx 2,174,832,000 which is 76% of the approved budget released. The revenue is comprising of Ugx 92,320,000 (50%) from wage, Ugx 500,000,000 (50%) from road conditional grant, Ugx 20,000,000 (18%) from road fund, and Ugx 1,562,012,000 (100%) from USMID development grant and Ugx 500,000 (50%) from Urban unconditional non-wage. The revenue outturn was Ugx 1,337,751,000.

There was a total Cumulative expenditure of Ugx 155,251,000 which is 5% of the budget spent which comprised of wage of Ugx 58,277,000 (32%), non-wage of Ushs 82,573,000 (7 %) and domestic development of Ushs 14,401,000 (1%). The Quarter 2 expenditure outturn was Ushs 113,253,000 leaving unspent balance of Ushs 2,019,581,000 of which Ugx 34,043,000 from wages, Ugx 437,927,000 from non-wage and Ugx 1,547,611,000 from domestic development.

Reasons for unspent balances on the bank account

The unspent balance was Ushs 2,019,581,000 of which Ugx 34,043,000 from wages, Ugx 437,927,000 from non-wage and Ugx 1,547,611,000 from domestic development. The unspent balance from wage was from non-timely recruitment of staff, non-wage balance was because of the inadequate road equipment for road maintenance and rehabilitation. The unspent balance on domestic development was because USMID's contractor's defect period which had not yet expired.

Highlights of physical performance by end of the quarter

During the quarter the department paid salaries and mopped up uncompleted Gravelling of 3.4 km activities of quarter four of the previous year and routine manual maintenance of 36 km of Urban roads.

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department

Department: Water

B1: Overview of Department Revenues and Expenditures by source ('000s)

N / A

N / A

N / A

N / A

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department**Department: Natural Resources****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	215,240	215,240	107,960	50%	53,980
Locally Raised Revenues	4,000	4,000	2,340	59%	1,170
Urban Unconditional Grant Wage	200,240	200,240	100,120	50%	50,060
Urban Unconditional Non-Wage	11,000	11,000	5,500	50%	2,750
Development Revenues	3,000	3,000	0	0%	0
Locally Raised Revenues	3,000	3,000	0	0%	0
Total Revenues Shares	218,240	218,240	107,960	49%	53,980
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	200,240	200,240	76,450	38%	46,044
Non Wage	15,000	15,000	4,899	33%	4,529
Development Expenditure					
Domestic Development	3,000	3,000	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	218,240	218,240	81,349	37%	50,573
C: Unspent Balances					
Recurrent Balances	53,980	104383.031	26,611		
Wage		50,060	23,670	-330,210,936,12	2,010,200%
Non Wage		3,920	2,941	-823,980%	
Development Balances					
Domestic Development			0	-75,000%	
External Financing			0	0%	
Total Unspent			26,611	-8,080,888%	

Summary of Department Revenues and Expenditure by Source

In Quarter two, The Natural Resource Received a cumulative total of Ushs 107, 960,000 (49%) of which LR was Ushs 2,340,000 (59%), unconditional grant wage Ushs 100,120,000 (50%), unconditional non-wage Ushs 5,500,000 (50%), DDEG of Ushs 0(0%) of the funds received . The cumulative outturn was Ushs 53,980,000 . The department then spent a cumulative total of Ushs 81,349,000n(37%) which comprised of Ushs 76,450,000 (38%) for payment of staff salaries in the department, non-wage re-current of Ushs 4,899,000 (33%). The Q2 expenditure outturn was Ushs 50,573,000.

Reasons for unspent balances on the bank account

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department

There was an unspent total of Ushs 26,611,000 which consisted of a wage of Ushs 23,670,000, non- wage Ushs 2,941,000. The unspent balance of wage is meant for the Surveyor who is recruited but yet to access payroll and Land supervisor whose recruitment is still ongoing, while the non-wage unspent was due to money which was not enough to facilitate the planned activities for the quarter like Survey of Council land, Stakeholders Engagement on Physical Planning and Environmental Management, Monitoring and supervision of development within the Municipality and land inspection and settling of disputes.

Highlights of physical performance by end of the quarter

Payment of staff salaries, purchase of airtime and bundle, submission of quarterly Physical Planning Committee minutes, training of staff on HIV/AIDS, Survey and titling of Council land, Engagement of stakeholders on Physical Planning and Environmental management, monitoring and supervision of development within the Municipality, land inspection and settling of disputes.

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department**Department: Community Based Services****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	119,885	93,437	50,812	42%	28,025
Locally Raised Revenues	1,000	1,000	0	0%	0
Multi-Sectoral Transfers to LLGs_NonWage	26,448	0	8,289	31%	5,861
Other Transfers from Central Government	11,000	11,000	1,805	16%	1,805
Programme Conditional Grant - Non Wage Recurrent	15,484	15,484	7,742	50%	3,871
Urban Unconditional Grant Wage	63,153	63,153	31,577	50%	15,788
Urban Unconditional Non-Wage	2,800	2,800	1,400	50%	700
Development Revenues	0	0	0	0%	0
Total Revenues Shares	119,885	93,437	50,812	42%	28,025
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	63,153	63,153	25,210	40%	12,990
Non Wage	56,732	30,284	10,892	19%	7,217
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	119,885	93,437	36,102	30%	20,207
C: Unspent Balances					
Recurrent Balances	28,025	43566.358	14,710		
Wage		15,788	6,367	-1,298,981%	
Non Wage		12,236	8,343	-1,466,581%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			14,710	-3,582,130%	

Summary of Department Revenues and Expenditure by Source

VOTE: 701 Apac Municipal Council**Quarter 2****SECTION B : Summary by Department**

In the Second Quarter the Department of Community received a cumulative revenue release of Ushs 50,812,000 representing 42% . These comprised of other Transfers from Central Government of 1,805,000 Ushs representing 16% , Program Conditional grant non-wage recurrent of Ushs 7,742,000 representing 50%, wage comprising of Ushs 31,577,000(50%), Urban unconditional Grant Non wage of Ushs 1,400,000 representing 50%, Multi-sectoral transfers to LLGs non wage of Ushs 8,289,000(31%), the department did not receive locally raised revenue, representing 0%. The revenue released out turn for Q2 was Ushs 28,025,000.

The Department then spent a total of Ushs 36,102,000(30%) comprising of wage of 25,210,000 (40%), non-wage of 10,892,000(19%) The total expenditure outturn was 20,207,000. The Department remained with unspent balance of 14,710,000 comprising of wage of 6,367,000 and Non wage of 8,343,000

Reasons for unspent balances on the bank account

The unspent balance for the Department was Ushs 14,710,000. These were wage and non-wage. The unspent balance of wage of Ushs 6,367,000 was because of the vacant position of probations Officer which is yet to be filled but was planned for. The unspent non wage of Ushs 8,343,000 was because the money under special Grant for people with Disability was not fully spent and forwarded for implementation of activities in third Quarter, and the money for YLP and UWEP operations was released late and therefore could not be spent within the quarter.

Highlights of physical performance by end of the quarter

The Department conducted Quarterly meetings for all the special interest groups (Youth, Women, Older persons, and PWDs), the department also carried out Quarterly monitoring for FAL Classes, Gender awareness sensitization with the youth was also carried out, Disability day was celebrated in Kumi District and this was attended by the Chairperson Disability Council, Focal Point Person, Councilors for Disability and the office of the PCDO, work places were monitored by the Labor Focal Point Person, there was also Project generation under Projects for Special Interest groups.

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department**Department: Planning****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	37,298	37,298	19,803	53%	9,674
Locally Raised Revenues	3,000	3,000	2,654	88%	1,100
Urban Unconditional Grant Wage	9,698	9,698	4,849	50%	2,424
Urban Unconditional Non-Wage	24,600	24,600	12,300	50%	6,150
Development Revenues	0	0	0	0%	0
Total Revenues Shares	37,298	37,298	19,803	53%	9,674
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	9,698	9,698	4,014	41%	2,256
Non Wage	27,600	27,600	14,534	53%	7,280
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	37,298	37,298	18,548	50%	9,536
C: Unspent Balances					
Recurrent Balances	9,674	18860.577	1,255		
Wage		2,424	835	-225,617%	
Non Wage		7,250	420	-1,410,750%	
Development Balances					
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			1,255	-1,845,089%	

Summary of Department Revenues and Expenditure by Source

By the end of Q2, the department of planning had cumulatively received a total revenue of Ushs 19,803,000(53%) due to more warrants of LR , with Q2 outturn of Ushs 9,674,000. These comprised of LRR Ushs 2,654,000(88%), Urban Wage of UShs 4,849,000(50%) and urban Non-wage of Ushs 12,300,000(50%).

The department then spent a cumulative total of Ushs 18,548,000(50%) comprising of wage Ushs 4,014,000 (41%) and non-wage of Ushs 14,534,000(53%) with expenditure out turn of Ushs 9,536,000. Leaving unspent balance of Ushs 1,255,000

Reasons for unspent balances on the bank account

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department

The unspent balance of Ushs 1,255 ,000 comprised of wage Ushs 835,000 and non-wage Ushs 420,000. The non-wage balance is residual fund that could not be used for activities in Q2 while the wage unspent balance will be used to pay statutory deductions.

Highlights of physical performance by end of the quarter

3 TPC meetings were conducted

Administrative data collected

Statistical abstract is being finalized

The final LLG & HLG performance assessment conducted both under OPM and USMID

Executive monitoring conducted

Mentorship and support supervision in all the divisions done

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department**Department: Internal Audit****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	35,979	35,979	17,439	48%	8,570
Locally Raised Revenues	2,500	2,500	700	28%	200
Urban Unconditional Grant Wage	21,479	21,479	10,739	50%	5,370
Urban Unconditional Non-Wage	12,000	12,000	6,000	50%	3,000
Development Revenues	0	0	0	0%	0
Total Revenues Shares	35,979	35,979	17,439	48%	8,570
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	21,479	21,479	9,660	45%	5,029
Non Wage	14,500	14,500	5,370	37%	3,690
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	35,979	35,979	15,030	42%	8,719
C: Unspent Balances					
Recurrent Balances	8,570	17663.498	2,410		
Wage		5,370	1,080	-502,876%	
Non Wage		3,200	1,330	-723,300%	
Development Balances					
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			2,410	-1,494,421%	

Summary of Department Revenues and Expenditure by Source

In Quarter two The Department of internal Audit received a total cumulative revenue of Ushs 17,439,000 (48%) , of which wage was Ushs 10,739,000, (50%), Non wage unconditional was Ushs 6,000,000 (50%)and LR of Ushs 700,000(28%) with Q2 outturn of Ushs 8,570,000.

The department had a cumulative expenditure of Ushs15,030,000(42%) of which non wage was Ushs 8,370,000(37%), wage Ushs 9,660,000 (45%).

The expenditure out turn Q2 was Ushs 8,719,000, leaving unspent balance of Ushs2,410,000. These comprises of wage of 1,080,000 and Non-wage Ushs 1,330,000

Reasons for unspent balances on the bank account

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department

The department had unspent balance of Ushs 2,410,000 comprising of wage of Ushs 1,080,000 which is meant for payment of deduction and Non-wage Ushs 1,330,000 which is meant for HIV/AIDs mainstreaming and Risk management sensitization which is to be done in quarter three

Highlights of physical performance by end of the quarter

We carried out the Primary Schools Audit, 2nd Quarter FY 2024-2025 in 4 Divisions and departments , payment of medical and purchase of stationery. Attended AGM workshop.

VOTE: 701 Apac Municipal Council

Quarter 2

SECTION B : Summary by Department**Department: Trade, Industry and Local Development****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	26,080	26,080	12,565	48%	6,283
Locally Raised Revenues	950	950	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	12,218	12,218	6,109	50%	3,055
Urban Unconditional Grant Wage	10,912	10,912	5,456	50%	2,728
Urban Unconditional Non-Wage	2,000	2,000	1,000	50%	500
Development Revenues	6,477	6,477	4,318	67%	2,159
Programme Conditional Grant - Development	6,477	6,477	4,318	67%	2,159
Total Revenues Shares	32,557	32,557	16,883	52%	8,442
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	10,912	10,912	4,397	40%	2,109
Non Wage	15,168	15,168	6,930	46%	3,864
Development Expenditure					
Domestic Development	6,477	6,477	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	32,557	32,557	11,327	35%	5,973
C: Unspent Balances					
Recurrent Balances	6,283	12243.14325	1,238		
Wage		2,728	1,059	-210,914%	
Non Wage		3,555	179	-737,048%	
Development Balances			4,318		
Domestic Development			4,318	-159,773%	
External Financing			0	0%	
Total Unspent			5,556	-1,124,283%	

Summary of Department Revenues and Expenditure by Source

VOTE: 701 Apac Municipal Council**Quarter 2****SECTION B : Summary by Department**

The Department of TLED received a cumulative total of of Ushs 16,883,000 which is 52% performance of the approved annual budget. Broken down in to components: wage of Ushs 5,456,000 which is 50% performance of wage annual budget .Urban unconditional grant non wage of Ushs 1,000,000 which 50% performance, Ushs 6,109,000 as program conditional grant- non wage which is 50% performance , Locally raised revenue of Ushs 0 which is 0%, and domestic Development grant of Ushs 4,318,000(67%) The revenue release out turn was Ushs 8,442,000.

The total expenditure was Ushs 11,327,000(35%).Out of which Ushs 4,397,000 was spent on staff salaries which is 40 % of wage budget and non wage of 6,930,000 which is 46% performance to facilitate activities of the department. The expenditure out turn was Ushs 5,973,000 and there was unspent balance of Ushs 5,556,000 comprised of wages unspent of Ushs 1,059,000 and development grant unspent of Ushs 4,318,000 ,non wage unspent of Ushs 179,000

Reasons for unspent balances on the bank account

The Unspent funds for Ushs 5,556,000 is for development grant pending procurement and wage balance of Ushs.1,059,000 is for payment of statutory deductions

Highlights of physical performance by end of the quarter

The informal sector was supported through trainings and workshops this enabled them to create jobs.

Members of the business community were sensitized on business registration through drives during business clinic at the mayors' gardens

Tourism promotional activities were conducted through local drives and campaigns using local drama groups, Informal sector promotional activities were conducted to promote jobs,, Business clinic activity was organized at mayors garden to sensitize the business community on business registration and company registration, sensitization meeting with the members of the business community on business promotional activities.

VOTE: 701 Apac Municipal Council

Quarter 2

B2 : Outputs and Expenditure in the Quarter**Department: 010 Administration**

Revised Outputs in the Quarter

Actual Outputs Achieved in Quarter

Reasons for Variation in performance

Service Area: 10 Administration and Management

Programme: 12 Human Capital Development

SubProgramme: 01 Education,Sports and skills

Budget Output: 000023 Inspection and Monitoring

PIAP Output: 1205010802X Basic Requirements and Minimum standards met by schools and training institutions

NA

Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Approved Budget	Spent
227001 Travel inland	6,000	1,510
227004 Fuel, Lubricants and Oils	4,000	1,000
Total for Budget Output	10,000	2,510
Wage	0	0
Non-Wage	10,000	2,510
GoU Dev	0	0
Ext Finance	0	0

Programme: 14 Public Sector Transformation

SubProgramme: 01 Strengthening Accountability

Budget Output: 000024 Compliance and Enforcement Services

PIAP Output: 14040102X Compliance Inspection undertaken in MDAs and LGs

At least 1 compliance inspections and supervision visits undertaken in all the 4 divisions and 1 court cases managed All activities were done as planned hence no variation

Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Approved Budget	Spent
221020 Litigation and related expenses	10,000	3,531
224010 Protective Gear	2,200	250
Total for Budget Output	12,200	3,781
Wage	0	0
Non-Wage	12,200	3,781
GoU Dev	0	0
Ext Finance	0	0

Budget Output: 000085 Management of the Public Service Wage Bill, Pension and Gratuity

N / A

VOTE: 701 Apac Municipal Council**Quarter 2****Department: 010 Administration**

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		
		<i>US\$ Thousand</i>
Item	Approved Budget	Spent
211101 General Staff Salaries	489,636	103,786
221011 Printing, Stationery, Photocopying and Binding	2,376	594
273104 Pension	214,405	48,732
273105 Gratuity	405,135	60,192
Total for Budget Output	1,111,552	213,304
	Wage	103,786
	Non-Wage	109,518
	GoU Dev	0
	Ext Finance	0

Budget Output: 390003 Policy and System reviews**PIAP Output: 14040203X MDALGs to strengthen internal complaints handling mechanism supported.**

1 Support supervisions undertaken in all the 4 divisions within the quarter	there was no variation in the activity implemented
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Expenditures incurred in the Quarter to deliver outputs		
		<i>US\$ Thousand</i>
Item	Approved Budget	Spent
227001 Travel inland	4,050	1,013
227004 Fuel, Lubricants and Oils	1,000	250
228002 Maintenance-Transport Equipment	2,500	250
Total for Budget Output	7,550	1,513
	Wage	0
	Non-Wage	1,513
	GoU Dev	0
	Ext Finance	0

SubProgramme: 03 Human Resource Management**Budget Output: 000049 Recruitment services****PIAP Output: 14050303X Competence-based recruitment systems instituted in the Public Service**

one request for adjustment of staff structure submitted to Mops and facilitated staff recruitment y the District service Commission	no variation in the planned activity
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Expenditures incurred in the Quarter to deliver outputs		
		<i>US\$ Thousand</i>
Item	Approved Budget	Spent
221004 Recruitment Expenses	4,000	500
221011 Printing, Stationery, Photocopying and Binding	500	249
227001 Travel inland	2,000	500
Total for Budget Output	6,500	1,249

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 010 Administration

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage	0
	Non-Wage	6,500
	GoU Dev	0
	Ext Finance	0

Budget Output: 010008 Capacity Strengthening

PIAP Output: 14050603X In- service training programs developed & implemented to enhance skills and performance of public officers

one staff facilitated for training in record and information management	no variation in implemented activity since it was done as planned
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Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	8,173	0
212102 Medical expenses (Employees)	2,300	0
212103 Incapacity benefits (Employees)	1,100	0
221001 Advertising and Public Relations	200	0
221002 Workshops, Meetings and Seminars	4,095	250
221003 Staff Training	9,600	1,000
221007 Books, Periodicals & Newspapers	1,088	0
221008 Information and Communication Technology Supplies.	1,000	0
221009 Welfare and Entertainment	6,700	0
221011 Printing, Stationery, Photocopying and Binding	3,730	0
221012 Small Office Equipment	1,200	0
221014 Bank Charges and other Bank related costs	720	0
222001 Information and Communication Technology Services.	2,580	0
223003 Rent-Produced Assets-to private entities	14,800	0
223005 Electricity	420	0
223006 Water	499	0
224003 Agricultural Supplies and Services	2,412	0
224008 Educational Materials and Services	2,000	0
224010 Protective Gear	390	0
225204 Monitoring and Supervision of capital work	2,304	0
227001 Travel inland	10,331	0
227004 Fuel, Lubricants and Oils	4,028	0
228002 Maintenance-Transport Equipment	6,324	0
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	4,660	0
312121 Non-Residential Buildings - Acquisition	151,466	0
312235 Furniture and Fittings - Acquisition	4,000	0
Total for Budget Output	246,119	1,250

VOTE: 701 Apac Municipal Council**Quarter 2****Department: 010 Administration**

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage	0
	Non-Wage	82,639
	GoU Dev	163,480
	Ext Finance	0

Budget Output: 390017 Public Service Performance management**PIAP Output: 14040405X Programme /Performance Budgeting integrated into the individual performance management framework**

Office stationery and small office equipment purchased, no variation

Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,800	740
212102 Medical expenses (Employees)	800	400
221009 Welfare and Entertainment	1,400	700
221011 Printing, Stationery, Photocopying and Binding	1,000	250
227001 Travel inland	4,000	975
227004 Fuel, Lubricants and Oils	7,000	3,940
273102 Incapacity, death benefits and funeral expenses	400	0
Total for Budget Output	16,400	7,005
	Wage	0
	Non-Wage	16,400
	GoU Dev	0
	Ext Finance	0

Programme: 15 Community Mobilization And Mindset Change**SubProgramme: 02 Strengthening institutional support****Budget Output: 000023 Inspection and Monitoring**

N / A

Expenditures incurred in the Quarter to deliver outputs*US\$ Thousand*

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,500	0
221009 Welfare and Entertainment	200	0
221011 Printing, Stationery, Photocopying and Binding	200	0
222001 Information and Communication Technology Services.	400	0
225204 Monitoring and Supervision of capital work	5,816	0
227001 Travel inland	4,681	0
227004 Fuel, Lubricants and Oils	1,000	0

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 010 Administration

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total for Budget Output	14,797 0
	Wage	0 0
	Non-Wage	0 0
	GoU Dev	14,797 0
	Ext Finance	0 0

Programme: 16 Governance And Security

SubProgramme: 01 Institutional Coordination

Budget Output: 000003 Facilities Management

PIAP Output: 16060502X Asset Management

NA

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	1,000	250
Total for Budget Output	1,000	250
Wage	0	0
Non-Wage	1,000	250
GoU Dev	0	0
Ext Finance	0	0

Budget Output: 000007 Procurement and Disposal Services

PIAP Output: 16060502X Asset Management

NA

PIAP Output: 16060508X Procurement and disposal of Assets managed

21 contracts awarded to the different service providers	there was a variation because the contract for compound maintenance and paving was not awarded
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Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
221001 Advertising and Public Relations	2,000	0
221011 Printing, Stationery, Photocopying and Binding	600	150
227001 Travel inland	1,000	250
Total for Budget Output	3,600	400
Wage	0	0
Non-Wage	3,600	400
GoU Dev	0	0

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 010 Administration

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance	
	Ext Finance	0	0

Budget Output: 000008 Records Management

PIAP Output: 16060510X Records management

NA

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
221011 Printing, Stationery, Photocopying and Binding	700	175
227001 Travel inland	1,400	0
Total for Budget Output	2,100	175
Wage	0	0
Non-Wage	2,100	175
GoU Dev	0	0
Ext Finance	0	0

Budget Output: 000011 Communication and Public Relations

N / A

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
221009 Welfare and Entertainment	800	700
Total for Budget Output	800	700
Wage	0	0
Non-Wage	800	700
GoU Dev	0	0
Ext Finance	0	0

Budget Output: 000014 Administrative and Support Services

N / A

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	3,000	0
221012 Small Office Equipment	1,200	375
222002 Postage and Courier	500	0
223006 Water	1,000	0
225204 Monitoring and Supervision of capital work	15,000	10,000
263402 Transfer to Other Government Units	0	117,796

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 010 Administration

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		
		<i>US\$ Thousand</i>
Item	Approved Budget	Spent
312121 Non-Residential Buildings - Acquisition	285,000	44,738
312221 Light ICT hardware - Acquisition	6,000	0
312231 Office Equipment - Acquisition	24,000	0
Total for Budget Output	335,700	172,909
	Wage	0
	Non-Wage	50,870
	GoU Dev	122,039
	Ext Finance	0

SubProgramme: 06 Democratic Processes**Budget Output: 000019 ICT Services****PIAP Output: 16030101X Administrative and ICT support services enhanced**

NA

Expenditures incurred in the Quarter to deliver outputs		
		<i>US\$ Thousand</i>
Item	Approved Budget	Spent
221011 Printing, Stationery, Photocopying and Binding	500	125
227001 Travel inland	500	125
Total for Budget Output	1,000	250
	Wage	0
	Non-Wage	250
	GoU Dev	0
	Ext Finance	0

Programme: 18 Development Plan Implementation**SubProgramme: 02 Resource Mobilization and Budgeting****Budget Output: 560019 Data Management and Dissemination**

N / A

Expenditures incurred in the Quarter to deliver outputs		
		<i>US\$ Thousand</i>
Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	8,000	0
221008 Information and Communication Technology Supplies.	2,000	0
221011 Printing, Stationery, Photocopying and Binding	1,639	0
227001 Travel inland	1,785	0
227004 Fuel, Lubricants and Oils	2,200	0

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 010 Administration

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total for Budget Output	15,624 0
	Wage	0 0
	Non-Wage	0 0
	GoU Dev	15,624 0
	Ext Finance	0 0

SubProgramme: 04 Accountability Systems and Service Delivery

Budget Output: 000023 Inspection and Monitoring

N / A

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>	
Item	Approved Budget	Spent	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	4,802	0	
221009 Welfare and Entertainment	200	0	
221011 Printing, Stationery, Photocopying and Binding	200	0	
222001 Information and Communication Technology Services.	400	0	
225204 Monitoring and Supervision of capital work	1,400	0	
227004 Fuel, Lubricants and Oils	1,000	0	
	Total for Budget Output	8,002	0
	Wage	0	0
	Non-Wage	0	0
	GoU Dev	8,002	0
	Ext Finance	0	0
	Total for Department	1,792,945	405,297
	Wage	489,636	103,786
	Non-Wage	771,405	179,471
	GoU Dev	531,904	122,039
	Ext Finance	0	0

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 020 Finance

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Service Area: 10 Financial Management and Accountability (LG)		
Programme: 18 Development Plan Implementation		
SubProgramme: 02 Resource Mobilization and Budgeting		
Budget Output: 000004 Finance and Accounting		
PIAP Output: 18010601X Tax compliance improved through increased efficiency in revenue administration		
	Procurement of IRAS Gadgets is yet ongoing	Late procurement

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
211101 General Staff Salaries	137,639	26,715
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	13,070	730
212102 Medical expenses (Employees)	300	150
221001 Advertising and Public Relations	1,688	0
221003 Staff Training	500	0
221005 Official Ceremonies and State Functions	50	0
221007 Books, Periodicals & Newspapers	200	0
221008 Information and Communication Technology Supplies.	200	0
221009 Welfare and Entertainment	880	88
221011 Printing, Stationery, Photocopying and Binding	2,120	150
221012 Small Office Equipment	408	0
221017 Membership dues and Subscription fees.	1,680	360
222001 Information and Communication Technology Services.	3,660	0
227001 Travel inland	1,480	450
227004 Fuel, Lubricants and Oils	3,680	0
228002 Maintenance-Transport Equipment	800	0
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	200	0
312229 Other ICT Equipment - Acquisition	14,000	0
Total for Budget Output	182,556	28,642
	Wage	137,639
	Non-Wage	30,916
	GoU Dev	14,000
	Ext Finance	0

SubProgramme: 04 Accountability Systems and Service Delivery

Budget Output: 000023 Inspection and Monitoring		
PIAP Output: 18040604X Oversight Monitoring Reports of NDP III Programs produced		
	Not implemented due to inadequate funding	N/A

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 020 Finance

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		
		<i>US\$ Thousand</i>
Item	Approved Budget	Spent
225204 Monitoring and Supervision of capital work	2,360	0
227004 Fuel, Lubricants and Oils	1,000	250
Total for Budget Output	3,360	250
Wage	0	0
Non-Wage	3,360	250
GoU Dev	0	0
Ext Finance	0	0

Budget Output: 000061 Management of Government Accounts

PIAP Output: 18011608X Systems and Sanctions to enforce commitment controls and prevent accumulation of domestic arrears in place

Planned activities executed timely but some activities was rescheduled to Q3. inadequate funding

Expenditures incurred in the Quarter to deliver outputs		
		<i>US\$ Thousand</i>
Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	10,714	1,850
212102 Medical expenses (Employees)	3,400	500
221002 Workshops, Meetings and Seminars	3,300	1,000
221003 Staff Training	6,000	500
221007 Books, Periodicals & Newspapers	3,000	0
221008 Information and Communication Technology Supplies.	2,800	0
221009 Welfare and Entertainment	2,220	205
221011 Printing, Stationery, Photocopying and Binding	2,600	0
221012 Small Office Equipment	1,647	500
221014 Bank Charges and other Bank related costs	630	122
221016 Systems Recurrent costs	8,100	2,728
221017 Membership dues and Subscription fees.	3,500	230
222001 Information and Communication Technology Services.	1,900	0
223005 Electricity	2,500	625
227001 Travel inland	10,100	1,450
227004 Fuel, Lubricants and Oils	3,944	500
228002 Maintenance-Transport Equipment	1,000	300
Total for Budget Output	67,354	10,510
Wage	0	0
Non-Wage	67,354	10,510
GoU Dev	0	0
Ext Finance	0	0

VOTE: 701 Apac Municipal Council

Quarter 2

Total for Department	253,270	39,402
Wage	137,639	26,715
Non-Wage	101,631	12,687
GoU Dev	14,000	0
Ext Finance	0	0

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 030 Statutory bodies

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Service Area: 10 Legislation and Oversight		
Programme: 16 Governance And Security		
SubProgramme: 01 Institutional Coordination		
Budget Output: 000014 Administrative and Support Services		
N / A		

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>	
Item	Approved Budget	Spent	
211107 Boards, Committees and Council Allowances	5,212	1,500	
221011 Printing, Stationery, Photocopying and Binding	1,800	450	
221012 Small Office Equipment	300	0	
221017 Membership dues and Subscription fees.	400	200	
227004 Fuel, Lubricants and Oils	1,500	0	
Total for Budget Output		9,212	2,150
	Wage	0	0
	Non-Wage	9,212	2,150
	GoU Dev	0	0
	Ext Finance	0	0

SubProgramme: 03 Policy and Legislation Processes

Budget Output: 000012 Legal advisory services

PIAP Output: 16060605X Review existing laws and policies to identify gaps that require reforming; undertake the necessary legal and policy

2 Main council meetings conducted, 3 Executive committee meeting conducted, 10 sectoral committee meeting conducted, 1 contracts committee meeting facilitated, 2 physical planning committee meeting facilitated	LG PAC has not yet been facilitated this FY they shall be facilitated in Q3
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Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>	
Item	Approved Budget	Spent	
211101 General Staff Salaries	53,486	9,373	
211105 Ex-Gratia for Political leaders.	159,000	39,750	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	24,550	6,334	
221009 Welfare and Entertainment	3,800	1,005	
221011 Printing, Stationery, Photocopying and Binding	374	230	
221012 Small Office Equipment	100	0	
223003 Rent-Produced Assets-to private entities	5,400	1,350	
227001 Travel inland	732	0	
227004 Fuel, Lubricants and Oils	4,000	1,990	
273107 Ex-Gratia for other Retired and Serving Public Servants	18,350	0	

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 030 Statutory bodies

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total for Budget Output	269,792 60,032
	Wage	53,486 9,373
	Non-Wage	216,306 50,659
	GoU Dev	0 0
	Ext Finance	0 0

Budget Output: 010008 Capacity Strengthening

N / A

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	4,540	0
212102 Medical expenses (Employees)	500	0
221002 Workshops, Meetings and Seminars	240	0
221009 Welfare and Entertainment	2,988	0
221010 Special Meals and Drinks	4,420	0
221011 Printing, Stationery, Photocopying and Binding	1,200	0
221012 Small Office Equipment	1,232	0
221017 Membership dues and Subscription fees.	1,152	0
222001 Information and Communication Technology Services.	3,420	0
224010 Protective Gear	200	0
227001 Travel inland	13,856	0
227004 Fuel, Lubricants and Oils	2,800	0
228002 Maintenance-Transport Equipment	400	0
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	498	0
	Total for Budget Output	37,445 0
	Wage	0 0
	Non-Wage	37,445 0
	GoU Dev	0 0
	Ext Finance	0 0

SubProgramme: 04 Access to Justice

Budget Output: 000023 Inspection and Monitoring

N / A

Expenditures incurred in the Quarter to deliver outputs *UShs Thousand*

Item	Approved Budget	Spent
227001 Travel inland	1,400	0

VOTE: 701 Apac Municipal Council

Quarter 2

Department: 030 Statutory bodies

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance	
Expenditures incurred in the Quarter to deliver outputs			<i>UShs Thousand</i>
Item	Approved Budget	Spent	
227004 Fuel, Lubricants and Oils	400	0	
Total for Budget Output	1,800	0	
Wage	0	0	
Non-Wage	1,800	0	
GoU Dev	0	0	
Ext Finance	0	0	
Total for Department	318,249	62,182	
Wage	53,486	9,373	
Non-Wage	264,763	52,809	
GoU Dev	0	0	
Ext Finance	0	0	