

VOTE: 709 Kamuli Municipal Council

Quarter 4

Terms and Conditions

I hereby submit Quarter 4 performance progress report. This is in accordance with Paragraph 8 of the letter appointing me as an Accounting Officer for Vote 709 Kamuli Municipal Council for FY 2025/26. I confirm that the information provided in this report represents the actual performance achieved by the Local Government for the period under review.

MANGASA STANSLOAS
(Accounting Officer)

Signed on Date: 18-08-2026

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

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Section A: Vote Summary

A1: Overall Revenue Performance (Ushs ‘000s)

Revenue Source	Approved Budget 2025/26	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	1,090,000	1,254,384	738,387	68%
Discretionary Government Transfers	1,487,288	2,128,812	2,128,812	143%
Conditional Government Transfers	8,846,792	9,087,445	9,087,445	103%
Other Government Transfers	226,169	226,169	132,340	59%
External Financing	0	0	0	
Total Revenues shares	11,650,249	12,696,811	12,086,983	104%

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

Programme	Approved Budget 2025/26	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	187,516	187,516	187,504	100%
Tourism Development	229,766	229,766	221,960	97%
Natural Resources, Environment, Climate Change, Land and Water Management	165,321	165,321	162,800	98%
Integrated Transport Infrastructure and Services	1,443,900	2,085,424	1,354,321	94%
Sustainable Urbanisation and Housing	12,000	12,000	11,500	96%
Digital Transformation	418,280	418,280	404,275	97%
Human Capital Development	6,523,080	6,673,080	6,330,799	97%
Public Sector Transformation	1,945,216	1,339,687	1,292,888	66%
Governance and Security	378,889	1,239,455	1,061,922	280%
Regional Balanced Development	70,262	70,262	54,534	78%
Development Plan Implementation	276,019	276,019	271,451	98%
Grand Total	11,650,249	12,696,811	11,353,955	97%
Wage	5,653,883	5,653,883	5,443,791	96%
Non-Wage Recurrent	4,488,215	4,743,252	4,283,470	95

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Summary of Cumulative Receipts, disbursements and expenditure for FY 2025/26

Kamuli MC annual total budget for FY 2025/2026 is UGX: 11,650,249,000=. In Q2 the annual budget was revised to Ugx. 12,606,158,000= and in Q4 it was revised to Ugx. 12,696,811,000= o/w Locally Raised Revenue (LRR) is UGX: 1,254,384,000=, Discretionary Government Transfers (DGTs) are UGX: 2,128,812,000=, Conditional Government Transfers (CGTs) are UGX: 9,087,445,000=, and Other Government Transfers (OGTs) are UGX: 226,169,000=. There was no External Financing. By end of Q4, cumulative receipts were UGX: 12,086,983,000= (about 104% performance of the annual budget and 95% of the revised budget). The under-performance was due to less than target release for LRR, and OGTs. The details of revenue performance for Q4 were: LRR (68%); DGTs (143%); CGTs (103%); and OGTs (59%). UGX: 12,086,983,000= (100% of cumulative receipts) was disbursed to the respective departments, o/w actual Q4 cumulative expenditure was UGX: 11,356,322,000= (97% of the annual budget, 89% of the revised budget, 93% of the Q4 cumulative receipts, and 93% of the Q4 disbursements to departments). Of the cumulative disbursements to the departments (Wage, Non-wage Recurrent, and Domestic Development), Expenditure performance was: Wage (96%), Non-wage Recurrent (95%), and Domestic Development (108%). Unspent balance for Q4 was UGX: 730,661,000= (6% of the annual budget and 5.7% of the revised budget). Unspent balance was mainly for salaries for health and education which were meant for payment of recruited staff which didn't happen due to having no commission in place, Gratuity which wasn't paid to the beneficiaries and Development grants for payment of retention of contractors then money for road fund which wasn't utilized due to failure to secure road equipments in time.

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<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Uganda Road Fund (URF)	119,900	119,900	119,900	100%
Uganda Women Entrepreneurship Program(UWEP)	5,865	5,865	0	0%
External Financing	0	0	0	
N / A				
Total Revenues Shares	11,650,249	12,696,811	12,086,983	104%

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Cumulative Performance for Locally Raised Revenues

Cumulative Performance for Central Government Transfers

The cumulative Central Government Transfers receipts (Conditional and Discretionary Transfers) for Q4 are UGX: 11,216,257,000= compared to the Q4 approved budget of UGX: 10,334,080,000= (about 109% performance) The over -performance was due to more than target release for Discretionary Government Transfers and conditional government transfers

Cumulative Performance for Other Government Transfers

Cumulative receipts of OGTs for quarter four is UGX: 132,340,000= compared to the Approved Budget of UGX:226,169,000=. This is about 59% performance. The under performance is attributed to less than target release for Micro projects, UWEP and UNEB in Q4

Cumulative Performance for External Financing

There were no external financing in Quarter 3

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A4: Expenditure Performance by Department and Vote Function ('000s)

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Administration					
10 Administration and Management	2,455,358	2,700,396	2,496,283	102%	958,461
Sub-Total	2,455,358	2,700,396	2,496,283	102%	958,461
Department: Finance					
10 Financial Management and Accountability (LG)	261,633	261,633	256,863	98%	76,012
Sub-Total	261,633	261,633	256,863	98%	76,012
Department: Statutory bodies					
10 Legislation and Oversight	237,930	247,930	206,017	87%	73,017
Sub-Total	237,930	247,930	206,017	87%	73,017
Department: Production and Marketing					
10 Agricultural Extension	154,153	154,153	154,147	100%	48,757
20 Agricultural Production	13,358	13,358	13,352	100%	6,815
30 Agricultural Value Chain Services	22,006	22,006	22,000	100%	5,500
Sub-Total	189,516	189,516	189,500	100%	61,073
Department: Health					
10 Primary HealthCare	1,248,875	1,398,875	1,223,150	98%	695,749
30 Health Management and Supervision	8,836	8,836	7,680	87%	2,150
Sub-Total	1,257,711	1,407,711	1,230,830	98%	697,899
Department: Education					

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	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Sub-Total	176,321	176,321	173,304	98%	44,735
Department: Community Based Services					
20 Empowerment and Mindset Change	213,690	213,690	115,910	54%	38,805
Sub-Total	213,690	213,690	115,910	54%	38,805
Department: Planning					
10 Planning and Statistics	78,887	78,887	74,369	94%	15,228
Sub-Total	78,887	78,887	74,369	94%	15,228
Department: Internal Audit					
10 Compliance	54,859	54,859	51,540	94%	13,847
Sub-Total	54,859	54,859	51,540	94%	13,847
Department: Trade, Industry and Local Development					
10 Commercial Services	56,582	56,582	56,189	99%	15,090
Sub-Total	56,582	56,582	56,189	99%	15,090
Grand Total	11,650,249	12,696,811	11,353,955	97%	4,476,425

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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	1,815,241	2,060,279	1,960,110	108%	744,464
Locally Raised Revenues	119,000	119,000	274,875	231%	216,157
Multi-Sectoral Transfers to LLGs_NonWage	452,632	607,016	351,223	78%	127,874
Programme Conditional Grant - Non Wage Recurrent	1,078,690	1,169,344	1,169,343	108%	360,326
Urban Unconditional Grant Wage	132,631	132,631	132,631	100%	32,255
Urban Unconditional Non-Wage	32,287	32,287	32,037	99%	7,853
Development Revenues	640,117	640,117	586,174	92%	266,030
Locally Raised Revenues	12,000	12,000	11,000	92%	11,000
Multi-Sectoral Transfers to LLGs_Gou	243,550	243,550	189,550	78%	94,406
Transitional Conditional Grant - Development	300,000	300,000	300,000	100%	75,000
Urban Discretionary Equalisation Development Grant	84,567	84,567	85,624	101%	85,624
Total Revenues Shares	2,455,358	2,700,396	2,546,284	104%	1,010,494
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	132,631	132,631	132,581	100%	33,107
Non Wage	1,682,610	1,927,648	1,783,852	106%	550,456
Development Expenditure					

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Reasons for unspent balances on the bank account

The unspent funds were for revenue mobilization, which was processed through the imprest account, but it was not paid by the ministry because it exceeded the amount meant to be paid through Imprest account

Highlights of physical performance by end of the quarter

- General staff salaries paid to 11 finance staff officers (4 females and 7 males) for 3 months;
- Procured Fuel for the generator; Facilitated the treasurer while travelling to conduct support supervision of LLGs;
 - Conducted radio talk shows on revenue mobilization and this saw an increase in revenue collection.
 - Enumerated over 367 businesses
 - facilitated revenue collectors during collection of local revenue
 - Mentored and supervised LLG operations and this improved on LLG performance
 - Audit responses prepared and submitted to the auditor general
 - 3 Finance monthly reports prepared and submitted to the head of finance

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The unspent funds were mainly for

-Ex gratia and Honoraria for 3 honorable councilors who were not paid since the beginning of the FY. One joined civil service and 2 passed on.

-Sitting allowances for councilors who were not paid for failure to attend council meetings.

Highlights of physical performance by end of the quarter

General staff salaries paid for 3 months; Paid Council allowances for 3 council sittings and 3 executive meetings; Paid domestic bills for mayor, speaker and deputy speaker; Paid transport allowances to Honorables while coming to attend council meetings. Facilitated the Clerk to council and speaker while travelling to attend AGM, Paid for welfare and entertainment; 2 Council meetings conducted and minutes are on file; 4 standing committee meetings conducted and minutes are on file;

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The Unspent balances were mainly luminants of non-wage activities.

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Highlights of physical performance by end of the quarter

Departmental staff salaries paid to 2 staff (2 males) for 3 months; 40 livestock vaccinated; parish development model allowances paid to 10 PDCs; parish housing allowances paid to 10 Parish chiefs (7males and 3 females) for 3 months; -Monitored and supervised PDM activities by the PDM core team, executive and division staff

