

VOTE: 853 Kapelebyong District

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 853 Kapelebyong District 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.

Oroma Rhoda
(Accounting Officer)

Signed on Date: 22-09-2025

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

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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	465,034	465,034	301,318	65%
Discretionary Government Transfers	2,341,248	2,591,434	2,591,434	111%
Conditional Government Transfers	16,347,121	16,599,420	16,599,420	102%
Other Government Transfers	533,920	533,920	392,316	73%
External Financing	200,666	200,666	127,821	64%
Total Revenues shares	19,887,988	20,390,475	20,012,310	101%

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

Programme	Approved Budget 2024/25	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	904,432	962,845	911,521	101%
Tourism Development	10,795	10,795	10,795	100%
Natural Resources, Environment, Climate Change, Land And Water Management	590,633	650,594	611,114	103%
Private Sector Development	39,431	39,431	38,179	97%
Integrated Transport Infrastructure And Services	1,671,653	1,671,653	1,619,362	97%
Sustainable Urbanisation And Housing	60,311	60,311	54,586	91%
Human Capital Development	12,658,573	12,792,499	12,077,265	95%
Public Sector Transformation	2,965,331	2,419,333	1,962,311	66%
Community Mobilization And Mindset Change	121,823	121,823	108,412	89%
Governance And Security	586,542	1,371,895	1,213,232	207%
Development Plan Implementation	278,464	289,295	265,316	95%
Grand Total	19,887,988	20,390,475	18,872,094	95%
Wage	9,131,554	9,380,640	8,830,144	97%
Non-Wage Recurrent	6,108,837	6,197,044	5,656,408	93%
Domestic Devt	4,446,932	4,612,125	4,291,563	97%
External Financing	200,666	200,666	93,980	47%

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

The District Approved budget for FY 2024/2025 was Shs. 19,887,988,000 and by end of Q4, Shs. 19,920,470,000 had been release. This is a 101% Performance slightly above the planned target of 100%.

For Local Revenue, the approved Budget was Shs. 465,034,000 and by end of Q4, Shs. 301,318,000 had been collected and this is a 65% Performance.

For Discretionary Government Transfers the Approved Budget for FY 2024/2025 was Shs. 2,341,248,000 and by end of Q4, Shs. 2,591,434,000 had been received and this is a 111% Performance. For Conditional Transfers the Approved Budget for FY 2024/2025 was Shs. 16,347,121,000 and by end of Q4, 16,599,420,000 had been received and this is a 102% Performance.

For Other Government Transfers, the approved budget was Shs. 533,920,000 and by the end of Q4, Shs. 371,376,000 had been received and this is a 70% performance.

For external Financing, the approved budget was Shs. 200,666,000 and by end of Q4, Shs. 93,980,000 had been received and this is a 47% performance.

Out of the total Approved Budget of Shs. 19,887,988,000 by end of Q4, Shs. 18,871,987,000 was spend and this is a 95% Performance Expenditure.

Wage expenditure was Shs. 8,832,157,000 which is 97% Performance from the approved wage budget of 9,131,554,000. Non-Wage expenditure was Shs. 5,654,537,000 which is 93% Performance,Domestic Development was Shs. 4,291,313,000 which is 97% Performance and External Financing was Shs. 93,980,000 which is 47% performance.

The district registered a number of achievement i.e constructed one 3 stance pit latrine at Obalanga HC III, Two stance latrine and a three in One staff house at at Kapelebyong HC IV, procured a laptop and medical equipments for Akoromit and Aeket HC IIIs, constructed 3 classroom blocks and 5 stance pit latrine at Kapelebyong P/S, two classroom block at Apopong P/S, 3 Twin staff houses at Alito Seed SS, classroom maintenace in 8 P/S, Three boreholes drilled with one production well in Alito seed and one RGC at Acow

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A3: Cumulative Revenue Performance by Source (‘000s)

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	465,034	465,034	301,318	65%
Advertisements/Bill Boards	2,730	2,730	0	0%
Business licenses	11,050	11,050	7,954	72%
Educational/Instruction related levies	200	200	57,886	28,943%
Inspection Fees	2,200	2,200	0	0%
Land Fees	17,800	17,800	5,950	33%
Market /Gate Charges	242,200	242,200	186,173	77%
Miscellaneous and unidentified taxes-other taxes payable solely by business	83,941	83,941	10,216	12%
Pay as You Earn (PAYE)-Payable By Individuals	29,231	29,231	16,139	55%
Registration fees for Documents and Businesses	10,350	10,350	0	0%
Sector Development Grant	63,432	63,432	17,000	27%
Vehicle Parking Fees	1,900	1,900	0	0%
Discretionary Government Transfers	2,341,248	2,591,434	2,591,434	111%
District Discretionary Equalisation Development Grant	324,298	324,298	324,298	100%
District Unconditional Grant Non-Wage	615,005	703,213	703,213	114%
District Unconditional Grant Wage	1,296,977	1,458,956	1,458,956	112%
Urban Discretionary Equalisation Development Grant	21,908	21,908	21,908	100%
Urban Unconditional Non-Wage	83,059	83,059	83,059	100%
Conditional Government Transfers	16,347,121	16,599,420	16,599,420	102%
Programme Conditional Grant - Non Wage Recurrent	4,780,251	4,780,251	4,780,251	100%
Programme Conditional Grant - Development	3,417,478	3,582,671	3,582,671	105%
Programme Conditional Grant - Wage Recurrent	7,834,577	7,921,684	7,921,684	101%
Transitional Conditional Grant - Development	314,815	314,815	314,815	100%
Other Government Transfers	533,920	533,920	392,316	73%
GROW Project	16,000	16,000	19,063	119%
Micro Projects under Karamoja Development Programme	280,000	280,000	167,952	60%
National Oil Seeds Project	90,000	90,000	55,000	61%
Support to PLE (UNEB)	15,000	15,000	25,512	170%
Uganda Road Fund (URF)	119,920	119,920	115,488	96%

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<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Uganda Women Entrepreneurship Program(UWEP)	10,000	10,000	6,301	63%
Youth Livelihood Programme (YLP)	3,000	3,000	3,000	100%
External Financing	200,666	200,666	127,821	64%
Aids Health Care Foundation (AHF)	12,000	12,000	4,190	35%
Global Alliance for Vaccines and Immunization (GAVI)	141,266	141,266	89,790	64%
Korean International Cooperation Agency(KOICA)	0	0	33,841	
The AIDS Support Organisation (TASO)	15,000	15,000	0	0%
World Health Organisation (WHO)	32,400	32,400	0	0%
Total Revenues Shares	19,887,988	20,390,475	20,012,310	101%

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Cumulative Performance for Locally Raised Revenues

The voted expected a total of 465,034,071/= as a total accumulative receipt and 116,258,523/= as its locally raised revenue in Q4, however only 301,318,000/= giving 65% performance received. this was mainly because most local revenue sources projected were not realized and thus justifying the low variation.

Cumulative Performance for Central Government Transfers

By the end of Q4 FY 2024/25, Kapelebyong district had realized Uganda shillings 2,591,434,000 i.e. 111% of Discretionary Government Transfers & Uganda shillings 16,599,420,000 of Conditional Government Transfers i.e. 102%. This performance is attributed to realization of all the budgeted funds from the Central Government in that quarter.

Cumulative Performance for Other Government Transfers

By the end of fourth quarter of FY 2024/25, Kapelebyong district had only realized Uganda shillings 371,376,000/= from Other Government Transfers accounting cumulatively to 70% of the expected revenues of 533,920,00/=. this was quite low from the expected because other MDAs hadn't released money to the district yet; by the end of the the FY..

Cumulative Performance for External Financing

By the end of the FY 2024/2025, the district had recieved accumulative total of 93,980,000/= from the approved budget of 200,666,000/= for external financing thus 47% performance which is far much below the expected 100%
This is because some partners did not remit their budgets to the district as planned

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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	2,842,607	0	2,411,642	85%	788,454
Sub-Total	2,842,607	0	2,411,642	85%	788,454
Department: Finance					
10 Financial Management and Accountability (LG)	188,372	0	185,539	98%	53,301
Sub-Total	188,372	0	185,539	98%	53,301
Department: Statutory bodies					
10 Legislation and Oversight	551,847	0	704,841	128%	323,772
Sub-Total	551,847	0	704,841	128%	323,772
Department: Production and Marketing					
10 Agricultural Extension	771,201	0	758,201	98%	388,769
20 Agricultural Production	123,232	0	143,820	117%	72,320
Sub-Total	894,432	0	902,021	101%	461,089
Department: Health					
10 Primary HealthCare	3,123,881	0	2,740,519	88%	1,281,122
30 Health Management and Supervision	53,854	0	52,610	98%	12,737
Sub-Total	3,177,735	0	2,793,128	88%	1,293,859
Department: Education					
10 Pre-Primary and Primary Education	4,322,789	0	4,122,584	95%	1,954,476
20 Secondary Education	5,176,860	0	5,102,214	99%	2,319,431
40 Education&Sports Management and Inspection	107,413	0	88,629	83%	45,786
50 Special Needs Education	3,000	0	3,000	100%	3,000
Sub-Total	9,610,062	0	9,316,426	97%	4,322,693
Department: Roads and Engineering					
10 Community Access Roads	1,674,653	0	1,622,362	97%	854,679
Sub-Total	1,674,653	0	1,622,362	97%	854,679
Department: Water					
10 Rural Water Supply and Sanitation	387,851	0	447,463	115%	341,353
Sub-Total	387,851	0	447,463	115%	341,353

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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	263,093	0	218,237	83%	68,247
Sub-Total	263,093	0	218,237	83%	68,247
Department: Community Based Services					
20 Empowerment and Mindset Change	121,823	0	108,412	89%	42,208
Sub-Total	121,823	0	108,412	89%	42,208
Department: Planning					
10 Planning and Statistics	91,792	0	81,477	89%	11,612
Sub-Total	91,792	0	81,477	89%	11,612
Department: Internal Audit					
10 Compliance	33,495	0	31,570	94%	10,622
Sub-Total	33,495	0	31,570	94%	10,622
Department: Trade, Industry and Local Development					
10 Commercial Services	50,227	0	48,974	98%	21,734
Sub-Total	50,227	0	48,974	98%	21,734
Grand Total	19,887,988	0	18,872,094	95%	8,593,624

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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	2,360,304	2,381,182	2,234,418	95%	415,410
District Unconditional Grant Non-Wage	77,859	77,858	77,858	100%	16,572
District Unconditional Grant Wage	508,000	528,877	528,877	104%	132,219
Locally Raised Revenues	34,837	34,837	84,533	243%	46,833
Multi-Sectoral Transfers to LLGs_NonWage	401,089	401,089	204,629	51%	0
Programme Conditional Grant - Non Wage Recurrent	1,338,520	1,338,520	1,338,520	100%	219,786
Development Revenues	482,303	482,303	457,427	95%	3,043
District Discretionary Equalisation Development Grant	16,517	16,517	19,560	118%	3,043
Multi-Sectoral Transfers to LLGs_Gou	165,786	165,786	137,867	83%	0
Transitional Conditional Grant - Development	300,000	300,000	300,000	100%	0
Total Revenues Shares	2,842,607	2,863,484	2,691,845	95%	418,453

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure					
Wage	508,000	528,877	522,776	103%	158,175
Non Wage	1,852,304	1,852,304	1,431,439	77%	331,117
Development Expenditure					
Domestic Development	482,303	482,303	457,428	95%	299,163
External Financing	0	0	0	0%	0
Total Expenditure	2,842,607	2,863,484	2,411,642	85%	788,454

C: Unspent Balances

Recurrent Balances	415,410	1079367.81	280,203	
Wage		132,219	6,101	-15,295,567%
Non Wage		283,191	274,101	-79,136,095%
Development Balances			0	
Domestic Development			0	-41,970,778%
External Financing			0	0%
Total Unspent			280,203	-240,745,791%

Summary of Department Revenues and Expenditure by Source

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SECTION B : Summary by Department

By the end of the financial year, the Department had received total revenue share of 2,688,802,000/= representing 95% of the annual approved budget, of which recurrent revenues performed at (Uganda Shillings 2,234,418,000/=) representing (95%) and Development being 454,384,000= representing 94% of the annual budget respectively. PCG - Nonwage Recurrent UCG nonwage and development revenue all performed at 100% while UCG wage and Local revenue performed above 100%. Multi-sectoral transfers to LLGs all under performed.

The department spent Ugx: 2,409,522,000/= representing 85% of the annual budget which is broken down as Non-Wage expenditure that performed at 77% (1,429,319,000) and wage expenditure that performed at 103% (522,776,000/=). Development expenditure stood at 457,428,000 which is 95% of the annual budget.

The Sub Sub Program had a total unspent balance of Ugx: 279,280/= from the approved annual budget.

Reasons for unspent balances on the bank account

By the end of the financial year, The Sub Sub Program had a total unspent balance of Ugx: 280,203,000/= from the approved annual budget. This was money meant for staff pensions and gratuity and arrears for gratuity and salaries for staff. we received an over payment for one staff, instead of 5,800,000, we received 58,000,000 as his salary thus the reason for unspent balance.

Highlights of physical performance by end of the quarter

Monitoring and Supervision of government programs Conducted. Capacity building activities, routine Supervision and mentoring of LLG staff done, Payroll printed monthly and displayed, 2 radio talk shows conducted.

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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	188,372	199,204	198,587	105%	38,632
District Unconditional Grant Non-Wage	62,841	62,841	62,841	100%	7,415
District Unconditional Grant Wage	110,867	121,698	121,698	110%	30,425
Locally Raised Revenues	14,664	14,664	14,048	96%	793
Development Revenues	0	0	0	0%	0
Total Revenues Shares	188,372	199,204	198,587	105%	38,632
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	110,867	121,698	108,651	98%	37,319
Non Wage	77,505	77,505	76,888	99%	15,982
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	188,372	199,204	185,539	98%	53,301
C: Unspent Balances					
Recurrent Balances	38,632	106086.0435	13,048		
Wage		30,425	13,048	-3,461,142%	
Non Wage		8,208	1	-4,096,798%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			13,048	-18,515,263%	

Summary of Department Revenues and Expenditure by Source

Revenues: The Department received total revenues of UGX: 198,587,000/= out of revised budget worth shs 199,204,000 representing 99.7% of the revised annual budget. The total revenues are slightly lower than the expected 100% as a result of low local revenue collection during the Financial Year

District UCG (Wage) and Non-Wage all performed at 100% and Locally Raised revenues performed at 96%

Expenditures; the department had a cumulative expenditure of UGX: 185,539,000/= which represents 98% of the annual budget. Wage and non-wage expenditure performed at 98% and 99% respectively.

The remaining balance of wage of Shs 13,048,000 was meant to handle promotions which took place towards the closure the Financial Year in the department.