

VOTE: 715 Koboko 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 715 Koboko 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.

Ogweng Patrick - Municipal Town Clerk
(Accounting Officer)

Signed on Date: 10-02-2026

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	1,125,846	1,125,846	356,789	32%
Discretionary Government Transfers	2,053,698	2,053,698	1,026,849	50%
Conditional Government Transfers	8,848,852	8,848,852	4,258,872	48%
Other Government Transfers	174,839	174,839	127,209	73%
External Financing	2,576,541	2,576,541	0	0%
Total Revenues shares	14,779,776	14,779,776	5,769,719	39%

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

Programme	Approved Budget 2025/26	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	197,677	197,677	71,427	36%
Tourism Development	6,732	6,732	3,366	50%
Natural Resources, Environment, Climate Change, Land and Water Management	45,878	45,878	1,500	3%
Private Sector Development	72,080	72,080	22,017	31%
Integrated Transport Infrastructure and Services	1,472,419	1,472,419	561,065	38%
Sustainable Urbanisation and Housing	326,000	326,000	59,554	18%
Human Capital Development	9,538,707	9,538,707	2,627,698	28%
Public Sector Transformation	1,298,066	1,042,202	390,463	30%
Governance and Security	1,512,895	1,768,758	631,127	42%
Regional Balanced Development	60,000	60,000	11,400	19%
Development Plan Implementation	249,324	249,324	87,643	35%
Grand Total	14,779,776	14,779,776	4,467,260	30%
Wage	6,398,581	6,398,581	2,636,101	41%
Non-Wage Recurrent	4,454,775	4,454,775	1,668,003	37%
Domestic Devt	1,349,879	1,349,879	163,156	12%
External Financing	2,576,541	2,576,541	0	0%

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

Koboko Municipal Council managed to receive Ugx 5,767,469,000 against an annual budget of Ugx 14,779,776,000 representing 39% of the annual budget performance and this includes Ugx 356,789,000 local revenues representing 32%, Ugx 1,024,599,000 Discretionary Government Transfers at 50%, Ugx 4,258,872,000 Conditional Government Transfers at 48%, Ugx 127,209,000 other Government Transfers at 73% and Ugx Zero External Financing. This poor performance has been attributed to one non release of External financing in Q2 of F/Y 2025/2026.

Koboko Municipal Council managed to spend up to Ugx 2,224,825,000 representing 15% of the annual budget and the department that has the highest expenditure was Roads & Engineering with 22%, followed by Internal Audit at 21%, followed by Education at 20%, followed by Finance at 19%, followed by statutory bodies and Trade, Industry and Local Development at 16% respectively, followed by Administration at 13% and the least departments were Community based services at 3%, followed by Natural resources at 7%, followed by Health and planning respectively at 10% of their departmental Annual Budgets for F/Y 2025/2026.

VOTE: 715 Koboko 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	1,125,846	1,125,846	356,789	32%
Advertisements/Bill Boards	10,000	10,000	4,677	47%
Animal and Crop Husbandry related Levies	48,000	48,000	23,550	49%
Business licenses	207,725	207,725	47,092	23%
Educational/Instruction related levies	120	120	0	0%
Land Fees	14,000	14,000	6,760	48%
Liquor licenses	1,000	1,000	0	0%
Local Hotel Tax	21,600	21,600	3,023	14%
Local Services Tax-Payable By Individuals	40,000	40,000	66,690	167%
Market /Gate Charges	221,000	221,000	81,002	37%
Miscellaneous and unidentified taxes-other taxes payable solely by business	101	101	0	0%
Nomination Fees	6,200	6,200	3,480	56%
Other Court Fees	100	100	0	0%
Other fees e.g. street parking fees	12,000	12,000	11,100	93%
Other fines and Penalties – private	6,000	6,000	5,040	84%
Other permits	1,100	1,100	4,920	447%
Property related Duties/Fees	32,000	32,000	20,292	63%
Refuse collection charges/Public convenience	31,900	31,900	300	1%
Registration fees for Documents and Businesses	10,000	10,000	740	7%
Rent & Rates - Non-Produced Assets – from Gov't units	32,500	32,500	15,660	48%
Rent & rates – produced assets-From Private Entities	240,000	240,000	27,012	11%
Sale of bid documents-From Private Entities	20,000	20,000	0	0%
Sale of non-produced Government Properties/assets	20,000	20,000	0	0%
Utilities-From Government Units	18,500	18,500	450	2%
Vehicle Parking Fees	132,000	132,000	35,000	27%
Discretionary Government Transfers	2,053,698	2,053,698	1,026,849	50%
Urban Discretionary Equalisation Development Grant	453,984	453,984	226,992	50%
Urban Unconditional Grant Wage	1,234,646	1,234,646	617,323	50%
Urban Unconditional Non-Wage	365,068	365,068	182,534	50%
Conditional Government Transfers	8,848,852	8,848,852	4,258,872	48%

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<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Programme Conditional Grant - Non Wage Recurrent	2,889,023	2,889,023	1,278,957	44%
Programme Conditional Grant - Development	795,895	795,895	397,947	50%
Programme Conditional Grant - Wage Recurrent	5,163,935	5,163,935	2,581,967	50%
Other Government Transfers	174,839	174,839	127,209	73%
GROW Project	10,000	10,000	1,460	15%
Infectious Diseases Institute (IDI)	12,500	12,500	8,452	68%
Support to PLE (UNEB)	12,000	12,000	10,000	83%
Uganda Road Fund (URF)	134,339	134,339	107,297	80%
Uganda Women Entrepreneurship Program(UWEP)	3,000	3,000	0	0%
Youth Livelihood Programme (YLP)	3,000	3,000	0	0%
External Financing	2,576,541	2,576,541	0	0%
European Union (EU)	2,500,399	2,500,399	0	0%
VNG International	76,142	76,142	0	0%
Total Revenues Shares	14,779,776	14,779,776	5,769,719	39%

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Cumulative Performance for Locally Raised Revenues

Koboko MC managed to collect Ugx 187,121,861 out of a quarterly budget of Ugx 281, 461,375 in Q2 and cumulatively the entity managed to collect Ugx 356,789,000 at the end of Q2 of F/Y 2025/26 representing only 32% of the Locally generated revenues in the F/Y 2025/26 and this poor performance is attributed to poor collection from water at 2%, property tax at 11%, sale of non produced government properties at 0%, Vehicle parking fees at 27%, refuse collection & public convenience at 1%,Local Hotel tax at 14% , among others

Cumulative Performance for Central Government Transfers

Koboko MC was able to receive Ugx 1,024,599,000 against an annaul budget of Ugx 2,053,698,000 representing 50% of annual budget performance for Discretionary Government Transfers in Q2 of 2025/2026 and Ugx 4,258,872,000 against an annul budget of Ugx 8,848,852,000 representing 48% of Conditional GovernmentbTransfers in Q2 of 2025/2026 into Koboko Municipal Council and these good performance is attributed to release of UDDEG and other development grants from defferent Ministries departments and agents in Q2 of 2025/2026.

Cumulative Performance for Other Government Transfers

Koboko Municipal Council managed to receive Ugx 127,209,000 only against a quartely budget of Ugx 43,709,750 and and annual budget of Ugx 174,839,000 representing 73% Of Annual budget performance for other government transfers in Q2 of 2025/2026. This good performance is attributed to realese of IDI, grow, PLE, URF to Koboko MC.

Cumulative Performance for External Financing

No external financing was received by Koboko Municipal Council in Q2 of F/Y 2025/2026

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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	2,358,829	2,358,829	822,963	35%	504,528
Sub-Total	2,358,829	2,358,829	822,963	35%	504,528
Department: Finance					
10 Financial Management and Accountability (LG)	275,000	275,000	119,525	43%	66,744
Sub-Total	275,000	275,000	119,525	43%	66,744
Department: Statutory bodies					
10 Legislation and Oversight	228,732	228,732	96,504	42%	58,923
Sub-Total	228,732	228,732	96,504	42%	58,923
Department: Production and Marketing					
10 Agricultural Extension	175,671	175,671	67,587	38%	42,717
30 Agricultural Value Chain Services	22,006	22,006	3,840	17%	3,840
Sub-Total	197,677	197,677	71,427	36%	46,557
Department: Health					
10 Primary HealthCare	3,677,079	3,677,079	769,691	21%	417,541
30 Health Management and Supervision	109,561	109,561	24,551	22%	16,465
Sub-Total	3,786,640	3,786,640	794,241	21%	434,006
Department: Education					
10 Pre-Primary and Primary Education	2,056,854	2,056,854	888,013	43%	373,891
20 Secondary Education	1,932,410	1,932,410	839,610	43%	355,288
40 Education&Sports Management and Inspection	1,280,732	1,280,732	64,773	5%	30,063
50 Special Needs Education	3,000	3,000	400	13%	400
Sub-Total	5,272,996	5,272,996	1,792,796	34%	759,641
Department: Roads and Engineering					
10 Community Access Roads	1,472,419	1,472,419	561,065	38%	243,575
Sub-Total	1,472,419	1,472,419	561,065	38%	243,575
Department: Natural Resources					
10 Natural Resources Management	371,878	371,878	61,054	16%	35,554
Sub-Total	371,878	371,878	61,054	16%	35,554

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	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Community Based Services					
20 Empowerment and Mindset Change	479,071	479,071	40,661	8%	27,977
Sub-Total	479,071	479,071	40,661	8%	27,977
Department: Planning					
10 Planning and Statistics	213,324	213,324	61,038	29%	40,688
Sub-Total	213,324	213,324	61,038	29%	40,688
Department: Internal Audit					
10 Compliance	44,400	44,400	20,603	46%	11,126
Sub-Total	44,400	44,400	20,603	46%	11,126
Department: Trade, Industry and Local Development					
10 Commercial Services	78,811	78,811	25,383	32%	13,116
Sub-Total	78,811	78,811	25,383	32%	13,116
Grand Total	14,779,776	14,779,776	4,467,260	30%	2,242,435

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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	1,659,530	1,659,530	745,371	45%	376,104
Locally Raised Revenues	170,000	170,000	91,216	54%	61,216
Multi-Sectoral Transfers to LLGs_NonWage	589,344	589,344	203,940	35%	89,781
Programme Conditional Grant - Non Wage Recurrent	569,599	569,599	284,799	50%	142,400
Urban Unconditional Grant Wage	292,895	292,895	146,569	50%	73,285
Urban Unconditional Non-Wage	37,693	37,693	18,846	50%	9,423
Development Revenues	699,299	699,299	193,819	28%	193,819
External Financing	311,661	311,661	0	0%	0
Multi-Sectoral Transfers to LLGs_Gou	255,864	255,864	127,932	50%	127,932
Urban Discretionary Equalisation Development Grant	131,774	131,774	65,887	50%	65,887
Total Revenues Shares	2,358,829	2,358,829	939,189	40%	569,923

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure					
Wage	292,895	292,895	125,097	43%	62,799
Non Wage	1,366,635	1,366,635	566,529	41%	310,393
Development Expenditure					
Domestic Development	387,638	387,638	131,336	34%	131,336
External Financing	311,661	311,661	0	0%	0
Total Expenditure	2,358,829	2,358,829	822,963	35%	504,528

C: Unspent Balances

Recurrent Balances	376,104	788074.04875	53,744		
Wage		73,285	21,472	-6,273,770%	
Non Wage		302,820	32,272	-64,902,347%	
Development Balances			62,482		
Domestic Development			62,482	-22,630,770%	
External Financing			0	-7,791,525%	
Total Unspent			116,227	-81,726,362%	

Summary of Department Revenues and Expenditure by Source

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SECTION B : Summary by Department

The department managed to receive Ugx 939,189,000 against an annual budget of Ugx 2,358,829,000 representing 40% and this includes Ugx 146,569,000 urban unconditional grant wage at 50%, Ugx 18,846,000 urban unconditional grant at 50%, Ugx 284,799,000 programme conditional grant non wage recurrent at 50%, Ugx 91,216,000 local revenues at 54% and Ugx 203,940,000 Multi-sectoral Transfers non wage at 35%, Ugx 127,932,000 Multi-sectoraltransfers for development at 50% and Ugx 65,887,000 Urban Discretionary Development Equalization Grant at 50% . The department spent Ugx 125,097,000 wage for paying staff salaries for 3 months of Q2 of F/Y 2025/2026 at 43%, Ugx 566,529,000 non wage recurrent at 41% for activities of Q2 of 2025/2026, Ugx 131,336,000 domestic development at 34% and at the end of Q2, Ugx 21,472,000 wage and Ugx 32,272,000 non wage was not utilised

Reasons for unspent balances on the bank account

- Ugx 21,472,000 wage was not utilised due to delay in recruitment of staff.
- Ugx 32,272,000 was transfer to Divisions which was delayed.

Highlights of physical performance by end of the quarter

- Salaries processed and paid for three (03) months for forty-five (45) staff.
- Pensions processed and paid for thirty-two (32) pensioners for three months.
- Court matters followed up and handled
- Nutrition Coordination Committee facilitated
- Procurement requisitions initiated for all projects
- Vehicle and motorcycle serviced and repaired.
- Departmental Budget framework paper prepared and submitted
- Fuel procured for the department.
- Office Stationery procured for the department.
- Welfare items procured for the department.

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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	275,000	275,000	136,425	50%	63,830
Locally Raised Revenues	96,000	96,000	46,925	49%	19,080
Urban Unconditional Grant Wage	131,000	131,000	65,500	50%	32,750
Urban Unconditional Non-Wage	48,000	48,000	24,000	50%	12,000
Development Revenues	0	0	0	0%	0
Total Revenues Shares	275,000	275,000	136,425	50%	63,830
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	131,000	131,000	58,561	45%	27,345
Non Wage	144,000	144,000	60,964	42%	39,399
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	275,000	275,000	119,525	43%	66,744
C: Unspent Balances					
Recurrent Balances	63,830	132993.95	16,900		
Wage		32,750	6,939	206,484,675,927,079,140%	
Non Wage		31,080	9,961	-7,258,820%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			16,900	-11,888,639%	

Summary of Department Revenues and Expenditure by Source

The department managed to receive Ugx 136,425,000 against an annual budget of Ugx 275,000,000 representing 50% and this includes Ugx 65,500,000 urban unconditional grant wage at 50%, Ugx 24,000,000 urban unconditional grant non wage recurrent at 50%, and Ugx 46,925,000 local revenues at 49%.

The department spent Ugx 58,561,000 wage for paying staff salaries in Q2 of 2025/2026 at 45%, Ugx 60,964,000 non wage recurrent of Q2 of F/Y 2025/2026 at 42% and at the end of Q2 2025/2026, Ugx 6,939,000 wage and Ugx 9,961,000 non wage recurrent was not utilised.

Reasons for unspent balances on the bank account

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SECTION B : Summary by Department

-Ugx 6,939,000 wage was not utilise due to delay inrecruitment.
Ugx 9,961,000 non wage was for procurement of accountable receipts which was not paid in time

Highlights of physical performance by end of the quarter

- Paid 12 staff salaries for 3 months of Q2 of F/Y 2025/2026.
- Provided staff welfare for 3 months of Q2 of F/Y 2025/2026.
- Produced and submitted Final Accounts to Ministry of Finance, Planning and Economic Development at Kampala.
- Finanlised the valuation of properties for 2023 and valuation roll was approved by Minister of Local Government.
- Procured Accountable stationery for local revenue collectionin Q2 of F/Y 2025/26.
- Procured statinery for collecting local revenues in Q1 of F/Y 2025/2026.
- Mobilised and Collected local revenues in Q2 of F/Y 2025/2026.
- 2 local revenues review meetings were conducted.
- Responded to the implementation of Q3 & Q4 internal audit reports for 2024/25.
- Responded to Audit quaries raised by Uganda Revenue Authority on tax filling , remittances and comliance.
- Processed and paid requisitions in Q2.
- Facilitated one finance committee monitoring on local revenue and reports produced in place.
- 6 revenue reports were produced & submitted to Head of Accou

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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	228,732	228,732	115,966	51%	53,458
Locally Raised Revenues	58,700	58,700	30,950	53%	10,950
Urban Unconditional Grant Wage	50,000	50,000	25,000	50%	12,500
Urban Unconditional Non-Wage	120,031	120,032	60,016	50%	30,008
Development Revenues	0	0	0	0%	0
Total Revenues Shares	228,732	228,732	115,966	51%	53,458
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	50,000	50,000	18,276	37%	9,138
Non Wage	178,732	178,732	78,228	44%	49,785
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	228,732	228,732	96,504	42%	58,923
C: Unspent Balances					
Recurrent Balances	53,458	116105.656	19,462		
Wage		12,500	6,724	-148,695,203,760,106,800%	
Non Wage		40,958	12,738	-9,405,808%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			19,462	-9,596,931%	

Summary of Department Revenues and Expenditure by Source

The department managed to receive Ugx 115,966,000 against an annual budget of Ugx 228,732,000 representing 51% and this includes Ugx 25,000,000 urban unconditional grant wage at 50%, Ugx 60,016,000 urban unconditional grant non wage recurrent at 50%, Ugx 30,950,000 local revenues at 53%.

The department spent Ugx 18,276,000 wage for paying staff salaries for 3 months of Q2 of F/Y 2025/2026, Ugx 78,228,000 non wage for activities of Q2 of F/Y 2025/2026 and at the end of Q2 of 2025/2026, Ugx 6,724,000 wage and Ugx 12,738,000 non wage was not utilised

Reasons for unspent balances on the bank account

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SECTION B : Summary by Department

- Ugx 6,724,000 wage was being accumulatyed to pay gratuity of political leaders at Q4 of F/Y 2025/2026.
- Ugx 12, 738,000 non wage which was ex-gratia for LCi & II and Honararia to LLG Councillors which delayed to be paid in time.

Highlights of physical performance by end of the quarter

- Paid 26 Municipal Councillors for 3 months of Q2 of F/Y 2025/2026.
- Held two Executive Committee meeting in Q2 of F/Y 2025/2026.
- Held one Municipal Council Meeting in Q2 of F/Y 2025/26.
- Held one social service Committee meeting in Q2 of F/Y 2025/26.
- Provided welfare for 3 months of Q2 of F/Y 2025/2026.
- Piad Ex gratia for 6 months to 36 LC1 & LCII Chairpersons in Koboko MC.
- Paid Honoraria to Divison Councillors for 3 months of F/Y 2025/26.

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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	178,341	178,341	88,470	50%	25,750
Locally Raised Revenues	2,000	2,000	300	15%	300
Programme Conditional Grant - Non Wage Recurrent	74,541	74,541	37,270	50%	0
Programme Conditional Grant - Wage Recurrent	100,800	100,800	50,400	50%	25,200
Urban Unconditional Non-Wage	1,000	1,000	500	50%	250
Development Revenues	19,336	19,336	9,668	50%	0
Programme Conditional Grant - Development	19,336	19,336	9,668	50%	0
Total Revenues Shares	197,677	197,677	98,138	50%	25,750
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	100,800	100,800	49,213	49%	24,343
Non Wage	77,541	77,541	22,214	29%	22,214
Development Expenditure					
Domestic Development	19,336	19,336	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	197,677	197,677	71,427	36%	46,557
C: Unspent Balances					
Recurrent Balances	25,750	90826.669	17,043		
Wage		25,200	1,187	-2,434,309%	
Non Wage		550	15,856	-4,127,808%	
Development Balances			9,668		
Domestic Development			9,668	-483,398%	
External Financing			0	0%	
Total Unspent			26,711	-7,116,951%	

Summary of Department Revenues and Expenditure by Source

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The department managed to receive Ugx 98,138,000 against an annual budget of Ugx 197,677,000 representing 50% and this includes Ugx 50,400,000 programme conditional grant wage at 50%, Ugx 500,000 urban unconditional grant non wage recurrent at 50%, Ugx 37,270,000 programme conditional grant non wage recurrent at 50%, Ugx 9,668,000 Programme conditional grant Development at 50% and Ugx 300,000 local revenues at 15%.

The department spent Ugx 49,213,000 wage for paying staff salaried for 3 months of Q2 2025/2026 at 49% , Ugx 22,214,000 non wage recurrent at 29% and at the end of Q2 of 2025/2026, Ugx 1,187,000 wage, Ugx 15,856,000 non wage recurrent and Ugx 9,668,000 domestic development were not utilised

Reasons for unspent balances on the bank account

- Ugx 1,187,000 wage was not used.
- Ugx 15,856,000 non wage was being accumulated for activity in Q3 of F/Y 2025/2026.
- Ugx 9,668,000 domestic development was being accumulated to procure a motorcycle.

Highlights of physical performance by end of the quarter

- Paid 3 staff salaries for 3 months of Q2 of F/Y 2025/2026.
- Provided staff welfare for 3 months of Q2 2025/2026.
- 832 cattle and 2,638 small ruminants inspected for slaughter
- 131 farmer field visits conducted on multisectoral disciplines
- 24 farmers trained on fish feed formulation and pond stocking.
- 1,110 fish fingerlings were distributed to 4 ponds and 24 farmers.
- 42 farmer groups trained under PDM enterprise selection and 20 community based facilitators selected in the 10 wards of Koboko MC with one practical training center.
- 254 PDM farmers trained.
- One stray animals operation conducted and 170 small ruminants stray animals impounded.
- 17 farmers benefited from agro - inputs supplied by production department.

VOTE: 715 Koboko Municipal Council

Quarter 2

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	2,181,495	2,181,495	1,062,152	49%	536,571
Locally Raised Revenues	70,000	70,000	4,203	6%	4,203
Other Transfers from Central Government	12,500	12,500	8,452	68%	7,620
Programme Conditional Grant - Non Wage Recurrent	188,521	188,521	94,260	50%	47,130
Programme Conditional Grant - Wage Recurrent	1,904,474	1,904,474	952,237	50%	476,119
Urban Unconditional Non-Wage	6,000	6,000	3,000	50%	1,500
Development Revenues	1,605,145	1,605,145	314,668	20%	314,668
External Financing	975,809	975,809	0	0%	0
Programme Conditional Grant - Development	629,336	629,336	314,668	50%	314,668
Total Revenues Shares	3,786,640	3,786,640	1,376,821	36%	851,239
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	1,904,474	1,904,474	676,826	36%	349,579
Non Wage	277,021	277,021	109,916	40%	76,927
Development Expenditure					
Domestic Development	629,336	629,336	7,500	1%	7,500
External Financing	975,809	975,809	0	0%	0
Total Expenditure	3,786,640	3,786,640	794,241	21%	434,006
C: Unspent Balances					
Recurrent Balances	536,571	970660.03625	275,411		
Wage		476,119	275,411	-34,957,857%	
Non Wage		60,453	0	-14,435,840%	
Development Balances			307,168		
Domestic Development			307,168	-15,563,102%	
External Financing			0	-24,395,220%	
Total Unspent			582,579	-78,572,902%	

Summary of Department Revenues and Expenditure by Source

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION B : Summary by Department

The department managed to receive cumulatively Ugx 1,376,821,000 against an annual budget of Ugx 3,786,640,000 representing 36% and this includes Ugx 3,000,000 urban unconditional grant non wage recurrent at 50%, Ugx 952,237,000 programme conditional grant wage at 50%, Ugx 94,260,000 programme conditional grant non wage recurrent at 50%, Ugx 8,452,000 other government transfers at 68% and Ugx 4,203,000 local revenues at 6%.

The department spent Ugx 676,826,000 wage for paying staff salaries at 36% of Q2 of F/Y 2025/2026, Ugx 109,916,000 non wage recurrent at 40% of Q2 of F/Y 2025/2026 and Ugx 7,500,000 domestic development at 1% and at the end of Q2 of F/Y 2025/2026, Ugx 275,411,000 wage and Ugx 307,168,000 non wage was not utilised.

Reasons for unspent balances on the bank account

-Ugx 275,411,357 wage was not utilized due to delay in recruitment of health staff.

-Ugx 307,168,061 Development grant was not spent due to none release of the grants in Q1 which delayed the procurement processes for the capital investments.

Highlights of physical performance by end of the quarter

-Paid staff salaries for 67 health workers and 5 casual laborers of public cemetery and solid waste disposal site in Q2 of F/Y 2025/26

-Provided services to 6,536 patients in the out patients departments in the 3 health facilities.

-provided services to 828 patients in the in patients departments of the 3 health facilities and 312 deliveries in Q2 of F/Y 2025/26.

-Vaccinated 354 children with Patient services with DPT3 in Q2 of F/Y 2025/26.

The department conducted

-1 Environmental-social screening, engineering studies, designs specifications and BOQs for 6 projects in 3 health facilities (Nyangilia, Lasanga and Koboko health Center IIIs).

Conducted: -1 performance review, 1 joint Inspections, monitoring & supervision of health service delivery,

-2 official travels to attend meetings at Central Government Ministries.

VOTE: 715 Koboko 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	4,249,987	4,249,987	1,953,739	46%	816,465
Locally Raised Revenues	20,000	20,000	300	2%	300
Other Transfers from Central Government	12,000	12,000	10,000	83%	10,000
Programme Conditional Grant - Non Wage Recurrent	993,327	993,327	331,109	33%	0
Programme Conditional Grant - Wage Recurrent	3,158,661	3,158,661	1,579,330	50%	789,665
Urban Unconditional Grant Wage	63,000	63,000	31,500	50%	15,750
Urban Unconditional Non-Wage	3,000	3,000	1,500	50%	750
Development Revenues	1,023,009	1,023,009	73,611	7%	73,611
External Financing	875,786	875,786	0	0%	0
Locally Raised Revenues	0	0	0	0%	0
Programme Conditional Grant - Development	147,222	147,222	73,611	50%	73,611
Total Revenues Shares	5,272,996	5,272,996	2,027,350	38%	890,076
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	3,221,661	3,221,661	1,488,144	46%	740,484
Non Wage	1,028,327	1,028,327	301,602	29%	16,107
Development Expenditure					
Domestic Development	147,222	147,222	3,050	2%	3,050
External Financing	875,786	875,786	0	0%	0
Total Expenditure	5,272,996	5,272,996	1,792,796	34%	759,641
C: Unspent Balances					
Recurrent Balances	816,465	1802570.5745	163,994		
Wage		805,415	122,686	-74,048,425%	
Non Wage		11,050	41,307	-25,656,064%	
Development Balances			70,561		
Domestic Development			70,561	-3,911,950%	
External Financing			0	-21,894,660%	
Total Unspent			234,555	-178,389,483%	

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION B : Summary by Department

Summary of Department Revenues and Expenditure by Source

The department managed to receive Ugx 2,027,350,000 against an annual budget of Ugx 5,272,996,000, representing 38%, and this includes Ugx 1,500,000 urban unconditional grant non wage recurrent at 50%, Ugx 31,500,000 urban unconditional grant wage at 50%, Ugx 1,579,330,000 programme conditional grant wage at 50%, Ugx 331,109,000 programme conditional grant non wage recurrent at 33%, Ugx 10,000,000 other government transfers at 83%, Ugx 300,000 local revenues at 2% and Ugx 73,611,000 Programme Conditional Grant for Development at 50%. The department spent Ugx 1,488,144,000 wage for paying staff salaries for 3 months of Q2 of F/Y 2025/2026 at 46%, Ugx 301,602,000 non wage recurrent at 29% of 3 months of F/Y 2025/2026 and Ugx 3,050,000 domestic development at 2% and at the end of Q2 of F/Y 2025/2026, Ugx 122,686,000 wage and Ugx 41,307,000 non wage was not utilised

Reasons for unspent balances on the bank account

- Ugx 122,686,000 wage was not utilised because of delayed recruitment of staff.
- Ugx 41,307,000 non wage for renovation of classrooms.
- Ugx 70,561,000 development for construction of staff house at Apa P/S in Apa Ward, South Division

Highlights of physical performance by end of the quarter

- Salaries paid for 74 secondary teachers for three Months.
- Paid for 213 Primary School teacher salaries in Q2.
- Paid for 4 education department staff for three Months in Q2.
- UPE grant paid to 10 Government grant-aided Primary Schools.
- USE and UPPOLET paid to 03 Government Secondary Schools.
- 05 Municipal game ball teams facilitated to participate in the National competition in Yumbe.
- Teremunga Primary School facilitated to represent the Municipa in National MDD at Mbarara.
- A team of 6 scouts facilitated to represent the Municipality in National Scout camp in Kazi Wakiso District.
- 37 Primary Schools inspected in term two, inspection report submitted to DES.
- 15 PLE registration files submitted to UNEB.
- 03 Education staff facilitated to attend DES on inspection..
- 02 Education staff meeting with head teachers facilitated.
- Monitoring and supervision of 03 construction projects at Ogo, Birijaku, and Nyarilo PS adone.
- Staff welfare provided for 3 Months.

VOTE: 715 Koboko 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					
Recurrent Revenues	1,472,419	1,472,419	769,137	52%	414,187
Locally Raised Revenues	15,000	15,000	300	2%	300
Other Transfers from Central Government	134,339	134,339	107,297	80%	83,117
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000	500,000	50%	250,000
Urban Unconditional Grant Wage	319,080	319,080	159,540	50%	79,770
Urban Unconditional Non-Wage	4,000	4,000	2,000	50%	1,000
Development Revenues	0	0	0	0%	0
Total Revenues Shares	1,472,419	1,472,419	769,137	52%	414,187
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	319,080	319,080	105,530	33%	55,069
Non Wage	1,153,339	1,153,339	455,536	39%	188,506
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	1,472,419	1,472,419	561,065	38%	243,575
C: Unspent Balances					
Recurrent Balances	414,187	611679.807	208,072		
Wage		79,770	54,010	-5,506,886%	
Non Wage		334,417	154,061	-47,349,678%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			208,072	-55,692,314%	

Summary of Department Revenues and Expenditure by Source

The department managed to receive Ugx 769,137,000 against an annual budget of Ugx 1,472,419 representing 52% which includes Ugx 2,000,000 urban unconditional grant non wage recurrent at 50%, Ugx 159,540,000 urban unconditional grant wage at 50%, Ugx 500,000,000 programme conditional grant non wage recurrent at 50%, Ugx 107,297,000 other government transfera at 80% and Ugx 300,000 local revenues at 2%. The department spent Ugx 105,919,000 wage for paying staff salaries for 3 months of Q2 of F/Y 2025/2026 at 33%, Ugx 455,536,000 non wage at 39% for activities of Q2 of 2025/2026, ands at the end of Q2, Ugx 53,621,000 wage and Ugx 154,061,000 non wage was not utilised .

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION B : Summary by Department

Reasons for unspent balances on the bank account

- Ugx 53,621,000 wage was not utilised due to delay in recruitment of staff.
- 154,061,000 non wage was not utilised due to delay in processing these for uganda roads funds

Highlights of physical performance by end of the quarter

- Paid 9 staff salaries for 3 months of Q2 of 2025/2026.
- Provided staff welfare for 3 months of F/Y 2025/2026.
- Installed four lines of 600mm culverts into the following locations: Abattoir gate, road leading to Apa P/S Teachers Quarters, cross culvert at Adakada, Mereba Orphanage road,.
- Stone pitching of the following roads: 500 metres Yibongo to Barracks, 200 meters Lazaro, 600 meters Lasanga.
- _ Installation of 3 lines of 900 mm concrete culverts along Lazaro road.
- Launching of Q2 activities and projects for F/Y 2025/2026.
- Procured fuel for supervision of works for Q2 of F/Y 2025/2026.
- Held radio talk shows to inform stakeholders on road works in Q2 of F/Y 2025/2026.
- Gravelled 1.65 kilometres of roads in Koboko MC.
- Installed 3 lines of 600mmm cross culverts in Koboko MC roads.
- Installed 3 lines of 900mm cross culverts in Koboko MC roads.
- Stone pitched 880 metres of drainage works along Koboko MC roads.

VOTE: 715 Koboko 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: 715 Koboko 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	211,000	211,000	101,928	48%	51,678
Locally Raised Revenues	10,000	10,000	1,428	14%	1,428
Urban Unconditional Grant Wage	198,000	198,000	99,000	50%	49,500
Urban Unconditional Non-Wage	3,000	3,000	1,500	50%	750
Development Revenues	160,878	160,878	16,500	10%	16,500
External Financing	45,878	45,878	0	0%	0
Locally Raised Revenues	100,000	100,000	9,000	9%	9,000
Urban Discretionary Equalisation Development Grant	15,000	15,000	7,500	50%	7,500
Total Revenues Shares	371,878	371,878	118,428	32%	68,178
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	198,000	198,000	50,626	26%	25,876
Non Wage	13,000	13,000	2,928	23%	2,178
Development Expenditure					
Domestic Development	115,000	115,000	7,500	7%	7,500
External Financing	45,878	45,878	0	0%	0
Total Expenditure	371,878	371,878	61,054	16%	35,554
C: Unspent Balances					
Recurrent Balances	51,678	80804.135	48,374		
Wage		49,500	48,374	-2,587,613%	
Non Wage		2,178	0	-540,622%	
Development Balances			9,000		
Domestic Development			9,000	-3,608,500%	
External Financing			0	-1,146,960%	
Total Unspent			57,374	-6,037,235%	

Summary of Department Revenues and Expenditure by Source

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION B : Summary by Department

The department managed to receive Ugx 118,4280,000 against an annual budget of Ugx 371,878,000 representing 32% and this includes Ugx 99,500,000 urban unconditional grant wage at 50%, Ugx 1,500,000 urban unconditional grant non wage recurrent at 50%, Ugx 7,500,000 discretionary development equalisation at 50% and Ugx 9,000,000 Local revenues of development at 9%

The department spent Ugx 50,625,000 wage for paying staff salaries at 26% in Q2 of F/Y 2025/2026, Ugx 2,928,000 non wage was used for activities in Q2 of F/Y 2025/2026 at 23% , Ugx 7,500,000 at 7% and at the end of Q2 2025/2026, Ugx 48,374,000 wage and Ugx 9,000,000 domestic development was not utilised

Reasons for unspent balances on the bank account

- Ugx 48,3740,000 wage was not utilised due to delay in the recruitment of senior Environment Officer and Physical Planner.
- Ugx 9,000,000 domestic development was not utilised due to delay in processing for land purchase.

Highlights of physical performance by end of the quarter

- Paid 2 staff salaries for 3 months of Q2 of F/Y 2025/2026.
- Prepared and submitted one physical planning minutes to Ministry of lands, Housing and Urban Development at Kampala.
- Provided welfare to staff for 3 months of Q2 of F/Y 2025/2026.
- 2 plots of land titled in Koboko MC.

VOTE: 715 Koboko 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	132,170	132,170	56,845	43%	31,053
Locally Raised Revenues	13,000	13,000	3,800	29%	3,800
Other Transfers from Central Government	16,000	16,000	1,460	9%	1,460
Programme Conditional Grant - Non Wage Recurrent	23,170	23,170	11,585	50%	5,792
Urban Unconditional Grant Wage	77,000	77,000	38,500	50%	19,250
Urban Unconditional Non-Wage	3,000	3,000	1,500	50%	750
Development Revenues	346,901	346,901	0	0%	0
External Financing	346,901	346,901	0	0%	0
Total Revenues Shares	479,071	479,071	56,845	12%	31,053
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	77,000	77,000	24,475	32%	13,541
Non Wage	55,170	55,170	16,186	29%	14,436
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	346,901	346,901	0	0%	0
Total Expenditure	479,071	479,071	40,661	8%	27,977
C: Unspent Balances					
Recurrent Balances	31,053	61019.55875	16,184		
Wage		19,250	14,025	-1,354,109%	
Non Wage		11,803	2,159	-2,811,045%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	-8,672,525%	
Total Unspent			16,184	-4,035,075%	

Summary of Department Revenues and Expenditure by Source

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION B : Summary by Department

The Department managed to receive Ugx 56,845,000 against an annual budget of Ugx 479,071,000 representing 12% of the annual budget and this includes Ugx 38,500,000 urban unconditional grant wage at 50%, Ugx 1,500,000 urban unconditional grant non wage recurrent at 50%, Ugx 11,585,000 programme conditional grant non wage recurrent at 50%, Ugx 1,460,000 other government transfers at 9% and Ugx 3,800,000 local revenues at 29%.

The department spent Ugx 24,475,000 wage for paying staff salaries for 3 months in Q2 of F/Y 2025/2026 at 32%, Ugx 16,186,000 non wage recurrent for activities in Q2 of 2025/2026 at 29% and at the end of Q2 of 2025/2026, Ugx 14,025,000 wage and Ugx 2,159,000 non wage was not utilised.

Reasons for unspent balances on the bank account

- Ugx 14,025,000 wage was not utilised due to delay in recruitment of labour officer and librarian.
- Ugx 2,159,000 non wage recurrent was a transfer to Divisions which was delayed

Highlights of physical performance by end of the quarter

- Paid 6 staff salaries for 3 months of Q2 of 2025/2026.
- Facilitated travel to Kampala for official duty
- Facilitated formation, selection and election of different stakeholder categories to Municipal Development Forum (MDF) to represent their views
- Facilitated the quarterly coordination meetings of interest groups ie Youth, Women, PWDs and Older persons council
- Conducted community sensitization on SGBV, Mindset change, child rights and responsibilities
- Facilitated provision of care and support to child survivors of violence (OVC Case management)
- Conducted inspection of workplaces, follow up of labour cases, settlement of labour complaints, grievance and disputes
- Facilitate establishment and operationalize the community learning centers
- Facilitated monitoring of Community learning centers
- Facilitated mobilization and sensitization of PWDs to participate in Government programmes
- Airtime and fuel for coordination of activities and documentation
- Provided welfare in Q2

VOTE: 715 Koboko 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	157,146	157,146	53,300	34%	30,050
Locally Raised Revenues	64,146	64,146	6,800	11%	6,800
Urban Unconditional Grant Wage	60,000	60,000	30,000	50%	15,000
Urban Unconditional Non-Wage	33,000	33,000	16,500	50%	8,250
Development Revenues	56,178	56,178	17,836	32%	17,836
External Financing	20,506	20,506	0	0%	0
Urban Discretionary Equalisation Development Grant	35,673	35,673	17,836	50%	17,836
Total Revenues Shares	213,324	213,324	71,136	33%	47,886
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	60,000	60,000	24,100	40%	12,000
Non Wage	97,146	97,146	23,168	24%	14,918
Development Expenditure					
Domestic Development	35,673	35,673	13,770	39%	13,770
External Financing	20,506	20,506	0	0%	0
Total Expenditure	213,324	213,324	61,038	29%	40,688
C: Unspent Balances					
Recurrent Balances	30,050	66204.375	6,032		
Wage		15,000	5,900	-1,200,000%	
Non Wage		15,050	132	-3,905,387%	
Development Balances			4,066		
Domestic Development			4,066	-2,225,980%	
External Financing			0	-512,642%	
Total Unspent			10,098	-6,055,914%	

Summary of Department Revenues and Expenditure by Source

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION B : Summary by Department

The Department managed to receive Ugx 71, 136,000 against an annual budget of Ugx 213,324,000 representing 33% of the annual budget performance and this poor budget performance is attributed to non release of External financing and inadequate local revenues and this included the following: Ugx 30,000,000 urban unconditional grant wage at 50%, Ugx 16,500,000 urban unconditional grant non wage recurrent at 50%, Ugx 6,800,000 local revenues at 11% and Ugx 17,836,000 Urban Discretionary Development Equalization Grant at 50% . The department used Ugx 24,100,000 wage for paying staff salaries in Q2 of 2025/2026 at 40%, Ugx 23,168,000 non wage for activities in Q2 of 2025/2026 at 24% and at the end of Q2 of F/Y 2025/2026, Ugx 5,900,000 wage, ugx 132,000 non wage recurrent and Ugx 4,066,000 domestic development was not utilized

Reasons for unspent balances on the bank account

- Ugx 5,900,000 wage was not utilized due to delay in recruitment of senior planner of Koboko MC.
- Ugx 132,000 non wage recurrent was being cumulated for production of development planning.
- Ugx 4,066,000 domestic development for monitoring projeects in Q3 & Q4 of F/Y 2025/26.

Highlights of physical performance by end of the quarter

- Paid one staff salaries for 3 months of Q2 2025/2026.
- Produced and submitted Q1 PBS of F/Y 2025/2026 to Ministry of Finance, Planning & Economid Development at Kampala in October 2025.
- Sat and held 3 TPC meetings and produced the minutes in place in Q2 of 2025/2026.
- Organized and held Municipal Council Budget Conference for F/Y 2026/2027.
- Provided welfare & entertainment for 3 months of Q2 of 2025/26
- Conducted monitoring for four projects of UDDEG for the Q2 of F/Y 2025/2026 by Finance, Planning & Administration Committee.
- Attended Uganda Cities and Municipalities infrastructure development project on line meeting to harmonize Budgeting for UCMID projects activities.

VOTE: 715 Koboko 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	44,400	44,400	21,578	49%	17,578
Locally Raised Revenues	5,000	5,000	2,000	40%	2,000
Urban Unconditional Grant Wage	23,400	23,400	11,578	49%	11,578
Urban Unconditional Non-Wage	16,000	16,000	8,000	50%	4,000
Development Revenues	0	0	0	0%	0
Total Revenues Shares	44,400	44,400	21,578	49%	17,578
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	23,400	23,400	10,603	45%	5,126
Non Wage	21,000	21,000	10,000	48%	6,000
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	44,400	44,400	20,603	46%	11,126
C: Unspent Balances					
Recurrent Balances	17,578	22150.786	975		
Wage		11,578	975	-301,700,108,273,368,000%	
Non Wage		6,000	0	-1,111,500%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			975	-2,042,755%	

Summary of Department Revenues and Expenditure by Source

The department managed to receive Ugx 21,578,000 against an annual budget of Ugx 44,400,000 representing 49% and this includes: Ugx 11,578,000 urban unconditional grant wage at 49%, Ugx 8,000,000 urban unconditional grant non wage at 50% and Ugx 2,000,000 Local generated revenues at 40%.

The department used Ugx 10,603,000 wage for paying staff salaries in Q2 of F/Y 2025/2026, Ugx 10,000,000 non wage recurrent for activities of Q2 of 2025/2026 at 48%and at the end of Q2 of 2025/2026, Ugx 975,000 wage was not utilised.

Reasons for unspent balances on the bank account

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION B : Summary by Department

Ugx 975,000 wage was not utilised.

Highlights of physical performance by end of the quarter

- Paid two staff salaries for 3 months of q2 of F/Y 2025/2026.
- Produced and shared Q1 internal audit report with stakeholders of Koboko MC.
- Verified projects for value for money reviews in education, UDDEG and roads projects for F/Y 2024/25.

- Carried out verification of Government of Uganda funded and external financing projects under implementation in Koboko MC.

VOTE: 715 Koboko 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	63,137	63,137	30,869	49%	15,645
Locally Raised Revenues	2,000	2,000	300	15%	300
Programme Conditional Grant - Non Wage Recurrent	39,866	39,866	19,933	50%	9,967
Urban Unconditional Grant Wage	20,271	20,271	10,135	50%	5,129
Urban Unconditional Non-Wage	1,000	1,000	500	50%	250
Development Revenues	15,674	15,674	7,837	50%	7,837
Urban Discretionary Equalisation Development Grant	15,674	15,674	7,837	50%	7,837
Total Revenues Shares	78,811	78,811	38,706	49%	23,482
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	20,271	20,271	4,650	23%	2,350
Non Wage	42,866	42,866	20,733	48%	10,767
Development Expenditure					
Domestic Development	15,674	15,674	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	78,811	78,811	25,383	32%	13,116
C: Unspent Balances					
Recurrent Balances	15,645	28900.623	5,486		
Wage		5,129	5,486	-228,884%	
Non Wage		10,517	0	-2,137,799%	
Development Balances			7,837		
Domestic Development			7,837	-384,013%	
External Financing			0	0%	
Total Unspent			13,323	-2,514,787%	

Summary of Department Revenues and Expenditure by Source

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION B : Summary by Department

The department managed to receive Ugx 36,706,000 against an annual budget of Ugx 78,811,000 representing 49% and this includes Ugx 10,135,000 urban unconditional grant wage at 50%, Ugx 500,000 urban unconditional grant non wage recurrent at 50% and Ugx 19,933,000 programme conditional grant non wage recurrent at 50%, Ugx 7,837,00 Urban Discretionary Development Equalization Grant at 50%, Ugx 300,000 locally raised revenues at 15%.

The department spent Ugx 4,650,000 wage for paying staff salaries at 23% in Q2 of F/Y 2025/2026, Ugx 20,733,000 non wage recurrent for activities of Q2 of F/Y 2025/2026 and at the end of Q2, Ugx 5,486,000 wage and Ugx 7,837,000 domestic development were not utilised.

Reasons for unspent balances on the bank account

- Ugx 5,486,000 wage was not utilised due to delay in recruitment of principal Commercial Officer.
- Ugx 7,837,000 domestic development was due to delay in procurement processes.

Highlights of physical performance by end of the quarter

- Paid one staff salaries for 3 months of Q2 of F/Y 2025/2026.
- Provided welfare for staff for 3 months of Q12of F/Y 2025/2026.
- Attended regional budget consultative organised by Ministry of Finance, Planning & Econpomic Development at Arua District.
- Attended Uganda Cities and Municipalites infrastructure Development project orientation at Jinja City.

VOTE: 715 Koboko 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
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Vote Function: 10 Administration and Management

Programme: 14 Public Sector Transformation

Key Service Area: 000003 Facilities Management

PIAP Output: 14060111 Property Management Expenses and utilities paid

Management of vehicles, motorcycles, assets,public open spaces, staff and lands of the Municipal Council for 12 months of F/Y 2025/2026

Expenditures incurred in the Quarter to deliver outputs

UShs Thousand

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,000	500
221009 Welfare and Entertainment	6,953	0
221011 Printing, Stationery, Photocopying and Binding	1,344	336
227001 Travel inland	5,100	1,275
228002 Maintenance-Transport Equipment	2,000	500
263402 Transfer to Other Government Units	255,864	0
312139 Other Structures - Acquisition	55,000	0
312229 Other ICT Equipment - Acquisition	13,000	0
313121 Non-Residential Buildings - Improvement	53,000	0
Total for Budget Output	394,260	2,611
Wage	0	0
Non-Wage	13,434	2,611
GoU Dev	380,826	0
Ext Finance	0	0

Key Service Area: 000007 Procurement and Disposal Services

PIAP Output: 14060108 Procurement and Disposal Services coordinated

Coordination of procurement and disable items conducted in transparent and inclusive manner for 12 months of the F/Y 2025/2026

Expenditures incurred in the Quarter to deliver outputs

UShs Thousand

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	2,000	0
221009 Welfare and Entertainment	1,000	0
221011 Printing, Stationery, Photocopying and Binding	5,000	250
227001 Travel inland	4,000	500
227004 Fuel, Lubricants and Oils	1,000	0
Total for Budget Output	13,000	750

VOTE: 715 Koboko 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	13,000
	GoU Dev	0
	Ext Finance	0

Key Service Area: 000008 Records Management

PIAP Output: 14060109 Records Management coordinated

Coordination of records management for evidence based decision making for 12 months and easy retrieval of records

NA

Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Approved Budget	Spent
221011 Printing, Stationery, Photocopying and Binding	7,500	625
227001 Travel inland	2,000	500
Total for Budget Output	9,500	1,125
	Wage	0
	Non-Wage	9,500
	GoU Dev	0
	Ext Finance	0

Key Service Area: 000085 Management of the Public Service Wage Bill, Pension and Gratuity

PIAP Output: 14060102 Staff salaries and related costs paid

450 staff salaries paid for 12 months, 32 pensioners paid for 12 months, gratuity paid for 12 retirees, rewards and sunion meetings facilitated and submission of 6 reports to ministry of public services done in time

NA

Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Approved Budget	Spent
211101 General Staff Salaries	292,895	62,799
221002 Workshops, Meetings and Seminars	2,000	1,000
221003 Staff Training	4,812	2,405
221009 Welfare and Entertainment	3,000	0
221011 Printing, Stationery, Photocopying and Binding	2,349	587
227001 Travel inland	5,000	750
227004 Fuel, Lubricants and Oils	1,651	0
273104 Pension	268,480	53,261
273105 Gratuity	301,118	84,502
Total for Budget Output	881,306	205,304
	Wage	292,895
	Non-Wage	581,599

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 010 Administration

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter		Reasons for Variation in performance
	GoU Dev	6,812	3,405
	Ext Finance	0	0

Programme: 16 Governance and Security

Key Service Area: 000014 Administrative and Support Services

PIAP Output: 16040701 Monitoring of Government programmes strengthened

Monitoring of government programmes and projects including supervision of support staff activities for 12 months of F/Y 2025/2026

NA

Expenditures incurred in the Quarter to deliver outputs

US\$ Thousand

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	115,600	19,320
211107 Boards, Committees and Council Allowances	20,000	0
221001 Advertising and Public Relations	22,200	2,500
221009 Welfare and Entertainment	71,918	5,722
221011 Printing, Stationery, Photocopying and Binding	21,408	0
221017 Membership dues and Subscription fees.	4,000	0
221020 Litigation and related expenses	8,000	0
222001 Information and Communication Technology Services.	8,640	0
223006 Water	4,000	0
227001 Travel inland	25,000	3,820
227004 Fuel, Lubricants and Oils	13,000	4,500
228002 Maintenance-Transport Equipment	22,205	0
263402 Transfer to Other Government Units	589,344	253,076
273102 Incapacity, death benefits and funeral expenses	11,000	5,800
312219 Other Transport equipment - Acquisition	72,000	0
312229 Other ICT Equipment - Acquisition	52,448	0
Total for Budget Output	1,060,763	294,738
Wage	0	0
Non-Wage	749,102	166,807
GoU Dev	0	127,931
Ext Finance	311,661	0
Total for Department	2,358,829	504,528
Wage	292,895	62,799
Non-Wage	1,366,635	310,393
GoU Dev	387,638	131,336
Ext Finance	311,661	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 020 Finance

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Financial Management and Accountability (LG)

Programme: 16 Governance and Security

Key Service Area: 000061 Management of Government Accounts

PIAP Output: 16040203 Adherence to accountability standards and legal frameworks increased

Quarterly, 9 months and end of F/Y financial statements produced and shared, fuel & electricity procured for office use for 12 months, equipment repaired & setrvices for 12 months, stationery procured for printing vouchers for 12 months, reports submitted to MDA in time for 12 months, local revenues mobilised, assessed, collected & managed well for 12 months, welfare provided to staff during revenue collection for 12 months.

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

Item	Approved Budget	Spent
211101 General Staff Salaries	131,000	27,345
221002 Workshops, Meetings and Seminars	1,600	800
221008 Information and Communication Technology Supplies.	2,000	1,000
221009 Welfare and Entertainment	2,400	555
221011 Printing, Stationery, Photocopying and Binding	8,000	2,080
221012 Small Office Equipment	1,000	250
223005 Electricity	8,000	2,000
225101 Consultancy Services	2,000	950
227001 Travel inland	11,000	2,750
227004 Fuel, Lubricants and Oils	8,000	2,725
228004 Maintenance-Other Fixed Assets	4,000	720
Total for Budget Output	179,000	41,175
Wage	131,000	27,345
Non-Wage	48,000	13,830
GoU Dev	0	0
Ext Finance	0	0

Programme: 17 Regional Balanced Development

Key Service Area: 560080 Local Revenue Collection

PIAP Output: 17020101 Local revenue mobilized and generated

Stationery procured, local revenues collected, liabilities on accountabile statinery paid, revenue officer facilitated

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

Item	Approved Budget	Spent
221009 Welfare and Entertainment	17,000	7,400
221011 Printing, Stationery, Photocopying and Binding	37,000	2,000

VOTE: 715 Koboko 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		UShs Thousand
Item	Approved Budget	Spent
225204 Monitoring and Supervision of capital work	1,000	0
227001 Travel inland	2,000	2,000
227004 Fuel, Lubricants and Oils	3,000	0
Total for Budget Output	60,000	11,400
Wage	0	0
Non-Wage	60,000	11,400
GoU Dev	0	0
Ext Finance	0	0
Programme: 18 Development Plan Implementation		
Key Service Area: 000006 Planning and Budgeting services		
PIAP Output: 14060113 Planning and budgeting undertaken		
% of Local revenues planned per Financial year	NA	
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Approved Budget	Spent
211107 Boards, Committees and Council Allowances	2,000	0
221001 Advertising and Public Relations	5,000	4,674
221011 Printing, Stationery, Photocopying and Binding	10,000	5,000
225101 Consultancy Services	1,000	0
227001 Travel inland	12,000	4,045
228002 Maintenance-Transport Equipment	6,000	450
Total for Budget Output	36,000	14,169
Wage	0	0
Non-Wage	36,000	14,169
GoU Dev	0	0
Ext Finance	0	0
Total for Department	275,000	66,744
Wage	131,000	27,345
Non-Wage	144,000	39,399
GoU Dev	0	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 030 Statutory bodies

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Legislation and Oversight

Programme: 16 Governance and Security

Key Service Area: 000014 Administrative and Support Services

PIAP Output: 16040701 Monitoring of Government programmes strengthened

27 Councillors Emolument paid for 12 months, 6 council meetings, 42 meetings for standing committes and MEC including business committees

Expenditures incurred in the Quarter to deliver outputs

UShs Thousand

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	36,800	9,422
221009 Welfare and Entertainment	13,415	1,300
227001 Travel inland	2,400	600
227004 Fuel, Lubricants and Oils	2,885	0
228002 Maintenance-Transport Equipment	3,200	0
Total for Budget Output	58,700	11,322
Wage	0	0
Non-Wage	58,700	11,322
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000023 Inspection and Monitoring

PIAP Output: 16040701 Monitoring of Government programmes strengthened

Number of Oversight Monitoring of government programmes and projects including the number of MEC meetings, Municipal Council meetings, standing Committee meetings , annual Budget reading, work plans and approval meetings in F/Y 2025/2026

Expenditures incurred in the Quarter to deliver outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	50,000	9,138
211105 Ex-Gratia for Political leaders.	16,581	7,761
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	79,120	21,800
211107 Boards, Committees and Council Allowances	5,212	1,300
221009 Welfare and Entertainment	8,880	3,810
221011 Printing, Stationery, Photocopying and Binding	2,400	974
221017 Membership dues and Subscription fees.	600	150
222001 Information and Communication Technology Services.	838	400
227001 Travel inland	2,400	188
227004 Fuel, Lubricants and Oils	4,000	2,080

VOTE: 715 Koboko 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	170,03247,601
	Wage	50,0009,138
	Non-Wage	120,03238,463
	GoU Dev	00
	Ext Finance	00
	Total for Department	228,73258,923
	Wage	50,0009,138
	Non-Wage	178,73249,785
	GoU Dev	00
	Ext Finance	00

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 040 Production and Marketing

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Agricultural Extension

Programme: 01 Agro-Industrialization

Key Service Area: 010016 Farmer mobilisation and sensitisation

PIAP Output: 01011004 Farmers mobilised, sensitised and trained

Payment of staff salaries for 12 months, 1,000 households received PDM Funds in KMC, 40, meetings & 40 monitoring conducted on PDM in the ten wards of Koboko MC, 1,500 farmerd supervised , staff welfare provided quarterly, 4 quarterly extension staff meetings held, 3 extension staff trained , 160 farmers monitored by technical staff & political leaders, one learning exchange visit done with stakelholders and farmers, 12 monthly farmer field visits conducted, 4 quarterly farmers trainings conducted, one agricultural data collected, analysed and report disseminated, 10 demonstration sites established, three motorcycle repaied and serviced , 10 agro input deallers inspected, one vacination carried out, 4 quarterly servallence meetings conducted and agricultural inputs procured and distributed.

Expenditures incurred in the Quarter to deliver outputs UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	100,800	24,343
221009 Welfare and Entertainment	6,000	1,500
221011 Printing, Stationery, Photocopying and Binding	4,100	2,050
221012 Small Office Equipment	1,078	0
222001 Information and Communication Technology Services.	4,525	2,262
224003 Agricultural Supplies and Services	5,210	0
227001 Travel inland	22,461	6,556
227004 Fuel, Lubricants and Oils	10,061	5,031
228002 Maintenance-Transport Equipment	2,100	975
312216 Cycles - Acquisition	19,336	0
Total for Budget Output	175,671	42,717
Wage	100,800	24,343
Non-Wage	55,535	18,374
GoU Dev	19,336	0
Ext Finance	0	0

Vote Function: 30 Agricultural Value Chain Services

Programme: 01 Agro-Industrialization

Key Service Area: 300016 Parish Development Model Operations

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 040 Production and Marketing

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 01011004 Farmers mobilised, sensitised and trained

1,000 households gat PDM money in Koboko MC NA

Expenditures incurred in the Quarter to deliver outputs UShs Thousand

Item	Approved Budget	Spent
221011 Printing, Stationery, Photocopying and Binding	1,600	0
227001 Travel inland	20,406	3,840
Total for Budget Output	22,006	3,840
Wage	0	0
Non-Wage	22,006	3,840
GoU Dev	0	0
Ext Finance	0	0
Total for Department	197,677	46,557
Wage	100,800	24,343
Non-Wage	77,541	22,214
GoU Dev	19,336	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 050 Health

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Primary HealthCare

Programme: 12 Human Capital Development

Key Service Area: 320165 Primary Health care services

PIAP Output: 12030101 Integrated community health services package rolled out in all villages

Integrated community outreach rolled out to all the 36cells NA in Koboko Municipal Council and integrating prevention, curative and management in all interventions in the F/Y 2025/2026

Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Approved Budget	Spent
211101 General Staff Salaries	1,904,474	349,579
221002 Workshops, Meetings and Seminars	21,135	1,284
225203 Appraisal and Feasibility Studies for Capital Works	7,500	3,750
225204 Monitoring and Supervision of capital work	7,500	3,750
227004 Fuel, Lubricants and Oils	2,218	1,356
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	18,469	0
228004 Maintenance-Other Fixed Assets	24,225	0
263308 Sector Conditional Grant (Non-Wage)	163,956	57,822
312111 Residential Buildings - Acquisition	230,000	0
312129 Other Buildings other than dwellings - Acquisition	886,642	0
312233 Medical, Laboratory and Research & appliances - Acquisition	410,958	0
Total for Budget Output	3,677,079	417,541
Wage	1,904,474	349,579
Non-Wage	167,460	60,462
GoU Dev	629,336	7,500
Ext Finance	975,809	0

Vote Function: 30 Health Management and Supervision

Programme: 12 Human Capital Development

Key Service Area: 000013 HIV/AIDS Mainstreaming

PIAP Output: 12030202 Access to HIV/AIDs prevention, control and treatment services improved

Percentage increase in the number of HIV/AIDS clients receiving ARV management and treatment in F/Y 2025/2026 NA

Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	12,500	4,620
Total for Budget Output	12,500	4,620

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 050 Health

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage	0
	Non-Wage	12,500
	GoU Dev	0
	Ext Finance	0

Key Service Area: 000039 Policies, Regulations and Standards

PIAP Output: 12030710 Adherance to client charter and ethical code of conduct by health workers

Number of patients attending to services with the aim of prevention, promote curative and management of disease burden in the F/Y 2025-2026	NA
1	NA

Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand	
Item	Approved Budget	Spent
221009 Welfare and Entertainment	10,000	3,260
Total for Budget Output	10,000	3,260
Wage	0	0
Non-Wage	10,000	3,260
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 320135 Sanitation and hygiene Services

PIAP Output: 12031003 Sanitation awareness creation campaigns conducted

Number of households sensitized on the importance of having good hygiene and sanitation in the F/Y 2025/2026 in the 36 ceels	NA
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Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand	
Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	8,400	0
221002 Workshops, Meetings and Seminars	4,877	1,193
221009 Welfare and Entertainment	7,000	3,600
224010 Protective Gear	3,600	0
227001 Travel inland	4,000	1,708
227004 Fuel, Lubricants and Oils	6,184	2,084
228002 Maintenance-Transport Equipment	53,000	0
Total for Budget Output	87,061	8,585
Wage	0	0
Non-Wage	87,061	8,585
GoU Dev	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 050 Health

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter		Reasons for Variation in performance
	Ext Finance	0	0
	Total for Department	3,786,640	434,006
	Wage	1,904,474	349,579
	Non-Wage	277,021	76,927
	GoU Dev	629,336	7,500
	Ext Finance	975,809	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Pre-Primary and Primary Education

Programme: 12 Human Capital Development

Key Service Area: 320162 Capitation (Primary)

PIAP Output: 12010901 Lagging Public primary schools constructed, renovated, equipped with required infrastrcuture and staffed

Public schools constructed, renovated, repaired and commissioned in all primary schools in the Municipal Council in F/Y 2025/2026	NA
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Salaries paid for 218 Primary School Teachers for 03 Months	NA
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PIAP Output: 12011401 Improved regulatory and quality assurance system for primary and secondary

UPE funds paid to 10 schools	NA
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Expenditures incurred in the Quarter to deliver outputs US\$ Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	1,644,167	373,891
263308 Sector Conditional Grant (Non-Wage)	412,687	0
Total for Budget Output	2,056,854	373,891
Wage	1,644,167	373,891
Non-Wage	412,687	0
GoU Dev	0	0
Ext Finance	0	0

Vote Function: 20 Secondary Education

Programme: 12 Human Capital Development

Key Service Area: 320158 Capitation (Secondary)

PIAP Output: 12011401 Improved regulatory and quality assurance system for primary and secondary

USE and Others paid for 3 terms in F/Y 2025/2026	NA
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USE and UPPOLET funds paid to three secondary school.	NA
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Expenditures incurred in the Quarter to deliver outputs US\$ Thousand

Item	Approved Budget	Spent
263308 Sector Conditional Grant (Non-Wage)	394,771	0
Total for Budget Output	394,771	0
Wage	0	0
Non-Wage	394,771	0
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 320159 Secondary Education Services

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 12011401 Improved regulatory and quality assurance system for primary and secondary

Salaries paid to 74 secondary school teachers for 3 months	NA
10 secondary schools monitored and supervised termly	NA

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

Item	Approved Budget	Spent
211101 General Staff Salaries	1,514,494	354,143
227001 Travel inland	6,145	1,145
228004 Maintenance-Other Fixed Assets	17,000	0
Total for Budget Output	1,537,639	355,288
Wage	1,514,494	354,143
Non-Wage	23,145	1,145
GoU Dev	0	0
Ext Finance	0	0

Vote Function: 40 Education&Sports Management and Inspection

Programme: 12 Human Capital Development

Key Service Area: 000023 Inspection and Monitoring

PIAP Output: 12010702 Public health inspection of schools conducted (Environmental health, saniation, food safety)

92 schools inspected and monitored every term	NA
Salaries paid for seven traditional staff for 3 months	NA
55 teachers and 60 SMC trained	NA

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

Item	Approved Budget	Spent
211101 General Staff Salaries	63,000	12,451
221002 Workshops, Meetings and Seminars	4,000	1,300
221003 Staff Training	56,000	0
221009 Welfare and Entertainment	6,000	1,100
221011 Printing, Stationery, Photocopying and Binding	2,000	0
221012 Small Office Equipment	500	166
221017 Membership dues and Subscription fees.	500	0
227001 Travel inland	18,775	10,000
227004 Fuel, Lubricants and Oils	5,000	900
228002 Maintenance-Transport Equipment	4,000	0
273102 Incapacity, death benefits and funeral expenses	1,000	0
282101 Donations	290	96
312299 Other Machinery and Equipment- Acquisition	48,000	0
Total for Budget Output	209,065	26,013

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter		Reasons for Variation in performance
	Wage	63,000	12,451
	Non-Wage	46,065	13,562
	GoU Dev	0	0
	Ext Finance	100,000	0

Key Service Area: 320003 Assets and Facilities Management

PIAP Output: 12010901 Lagging Public primary schools constructed, renovated, equipped with required infrastrcuture and staffed

A Storey block of 8 classrooms constructed at Ombachi SH PS	NA
A unit of SNE dormitory constructed in Nyarilo PS	NA
A twine staff house constructed at Apa PS	NA
A twine staff house constructed at Apa PS	NA

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

Item	Approved Budget	Spent
225202 Environment Impact Assessment for Capital Works	1,700	500
225203 Appraisal and Feasibility Studies for Capital Works	1,700	0
225204 Monitoring and Supervision of capital work	8,362	3,550
228001 Maintenance-Buildings and Structures	94,258	0
312111 Residential Buildings - Acquisition	139,860	0
312121 Non-Residential Buildings - Acquisition	775,786	0
Total for Budget Output	1,021,667	4,050
	Wage	0
	Non-Wage	98,658
	GoU Dev	147,222
	Ext Finance	775,786

Key Service Area: 320038 Sports Development and Oversight

PIAP Output: 12060501 Improved recreation and sports infrastructure for sports

Games and sports activities supported in the 3 terms of F/Y 2025/2026	NA
Games and sports activities supported	NA

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

Item	Approved Budget	Spent
212102 Medical expenses (Employees)	3,000	0
221002 Workshops, Meetings and Seminars	4,000	0
221003 Staff Training	4,000	0
221009 Welfare and Entertainment	7,000	0
221011 Printing, Stationery, Photocopying and Binding	2,000	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Approved Budget	Spent
221017 Membership dues and Subscription fees.	2,000	0
222001 Information and Communication Technology Services.	2,000	0
227001 Travel inland	18,000	0
227004 Fuel, Lubricants and Oils	6,000	0
228002 Maintenance-Transport Equipment	2,000	0
Total for Budget Output	50,000	0
Wage	0	0
Non-Wage	50,000	0
GoU Dev	0	0
Ext Finance	0	0

Vote Function: 50 Special Needs Education

Programme: 12 Human Capital Development

Key Service Area: 320161 Special Needs Education

PIAP Output: 12011102 Improved learning environment for SNE Learners

Inland Travel Facilitation for SNE provided Quarterly NA

Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Approved Budget	Spent
221009 Welfare and Entertainment	1,000	0
227001 Travel inland	2,000	400
Total for Budget Output	3,000	400
Wage	0	0
Non-Wage	3,000	400
GoU Dev	0	0
Ext Finance	0	0
Total for Department	5,272,996	759,641
Wage	3,221,661	740,484
Non-Wage	1,028,327	16,107
GoU Dev	147,222	3,050
Ext Finance	875,786	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 070 Roads and Engineering

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Community Access Roads

Programme: 09 Integrated Transport Infrastructure and Services

Key Service Area: 000017 Infrastructure Development and Management

PIAP Output: 09030101 Cost-efficient technologies for road construction and maintenance implemented

Cost efective and efficient estimation implemented on road works in the F/Y 2025/2026 NA

PIAP Output: 09030103 Roads Cost Estimation and Monitoring System (CEMS) established

9 staffs paid salaries for 12 months NA

Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Item	Approved Budget	Spent
211101 General Staff Salaries	319,080	55,069
Total for Budget Output	319,080	55,069
Wage	319,080	55,069
Non-Wage	0	0
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 260002 District , Urban and Community Access Road Maintenance

PIAP Output: 09020101 Road Transport infrastructure Maintained

wages for road gangs and headmen paid for 12 months, shaping of roads done, full naming of all opened roads done and purchase of electricity done NA

Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	52,200	17,400
221002 Workshops, Meetings and Seminars	2,000	0
221008 Information and Communication Technology Supplies.	1,000	0
221009 Welfare and Entertainment	39,339	3,681
221011 Printing, Stationery, Photocopying and Binding	1,000	0
221012 Small Office Equipment	2,000	0
223005 Electricity	5,000	0
224010 Protective Gear	6,000	0
227001 Travel inland	5,000	0
227004 Fuel, Lubricants and Oils	34,800	0
228001 Maintenance-Buildings and Structures	5,000	0
Total for Budget Output	153,339	21,081
Wage	0	0
Non-Wage	153,339	21,081

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 070 Roads and Engineering

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

Key Service Area: 260010 Road Rehabilitation

PIAP Output: 09020102 Road Transport infrastructure Rehabilitated

Number of kilometers of roads opened, bridges constructed, roads gravelled, stone pitching done, sensitization of the community done, trees planted along the road reserves, road reserves demarcated and corss culverts installed F/Y 2025/2026

NA

Expenditures incurred in the Quarter to deliver outputs		UShs Thousand	
Item	Approved Budget	Spent	
211107 Boards, Committees and Council Allowances	5,280	0	
221009 Welfare and Entertainment	52,780	5,750	
221011 Printing, Stationery, Photocopying and Binding	1,360	340	
222001 Information and Communication Technology Services.	2,000	500	
224003 Agricultural Supplies and Services	7,000	0	
225204 Monitoring and Supervision of capital work	17,000	4,250	
227001 Travel inland	193,265	67,390	
227004 Fuel, Lubricants and Oils	88,100	0	
228002 Maintenance-Transport Equipment	46,980	1,600	
228004 Maintenance-Other Fixed Assets	586,235	87,595	
Total for Budget Output	1,000,000	167,425	
Wage	0	0	
Non-Wage	1,000,000	167,425	
GoU Dev	0	0	
Ext Finance	0	0	
Total for Department	1,472,419	243,575	
Wage	319,080	55,069	
Non-Wage	1,153,339	188,506	
GoU Dev	0	0	
Ext Finance	0	0	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 090 Natural Resources

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Natural Resources Management

Programme: 06 Natural Resources, Environment, Climate Change, Land and Water Management

Key Service Area: 000024 Compliance and Enforcement Services

PIAP Output: 06010201 Water resources equitably allocated and regulated

Number of land titles acquired in the F/Y 2025/2026 NA

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

Item	Approved Budget	Spent
221009 Welfare and Entertainment	3,000	750
Total for Budget Output	3,000	750
Wage	0	0
Non-Wage	3,000	750
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000089 Climate Change Mitigation

PIAP Output: 06040101 New green efficient technologies and best practices promoted

The number of staff paid for 12 months of F/Y 2025/2026 NA

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

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	9,878	0
221009 Welfare and Entertainment	10,000	0
224003 Agricultural Supplies and Services	20,000	0
228004 Maintenance-Other Fixed Assets	3,000	0
Total for Budget Output	42,878	0
Wage	0	0
Non-Wage	7,000	0
GoU Dev	0	0
Ext Finance	35,878	0

Programme: 10 Sustainable Urbanisation and Housing

Key Service Area: 280002 Physical Planning

PIAP Output: 10010201 Lower level Physical and detailed plans developed and implemented

Number of Trees planted and maintained in the F/Y 2025/2026 NA

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

Item	Approved Budget	Spent
211101 General Staff Salaries	198,000	25,876

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 090 Natural Resources

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	10,000	0
221009 Welfare and Entertainment	5,000	2,428
225201 Consultancy Services-Capital	13,000	6,500
342111 Land - Acquisition	100,000	0
Total for Budget Output	326,000	34,804
Wage	198,000	25,876
Non-Wage	3,000	1,428
GoU Dev	115,000	7,500
Ext Finance	10,000	0
Total for Department	371,878	35,554
Wage	198,000	25,876
Non-Wage	13,000	2,178
GoU Dev	115,000	7,500
Ext Finance	45,878	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 100 Community Based Services

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 20 Empowerment and Mindset Change

Programme: 12 Human Capital Development

Key Service Area: 000021 Gender Mainstreaming services

PIAP Output: 12050504 Gender Based Violence (GBV) and VAC prevention and response interventions scaled up at all levels

Reduction of number of gender based violence in F/Y 2025/2026

NA

Expenditures incurred in the Quarter to deliver outputs

UShs Thousand

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	1,000	0
221009 Welfare and Entertainment	2,000	0
Total for Budget Output	3,000	0
Wage	0	0
Non-Wage	3,000	0
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 010008 Capacity Strengthening

PIAP Output: 12010401 Capacity of duty bearers (D/CDOs, and parents/caregivers) built on effective parenting of children

Payment of 11 staff salaries for 12 months of F/Y 2025-2026

NA

PIAP Output: 12010801 Programmes for protection and Strengthening the Family Institution in Uganda Implemented

Trainnings of Keystakeholders

NA

Expenditures incurred in the Quarter to deliver outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	77,000	13,541
221002 Workshops, Meetings and Seminars	41,892	0
221008 Information and Communication Technology Supplies.	26,750	0
221011 Printing, Stationery, Photocopying and Binding	7,500	0
Total for Budget Output	153,142	13,541
Wage	77,000	13,541
Non-Wage	0	0
GoU Dev	0	0
Ext Finance	76,142	0

Key Service Area: 320146 Support to special interest Groups

PIAP Output: 12050101 Youth, Women, Older Persons, PWDs, indigenous ethnic minorities and refugees livelihood and empowerment

Reduction of number of gender based violence in F/Y 2025/2026

NA

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 100 Community Based Services

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	64,609	1,820
221008 Information and Communication Technology Supplies.	1,000	500
221009 Welfare and Entertainment	28,000	6,550
221011 Printing, Stationery, Photocopying and Binding	1,404	451
222001 Information and Communication Technology Services.	1,000	250
227001 Travel inland	12,766	4,365
227004 Fuel, Lubricants and Oils	3,000	500
282101 Donations	211,150	0
Total for Budget Output	322,929	14,436
Wage	0	0
Non-Wage	52,170	14,436
GoU Dev	0	0
Ext Finance	270,759	0
Total for Department	479,071	27,977
Wage	77,000	13,541
Non-Wage	55,170	14,436
GoU Dev	0	0
Ext Finance	346,901	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 110 Planning

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Planning and Statistics

Programme: 18 Development Plan Implementation

Key Service Area: 000006 Planning and Budgeting services

PIAP Output: 14060113 Planning and budgeting undertaken

Salaries paid for 12 months, One Budget conference organized and Held, Technical Planning Committee meetings held with minutes in place, 36 Cells, 10 Wards and Divisioned guided in planning,supplementary budgets produced & submitted, staff welfare provided for 12 months.

Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Item	Approved Budget	Spent
211101 General Staff Salaries	60,000	12,000
221001 Advertising and Public Relations	1,500	0
221002 Workshops, Meetings and Seminars	15,001	0
221007 Books, Periodicals & Newspapers	500	0
221008 Information and Communication Technology Supplies.	2,000	0
221009 Welfare and Entertainment	13,145	6,715
221011 Printing, Stationery, Photocopying and Binding	5,000	0
221012 Small Office Equipment	1,000	0
221017 Membership dues and Subscription fees.	1,000	0
222001 Information and Communication Technology Services.	2,000	0
227001 Travel inland	16,000	0
227004 Fuel, Lubricants and Oils	5,000	0
228002 Maintenance-Transport Equipment	2,000	0
Total for Budget Output	124,146	18,715
Wage	60,000	12,000
Non-Wage	64,146	6,715
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000023 Inspection and Monitoring

PIAP Output: 14060114 M&E undertaken

12 monitorings conducted & reports produced, 4 Local Government performance assessment conducted & reports produced, technical supervision conducted with reports in place, environmental compliance monitored, monitoring reports discussed and recommendations acted upon, end of final year reports produced & in place.

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 110 Planning

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Approved Budget	Spent
221009 Welfare and Entertainment	12,506	1,000
221011 Printing, Stationery, Photocopying and Binding	673	602
222001 Information and Communication Technology Services.	1,000	500
225202 Environment Impact Assessment for Capital Works	1,000	1,000
225203 Appraisal and Feasibility Studies for Capital Works	1,000	1,000
225204 Monitoring and Supervision of capital work	33,000	4,050
227001 Travel inland	12,000	6,118
227004 Fuel, Lubricants and Oils	4,000	2,000
312229 Other ICT Equipment - Acquisition	1,000	0
Total for Budget Output	66,178	16,270
Wage	0	0
Non-Wage	10,000	2,500
GoU Dev	35,673	13,770
Ext Finance	20,506	0

Key Service Area: 560019 Data Management and Dissemination

PIAP Output: 18010403 Quality data and Statistics Produced from non traditional data sources

Data collected , analysed , 4 reports produced and disseminated, Statistical abstracts produced & shared, Annual budgets & work plans produced , submitted, approved and share, 4 quarterly reports produced, submitted, approved and shared, DDEG work plans & reports produced, submitted , approved and shared.	NA
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Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Approved Budget	Spent
221009 Welfare and Entertainment	15,000	2,998
221011 Printing, Stationery, Photocopying and Binding	500	375
227001 Travel inland	4,000	1,225
227004 Fuel, Lubricants and Oils	2,000	0
228002 Maintenance-Transport Equipment	1,000	730
228004 Maintenance-Other Fixed Assets	500	375
Total for Budget Output	23,000	5,703
Wage	0	0
Non-Wage	23,000	5,703
GoU Dev	0	0
Ext Finance	0	0
Total for Department	213,324	40,688

VOTE: 715

Koboko Municipal Council

Quarter 2

Wage	60,000	12,000
Non-Wage	97,146	14,918
GoU Dev	35,673	13,770
Ext Finance	20,506	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 120 Internal Audit

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Compliance

Programme: 16 Governance and Security

Key Service Area: 000001 Audit and Risk Management

PIAP Output: 16040201 Enhanced coverage, quality and follow up of audits

Number of Internal audit reports produced and shared with stakeholders and the responses to audit querries in F/Y 2025/2026

Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Item	Approved Budget	Spent
211101 General Staff Salaries	23,400	5,126
221008 Information and Communication Technology Supplies.	500	125
221009 Welfare and Entertainment	2,000	250
221011 Printing, Stationery, Photocopying and Binding	1,500	300
221012 Small Office Equipment	500	125
221017 Membership dues and Subscription fees.	1,000	250
222001 Information and Communication Technology Services.	500	125
227001 Travel inland	9,000	3,500
227004 Fuel, Lubricants and Oils	3,300	700
228002 Maintenance-Transport Equipment	2,700	625
Total for Budget Output	44,400	11,126
Wage	23,400	5,126
Non-Wage	21,000	6,000
GoU Dev	0	0
Ext Finance	0	0
Total for Department	44,400	11,126
Wage	23,400	5,126
Non-Wage	21,000	6,000
GoU Dev	0	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 130 Trade, Industry and Local Development

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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Vote Function: 10 Commercial Services

Programme: 05 Tourism Development

Key Service Area: 120012 Tourism Investment, Promotion and Marketing

PIAP Output: 05010105 Domestic tourism promoted

Number of domestic tourism activities promoted in F/Y 2025/2026 NA

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

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	1,071	268
221009 Welfare and Entertainment	5,661	1,415
Total for Budget Output	6,732	1,683
Wage	0	0
Non-Wage	6,732	1,683
GoU Dev	0	0
Ext Finance	0	0

Programme: 07 Private Sector Development

Key Service Area: 120002 Domestic Promotion

PIAP Output: 07020603 Capacity of local service providers strengthened

Number of local services providers trained, supported and number of tourists facilities monitored and supported in F/Y 2025/2026 NA

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

Item	Approved Budget	Spent
221011 Printing, Stationery, Photocopying and Binding	1,000	500
227001 Travel inland	5,135	1,284
227004 Fuel, Lubricants and Oils	2,000	300
Total for Budget Output	8,135	2,084
Wage	0	0
Non-Wage	8,135	2,084
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 190036 Trade Development

PIAP Output: 07021703 Trade facilitation measures implemented

Number of staff paid for 12 months in F/Y 2025/2026, Number of businesses monitored, assisted and cooperatives monitored in F/Y 2025/2026 NA

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 130 Trade, Industry and Local Development

Revised Outputs in the Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Approved Budget	Spent
211101 General Staff Salaries	20,271	2,350
221009 Welfare and Entertainment	28,000	7,000
312149 Other Land Improvements - Acquisition	15,674	0
Total for Budget Output	63,945	9,350
Wage	20,271	2,350
Non-Wage	28,000	7,000
GoU Dev	15,674	0
Ext Finance	0	0
Total for Department	78,811	13,116
Wage	20,271	2,350
Non-Wage	42,866	10,767
GoU Dev	15,674	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

B3 : Cumulative Outputs and Expenditure by End of Quarter

Department: 010 Administration

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Administration and Management

Programme: 14 Public Sector Transformation

Key Service Area: 000003 Facilities Management

PIAP Output: 14060111 Property Management Expenses and utilities paid

Management of vehicles, motorcycles, assets,public open spaces, staff and lands of the Municipal Council for 12 months of F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	2,000	1,000
221009 Welfare and Entertainment	6,953	0
221011 Printing, Stationery, Photocopying and Binding	1,344	672
227001 Travel inland	5,100	2,550
228002 Maintenance-Transport Equipment	2,000	1,000
263402 Transfer to Other Government Units	255,864	0
312139 Other Structures - Acquisition	55,000	0
312229 Other ICT Equipment - Acquisition	13,000	0
313121 Non-Residential Buildings - Improvement	53,000	0
Total for Budget Output	394,260	5,222
Wage	0	0
Non-Wage	13,434	5,222
GoU Dev	380,826	0
Ext Finance	0	0

Key Service Area: 000007 Procurement and Disposal Services

PIAP Output: 14060108 Procurement and Disposal Services coordinated

Coordination of procurement and disable items conducted in transparent and inclusive manner for 12 months of the F/Y 2025/2026

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 010 Administration

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	2,000	0
221009 Welfare and Entertainment	1,000	0
221011 Printing, Stationery, Photocopying and Binding	5,000	500
227001 Travel inland	4,000	1,000
227004 Fuel, Lubricants and Oils	1,000	0
Total for Budget Output	13,000	1,500
Wage	0	0
Non-Wage	13,000	1,500
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000008 Records Management

PIAP Output: 14060109 Records Management coordinated

Coordination of records management for evidence based decision making for 12 months and easy retrieval of records

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
221011 Printing, Stationery, Photocopying and Binding	7,500	1,250
227001 Travel inland	2,000	1,000
Total for Budget Output	9,500	2,250
Wage	0	0
Non-Wage	9,500	2,250
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000085 Management of the Public Service Wage Bill, Pension and Gratuity

PIAP Output: 14060102 Staff salaries and related costs paid

450 staff salaries paid for 12 months, 32 pensioners paid for 12 months, gratuity paid for 12 retirees, rewards and sunion meetings facilitated and submission of 6 reports to ministry of public services done in time

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 010 Administration

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Approved Budget	Spent
211101 General Staff Salaries	292,895	125,097
221002 Workshops, Meetings and Seminars	2,000	1,000
221003 Staff Training	4,812	2,405
221009 Welfare and Entertainment	3,000	0
221011 Printing, Stationery, Photocopying and Binding	2,349	1,174
227001 Travel inland	5,000	1,500
227004 Fuel, Lubricants and Oils	1,651	0
273104 Pension	268,480	99,756
273105 Gratuity	301,118	150,559
Total for Budget Output	881,306	381,491
Wage	292,895	125,097
Non-Wage	581,599	252,989
GoU Dev	6,812	3,405
Ext Finance	0	0

Programme: 16 Governance and Security

Key Service Area: 000014 Administrative and Support Services

PIAP Output: 16040701 Monitoring of Government programmes strengthened

Monitoring of government programmes and projects including supervision of support staff activities for 12 months of F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	115,600	28,920
211107 Boards, Committees and Council Allowances	20,000	0
221001 Advertising and Public Relations	22,200	2,500
221009 Welfare and Entertainment	71,918	5,722
221011 Printing, Stationery, Photocopying and Binding	21,408	0
221017 Membership dues and Subscription fees.	4,000	0
221020 Litigation and related expenses	8,000	0
222001 Information and Communication Technology Services.	8,640	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 010 Administration

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item	Approved Budget	Spent
223006 Water	4,000	0
227001 Travel inland	25,000	9,310
227004 Fuel, Lubricants and Oils	13,000	4,500
228002 Maintenance-Transport Equipment	22,205	0
263402 Transfer to Other Government Units	589,344	375,748
273102 Incapacity, death benefits and funeral expenses	11,000	5,800
312219 Other Transport equipment - Acquisition	72,000	0
312229 Other ICT Equipment - Acquisition	52,448	0
Total for Budget Output	1,060,763	432,500
Wage	0	0
Non-Wage	749,102	304,569
GoU Dev	0	127,931
Ext Finance	311,661	0
Total for Department	2,358,829	822,963
Wage	292,895	125,097
Non-Wage	1,366,635	566,529
GoU Dev	387,638	131,336
Ext Finance	311,661	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 020 Finance

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Financial Management and Accountability (LG)

Programme: 16 Governance and Security

Key Service Area: 000061 Management of Government Accounts

PIAP Output: 16040203 Adherence to accountability standards and legal frameworks increased

Quarterly, 9 months and end of F/Y financial statements produced and shared, fuel & electricity procured for office use for 12 months, equipment repaired & setrvices for 12 months, stationery procured for printing vouchers for 12 months, reports submitted to MDA in time for 12 months, local revenues mobilised, assessed, collected & managed well for 12 months, welfare provided to staff during revenue collection for 12 months.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	131,000	58,561
221002 Workshops, Meetings and Seminars	1,600	800
221008 Information and Communication Technology Supplies.	2,000	1,000
221009 Welfare and Entertainment	2,400	1,155
221011 Printing, Stationery, Photocopying and Binding	8,000	4,000
221012 Small Office Equipment	1,000	500
223005 Electricity	8,000	4,000
225101 Consultancy Services	2,000	950
227001 Travel inland	11,000	5,500
227004 Fuel, Lubricants and Oils	8,000	4,000
228004 Maintenance-Other Fixed Assets	4,000	1,054
Total for Budget Output	179,000	81,519
Wage	131,000	58,561
Non-Wage	48,000	22,959
GoU Dev	0	0
Ext Finance	0	0

Programme: 17 Regional Balanced Development

Key Service Area: 560080 Local Revenue Collection

PIAP Output: 17020101 Local revenue mobilized and generated

Stationery procured, local revenues collected, liabilities on accountabile statinery paid, revenue officer facilitated

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 020 Finance

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item	Approved Budget	Spent
221009 Welfare and Entertainment	17,000	7,400
221011 Printing, Stationery, Photocopying and Binding	37,000	2,000
225204 Monitoring and Supervision of capital work	1,000	0
227001 Travel inland	2,000	2,000
227004 Fuel, Lubricants and Oils	3,000	0
Total for Budget Output	60,000	11,400
Wage	0	0
Non-Wage	60,000	11,400
GoU Dev	0	0
Ext Finance	0	0

Programme: 18 Development Plan Implementation

Key Service Area: 000006 Planning and Budgeting services

PIAP Output: 14060113 Planning and budgeting undertaken

% of Local revenues planned per Financial year

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item	Approved Budget	Spent
211107 Boards, Committees and Council Allowances	2,000	0
221001 Advertising and Public Relations	5,000	4,674
221011 Printing, Stationery, Photocopying and Binding	10,000	10,000
225101 Consultancy Services	1,000	0
227001 Travel inland	12,000	11,481
228002 Maintenance-Transport Equipment	6,000	450
Total for Budget Output	36,000	26,605
Wage	0	0
Non-Wage	36,000	26,605
GoU Dev	0	0
Ext Finance	0	0
Total for Department	275,000	119,525
Wage	131,000	58,561

VOTE: 715

Koboko Municipal Council

Quarter 2

Non-Wage	144,000	60,964
GoU Dev	0	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 030 Statutory bodies

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Legislation and Oversight

Programme: 16 Governance and Security

Key Service Area: 000014 Administrative and Support Services

PIAP Output: 16040701 Monitoring of Government programmes strengthened

27 Councillors Emolument paid for 12 months, 6 council meetings, 42 meetings for standing committes and MEC including business committees

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

US\$ Thousand

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	36,800	18,302
221009 Welfare and Entertainment	13,415	1,300
227001 Travel inland	2,400	600
227004 Fuel, Lubricants and Oils	2,885	0
228002 Maintenance-Transport Equipment	3,200	0
Total for Budget Output	58,700	20,202
Wage	0	0
Non-Wage	58,700	20,202
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000023 Inspection and Monitoring

PIAP Output: 16040701 Monitoring of Government programmes strengthened

Number of Oversight Monitoring of government programmes and projects including the number of MEC meetings, Municipal Council meetings, standing Committee meetings , annual Budget reading, work plans and approval meetings in F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

US\$ Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	50,000	18,276
211105 Ex-Gratia for Political leaders.	16,581	7,761
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	79,120	39,560
211107 Boards, Committees and Council Allowances	5,212	2,603
221009 Welfare and Entertainment	8,880	4,310
221011 Printing, Stationery, Photocopying and Binding	2,400	974

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 030 Statutory bodies

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

UShs Thousand

Item	Approved Budget	Spent
221017 Membership dues and Subscription fees.	600	150
222001 Information and Communication Technology Services.	838	400
227001 Travel inland	2,400	188
227004 Fuel, Lubricants and Oils	4,000	2,080
Total for Budget Output	170,032	76,302
Wage	50,000	18,276
Non-Wage	120,032	58,026
GoU Dev	0	0
Ext Finance	0	0
Total for Department	228,732	96,504
Wage	50,000	18,276
Non-Wage	178,732	78,228
GoU Dev	0	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 040 Production and Marketing

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Agricultural Extension

Programme: 01 Agro-Industrialization

Key Service Area: 010016 Farmer mobilisation and sensitisation

PIAP Output: 01011004 Farmers mobilised, sensitised and trained

Payment of staff salaries for 12 months, 1,000 households received PDM Funds in KMC, 40, meetings & 40 monitoring conducted on PDM in the ten wards of Koboko MC, 1,500 farmerd supervised , staff welfare provided quarterly, 4 quarterly extension staff meetings held, 3 extension staff trained , 160 farmers monitored by technical staff & political leaders, one learning exchange visit done with stakelholders and farmers, 12 monthly farmer field visits conducted, 4 quarterly farmers trainings conducted, one agricultural data collected, analysed and report disseminated, 10 demonstration sites established, three motorcycle repaied and serviced , 10 agro input deallers inspected, one vacination carried out, 4 quarterly servallence meetings conducted and agricultural inputs procured and distributed.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	100,800	49,213
221009 Welfare and Entertainment	6,000	1,500
221011 Printing, Stationery, Photocopying and Binding	4,100	2,050
221012 Small Office Equipment	1,078	0
222001 Information and Communication Technology Services.	4,525	2,262
224003 Agricultural Supplies and Services	5,210	0
227001 Travel inland	22,461	6,556
227004 Fuel, Lubricants and Oils	10,061	5,031
228002 Maintenance-Transport Equipment	2,100	975
312216 Cycles - Acquisition	19,336	0
Total for Budget Output	175,671	67,587
Wage	100,800	49,213
Non-Wage	55,535	18,374
GoU Dev	19,336	0
Ext Finance	0	0

Vote Function: 30 Agricultural Value Chain Services

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 040 Production and Marketing

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Programme: 01 Agro-Industrialization

Key Service Area: 300016 Parish Development Model Operations

PIAP Output: 01011004 Farmers mobilised, sensitised and trained

1,000 households gat PDM money in Koboko MC

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
221011 Printing, Stationery, Photocopying and Binding	1,600	0
227001 Travel inland	20,406	3,840
Total for Budget Output	22,006	3,840
Wage	0	0
Non-Wage	22,006	3,840
GoU Dev	0	0
Ext Finance	0	0
Total for Department	197,677	71,427
Wage	100,800	49,213
Non-Wage	77,541	22,214
GoU Dev	19,336	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 050 Health

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Primary HealthCare

Programme: 12 Human Capital Development

Key Service Area: 320165 Primary Health care services

PIAP Output: 12030101 Integrated community health services package rolled out in all villages

Integrated community outreach rolled out to all the 36cells in Koboko Municipal Council and integrating prevention, curative and management in all interventions in the F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

US\$ Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	1,904,474	676,826
221002 Workshops, Meetings and Seminars	21,135	1,284
225203 Appraisal and Feasibility Studies for Capital Works	7,500	3,750
225204 Monitoring and Supervision of capital work	7,500	3,750
227004 Fuel, Lubricants and Oils	2,218	2,106
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	18,469	0
228004 Maintenance-Other Fixed Assets	24,225	0
263308 Sector Conditional Grant (Non-Wage)	163,956	81,975
312111 Residential Buildings - Acquisition	230,000	0
312129 Other Buildings other than dwellings - Acquisition	886,642	0
312233 Medical, Laboratory and Research & appliances - Acquisition	410,958	0
Total for Budget Output	3,677,079	769,691
Wage	1,904,474	676,826
Non-Wage	167,460	85,365
GoU Dev	629,336	7,500
Ext Finance	975,809	0

Vote Function: 30 Health Management and Supervision

Programme: 12 Human Capital Development

Key Service Area: 000013 HIV/AIDS Mainstreaming

PIAP Output: 12030202 Access to HIV/AIDs prevention, control and treatment services improved

Percentage increase in the number of HIV/AIDS clients receiving ARV management and treatment in F/Y 2025/2026

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 050 Health

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	12,500	4,620
Total for Budget Output	12,500	4,620
Wage	0	0
Non-Wage	12,500	4,620
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000039 Policies, Regulations and Standards

PIAP Output: 12030710 Adherance to client charter and ethical code of conduct by health workers

Number of patients attending to services with the aim of prevention, promote curative and management of disease burden in the F/Y 2025-2026

1

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
221009 Welfare and Entertainment	10,000	5,000
Total for Budget Output	10,000	5,000
Wage	0	0
Non-Wage	10,000	5,000
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 320135 Sanitation and hygiene Services

PIAP Output: 12031003 Sanitation awareness creation campaigns conducted

Number of households sensitized on the importance of having good hygiene and sanitation in the F/Y 2025/2026 in the 36 ceels

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	8,400	0
221002 Workshops, Meetings and Seminars	4,877	2,193
221009 Welfare and Entertainment	7,000	3,600

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 050 Health

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Approved Budget	Spent
224010 Protective Gear	3,600	0
227001 Travel inland	4,000	2,354
227004 Fuel, Lubricants and Oils	6,184	2,084
228002 Maintenance-Transport Equipment	53,000	4,700
Total for Budget Output	87,061	14,931
Wage	0	0
Non-Wage	87,061	14,931
GoU Dev	0	0
Ext Finance	0	0
Total for Department	3,786,640	794,241
Wage	1,904,474	676,826
Non-Wage	277,021	109,916
GoU Dev	629,336	7,500
Ext Finance	975,809	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Pre-Primary and Primary Education

Programme: 12 Human Capital Development

Key Service Area: 320162 Capitation (Primary)

PIAP Output: 12010901 Lagging Public primary schools constructed, renovated, equipped with required infrastrcuture and staffed

Public schools constructed, renovated, repaired and commissioned in all primary schools in the Municipal Council in F/Y 2025/2026

Salaries paid for 218 Primary School Teachers for 03 Months

PIAP Output: 12011401 Improved regulatory and quality assurance system for primary and secondary

UPE funds paid to 10 schools

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	1,644,167	751,433
263308 Sector Conditional Grant (Non-Wage)	412,687	136,580
Total for Budget Output	2,056,854	888,013
Wage	1,644,167	751,433
Non-Wage	412,687	136,580
GoU Dev	0	0
Ext Finance	0	0

Vote Function: 20 Secondary Education

Programme: 12 Human Capital Development

Key Service Area: 320158 Capitation (Secondary)

PIAP Output: 12011401 Improved regulatory and quality assurance system for primary and secondary

USE and Others paid for 3 terms in F/Y 2025/2026

USE and UPPOLET funds paid to three secondary school.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
263308 Sector Conditional Grant (Non-Wage)	394,771	126,655
Total for Budget Output	394,771	126,655
Wage	0	0
Non-Wage	394,771	126,655
GoU Dev	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
	Ext Finance	00

Key Service Area: 320159 Secondary Education Services

PIAP Output: 12011401 Improved regulatory and quality assurance system for primary and secondary

Salaries paid to 74 secondary school teachers for 3 months

10 secondary schools monitored and supervised termly

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	1,514,494	711,810
227001 Travel inland	6,145	1,145
228004 Maintenance-Other Fixed Assets	17,000	0
Total for Budget Output	1,537,639	712,955
Wage	1,514,494	711,810
Non-Wage	23,145	1,145
GoU Dev	0	0
Ext Finance	0	0

Vote Function: 40 Education&Sports Management and Inspection

Programme: 12 Human Capital Development

Key Service Area: 000023 Inspection and Monitoring

PIAP Output: 12010702 Public health inspection of schools conducted (Environmental health, saniation, food safety)

92 schools inspected and monitored every term

Salaries paid for seven traditional staff for 3 months

55 teachers and 60 SMC trained

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	63,000	24,901
221002 Workshops, Meetings and Seminars	4,000	1,300
221003 Staff Training	56,000	0
221009 Welfare and Entertainment	6,000	1,550
221011 Printing, Stationery, Photocopying and Binding	2,000	651
221012 Small Office Equipment	500	166
221017 Membership dues and Subscription fees.	500	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Approved Budget	Spent
227001 Travel inland	18,775	12,240
227004 Fuel, Lubricants and Oils	5,000	1,650
228002 Maintenance-Transport Equipment	4,000	1,333
273102 Incapacity, death benefits and funeral expenses	1,000	300
282101 Donations	290	96
312299 Other Machinery and Equipment- Acquisition	48,000	0
Total for Budget Output	209,065	44,187
Wage	63,000	24,901
Non-Wage	46,065	19,286
GoU Dev	0	0
Ext Finance	100,000	0

Key Service Area: 320003 Assets and Facilities Management

PIAP Output: 12010901 Lagging Public primary schools constructed, renovated, equipped with required infrastrcuture and staffed

A Storey block of 8 classrooms constructed at Ombachi SH PS

A unit of SNE dormitory constructed in Nyarilo PS

A twine staff house constructed at Apa PS

A twine staff house constructed at Apa PS

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Approved Budget	Spent
225202 Environment Impact Assessment for Capital Works	1,700	500
225203 Appraisal and Feasibility Studies for Capital Works	1,700	0
225204 Monitoring and Supervision of capital work	8,362	3,550
228001 Maintenance-Buildings and Structures	94,258	0
312111 Residential Buildings - Acquisition	139,860	0
312121 Non-Residential Buildings - Acquisition	775,786	0
Total for Budget Output	1,021,667	4,050
Wage	0	0
Non-Wage	98,658	1,000
GoU Dev	147,222	3,050

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
	Ext Finance	775,7860

Key Service Area: 320038 Sports Development and Oversight

PIAP Output: 12060501 Improved recreation and sports infrastructure for sports

Games and sports activities supported in the 3 terms of F/Y
2025/2026

Games and sports activities supported

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

UShs Thousand

Item	Approved Budget	Spent
212102 Medical expenses (Employees)	3,000	1,000
221002 Workshops, Meetings and Seminars	4,000	1,333
221003 Staff Training	4,000	1,333
221009 Welfare and Entertainment	7,000	2,333
221011 Printing, Stationery, Photocopying and Binding	2,000	667
221017 Membership dues and Subscription fees.	2,000	667
222001 Information and Communication Technology Services.	2,000	667
227001 Travel inland	18,000	5,965
227004 Fuel, Lubricants and Oils	6,000	2,000
228002 Maintenance-Transport Equipment	2,000	571
Total for Budget Output	50,000	16,536
Wage	0	0
Non-Wage	50,000	16,536
GoU Dev	0	0
Ext Finance	0	0

Vote Function: 50 Special Needs Education

Programme: 12 Human Capital Development

Key Service Area: 320161 Special Needs Education

PIAP Output: 12011102 Improved learning environment for SNE Learners

Inland Travel Facilitation for SNE provided Quarterly

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

UShs Thousand

Item	Approved Budget	Spent
221009 Welfare and Entertainment	1,000	0
227001 Travel inland	2,000	400

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
Total for Budget Output	3,000	400
Wage	0	0
Non-Wage	3,000	400
GoU Dev	0	0
Ext Finance	0	0
Total for Department	5,272,996	1,792,796
Wage	3,221,661	1,488,144
Non-Wage	1,028,327	301,602
GoU Dev	147,222	3,050
Ext Finance	875,786	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 070 Roads and Engineering

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Community Access Roads

Programme: 09 Integrated Transport Infrastructure and Services

Key Service Area: 000017 Infrastructure Development and Management

PIAP Output: 09030101 Cost-efficient technologies for road construction and maintenance implemented

Cost efective and efficient estimation implemented on road works in the F/Y 2025/2026

PIAP Output: 09030103 Roads Cost Estimation and Monitoring System (CEMS) established

9 staffs paid salaries for 12 months

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	319,080	105,530
Total for Budget Output	319,080	105,530
Wage	319,080	105,530
Non-Wage	0	0
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 260002 District , Urban and Community Access Road Maintenance

PIAP Output: 09020101 Road Transport infrastructure Maintained

wages for road gangs and headmen paid for 12 months, shaping of roads done, full naming of all opened roads done and purchase of electricity done

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	52,200	26,063
221002 Workshops, Meetings and Seminars	2,000	2,000
221008 Information and Communication Technology Supplies.	1,000	0
221009 Welfare and Entertainment	39,339	8,548
221011 Printing, Stationery, Photocopying and Binding	1,000	0
221012 Small Office Equipment	2,000	2,000
223005 Electricity	5,000	0
224010 Protective Gear	6,000	0
227001 Travel inland	5,000	0
227004 Fuel, Lubricants and Oils	34,800	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 070 Roads and Engineering

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
228001 Maintenance-Buildings and Structures	5,000	0
Total for Budget Output	153,339	38,611
Wage	0	0
Non-Wage	153,339	38,611
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 260010 Road Rehabilitation

PIAP Output: 09020102 Road Transport infrastructure Rehabilitated

Number of kilometers of roads opened, bridges constructed, roads gravelled, stone pitching done, sensitization of the community done, trees planted along the road reserves, road reserves demarcated and corss culverts installed F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211107 Boards, Committees and Council Allowances	5,280	1,320
221009 Welfare and Entertainment	52,780	12,500
221011 Printing, Stationery, Photocopying and Binding	1,360	680
222001 Information and Communication Technology Services.	2,000	1,000
224003 Agricultural Supplies and Services	7,000	0
225204 Monitoring and Supervision of capital work	17,000	8,500
227001 Travel inland	193,265	127,855
227004 Fuel, Lubricants and Oils	88,100	895
228002 Maintenance-Transport Equipment	46,980	1,600
228004 Maintenance-Other Fixed Assets	586,235	262,575
Total for Budget Output	1,000,000	416,925
Wage	0	0
Non-Wage	1,000,000	416,925
GoU Dev	0	0
Ext Finance	0	0
Total for Department	1,472,419	561,065

VOTE: 715 Koboko Municipal Council

Quarter 2

Wage	319,080	105,530
Non-Wage	1,153,339	455,536
GoU Dev	0	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 090 Natural Resources

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Natural Resources Management

Programme: 06 Natural Resources, Environment, Climate Change, Land and Water Management

Key Service Area: 000024 Compliance and Enforcement Services

PIAP Output: 06010201 Water resources equitably allocated and regulated

Number of land titles acquired in the F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

UShs Thousand

Item	Approved Budget	Spent
221009 Welfare and Entertainment	3,000	1,500
Total for Budget Output	3,000	1,500
Wage	0	0
Non-Wage	3,000	1,500
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000089 Climate Change Mitigation

PIAP Output: 06040101 New green efficient technologies and best practices promoted

The number of staff paid for 12 months of F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

UShs Thousand

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	9,878	0
221009 Welfare and Entertainment	10,000	0
224003 Agricultural Supplies and Services	20,000	0
228004 Maintenance-Other Fixed Assets	3,000	0
Total for Budget Output	42,878	0
Wage	0	0
Non-Wage	7,000	0
GoU Dev	0	0
Ext Finance	35,878	0

Programme: 10 Sustainable Urbanisation and Housing

Key Service Area: 280002 Physical Planning

PIAP Output: 10010201 Lower level Physical and detailed plans developed and implemented

Number of Trees planted and maintained in the F/Y
2025/2026

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 090 Natural Resources

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	198,000	50,626
221002 Workshops, Meetings and Seminars	10,000	0
221009 Welfare and Entertainment	5,000	2,428
225201 Consultancy Services-Capital	13,000	6,500
342111 Land - Acquisition	100,000	0
Total for Budget Output	326,000	59,554
Wage	198,000	50,626
Non-Wage	3,000	1,428
GoU Dev	115,000	7,500
Ext Finance	10,000	0
Total for Department	371,878	61,054
Wage	198,000	50,626
Non-Wage	13,000	2,928
GoU Dev	115,000	7,500
Ext Finance	45,878	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 100 Community Based Services

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 20 Empowerment and Mindset Change

Programme: 12 Human Capital Development

Key Service Area: 000021 Gender Mainstreaming services

PIAP Output: 12050504 Gender Based Violence (GBV) and VAC prevention and response interventions scaled up at all levels

Reduction of number of gender based violence in F/Y
2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

US\$ Thousand

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	1,000	0
221009 Welfare and Entertainment	2,000	0
Total for Budget Output	3,000	0
Wage	0	0
Non-Wage	3,000	0
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 010008 Capacity Strengthening

PIAP Output: 12010401 Capacity of duty bearers (D/CDOs, and parents/caregivers) built on effective parenting of children

Payment of 11 staff salaries for 12 months of F/Y
2025-2026

PIAP Output: 12010801 Programmes for protection and Strengthening the Family Institution in Uganda Implemented

Trainings of Keystakeholders

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

US\$ Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	77,000	24,475
221002 Workshops, Meetings and Seminars	41,892	0
221008 Information and Communication Technology Supplies.	26,750	0
221011 Printing, Stationery, Photocopying and Binding	7,500	0
Total for Budget Output	153,142	24,475
Wage	77,000	24,475
Non-Wage	0	0
GoU Dev	0	0
Ext Finance	76,142	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 100 Community Based Services

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Key Service Area: 320146 Support to special interest Groups

PIAP Output: 12050101 Youth, Women, Older Persons, PWDs, indigenous ethnic minorities and refugees livelihood and empowerment

Reduction of number of gender based violence in F/Y
2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

UShs Thousand

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	64,609	1,820
221008 Information and Communication Technology Supplies.	1,000	500
221009 Welfare and Entertainment	28,000	6,800
221011 Printing, Stationery, Photocopying and Binding	1,404	701
222001 Information and Communication Technology Services.	1,000	500
227001 Travel inland	12,766	4,865
227004 Fuel, Lubricants and Oils	3,000	1,000
282101 Donations	211,150	0
Total for Budget Output	322,929	16,186
Wage	0	0
Non-Wage	52,170	16,186
GoU Dev	0	0
Ext Finance	270,759	0
Total for Department	479,071	40,661
Wage	77,000	24,475
Non-Wage	55,170	16,186
GoU Dev	0	0
Ext Finance	346,901	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 110 Planning

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Planning and Statistics

Programme: 18 Development Plan Implementation

Key Service Area: 000006 Planning and Budgeting services

PIAP Output: 14060113 Planning and budgeting undertaken

Salaries paid for 12 months, One Budget conference organized and Held, Technical Planning Committee meetings held with minutes in place, 36 Cells, 10 Wards and Divisioned guided in planning,supplementary budgets produced & submitted, staff welfare provided for 12 months.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	60,000	24,100
221001 Advertising and Public Relations	1,500	0
221002 Workshops, Meetings and Seminars	15,001	0
221007 Books, Periodicals & Newspapers	500	0
221008 Information and Communication Technology Supplies.	2,000	0
221009 Welfare and Entertainment	13,145	6,715
221011 Printing, Stationery, Photocopying and Binding	5,000	0
221012 Small Office Equipment	1,000	0
221017 Membership dues and Subscription fees.	1,000	0
222001 Information and Communication Technology Services.	2,000	0
227001 Travel inland	16,000	0
227004 Fuel, Lubricants and Oils	5,000	0
228002 Maintenance-Transport Equipment	2,000	0
Total for Budget Output	124,146	30,815
Wage	60,000	24,100
Non-Wage	64,146	6,715
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 000023 Inspection and Monitoring

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 110 Planning

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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PIAP Output: 14060114 M&E undertaken

12 monitorings conducted & reports produced, 4 Local Government performance assessment conducted & reports produced, technical supervision conducted with reports in place, environmental compliance monitored, monitoring reports discussed and recommendations acted upon, end of final year reports produced & in place.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
221009 Welfare and Entertainment	12,506	1,000
221011 Printing, Stationery, Photocopying and Binding	673	602
222001 Information and Communication Technology Services.	1,000	500
225202 Environment Impact Assessment for Capital Works	1,000	1,000
225203 Appraisal and Feasibility Studies for Capital Works	1,000	1,000
225204 Monitoring and Supervision of capital work	33,000	6,550
227001 Travel inland	12,000	6,118
227004 Fuel, Lubricants and Oils	4,000	2,000
312229 Other ICT Equipment - Acquisition	1,000	0
Total for Budget Output	66,178	18,770
Wage	0	0
Non-Wage	10,000	5,000
GoU Dev	35,673	13,770
Ext Finance	20,506	0

Key Service Area: 560019 Data Management and Dissemination

PIAP Output: 18010403 Quality data and Statistics Produced from non traditional data sources

Data collected , analysed , 4 reports produced and disseminated, Statistical abstracts produced & shared, Annual budgets & work plans produced , submitted, approved and share, 4 quarterly reports produced, submitted, approved and shared, DDEG work plans & reports produced, submitted , approved and shared.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
221009 Welfare and Entertainment	15,000	6,748
221011 Printing, Stationery, Photocopying and Binding	500	500

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 110 Planning

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

UShs Thousand

Item	Approved Budget	Spent
227001 Travel inland	4,000	2,225
227004 Fuel, Lubricants and Oils	2,000	500
228002 Maintenance-Transport Equipment	1,000	980
228004 Maintenance-Other Fixed Assets	500	500
Total for Budget Output	23,000	11,453
Wage	0	0
Non-Wage	23,000	11,453
GoU Dev	0	0
Ext Finance	0	0
Total for Department	213,324	61,038
Wage	60,000	24,100
Non-Wage	97,146	23,168
GoU Dev	35,673	13,770
Ext Finance	20,506	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 120 Internal Audit

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Compliance

Programme: 16 Governance and Security

Key Service Area: 000001 Audit and Risk Management

PIAP Output: 16040201 Enhanced coverage, quality and follow up of audits

Number of Internal audit reports produced and shared with stakeholders and the responses to audit queries in F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs

UShs Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	23,400	10,603
221008 Information and Communication Technology Supplies.	500	250
221009 Welfare and Entertainment	2,000	500
221011 Printing, Stationery, Photocopying and Binding	1,500	600
221012 Small Office Equipment	500	250
221017 Membership dues and Subscription fees.	1,000	500
222001 Information and Communication Technology Services.	500	250
227001 Travel inland	9,000	5,000
227004 Fuel, Lubricants and Oils	3,300	1,400
228002 Maintenance-Transport Equipment	2,700	1,250
Total for Budget Output	44,400	20,603
Wage	23,400	10,603
Non-Wage	21,000	10,000
GoU Dev	0	0
Ext Finance	0	0
Total for Department	44,400	20,603
Wage	23,400	10,603
Non-Wage	21,000	10,000
GoU Dev	0	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 130 Trade, Industry and Local Development

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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Vote Function: 10 Commercial Services

Programme: 05 Tourism Development

Key Service Area: 120012 Tourism Investment, Promotion and Marketing

PIAP Output: 05010105 Domestic tourism promoted

Number of domestic tourism activities promoted in F/Y
2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item	Approved Budget	Spent
221002 Workshops, Meetings and Seminars	1,071	535
221009 Welfare and Entertainment	5,661	2,830
Total for Budget Output	6,732	3,366
Wage	0	0
Non-Wage	6,732	3,366
GoU Dev	0	0
Ext Finance	0	0

Programme: 07 Private Sector Development

Key Service Area: 120002 Domestic Promotion

PIAP Output: 07020603 Capacity of local service providers strengthened

Number of local services providers trained, supported and
number of tourists facilities monitored and supported in F/
Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item	Approved Budget	Spent
221011 Printing, Stationery, Photocopying and Binding	1,000	500
227001 Travel inland	5,135	2,567
227004 Fuel, Lubricants and Oils	2,000	300
Total for Budget Output	8,135	3,367
Wage	0	0
Non-Wage	8,135	3,367
GoU Dev	0	0
Ext Finance	0	0

Key Service Area: 190036 Trade Development

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 130 Trade, Industry and Local Development

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Reasons for Variation in performance
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PIAP Output: 07021703 Trade facilitation measures implemented

Number of staff paid for 12 months in F/Y 2025/2026,
Number of businesses monitored, assisted and cooperatives
monitored in F/Y 2025/2026

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative
Outputs

US\$ Thousand

Item	Approved Budget	Spent
211101 General Staff Salaries	20,271	4,650
221009 Welfare and Entertainment	28,000	14,000
312149 Other Land Improvements - Acquisition	15,674	0
Total for Budget Output	63,945	18,650
Wage	20,271	4,650
Non-Wage	28,000	14,000
GoU Dev	15,674	0
Ext Finance	0	0
Total for Department	78,811	25,383
Wage	20,271	4,650
Non-Wage	42,866	20,733
GoU Dev	15,674	0
Ext Finance	0	0

VOTE: 715 Koboko Municipal Council

Quarter 2

B4: PIAP Outputs and Output Indicators

Department: 010 Administration			
Vote Function: 10 Administration and Management			
Programme: 14 Public Sector Transformation			
Key Service Area: 000003 Facilities Management			
PIAP Output : 14060111 Property Management Expenses and utilities paid			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of facilities managed	Number	30	
Key Service Area: 000007 Procurement and Disposal Services			
PIAP Output : 14060108 Procurement and Disposal Services coordinated			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
No. of procurement and disposal report prepared	Number	16	
Key Service Area: 000008 Records Management			
PIAP Output : 14060109 Records Management coordinated			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
No. of mails received, processed and dispatched per vote	Number	90	
Key Service Area: 000085 Management of the Public Service Wage Bill, Pension and Gratuity			
PIAP Output : 14060102 Staff salaries and related costs paid			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Percentage of staff whose salaries have been processed by	Percentage	12	
Programme: 16 Governance and Security			
Key Service Area: 000014 Administrative and Support Services			
PIAP Output : 16040701 Monitoring of Government programmes strengthened			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of monitoring field visits conducted	Number	8	
Department: 020 Finance			
Vote Function: 10 Financial Management and Accountability (LG)			
Programme: 16 Governance and Security			
Key Service Area: 000061 Management of Government Accounts			
PIAP Output : 16040203 Adherence to accountability standards and legal frameworks increased			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of performance audits undertaken	Number	8	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 020 Finance			
Vote Function: 10 Financial Management and Accountability (LG)			
Programme: 17 Regional Balanced Development			
Key Service Area: 560080 Local Revenue Collection			
PIAP Output : 17020101 Local revenue mobilized and generated			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Local revenue mobilized and generated	Number	1,125,000,000	
Programme: 18 Development Plan Implementation			
Key Service Area: 000004 Finance and Accounting			
PIAP Output : 18020101 Increased Domestic revenue			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Domestic revenue to GDP (%)	Percentage	6%	
Key Service Area: 000006 Planning and Budgeting services			
PIAP Output : 14060113 Planning and budgeting undertaken			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
No. of quarterly Performance reports produced.	Number	2	
Department: 030 Statutory bodies			
Vote Function: 10 Legislation and Oversight			
Programme: 16 Governance and Security			
Key Service Area: 000014 Administrative and Support Services			
PIAP Output : 16040701 Monitoring of Government programmes strengthened			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of monitoring field visits conducted	Number	8	
Key Service Area: 000023 Inspection and Monitoring			
PIAP Output : 16040701 Monitoring of Government programmes strengthened			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of monitoring exercises conducted on service	Number	12	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 040 Production and Marketing

Vote Function: 10 Agricultural Extension

Programme: 01 Agro-Industrialization

Key Service Area: 010016 Farmer mobilisation and sensitisation

PIAP Output : 01011004 Farmers mobilised, sensitised and trained

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of farmers supported through the nucleus farms	Number	600	

Vote Function: 30 Agricultural Value Chain Services

Programme: 01 Agro-Industrialization

Key Service Area: 300016 Parish Development Model Operations

PIAP Output : 01011004 Farmers mobilised, sensitised and trained

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of Urban farmers supported	Number	120	

Department: 050 Health

Vote Function: 10 Primary HealthCare

Programme: 12 Human Capital Development

Key Service Area: 320165 Primary Health care services

PIAP Output : 12030101 Integrated community health services package rolled out in all villages

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
% of Villages with atleast 2 VHTs offering integrated	Percentage	100	

PIAP Output : 12030501 Increased demand and uptake of reproductive health services

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
% of pregnant women attending ANC who test HIV	Percentage	100	

Vote Function: 30 Health Management and Supervision

Programme: 12 Human Capital Development

Key Service Area: 000013 HIV/AIDS Mainstreaming

PIAP Output : 12030202 Access to HIV/AIDs prevention, control and treatment services improved

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of HIV/AIDS Care and prevention strategies and	Number	150	

Key Service Area: 000039 Policies, Regulations and Standards

PIAP Output : 12030710 Adherence to client charter and ethical code of conduct by health workers

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of health workers trained in Human rights based	Number	45	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 050 Health

Vote Function: 30 Health Management and Supervision

Programme: 12 Human Capital Development

Key Service Area: 320135 Sanitation and hygiene Services

PIAP Output : 12030102 Strengthen enforcement of health/WASH-related legislation

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
% Households with improved sanitation facilities	Percentage	90	

PIAP Output : 12031003 Sanitation awareness creation campaigns conducted

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
No. of sanitation awareness creation conducted in urban	Number	8	

Department: 060 Education

Vote Function: 10 Pre-Primary and Primary Education

Programme: 12 Human Capital Development

Key Service Area: 320162 Capitation (Primary)

PIAP Output : 12010901 Lagging Public primary schools constructed, renovated, equipped with required infrastrcuture and staffed

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of teachers recruited in public primary schools	Number	218	

PIAP Output : 12011401 Improved regulatory and quality assurance system for primary and secondary

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of public primary schools inspected at least once	Number	49	

Vote Function: 20 Secondary Education

Programme: 12 Human Capital Development

Key Service Area: 320158 Capitation (Secondary)

PIAP Output : 12011401 Improved regulatory and quality assurance system for primary and secondary

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of schools (secondary) with updated/developed	Number	10	

Key Service Area: 320159 Secondary Education Services

PIAP Output : 12011401 Improved regulatory and quality assurance system for primary and secondary

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of secondary schools inspected at least once per	Number	10	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 060 Education

Vote Function: 40 Education&Sports Management and Inspection

Programme: 12 Human Capital Development

Key Service Area: 000023 Inspection and Monitoring

PIAP Output : 12010702 Public health inspection of schools conducted (Environmental health, sanitation, food safety)

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
% Pre-primary, primary and secondary schools inspected	Percentage	6	

Key Service Area: 320003 Assets and Facilities Management

PIAP Output : 12010901 Lagging Public primary schools constructed, renovated, equipped with required infrastrcuture and staffed

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of teachers houses constructed in rural public	Number	01	

Key Service Area: 320038 Sports Development and Oversight

PIAP Output : 12060501 Improved recreation and sports infrastructure for sports

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of sports facilities constructed and equipped in	Number	9	

Vote Function: 50 Special Needs Education

Programme: 12 Human Capital Development

Key Service Area: 320161 Special Needs Education

PIAP Output : 12011102 Improved learning environment for SNE Learners

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of LG level SNE officers trained in special needs	Number	10	

Department: 070 Roads and Engineering

Vote Function: 10 Community Access Roads

Programme: 09 Integrated Transport Infrastructure and Services

Key Service Area: 000017 Infrastructure Development and Management

PIAP Output : 09030101 Cost-efficient technologies for road construction and maintenance implemented

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of km of low volume roads sealed	Number	25	

PIAP Output : 09030103 Roads Cost Estimation and Monitoring System (CEMS) established

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of agencies using CEMS	Number	9	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 070 Roads and Engineering

Vote Function: 10 Community Access Roads

Programme: 09 Integrated Transport Infrastructure and Services

Key Service Area: 260002 District , Urban and Community Access Road Maintenance

PIAP Output : 09020101 Road Transport infrastructure Maintained

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Km of Municipal roads Maintained Routine Manual	Number	137	

Key Service Area: 260010 Road Rehabilitation

PIAP Output : 09020102 Road Transport infrastructure Rehabilitated

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Km of Urban roads sealed	Number	2	

Department: 090 Natural Resources

Vote Function: 10 Natural Resources Management

Programme: 06 Natural Resources, Environment, Climate Change, Land and Water Management

Key Service Area: 000016 Environment, Social Health and Safety

PIAP Output : 06040201 Regulation and enforcement against environmental degradation strengthened

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of environmental and social impact assessments	Number	60	

Key Service Area: 000024 Compliance and Enforcement Services

PIAP Output : 06010201 Water resources equitably allocated and regulated

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of permit holders complying with permit	Number	4	

PIAP Output : 06010204 Water resources knowledge and information products generated to inform the Agriculture, Tourism, and Mineral

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of water resources knowledge and information	Number	5	

Key Service Area: 000089 Climate Change Mitigation

PIAP Output : 06040101 New green efficient technologies and best practices promoted

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of facilities/entities using green efficient	Number	12	

Key Service Area: 140038 Environmental Safeguards

PIAP Output : 06030101 Forest reserves restored and protected

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Area (ha) of degraded forests restored	Number	5	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 090 Natural Resources

Vote Function: 10 Natural Resources Management

Programme: 06 Natural Resources, Environment, Climate Change, Land and Water Management

Key Service Area: 140038 Environmental Safeguards

PIAP Output : 06030302 Wetland alternative livelihood options promoted and supported

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of households supported with alternative	Number	30	

Programme: 10 Sustainable Urbanisation and Housing

Key Service Area: 280002 Physical Planning

PIAP Output : 10010201 Lower level Physical and detailed plans developed and implemented

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of Municipality PDPs developed		10	

Department: 100 Community Based Services

Vote Function: 20 Empowerment and Mindset Change

Programme: 12 Human Capital Development

Key Service Area: 000021 Gender Mainstreaming services

PIAP Output : 12050504 Gender Based Violence (GBV) and VAC prevention and response interventions scaled up at all levels

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of GBV cases reported	Number	20	

Key Service Area: 010008 Capacity Strengthening

PIAP Output : 12010401 Capacity of duty bearers (D/CDOs, and parents/caregivers) built on effective parenting of children

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of caregivers/parents trained on effective parenting	Number	11	

PIAP Output : 12010801 Programmes for protection and Strengthening the Family Institution in Uganda Implemented

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
No. of Community Outreach programmes conducted	Number	300	

Key Service Area: 320146 Support to special interest Groups

PIAP Output : 12050101 Youth, Women, Older Persons, PWDs, indigenous ethnic minorities and refugees livelihood and empowerment

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Proportion of refugee households in livelihood and	Number	200	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 110 Planning

Vote Function: 10 Planning and Statistics

Programme: 18 Development Plan Implementation

Key Service Area: 000006 Planning and Budgeting services

PIAP Output : 14060113 Planning and budgeting undertaken

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of budget consultative meetings undertaken	Number	46	

Key Service Area: 000023 Inspection and Monitoring

PIAP Output : 14060114 M&E undertaken

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of M&E activities conducted	Number	16	

Key Service Area: 560019 Data Management and Dissemination

PIAP Output : 18010403 Quality data and Statistics Produced from non traditional data sources

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of Indicators compiled from Non -tradition data	Number	20	

Department: 120 Internal Audit

Vote Function: 10 Compliance

Programme: 16 Governance and Security

Key Service Area: 000001 Audit and Risk Management

PIAP Output : 16040201 Enhanced coverage, quality and follow up of audits

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of performance audits undertaken	Number	8	

Department: 130 Trade, Industry and Local Development

Vote Function: 10 Commercial Services

Programme: 05 Tourism Development

Key Service Area: 120012 Tourism Investment, Promotion and Marketing

PIAP Output : 05010105 Domestic tourism promoted

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
No of domestic campaigns conducted	Number	6	

VOTE: 715 Koboko Municipal Council

Quarter 2

Department: 130 Trade, Industry and Local Development

Vote Function: 10 Commercial Services

Programme: 07 Private Sector Development

Key Service Area: 120002 Domestic Promotion

PIAP Output : 07020603 Capacity of local service providers strengthened

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
No of local service providers acquiring Public contracts	Number	8	

Key Service Area: 190036 Trade Development

PIAP Output : 07021703 Trade facilitation measures implemented

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By End Q2
Number of Export Awareness Engagements & Campaigns	Number	4	

VOTE: 715 Koboko Municipal Council

Quarter 2

SECTION C: Details of Transfers to Lower Level Services and Capital Investments by LCIII

N / A