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**VOTE: 888** Masaka District

**Quarter 1**

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**Terms and Conditions**

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I hereby submit Quarter 1 performance progress report. This is in accordance with Paragraph 8 of the letter appointing me as an Accounting Officer for Vote 888 Masaka District for FY 2024/25. I confirm that the information provided in this report represents the actual performance achieved by the Local Government for the period under review.



**KAWOOYA DAVID-CHIEF ADMINISTRATIVE OFFICER/  
MASAKA DLG  
(Accounting Officer)**

**Signed on Date: 12-03-2025**

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

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**Section A: Vote Summary****A1: Overall Revenue Performance (Ushs '000s)**

Revenue Source	Approved Budget 2024/25	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	680,954	680,954	60,517	9%
Discretionary Government Transfers	2,060,997	2,072,286	539,235	26%
Conditional Government Transfers	20,208,310	20,240,276	5,534,367	27%
Other Government Transfers	506,322	506,322	20,000	4%
External Financing	1,495,952	1,495,952	28,475	2%
<b>Total Revenues shares</b>	<b>24,952,535</b>	<b>24,995,790</b>	<b>6,182,594</b>	<b>25%</b>

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

Programme	Approved Budget 2024/25	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	2,216,060	2,248,026	448,860	20%
Tourism Development	10,795	10,795	1,080	10%
Natural Resources, Environment, Climate Change, Land And Water Management	1,170,319	1,170,319	138,792	12%
Private Sector Development	50,438	50,438	9,121	18%
Integrated Transport Infrastructure And Services	1,207,412	1,207,412	113,692	9%
Human Capital Development	12,005,078	12,005,078	2,243,517	19%
Public Sector Transformation	6,497,534	6,508,823	848,953	13%
Community Mobilization And Mindset Change	265,916	265,916	25,659	10%
Governance And Security	426,542	859,888	171,638	40%
Development Plan Implementation	1,102,441	669,095	134,128	12%
<b>Grand Total</b>	<b>24,952,535</b>	<b>24,995,790</b>	<b>4,135,440</b>	<b>17%</b>
Wage	10,659,227	10,670,515	2,463,592	23%
Non-Wage Recurrent	9,290,505	9,290,505	1,511,661	16%
Domestic Devt	3,506,851	3,538,817	131,713	4%
External Financing	1,495,952	1,495,952	28,475	2%

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

Masaka District planned to receive a total of UG.X. 24,984,501,000 in the FY 2024/25. By the end of First Quarter, the District was able to receive a total of UG.X. 6,182,594,000 representing 25% of the budget. However, Discretionary Government Transfers that performed at tune over 25%. This performance is related to DDEG funds that was released as approved budget and spent accordingly. All the Funds from the Single Treasury Account (STA) were transferred to User-Accounts including LLGs, the expenditure performance was UG.X. 4,135,440,000 (17%), out of the expected revenue received of UG.X. 2,463,592,000 was spent on wage representing only 23%. However, by the end of quarter under review, the District through its department had 17% of the Budget Released. The expenditure with in departments is 4,135,440,000= leaving the balance of UG.X.2,047,154,000= unspent. On the disbursement and expenditure side, with the exceptional of Production and Marketing, Education and Internal Audit, the rest of departments performed normally. The Departmental expenditure performance was generally good except for development and wage due to delays in the identification.

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**A3: Cumulative Revenue Performance by Source ('000s)**

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
<b>Locally Raised Revenues</b>	<b>680,954</b>	<b>680,954</b>	<b>60,517</b>	<b>9%</b>
Animal and Crop Husbandry related Levies	6,117	6,117	0	0%
Business licenses	29,000	29,000	0	0%
Educational/Instruction related levies	8,000	8,000	0	0%
Inspection Fees	6,800	6,800	0	0%
Issuance of identification documents	12,400	12,400	0	0%
Land Fees	35,261	35,261	8,815	25%
Local Services Tax-Payable By Individuals	64,305	64,305	16,076	25%
Market /Gate Charges	37,200	37,200	9,300	25%
Miscellaneous receipts/income	346,512	346,512	0	0%
Other fees e.g. street parking fees	5,148	5,148	0	0%
Other licenses	73,711	73,711	18,428	25%
Other taxes on specific services	35,500	35,500	7,898	22%
Property related Duties/Fees	18,000	18,000	0	0%
Rent & Rates - Non-Produced Assets – from Gov't units	3,000	3,000	0	0%
<b>Discretionary Government Transfers</b>	<b>2,060,997</b>	<b>2,072,286</b>	<b>539,235</b>	<b>26%</b>
District Discretionary Equalisation Development Grant	287,832	287,832	95,944	33%
District Unconditional Grant Non-Wage	572,847	572,847	143,212	25%
District Unconditional Grant Wage	1,200,319	1,211,607	300,080	25%
<b>Conditional Government Transfers</b>	<b>20,208,310</b>	<b>20,240,276</b>	<b>5,534,367</b>	<b>27%</b>
Programme Conditional Grant - Non Wage Recurrent	7,866,184	7,866,184	2,208,567	28%
Programme Conditional Grant - Development	968,403	1,000,369	322,801	33%
Programme Conditional Grant - Wage Recurrent	9,458,908	9,458,908	2,364,727	25%
Transitional Conditional Grant - Development	1,914,815	1,914,815	638,272	33%
<b>Other Government Transfers</b>	<b>506,322</b>	<b>506,322</b>	<b>20,000</b>	<b>4%</b>
European Union Support to DDEG (MoLG)	35,801	35,801	0	0%
National Oil Palm Project	110,400	110,400	0	0%
Parish Community Associations (PCAs)	150,000	150,000	0	0%
Polio Immunization Campaign	0	0	0	0%
Support to PLE (UNEB)	20,870	20,870	0	0%

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<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Uganda Road Fund (URF)	189,251	189,251	20,000	11%
<b>External Financing</b>	<b>1,495,952</b>	<b>1,495,952</b>	<b>28,475</b>	<b>2%</b>
Aids Health Care Foundation (AHF)	5,000	5,000	0	0%
Global Alliance for Vaccines and Immunization (GAVI)	87,956	87,956	0	0%
Global Fund for HIV, TB & Malaria	54,996	54,996	2,090	4%
Korean International Cooperation Agency(KOICA)	437,000	437,000	0	0%
Rakai Health Sciences Programme (RHSP)	57,000	57,000	26,385	46%
Research Triangle Institute (RTI)	500,000	500,000	0	0%
United Nations Children Fund (UNICEF)	254,000	254,000	0	0%
World Health Organisation (WHO)	100,000	100,000	0	0%
<b>Total Revenues Shares</b>	<b>24,952,535</b>	<b>24,995,790</b>	<b>6,182,594</b>	<b>25%</b>

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**Quarter 1****Cumulative Performance for Locally Raised Revenues****Cumulative Performance for Central Government Transfers**

Masaka District planned to receive a total of UGX 22,269,307,000 in form of Conditional Government transfers and discretionary government transfers from central government in the FY 2024/25. The district was able to receive a total of UGX 6,073,602,000 in first quarter of the year representing about 27% of the annual budget. This performance is above 25% target due to Government's decision to release about 33% of the development funds.

**Cumulative Performance for Other Government Transfers**

Masaka District planned to receive UGX 506,322,000 inform of other government transfers in the FY 2024/25. By the end of first quarter, the District was only able to receive UGX 20,000,000 representing only 4% of the annual budget. This poor performance is due to non-receipt of funds most of the funding agencies.

**Cumulative Performance for External Financing**

The District estimated to receive a total of UGX 1,495,952,000 from donors in the FY 2024/25. In the first quarter, the district received Ushs. 28,474,975 representing 2% of the annual budget; which is below the target. With the exceptional of only Global Fund for HIV, TB & Malaria and Rakai Health Sciences Programme (RHSP) that performed at tune of 4% and 46%, all revenue resources for External Financing performed at 0%.

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

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
<b>Department: Administration</b>					
10 Administration and Management	6,915,730	0	934,084	14%	934,084
<b>Sub-Total</b>	<b>6,915,730</b>	<b>0</b>	<b>934,084</b>	<b>14%</b>	<b>934,084</b>
<b>Department: Finance</b>					
10 Financial Management and Accountability (LG)	260,316	0	58,910	23%	58,910
<b>Sub-Total</b>	<b>260,316</b>	<b>0</b>	<b>58,910</b>	<b>23%</b>	<b>58,910</b>
<b>Department: Statutory bodies</b>					
10 Legislation and Oversight	417,022	0	78,572	19%	78,572
<b>Sub-Total</b>	<b>417,022</b>	<b>0</b>	<b>78,572</b>	<b>19%</b>	<b>78,572</b>
<b>Department: Production and Marketing</b>					
10 Agricultural Extension	1,781,717	0	418,899	24%	418,899
20 Agricultural Production	251,554	0	24,577	10%	24,577
30 Agricultural Value Chain Services	182,789	0	5,385	3%	5,385
<b>Sub-Total</b>	<b>2,216,060</b>	<b>0</b>	<b>448,860</b>	<b>20%</b>	<b>448,860</b>
<b>Department: Health</b>					
10 Primary HealthCare	295,196	0	73,524	25%	73,524
30 Health Management and Supervision	4,684,925	0	762,555	16%	762,555
<b>Sub-Total</b>	<b>4,980,120</b>	<b>0</b>	<b>836,079</b>	<b>17%</b>	<b>836,079</b>
<b>Department: Education</b>					
10 Pre-Primary and Primary Education	4,242,271	0	892,744	21%	892,744
20 Secondary Education	2,694,738	0	502,239	19%	502,239
40 Education&Sports Management and Inspection	81,949	0	11,956	15%	11,956
<b>Sub-Total</b>	<b>7,018,957</b>	<b>0</b>	<b>1,406,939</b>	<b>20%</b>	<b>1,406,939</b>
<b>Department: Roads and Engineering</b>					
10 Community Access Roads	1,213,412	0	114,192	9%	114,192
<b>Sub-Total</b>	<b>1,213,412</b>	<b>0</b>	<b>114,192</b>	<b>9%</b>	<b>114,192</b>
<b>Department: Water</b>					
10 Rural Water Supply and Sanitation	772,688	0	68,404	9%	68,404
<b>Sub-Total</b>	<b>772,688</b>	<b>0</b>	<b>68,404</b>	<b>9%</b>	<b>68,404</b>

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	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
<b>Department: Natural Resources</b>					
10 Natural Resources Management	401,151	0	70,388	18%	70,388
<b>Sub-Total</b>	<b>401,151</b>	<b>0</b>	<b>70,388</b>	<b>18%</b>	<b>70,388</b>
<b>Department: Community Based Services</b>					
10 Community Mobilisation	20,000	0	5,000	25%	5,000
20 Empowerment and Mindset Change	245,915	0	20,659	8%	20,659
<b>Sub-Total</b>	<b>265,916</b>	<b>0</b>	<b>25,659</b>	<b>10%</b>	<b>25,659</b>
<b>Department: Planning</b>					
10 Planning and Statistics	371,798	0	73,569	20%	73,569
<b>Sub-Total</b>	<b>371,798</b>	<b>0</b>	<b>73,569</b>	<b>20%</b>	<b>73,569</b>
<b>Department: Internal Audit</b>					
10 Compliance	58,132	0	9,585	16%	9,585
<b>Sub-Total</b>	<b>58,132</b>	<b>0</b>	<b>9,585</b>	<b>16%</b>	<b>9,585</b>
<b>Department: Trade, Industry and Local Development</b>					
10 Commercial Services	61,233	0	10,201	17%	10,201
<b>Sub-Total</b>	<b>61,233</b>	<b>0</b>	<b>10,201</b>	<b>17%</b>	<b>10,201</b>
<b>Grand Total</b>	<b>24,952,535</b>	<b>0</b>	<b>4,135,440</b>	<b>17%</b>	<b>4,135,440</b>



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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
<b>A: Breakdown of Department Revenues</b>					
<b>Recurrent Revenues</b>	5,596,280	5,607,568	1,506,553	27%	1,506,553
District Unconditional Grant Non-Wage	117,748	117,748	29,437	25%	29,437
District Unconditional Grant Wage	68,753	80,042	17,188	25%	17,188
Locally Raised Revenues	42,981	42,981	6,150	14%	6,150
Multi-Sectoral Transfers to LLGs_NonWage	353,896	353,896	54,475	15%	54,475
Programme Conditional Grant - Non Wage Recurrent	5,012,901	5,012,901	1,399,302	28%	1,399,302
<b>Development Revenues</b>	1,319,450	1,319,450	359,817	27%	359,817
Locally Raised Revenues	240,000	240,000	0	0%	0
Multi-Sectoral Transfers to LLGs_Gou	79,450	79,450	26,483	33%	26,483
Transitional Conditional Grant - Development	1,000,000	1,000,000	333,333	33%	333,333
<b>Total Revenues Shares</b>	<b>6,915,730</b>	<b>6,927,018</b>	<b>1,866,370</b>	<b>27%</b>	<b>1,866,370</b>
<b>B: Breakdown of Sub-SubProgramme Expenditures</b>					
<b>Recurrent Expenditure</b>					
Wage	68,753	80,042	17,117	25%	17,117
Non Wage	5,527,527	5,527,527	890,484	16%	890,484
<b>Development Expenditure</b>					
Domestic Development	1,319,450	1,319,450	26,483	2%	26,483
External Financing	0	0	0	0%	0
<b>Total Expenditure</b>	<b>6,915,730</b>	<b>6,927,018</b>	<b>934,084</b>	<b>14%</b>	<b>934,084</b>
<b>C: Unspent Balances</b>					
<b>Recurrent Balances</b>			<b>598,952</b>		
Wage			72		
Non Wage			598,880		
<b>Development Balances</b>			<b>333,333</b>		
Domestic Development			333,333		
External Financing			0		
<b>Total Unspent</b>			<b>932,285</b>		

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**SECTION B : Summary by Department****Summary of Department Revenues and Expenditure by Source**

Administration department planned to receive 25% in the quarter under review and it received shs.1,874,477,000 representing 27%. The over performance was due to the high-receipt of General Public Service Pension and Gratuity and Development. The department also spent Ushs.934,084,000 in Quarter one which represents a 14%; of which 25%, 16% and 2% was spent on wage, Non-wage and Domestic Development respectively.

**Reasons for unspent balances on the bank account**

Funds were for Pensioners who had not accessed payroll and Funds for Masaka District Headquarters construction that is still under construction.

**Highlights of physical performance by end of the quarter**

Payroll on all Public notice boards and all staff accessed the IPPS, Staff Salaries for 3 months paid and payrolls and pay slips printed and displayed. Pension and gratuity paid, payrolls and pay slips printed, registration of Birth, Death and Marriages coordinated, Public information displayed at all DLG and LLG notice boards. All four LLGs supervised and Monitored. All LLGs staff appraised. Routine collection of Bank Statements, Submission of EFT Confirmation Letters and Collection of Pay Slips.

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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
<b>A: Breakdown of Department Revenues</b>					
<b>Recurrent Revenues</b>	260,316	260,316	60,882	23%	60,882
District Unconditional Grant Non-Wage	107,133	107,133	26,783	25%	26,783
District Unconditional Grant Wage	99,239	99,239	24,810	25%	24,810
Locally Raised Revenues	53,944	53,944	9,289	17%	9,289
<b>Development Revenues</b>	0	0	0	0%	0
<b>Total Revenues Shares</b>	<b>260,316</b>	<b>260,316</b>	<b>60,882</b>	<b>23%</b>	<b>60,882</b>
<b>B: Breakdown of Sub-SubProgramme Expenditures</b>					
<b>Recurrent Expenditure</b>					
Wage	99,239	99,239	24,418	25%	24,418
Non Wage	161,077	161,077	34,492	21%	34,492
<b>Development Expenditure</b>					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
<b>Total Expenditure</b>	<b>260,316</b>	<b>260,316</b>	<b>58,910</b>	<b>23%</b>	<b>58,910</b>
<b>C: Unspent Balances</b>					
<b>Recurrent Balances</b>			<b>1,973</b>		
Wage			392		
Non Wage			1,581		
<b>Development Balances</b>			<b>0</b>		
Domestic Development			0		
External Financing			0		
<b>Total Unspent</b>			<b>1,973</b>		

#### Summary of Department Revenues and Expenditure by Source

Finance Department planned to receive 25% in the quarter and by the end of the quarter it received Ushs.60,882,000 representing 23% slightly meeting the quarterly target. With the exceptional of locally raised revenue that performed at 17%, the rest revenue sources performed as expected. Out of received revenue, 25% and 21% went on wages and Non-wage respectively.

#### Reasons for unspent balances on the bank account

Funds for some due activities to be implemented

#### Highlights of physical performance by end of the quarter

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**SECTION B : Summary by Department**

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Revenue mobilization coordinated. Staff Salaries for 3 months Paid, and day to day office activities implemented.

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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
<b>A: Breakdown of Department Revenues</b>					
<i>Recurrent Revenues</i>	371,770	371,770	85,008	23%	85,008
District Unconditional Grant Non-Wage	109,424	109,425	27,356	25%	27,356
District Unconditional Grant Wage	190,245	190,245	47,561	25%	47,561
Locally Raised Revenues	72,100	72,100	10,091	14%	10,091
<i>Development Revenues</i>	45,252	45,252	15,084	33%	15,084
District Discretionary Equalisation Development Grant	45,252	45,252	15,084	33%	15,084
<b>Total Revenues Shares</b>	<b>417,022</b>	<b>417,022</b>	<b>100,092</b>	<b>24%</b>	<b>100,092</b>
<b>B: Breakdown of Sub-SubProgramme Expenditures</b>					
<i>Recurrent Expenditure</i>					
Wage	190,245	190,245	36,762	19%	36,762
Non Wage	181,525	181,525	29,307	16%	29,307
<i>Development Expenditure</i>					
Domestic Development	45,252	45,252	12,503	28%	12,503
External Financing	0	0	0	0%	0
<b>Total Expenditure</b>	<b>417,022</b>	<b>417,022</b>	<b>78,572</b>	<b>19%</b>	<b>78,572</b>
<b>C: Unspent Balances</b>					
<i>Recurrent Balances</i>			<b>18,939</b>		
Wage			10,799		
Non Wage			8,140		
<i>Development Balances</i>			<b>2,581</b>		
Domestic Development			2,581		
External Financing			0		
<b>Total Unspent</b>			<b>21,520</b>		

**Summary of Department Revenues and Expenditure by Source****Reasons for unspent balances on the bank account****Highlights of physical performance by end of the quarter**

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**SECTION B : Summary by Department**

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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
<b>A: Breakdown of Department Revenues</b>					
<b>Recurrent Revenues</b>	1,956,118	1,956,118	464,029	24%	464,029
District Unconditional Grant Wage	0	0	0	0%	0
Other Transfers from Central Government	100,000	100,000	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	242,668	242,668	60,667	25%	60,667
Programme Conditional Grant - Wage Recurrent	1,613,450	1,613,450	403,362	25%	403,362
<b>Development Revenues</b>	259,943	291,908	66,648	26%	66,648
Locally Raised Revenues	60,000	60,000	0	0%	0
Programme Conditional Grant - Development	199,943	231,908	66,648	33%	66,648
<b>Total Revenues Shares</b>	<b>2,216,060</b>	<b>2,248,026</b>	<b>530,677</b>	<b>24%</b>	<b>530,677</b>
<b>B: Breakdown of Sub-SubProgramme Expenditures</b>					
<b>Recurrent Expenditure</b>					
Wage	1,613,450	1,613,450	379,064	23%	379,064
Non Wage	342,668	342,668	56,626	17%	56,626
<b>Development Expenditure</b>					
Domestic Development	259,943	291,908	13,171	5%	13,171
External Financing	0	0	0	0%	0
<b>Total Expenditure</b>	<b>2,216,060</b>	<b>2,248,026</b>	<b>448,860</b>	<b>20%</b>	<b>448,860</b>
<b>C: Unspent Balances</b>					
<b>Recurrent Balances</b>					
Wage			28,340		
Non Wage			24,298		
<b>Development Balances</b>					
Domestic Development			4,041		
External Financing			53,477		
Domestic Development			53,477		
External Financing			0		
<b>Total Unspent</b>			<b>81,817</b>		

**Summary of Department Revenues and Expenditure by Source**

Production and Marketing department received 530,677,000 representing 24% of the annual budget during quarter 1. Expenditures are 379,064,000/= on wages, 56,626,000/= for non wage and 13,171,000 on development. Un spent balances amount to 81,817,000 of which 24,298,000 is for wage, 4,041,000 non wage and 53,477,000 for development.