

VOTE: 923 Rukiga District

Quarter 3

Terms and Conditions

I hereby submit Quarter 3 performance progress report. This is in accordance with Paragraph 8 of the letter appointing me as an Accounting Officer for Vote 923 Rukiga District for FY 2023/24. I confirm that the information provided in this report represents the actual performance achieved by the Local Government for the period under review.

(Accounting Officer)

Signed on Date: 23-11-2023

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 2023/24	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	559,760	559,760	79,981	14%
Discretionary Government Transfers	2,665,847	2,759,327	602,798	23%
Conditional Government Transfers	22,610,365	26,005,982	6,446,722	29%
Other Government Transfers	410,436	410,436	50,000	12%
External Financing	399,731	399,731	0	0%
Total Revenues shares	26,646,138	30,135,235	7,179,501	27%

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

Programme	Approved Budget 2023/24	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	1,237,157	1,671,073	193,190	16%
Manufacturing	4,952	4,952	1,000	20%
Tourism Development	2,741	2,741	686	25%
Natural Resources, Environment, Climate Change, Land And Water	674,975	696,316	90,814	13%
Private Sector Development	85,446	85,446	15,647	18%
Integrated Transport Infrastructure And Services	1,427,301	1,272,125	208,604	15%
Digital Transformation	3,000	3,000	0	0%
Human Capital Development	19,840,196	20,939,352	4,297,921	22%
Public Sector Transformation	2,368,662	4,209,865	840,479	35%
Community Mobilization And Mindset Change	6,000	6,000	0	0%
Governance And Security	661,783	910,440	137,136	21%
Development Plan Implementation	333,926	333,926	56,168	17%
Grand Total	26,646,138	30,135,235	5,841,646	22%
Wage	18,198,872	18,968,339	4,185,129	23%
Non-Wage Recurrent	5,226,537	7,695,762	1,463,966	28%
Domestic Devt	2,820,999	3,071,404	192,552	7%
External Financing	399,731	399,731	0	0%

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Summary of Cumulative Receipts, disbursements and expenditure for FY 2023/24

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

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	559,760	559,760	79,981	14%
Business licenses	37,000	37,000	1,643	4%
Land Fees	4,000	4,000	356	9%
Liquor licenses	2,000	2,000	0	0%
Local Hotel Tax	600	600	0	0%
Local Services Tax-Payable By Individuals	130,000	130,000	61,468	47%
Market /Gate Charges	7,800	7,800	0	0%
Other Licence fees	38,000	38,000	12,069	32%
Production Bonus	318,500	318,500	4,000	1%
Rent & rates – produced assets-From Private Entities	21,860	21,860	445	2%
Discretionary Government Transfers	2,665,847	2,759,327	602,798	23%
District Discretionary Equalisation Development Grant	242,516	242,516	0	0%
District Unconditional Grant Non-Wage	437,418	530,898	109,355	25%
District Unconditional Grant Wage	1,643,640	1,643,640	410,910	25%
Urban Discretionary Equalisation Development Grant	12,137	12,137	0	0%
Urban Unconditional Grant Wage	282,534	282,534	70,634	25%
Urban Unconditional Non-Wage	47,601	47,601	11,900	25%
Conditional Government Transfers	22,610,365	26,005,982	6,446,722	29%
Programme Conditional Grant - Non Wage Recurrent	3,771,322	6,147,067	2,128,548	56%
Programme Conditional Grant - Development	2,051,531	2,301,936	250,000	12%
Programme Conditional Grant - Wage Recurrent	16,272,697	17,042,164	4,068,174	25%
Transitional Conditional Grant - Development	514,815	514,815	0	0%
Other Government Transfers	410,436	410,436	50,000	12%
Agriculture Cluster Development Project (ACDP)	68,234	68,234	0	0%
Support to PLE (UNEB)	18,500	18,500	0	0%
Uganda Road Fund (URF)	311,302	311,302	50,000	16%

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Ushs Thousands	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Uganda Women Entrepreneurship Program(UWEP)	12,400	12,400	0	0%
External Financing	399,731	399,731	0	0%
Global Alliance for Vaccines and Immunization (GAVI)	115,145	115,145	0	0%
United Nations Children Fund (UNICEF)	186,000	186,000	0	0%
World Health Organisation (WHO)	98,586	98,586	0	0%
Total Revenues Shares	26,646,138	30,135,235	7,179,501	27%

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Cumulative Performance for Locally Raised Revenues

Cumulative Performance for Central Government Transfers

Cumulative Performance for Other Government Transfers

Cumulative Performance for External Financing

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

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Administration					
10 Administration and Management	2,644,465	0	906,779	34%	0
Sub-Total	2,644,465	0	906,779	34%	0
Department: Finance					
10 Financial Management and Accountability (LG)	197,269	0	38,764	20%	0
Sub-Total	197,269	0	38,764	20%	0
Department: Statutory bodies					
10 Legislation and Oversight	383,494	0	68,534	18%	0
Sub-Total	383,494	0	68,534	18%	0
Department: Production and Marketing					
10 Agricultural Extension	1,170,923	0	193,190	16%	0
20 Agricultural Production	68,234	0	0	0%	0
Sub-Total	1,239,157	0	193,190	16%	0
Department: Health					
10 Primary HealthCare	335,171	0	76,995	23%	0
30 Health Management and Supervision	4,611,480	0	1,014,993	22%	0
Sub-Total	4,946,651	0	1,091,988	22%	0
Department: Education					
10 Pre-Primary and Primary Education	7,943,699	0	1,844,715	23%	0
20 Secondary Education	4,462,987	0	968,632	22%	0
30 Skills Development	1,687,087	0	344,624	20%	0
40 Education&Sports Management and Inspection	679,026	0	23,848	4%	0
Sub-Total	14,772,799	0	3,181,819	22%	0
Department: Roads and Engineering					
10 Community Access Roads	1,431,301	0	208,604	15%	0
Sub-Total	1,431,301	0	208,604	15%	0

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	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Water					
10 Rural Water Supply and Sanitation	357,444	0	19,357	5%	0
Sub-Total	357,444	0	19,357	5%	0
Department: Natural Resources					
10 Natural Resources Management	317,530	0	71,457	23%	0
Sub-Total	317,530	0	71,457	23%	0
Department: Community Based Services					
10 Community Mobilisation	105,511	0	23,103	22%	0
20 Empowerment and Mindset Change	17,234	0	1,010	6%	0
Sub-Total	122,745	0	24,113	20%	0
Department: Planning					
10 Planning and Statistics	98,822	0	13,133	13%	0
Sub-Total	98,822	0	13,133	13%	0
Department: Internal Audit					
10 Compliance	44,322	0	6,574	15%	0
Sub-Total	44,322	0	6,574	15%	0
Department: Trade, Industry and Local Development					
10 Commercial Services	90,138	0	17,334	19%	0
Sub-Total	90,138	0	17,334	19%	0
Grand Total	26,646,138	0	5,841,646	22%	0

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SECTION B : Summary by Department

Department: Administration

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

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	2,542,691	4,539,071	1,683,743	66%	0
District Unconditional Grant Non-Wage	95,907	95,907	23,977	25%	0
District Unconditional Grant Wage	413,251	413,251	103,313	25%	0
Locally Raised Revenues	48,187	48,187	29,491	61%	0
Multi-Sectoral Transfers to LLGs_NonWage	212,752	367,928	50,459	24%	0
Programme Conditional Grant - Non Wage Recurrent	1,490,060	3,331,264	1,405,870	94%	0
Urban Unconditional Grant Wage	282,534	282,534	70,634	25%	0
Development Revenues	101,774	101,774	0	0%	0
District Discretionary Equalisation Development Grant	21,123	21,123	0	0%	0
Multi-Sectoral Transfers to LLGs_Gou	80,651	80,651	0	0%	0
Total Revenues Shares	2,644,465	4,640,845	1,683,743	64%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	695,785	695,785	170,993	25%	0
Non Wage	1,846,906	3,843,286	735,786	40%	0
Development Expenditure					
Domestic Development	101,774	101,774	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	2,644,465	4,640,845	906,779	34%	0
C: Unspent Balances					
Recurrent Balances			776,965		
Wage			2,953		
Non Wage			774,011		
Development Balances			0		
Domestic Development			0		
External Financing			0		

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SECTION B : Summary by Department

Total Unspent	776,965	
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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

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	197,269	197,269	48,091	24%	0
District Unconditional Grant Non-Wage	50,549	50,549	12,856	25%	0
District Unconditional Grant Wage	107,178	107,178	26,795	25%	0
Locally Raised Revenues	39,542	39,542	8,440	21%	0
Development Revenues	0	0	0	0%	0
Total Revenues Shares	197,269	197,269	48,091	24%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	107,178	107,178	26,657	25%	0
Non Wage	90,091	90,091	12,107	13%	0
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	197,269	197,269	38,764	20%	0
C: Unspent Balances					
Recurrent Balances			9,326		
Wage			138		
Non Wage			9,189		
Development Balances			0		
Domestic Development			0		
External Financing			0		
Total Unspent			9,326		

Summary of Department Revenues and Expenditure by Source

Reasons for unspent balances on the bank account

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SECTION B : Summary by Department

Highlights of physical performance by end of the quarter

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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	383,494	476,974	96,023	25%	0
District Unconditional Grant Non-Wage	151,095	244,576	37,324	25%	0
District Unconditional Grant Wage	187,272	187,272	46,818	25%	0
Locally Raised Revenues	45,126	45,126	11,881	26%	0
Development Revenues	0	0	0	0%	0
Total Revenues Shares	383,494	476,974	96,023	25%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	187,272	187,272	34,612	18%	0
Non Wage	196,222	289,702	33,922	17%	0
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	383,494	476,974	68,534	18%	0
C: Unspent Balances					
Recurrent Balances			27,489		
Wage			12,206		
Non Wage			15,283		
Development Balances			0		
Domestic Development			0		
External Financing			0		
Total Unspent			27,489		

Summary of Department Revenues and Expenditure by Source

Reasons for unspent balances on the bank account

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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
A: Breakdown of Department Revenues					
Recurrent Revenues	1,239,157	1,444,010	217,775	18%	0
District Unconditional Grant Wage	198,500	198,500	49,625	25%	0
Locally Raised Revenues	305,823	305,823	1,500	0%	0
Other Transfers from Central Government	68,234	68,234	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	0	204,853	0	0%	0
Programme Conditional Grant - Wage Recurrent	666,600	666,600	166,650	25%	0
Development Revenues	0	229,063	0	0%	0
Programme Conditional Grant - Development	0	229,063	0	0%	0
Total Revenues Shares	1,239,157	1,673,073	217,775	18%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	865,100	865,100	193,190	22%	0
Non Wage	374,057	578,910	0	0%	0
Development Expenditure					
Domestic Development	0	229,063	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	1,239,157	1,673,073	193,190	16%	0
C: Unspent Balances					
Recurrent Balances			24,585		
Wage			23,085		
Non Wage			1,500		
Development Balances			0		
Domestic Development			0		
External Financing			0		
Total Unspent			24,585		

Summary of Department Revenues and Expenditure by Source

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SECTION B : Summary by Department

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

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	4,378,838	4,378,838	1,094,710	25%	0
Programme Conditional Grant - Non Wage Recurrent	365,007	365,007	91,252	25%	0
Programme Conditional Grant - Wage Recurrent	4,013,831	4,013,831	1,003,458	25%	0
Development Revenues	567,812	567,812	0	0%	0
District Discretionary Equalisation Development Grant	89,186	89,186	0	0%	0
External Financing	399,731	399,731	0	0%	0
Programme Conditional Grant - Development	78,895	78,895	0	0%	0
Total Revenues Shares	4,946,651	4,946,651	1,094,710	22%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	4,013,831	4,013,831	1,003,451	25%	0
Non Wage	365,007	365,007	88,538	24%	0
Development Expenditure					
Domestic Development	168,082	168,082	0	0%	0
External Financing	399,731	399,731	0	0%	0
Total Expenditure	4,946,651	4,946,651	1,091,988	22%	0
C: Unspent Balances					
Recurrent Balances			2,721		
Wage			7		
Non Wage			2,714		
Development Balances			0		
Domestic Development			0		
External Financing			0		
Total Unspent			2,721		

Summary of Department Revenues and Expenditure by Source

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SECTION B : Summary by Department

Reasons for unspent balances on the bank account

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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	13,522,237	14,621,393	3,530,796	26%	0
District Unconditional Grant Wage	77,126	77,126	19,282	25%	0
Locally Raised Revenues	6,000	6,000	4,000	67%	0
Other Transfers from Central Government	18,500	18,500	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	1,828,345	2,158,034	609,448	33%	0
Programme Conditional Grant - Wage Recurrent	11,592,266	12,361,733	2,898,066	25%	0
Development Revenues	1,250,563	1,250,563	0	0%	0
District Discretionary Equalisation Development Grant	25,000	25,000	0	0%	0
Programme Conditional Grant - Development	725,563	725,563	0	0%	0
Transitional Conditional Grant - Development	500,000	500,000	0	0%	0
Total Revenues Shares	14,772,799	15,871,956	3,530,796	24%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	11,669,392	12,438,859	2,620,003	22%	0
Non Wage	1,852,845	2,182,534	561,816	30%	0
Development Expenditure					
Domestic Development	1,250,563	1,250,563	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	14,772,799	15,871,956	3,181,819	22%	0
C: Unspent Balances					
Recurrent Balances			348,977		
Wage			297,345		
Non Wage			51,632		
Development Balances			0		
Domestic Development			0		
External Financing			0		
Total Unspent			348,977		

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SECTION B : Summary by Department

Summary of Department Revenues and Expenditure by Source

Reasons for unspent balances on the bank account

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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	431,301	276,125	80,000	19%	0
District Unconditional Grant Wage	119,999	119,999	30,000	25%	0
Multi-Sectoral Transfers to LLGs_NonWage	155,177	0	0	0%	0
Other Transfers from Central Government	156,126	156,126	50,000	32%	0
Development Revenues	1,000,000	1,000,000	250,000	25%	0
Programme Conditional Grant - Development	1,000,000	1,000,000	250,000	25%	0
Total Revenues Shares	1,431,301	1,276,125	330,000	23%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	119,999	119,999	16,052	13%	0
Non Wage	311,302	156,126	0	0%	0
Development Expenditure					
Domestic Development	1,000,000	1,000,000	192,552	19%	0
External Financing	0	0	0	0%	0
Total Expenditure	1,431,301	1,276,125	208,604	15%	0
C: Unspent Balances					
Recurrent Balances			63,947		
Wage			13,947		
Non Wage			50,000		
Development Balances			57,448		
Domestic Development			57,448		
External Financing			0		
Total Unspent			121,396		

Summary of Department Revenues and Expenditure by Source

Reasons for unspent balances on the bank account

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SECTION B : Summary by Department

Department: Water

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	95,557	95,557	23,889	25%	0
District Unconditional Grant Wage	48,000	48,000	12,000	25%	0
Programme Conditional Grant - Non Wage Recurrent	47,557	47,557	11,889	25%	0
Development Revenues	261,888	283,229	0	0%	0
Programme Conditional Grant - Development	247,073	268,414	0	0%	0
Transitional Conditional Grant - Development	14,815	14,815	0	0%	0
Total Revenues Shares	357,444	378,786	23,889	7%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	48,000	48,000	11,925	25%	0
Non Wage	47,557	47,557	7,432	16%	0
Development Expenditure					
Domestic Development	261,888	283,229	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	357,444	378,786	19,357	5%	0
C: Unspent Balances					
Recurrent Balances			4,532		
Wage			75		
Non Wage			4,457		
Development Balances			0		
Domestic Development			0		
External Financing			0		
Total Unspent			4,532		

Summary of Department Revenues and Expenditure by Source

Reasons for unspent balances on the bank account

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SECTION B : Summary by Department

Highlights of physical performance by end of the quarter

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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	307,473	307,473	76,664	25%	0
District Unconditional Grant Non-Wage	5,145	5,145	1,286	25%	0
District Unconditional Grant Wage	286,400	286,400	71,600	25%	0
Locally Raised Revenues	4,814	4,814	1,000	21%	0
Programme Conditional Grant - Non Wage Recurrent	11,114	11,114	2,778	25%	0
Development Revenues	10,057	10,057	0	0%	0
District Discretionary Equalisation Development Grant	10,057	10,057	0	0%	0
Total Revenues Shares	317,530	317,530	76,664	24%	0
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	286,400	286,400	68,800	24%	0
Non Wage	21,073	21,073	2,658	13%	0
Development Expenditure					
Domestic Development	10,057	10,057	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	317,530	317,530	71,457	23%	0
C: Unspent Balances					
Recurrent Balances			5,207		
Wage			2,800		
Non Wage			2,407		
Development Balances			0		
Domestic Development			0		
External Financing			0		
Total Unspent			5,207		

Summary of Department Revenues and Expenditure by Source

Reasons for unspent balances on the bank account