# VOTE: 924 Rukungiri District 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 924 Rukungiri District 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.

**BYEKWASO FREDRICK**
**(Accounting Officer)**

**Signed on Date: 09-03-2026**

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

# VOTE: 924 Rukungiri District Quarter 2

## 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 | 1,237,750 | 1,237,750 | 516,814 | 42% |
| Discretionary Government Transfers | 5,825,866 | 5,825,866 | 2,912,933 | 50% |
| Conditional Government Transfers | 53,693,999 | 55,231,773 | 25,994,306 | 48% |
| Other Government Transfers | 761,169 | 761,169 | 542,150 | 71% |
| External Financing | 980,000 | 980,000 | 0 | 0% |
| **Total Revenues shares** | **62,498,783** | **64,036,557** | **29,966,203** | **48%** |

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

N / A

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

By the end of Quarter Two 2025/2026, the District had received UGX. 29,966,203,000 which was 48% of the approved budget of UGX.62,498,783,000.
Discretionary Government Transfers performed at 50% which is UGX.2,912,933,000 against UGX.5,825,866,000, Conditional grant performed at 48% which is UGX.25,994,306,000 against UGX.53,693,999,000 and revised budget is UGX.53,693,999,000, OGT performed at 71% which is UGX.542,150,000 against UGX.761,169,000 while External Financing where UGX.0 was released against UGX.980,000,000 which is 0%. Local revenue received was UGX.516,814,000 against UGX.1,237,750,000 which is 42%.
The allocation was UGX.29,906,582,000 leaving a balance of UGX.59,621,000 which is local revenue for District share not yet allocated. The district spent UGX. 26,630,980,000 of the total released cumulatively of UGX.29,906,582,000 leaving unspent balance of UGX.3,275,602,000.
Note that the cumulative expenditure; wage was UGX.16,474,540,000 which is 47%; non-wage was UGX.9,379,932,000 which 43% and domestic development UGX.776,508,000 which is 18%.
Non-wage Subcounty and Town Council Local Government Grant transfers were UGX.90,701,721 and UGX.166,875,998 development were as indicted ; Buyanja- UGX.8,363,693; UGX.18,887,627 ; Kebisoni UGX.4,687,703,UGX. 10,064,170 ;Nyarushanje-UGX.10,279,570,UGX.23,486,294; Nyakishenyi-UGX.8,488,303;UGX.19,186,727; Buhunga-UGX.5,887,073;UGX.12,943,010; Bugangari UGX.7,678,339;UGX.17,242,576; Bwambara-UGX.7,257,781;UGX.16,233,112 ;Nyakagyeme-UGX.7,538,153;UGX.16,906,088; and Ruhinda- UGX.6,619,156;UGX.14,700,224 , Buyanja T/C UGX.4,753,950; UGX.3,363,295; Rwerere T/C UGX.4,161,689;UGX.2,905,963; Kebisoni T/C UGX.10,133,651;UGX.7,517,394 ;and Bikurungu T/C UGX.4,852,660 and UGX.3,439,517 respectively.

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

| *Ushs Thousands* | Approved Budget | Revised Budget | Cumulative Receipts | % of Budget Received |
|---|---|---|---|---|
| **Locally Raised Revenues** | **1,237,750** | **1,237,750** | **516,814** | **42%** |
| Advertisements/Bill Boards | 2,668 | 2,668 | 2,210 | 83% |
| Animal and Crop Husbandry related Levies | 50,910 | 50,910 | 14,357 | 28% |
| Business licenses | 117,886 | 117,886 | 21,444 | 18% |
| Inspection Fees | 18,710 | 18,710 | 646 | 3% |
| Land Fees | 18,862 | 18,862 | 8,367 | 44% |
| Local Hotel Tax | 2,764 | 2,764 | 616 | 22% |
| Local Services Tax-Payable By Individuals | 158,855 | 158,855 | 41,606 | 26% |
| Market /Gate Charges | 179,895 | 179,895 | 93,405 | 52% |
| Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable | 503,689 | 503,689 | 94,142 | 19% |
| Nomination Fees | 0 | 0 | 16,930 | |
| Other fines and Penalties – private | 3,925 | 3,925 | 870 | 22% |
| Other licenses | 15,405 | 15,405 | 2,863 | 19% |
| Other permits | 0 | 0 | 63,000 | |
| Registration fees for Documents and Businesses | 24,468 | 24,468 | 8,674 | 35% |
| Rent & Rates - Non-Produced Assets – from private entities | 67,997 | 67,997 | 48,384 | 71% |
| Rent & rates – produced assets-From Government Units | 31,176 | 31,176 | 17,140 | 55% |
| Rent & rates – produced assets-From Private Entities | 0 | 0 | 18,291 | |
| Sale of Agricultural products and services.-From Private Entities | 0 | 0 | 61,050 | |
| Sale of bid documents-From Private Entities | 16,060 | 16,060 | 2,820 | 18% |
| Vehicle Parking Fees | 24,480 | 24,480 | 0 | 0% |
| **Discretionary Government Transfers** | **5,825,866** | **5,825,866** | **2,912,933** | **50%** |
| District Discretionary Equalisation Development Grant | 1,027,709 | 1,027,709 | 513,854 | 50% |
| District Unconditional Grant Non-Wage | 1,064,501 | 1,064,501 | 532,251 | 50% |
| District Unconditional Grant Wage | 3,603,596 | 3,603,596 | 1,801,798 | 50% |
| Urban Discretionary Equalisation Development Grant | 34,452 | 34,452 | 17,226 | 50% |
| Urban Unconditional Non-Wage | 95,608 | 95,608 | 47,804 | 50% |
| **Conditional Government Transfers** | **53,693,999** | **55,231,773** | **25,994,306** | **48%** |

| *Ushs Thousands* | Approved Budget | Revised Budget | Cumulative Receipts | % of Budget Received |
|---|---|---|---|---|
| Programme Conditional Grant - Non Wage Recurrent | 18,965,683 | 19,028,683 | 8,630,148 | 46% |
| Programme Conditional Grant - Development | 2,220,490 | 2,260,523 | 1,110,245 | 50% |
| Programme Conditional Grant - Wage Recurrent | 31,693,011 | 31,693,011 | 15,846,506 | 50% |
| Transitional Conditional Grant - Development | 814,815 | 2,249,556 | 407,407 | 50% |
| **Other Government Transfers** | **761,169** | **761,169** | **542,150** | **71%** |
| Physical Planning | 20,000 | 20,000 | 10,000 | 50% |
| Support to PLE (UNEB) | 50,000 | 50,000 | 45,260 | 91% |
| Uganda Climate Smart Agricultural Transformation Project | 214,843 | 214,843 | 101,943 | 47% |
| Uganda Road Fund (URF) | 438,640 | 438,640 | 377,009 | 86% |
| Uganda Women Enterpreneurship Program(UWEP) | 17,493 | 17,493 | 1,994 | 11% |
| Youth Livelihood Programme (YLP) | 20,193 | 20,193 | 5,945 | 29% |
| **External Financing** | **980,000** | **980,000** | **0** | **0%** |
| Global Alliance for Vaccines and Immunization (GAVI) | 360,000 | 360,000 | 0 | 0% |
| Global Fund for HIV, TB & Malaria | 120,000 | 120,000 | 0 | 0% |
| United Nations Children Fund (UNICEF) | 250,000 | 250,000 | 0 | 0% |
| World Health Organisation (WHO) | 250,000 | 250,000 | 0 | 0% |
| **Total Revenues Shares** | **62,498,783** | **64,036,557** | **29,966,203** | **48%** |

## Cumulative Performance for Locally Raised Revenues

Rukungiri District planned to collect a total of UGX 1,237,750,000 from all Local Revenue sources, but by the end of the second quarter, the district was able to collect a total of UGX.516,814,000 representing 42% of the annual budget. This performance is below the target. With the exceptional of Local
Services Tax and especially property tax whose Payment Reference Numbers have not been generated in time due to system issues of Integrated Revenue
management system especially property tax and attaching payment to URA , Other taxes on specific services, Business licenses, other licenses, Property related Duties/Fees, Inspection Fees, Market /Gate Charges, Other Fees and Charges and Miscellaneous receipts/income that performed relatively good, all other revenue resources attributed this under
performance.

## Cumulative Performance for Central Government Transfers

The revenue performance during the Financial Year was as follows: Discretionary Government Transfers performed at 50% as UGX.2,912,933,000 against UGX.5,825,866,000, Conditional Government transfers performed at 48% as UGX.25,994,306,000 was received against UGX. 53,693,999,000.
The total revenue received for Quarter two 2025/2026 was UGX.14,174,856,000 and cumulatively was UGX.28,907,239,000 against UGX.59,519,865,000 which is 49% of the Annual Approved Budget.

## Cumulative Performance for Other Government Transfers

Other Government Transfers (OGT) received was UGX. 542,150,000 against UGX.761,169,000 which is 71%. For the quarter UGX.487,039,000 was realized. The Uganda Road Fund released UGX.377,009,000 against UGX. 438,640,000. while Ministry of Gender, Labour and Social Development release for Uganda Women Entrepreneurship program (UWEP) UGX. 1,994,000.
Funds for support to Primary Leaving Examination (PLE) funds from Uganda National Examinations Board (UNEB) UGX.45,260,000, Uganda Climate Smart Agricultural Transformation Project UGX.101,942,804, Physical Planning UGX.10,000,000 and YLP UGX. 5,945,000.

## Cumulative Performance for External Financing

By the end of the Quarter Two, there was a deviation in the external financing because all the funds were not released as planned. Out of the planned budget of UGX.980,000,000, no funds were released World Health Organization (WHO) Indicating 0% performance of the planned external financing.

## 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 | 13,071,513 | 13,071,513 | 6,020,167 | 46% | 3,756,288 |
| **Sub-Total** | **13,071,513** | **13,071,513** | **6,020,167** | **46%** | **3,756,288** |
| **Department: Finance** | | | | | |
| 10 Financial Management and Accountability (LG) | 402,627 | 402,627 | 171,603 | 43% | 90,443 |
| **Sub-Total** | **402,627** | **402,627** | **171,603** | **43%** | **90,443** |
| **Department: Statutory bodies** | | | | | |
| 10 Legislation and Oversight | 918,142 | 918,142 | 353,674 | 39% | 202,648 |
| **Sub-Total** | **918,142** | **918,142** | **353,674** | **39%** | **202,648** |
| **Department: Production and Marketing** | | | | | |
| 10 Agricultural Extension | 554,843 | 554,843 | 163,330 | 29% | 91,355 |
| 20 Agricultural Production | 2,597,170 | 2,622,653 | 1,142,465 | 44% | 618,628 |
| 30 Agricultural Value Chain Services | 183,322 | 183,322 | 79,828 | 44% | 36,504 |
| **Sub-Total** | **3,335,335** | **3,360,818** | **1,385,623** | **42%** | **746,488** |
| **Department: Health** | | | | | |
| 10 Primary HealthCare | 8,866,838 | 8,866,838 | 3,853,383 | 43% | 2,019,186 |
| 20 Hospital Services | 401,583 | 401,583 | 200,791 | 50% | 100,396 |
| 30 Health Management and Supervision | 1,120,909 | 1,120,909 | 60,777 | 5% | 35,946 |
| **Sub-Total** | **10,389,329** | **10,389,329** | **4,114,952** | **40%** | **2,155,528** |
| **Department: Education** | | | | | |
| 10 Pre-Primary and Primary Education | 13,699,744 | 13,699,744 | 5,790,084 | 42% | 2,989,767 |
| 20 Secondary Education | 14,110,009 | 15,622,299 | 5,944,241 | 42% | 2,752,642 |
| 30 Skills Development | 2,117,371 | 2,117,371 | 813,847 | 38% | 410,106 |
| 40 Education&Sports Management and Inspection | 329,034 | 329,034 | 153,183 | 47% | 101,210 |
| 50 Special Needs Education | 5,000 | 5,000 | 3,186 | 64% | 2,520 |
| **Sub-Total** | **30,261,158** | **31,773,449** | **12,704,541** | **42%** | **6,256,245** |
| **Department: Roads and Engineering** | | | | | |
| 10 Community Access Roads | 1,644,640 | 1,644,640 | 774,981 | 47% | 525,663 |
| 20 Engineering Services | 439,623 | 439,623 | 159,577 | 36% | 96,557 |
| **Sub-Total** | **2,084,263** | **2,084,263** | **934,558** | **45%** | **622,220** |

# VOTE: 924 Rukungiri District Quarter 2

| | Cumulative Expenditure Performance | | | | Quarterly Expenditure Performance |
|---|---|---|---|---|---|
| | Approved Budget | Revised Budget | Cumulative Expenditure | % Budget Spent | Quarter Outturn |
| **Department: Water** | | | | | |
| 10 Rural Water Supply and Sanitation | 651,145 | 651,145 | 318,366 | 49% | 285,941 |
| **Sub-Total** | **651,145** | **651,145** | **318,366** | **49%** | **285,941** |
| **Department: Natural Resources** | | | | | |
| 10 Natural Resources Management | 561,640 | 561,640 | 257,850 | 46% | 132,144 |
| **Sub-Total** | **561,640** | **561,640** | **257,850** | **46%** | **132,144** |
| **Department: Community Based Services** | | | | | |
| 10 Community Mobilisation | 227,527 | 227,527 | 106,549 | 47% | 63,961 |
| 20 Empowerment and Mindset Change | 97,596 | 97,596 | 34,308 | 35% | 20,630 |
| **Sub-Total** | **325,122** | **325,122** | **140,856** | **43%** | **84,592** |
| **Department: Planning** | | | | | |
| 10 Planning and Statistics | 307,129 | 307,129 | 135,138 | 44% | 109,573 |
| **Sub-Total** | **307,129** | **307,129** | **135,138** | **44%** | **109,573** |
| **Department: Internal Audit** | | | | | |
| 10 Compliance | 70,491 | 70,491 | 31,343 | 44% | 15,930 |
| **Sub-Total** | **70,491** | **70,491** | **31,343** | **44%** | **15,930** |
| **Department: Trade, Industry and Local Development** | | | | | |
| 10 Commercial Services | 114,888 | 114,888 | 55,237 | 48% | 30,674 |
| 20 Value Chain Services | 6,000 | 6,000 | 3,000 | 50% | 1,500 |
| **Sub-Total** | **120,888** | **120,888** | **58,237** | **48%** | **32,174** |
| **Grand Total** | **62,498,783** | **64,036,557** | **26,626,908** | **43%** | **14,490,213** |

## SECTION B : Summary by Department

### *Department: Administration*

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

N / A

N / A

### C: Unspent Balances

| | | | | |
|---|---|---|---|---|
| ***Recurrent Balances*** | ***3,223,446*** | ***6732000.436475*** | **500,478** | |
| Wage | | 318,036 | 71,626 | -29,381,919% |
| Non Wage | | 2,905,410 | 428,852 | -328,572,781,774,765,200% |
| ***Development Balances*** | | | **10,885** | |
| Domestic Development | | | 10,885 | -31,934,332% |
| External Financing | | | 0 | 0% |
| **Total Unspent** | | | **511,364** | **-598,592,216%** |

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

The budget was UGX. 13,071,513,000 and realized is UGX.6,531,530,000 representing 50%. During the Quarter the department received UGX.3,424,480,000. UGX. 88,650,000 of Unconditional grant non-wage against the UGX. 172,100,000 which is 52%; UGX.636,073,000 of Unconditional grant wage was received against UGX. 1,272,145,000 which 50%; UGX.41,000,000 of Local revenue against UGX.62,787,000 which 65%; UGX.5,083,976,000 of Conditional grant non-wage against UGX.10,167,95,000 which is 50%;
Under multi-sectoral transfers to LLGs) UGX.480,799,000 was received which is 48% of the annual budget of UGX. 994,463,000 non wage recurrent ,UGX 166,876,000 development and DDEG for HLG is UGX. 34,158,000 which is 50%.
The expenditure was UGX.6,021,758,000 of planned UGX. 13,071,513,000 representing 46% cumulatively. The expenditure for the quarter was UGX. 3,757,879,000.
The unspent wasUGX.509,772,000 of which UGX.71,507,000 is wage, UGX. 427,890,000 was non wage and UGX.10,375,000 is development

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

The pensioners whose files have not been completed and also the bank details are not yet corrected and updated. Delay in availing the pay files for staff on IPPS and approval of staff on transfer to the vote on HCM by MOPS. Unverified pensioners missing on the interface file(293 Pensioners ).

## SECTION B : Summary by Department

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

9 Senior Management meetings held at District Headquarters. 1 Quarterly Progress Performance Report prepared and submitted to Ministry of Local Government. 1 Quarterly review with the Lower Local Governments (LLGs) held at District Headquarters. 1 Local revenue meeting with the LLGs held at District Headquarters. 3 months pay change reports prepared input in the system for updates of the staff. 3 Mandatory notice prepared and posted to all public notice and other public places in the district for public accountability and transparency. 169 staff under management were paid, 1251 Pensioners paid their
pension and 35 retirees were paid their Gratuity . 1 reward and sanction committee meeting held. 1 rewards and sanctions conducted. 1 Training committee meeting conducted. 7 Radio engagements were conducted..

## 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*** | 402,627 | 402,627 | 203,553 | 51% | 103,614 |
| ***Development Revenues*** | 0 | 0 | 0 | 0% | 0 |
| **Total Revenues Shares** | **402,627** | **402,627** | **203,553** | **51%** | **103,614** |
| **B: Breakdown of Sub-SubProgramme Expenditures** | | | | | |
| ***Recurrent Expenditure*** | | | | | |
| Wage | 290,939 | 290,939 | 118,833 | 41% | 61,844 |
| Non Wage | 111,688 | 111,688 | 52,770 | 47% | 28,599 |
| ***Development Expenditure*** | | | | | |
| Domestic Development | 0 | 0 | 0 | 0% | 0 |
| External Financing | 0 | 0 | 0 | 0% | 0 |
| **Total Expenditure** | **402,627** | **402,627** | **171,603** | **43%** | **90,443** |
| **C: Unspent Balances** | | | | | |
| ***Recurrent Balances*** | ***103,614*** | ***191099.652*** | **31,951** | | |
| Wage | | 72,735 | 26,637 | -231,205,222,618,091,700% | |
| Non Wage | | 30,880 | 5,314 | -5,621,170% | |
| ***Development Balances*** | | | **0** | | |
| Domestic Development | | | 0 | 0% | |
| External Financing | | | 0 | 0% | |
| **Total Unspent** | | | **31,951** | **-17,056,677%** | |

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

The budget was UGX.402,627,000 and realized is UGX.203,553,000 which is 51% for Higher Local Governments as at the end of Quarter Two. For the Quarter the department received UGX.103,614,000
The details of received amounts are; UGX. 47,976,000 is Unconditional Grant Non-wage against UGX.95,952,000 which is 50%, and UGX.145,470,000 Unconditional Grant Wage against UGX.290,939,000 which is 50%, UGX.10,108,000 was local Revenue against UGX.15,736,000 .The overall performance is at 51%.

The expenditure is UGX.172,029,000 against planned of UGX.402,627,000 which is 43% and cumulatively UGX.172,029,000. The expenditure for quarter was UGX 90,869,000 The expenditure as at the end of the quarter cumulatively was UGX. 119,259,000 was wage and UGX. 52,770,000 is non-wage.
The total unspent balance is UGX. 31,524,000 of which UGX.26,210,000 was for wage and UGX. 5,314,00 was non-wage recurrent.

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

## SECTION B : Summary by Department

The wages for staff not replaced and funds not spent by Lower Local Governments.

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

Preparation and submission of adjusted Financial statements 2024/2025 t29/12/2025 was done. Procurement of Accounting record materials was done. The local Revenue collected was UGX.516,814,000 for the whole district which include Local Service Tax UGX.41,6067,000, LHT- UGX. 616,000 and Value of Other Local Revenue UGX.474592,000. 1 Quarterly financial accountability and activity report reviewed and verified for Local revenue sharing.
Financial Statements 2024/2025 for 9 sub-counties and 4 Town Councils prepared and submitted to Office of Auditor General (OAG). 3 Months salary paid to 24 under district and 8 staff under urban councils. 2 support supervisions were carried out 1n 13 LLGS.

## 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*** | 872,890 | 872,890 | 417,000 | 48% | 230,650 |
| District Unconditional Grant Non-Wage | 435,824 | 435,825 | 217,812 | 50% | 108,956 |
| District Unconditional Grant Wage | 258,774 | 258,774 | 129,387 | 50% | 64,694 |
| Locally Raised Revenues | 178,291 | 178,291 | 69,800 | 39% | 57,000 |
| Other Transfers from Central Government | 0 | 0 | 0 | 0% | 0 |
| ***Development Revenues*** | 45,252 | 45,252 | 22,626 | 50% | 22,626 |
| District Discretionary Equalisation Development Grant | 45,252 | 45,252 | 22,626 | 50% | 22,626 |
| **Total Revenues Shares** | **918,142** | **918,142** | **439,625** | **48%** | **253,276** |

N / A

| | | | | | |
|---|---|---|---|---|---|
| **C: Unspent Balances** | | | | | |
| ***Recurrent Balances*** | ***230,650*** | ***403888.28025*** | **80,308** | | |
| Wage | | 64,694 | 15,976 | 391,556,558,753,648,800% | |
| Non Wage | | 165,956 | 64,332 | -28,827,076% | |
| ***Development Balances*** | | | **5,643** | | |
| Domestic Development | | | 5,643 | -3,184,002% | |
| External Financing | | | 0 | 0% | |
| **Total Unspent** | | | **85,952** | **-35,114,112%** | |

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

## SECTION B : Summary by Department

The department received UGX.439,625,000 against, UGX.918,142,000 approved Budget which is 48% for higher and cumulatively is UGX. 439,625,000.
During the Quarter the Department received UGX. 253,276,000.UGX. 217,812,000 is unconditional grant non-wage against UGX.435,825,000 which is 50%; UGX. 129,387,000 is District Unconditional Grant wage against UGX.258,774,000 which is 50% and UGX.69,800,000 is Local Revenue against UGX.178,291,000 which is 39%. The development grant was released UGX. 22,626,000 Aagainst UGX. 45,252,000 which 50%
The expenditure was UGX. 353,674,000 against UGX.918,142,000 which is 39% The expenditure for the quarter was UGX. 202,648,000. Cumulatively was UGX. 353,674,000 of which UGX.113,411,000 was wage ;UGX. 223,281000 was non-wage and UGX. 16,982,000 is development. The unspent balance is UGX.85,952,000 of which UGX.15,976,000 was for wage balance , UGX. 64,332,000 was non wage and UGX. 5,643,000 was Development.

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

The ex-gratia and gratuity savings to be paid in quarter Four.

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

2 District Service Commission meetings held and minutes produced. 153 appointment on probation, 9 appointment on promotion, 20 confirmation, 2 regularization , 2 Standing committee meetings and 2 Business committee meeting were held. 2 District Council meetings were held on 29 October and 22 December 2025. 2 District Contracts Committee meetings and 2 Evaluation Committee meetings were held for the award of 27 contracts. 1 land Board sitting held and handled 78 land applications from customary to freehold. Discussion of Quarter four 2024/2025 Internal audit report of Rukungiri District and Rukungiri Municipal Council by Local Government Public Accounts Committee on 18 and 19 November 2025.
1 Land board meeting held;17 land applications from customary to freehold handled.

## 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*** | 2,436,116 | 2,436,116 | 1,326,906 | 54% | 555,789 |
| District Unconditional Grant Wage | 228,653 | 228,653 | 228,653 | 100% | 114,326 |
| Locally Raised Revenues | 18,280 | 18,280 | 9,140 | 50% | 5,320 |
| Other Transfers from Central Government | 214,843 | 214,843 | 101,943 | 47% | 101,943 |
| Programme Conditional Grant - Non Wage Recurrent | 637,541 | 637,541 | 318,770 | 50% | 0 |
| Programme Conditional Grant - Wage Recurrent | 1,336,800 | 1,336,800 | 668,400 | 50% | 334,200 |
| ***Development Revenues*** | 899,219 | 924,703 | 314,610 | 35% | 40,000 |
| District Discretionary Equalisation Development Grant | 80,000 | 80,000 | 40,000 | 50% | 40,000 |
| Locally Raised Revenues | 270,000 | 270,000 | 0 | 0% | 0 |
| Programme Conditional Grant - Development | 549,219 | 574,703 | 274,610 | 50% | 0 |
| **Total Revenues Shares** | **3,335,335** | **3,360,818** | **1,641,515** | **49%** | **595,789** |
| **B: Breakdown of Sub-SubProgramme Expenditures** | | | | | |
| ***Recurrent Expenditure*** | | | | | |
| Wage | 1,565,453 | 1,565,453 | 845,890 | 54% | 449,318 |
| Non Wage | 870,663 | 870,663 | 333,494 | 38% | 169,085 |
| ***Development Expenditure*** | | | | | |
| Domestic Development | 899,219 | 924,703 | 206,239 | 23% | 128,085 |
| External Financing | 0 | 0 | 0 | 0% | 0 |
| **Total Expenditure** | **3,335,335** | **3,360,818** | **1,385,623** | **42%** | **746,488** |
| **C: Unspent Balances** | | | | | |
| ***Recurrent Balances*** | ***555,789*** | ***1204880.31574975*** | **147,521** | | |
| Wage | | 448,526 | 51,163 | 361,069,936,032,219,000% | |
| Non Wage | | 107,263 | 96,359 | -36,312,623% | |
| ***Development Balances*** | | | **108,370** | | |
| Domestic Development | | | 108,370 | -304,561,328,299,244,860% | |
| External Financing | | | 0 | 0% | |
| **Total Unspent** | | | **255,892** | **-137,966,553%** | |

## SECTION B : Summary by Department

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

The total budget for the department is UGX.3,335,335,000 and released is UGX. 1,641,515,000 which represented 49% of the total annual budget. During the quarter the department realized UGX.595,789,000 . UGX. 9,140,000 of local revenue was received against UGX.18,280,00 which is 50%. UGX. 318,770,000 was received against UGX.637,541,000 which is Conditional Grant - Non Wage. UGX.668,400,000 sector conditional grant wage was received against UGX.1,336,800,000 which is 50% and UGX.274,610,000 Conditional Grant - Development against UGX.549,219,000and UGX.40,000,000 as DDEG. UGX. 101,943,000 was OGT.
The department spent UGX. 1,385,,000 against UGX.3,335,335,000 which is 42% and cumulatively is UGX. 1,385,373,000 of which UGX.845,890,000 is wage ; UGX. 206,239,000 is development and UGX. 333,244,000 is non wage.
The unspent balance is UGX.256,142,000 of which UGX.51,163,000 is wage, UGX. 96,609,000 is non-wage and UGX.108,370,000 is development.

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

Activities done but not paid for. Capital projects are still undergoing the procurement process.

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

The department carried out 01 joint monitoring of agricultural projects and activities in Kebisoni Sub County.
Facilitated 42 agricultural extension workers and 75 parish chiefs to train and hold meetings for parish development model beneficiary farmers
Monitored irrigation Demonstration sites in 04 LLGs
875kg of farmed fish worth 11.1 million shillings harvested and 290 tons of fish worth 2.4billion shillings landed at Rweshama landing site.
162 trainings on modern farming methods conducted in in 13 LLGs
Monitored 15 agro input dealers in Nyakagyeme, Buyanaja and Rukungiri municipality
Vaccinated 10,781 h/c against FMD, 653 h/c against FMD, 317 h/c against clostridial infections, 295 h/c against anthrax , 1,695 shoats against PPR, 8,297 goats, 1,192 sheep and 389 pig against FMD and 1,096 pets. Permitted 250 livestock animals to move.
Trained 24 bee keepers in quality assurance of honey and other bee products

## 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*** | 8,887,685 | 8,887,685 | 4,328,016 | 49% | 2,164,008 |
| District Unconditional Grant Wage | 228,653 | 228,653 | 0 | 0% | 0 |
| Locally Raised Revenues | 3,000 | 3,000 | 0 | 0% | 0 |
| Programme Conditional Grant - Non Wage Recurrent | 1,687,847 | 1,687,847 | 843,924 | 50% | 421,962 |
| Programme Conditional Grant - Wage Recurrent | 6,968,185 | 6,968,185 | 3,484,093 | 50% | 1,742,046 |
| ***Development Revenues*** | 1,501,644 | 1,501,644 | 260,822 | 17% | 260,822 |
| District Discretionary Equalisation Development Grant | 50,000 | 50,000 | 25,000 | 50% | 25,000 |
| External Financing | 980,000 | 980,000 | 0 | 0% | 0 |
| Programme Conditional Grant - Development | 471,644 | 471,644 | 235,822 | 50% | 235,822 |
| **Total Revenues Shares** | **10,389,329** | **10,389,329** | **4,588,838** | **44%** | **2,424,830** |
| **B: Breakdown of Sub-SubProgramme Expenditures** | | | | | |
| ***Recurrent Expenditure*** | | | | | |
| Wage | 7,196,838 | 7,196,838 | 3,284,374 | 46% | 1,735,082 |
| Non Wage | 1,690,847 | 1,690,847 | 830,578 | 49% | 420,446 |
| ***Development Expenditure*** | | | | | |
| Domestic Development | 521,644 | 521,644 | 0 | 0% | 0 |
| External Financing | 980,000 | 980,000 | 0 | 0% | 0 |
| **Total Expenditure** | **10,389,329** | **10,389,329** | **4,114,952** | **40%** | **2,155,528** |
| **C: Unspent Balances** | | | | | |
| ***Recurrent Balances*** | ***2,164,008*** | ***4377449.345*** | **213,064** | | |
| Wage | | 1,742,046 | 199,719 | -179,224,482% | |
| Non Wage | | 421,962 | 13,346 | -83,893,860% | |
| ***Development Balances*** | | | **260,822** | | |
| Domestic Development | | | 260,822 | -17,127,321% | |
| External Financing | | | 0 | 210,453,397,504,000,000% | |
| **Total Unspent** | | | **473,887** | **-409,070,346%** | |

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

## SECTION B : Summary by Department

The department budget was UGX.10,389,329,000 and realized is UGX. 4,588,838,000 represents 44% of the total annual budget. During the second quarter UGX.2,424,830,000 was received.
The performance of the releases were UGX.843,924,000 Sector Conditional grant non-wage against UGX.1,687,847,000 which is 50% ; UGX.3,484,093,000 sector
conditional grant wage against UGX.6,968,185,000 which is 25% and UGX.0 external Financing against UGX.980,000,000 which is 0%.
UGX.235,822,000 development was received against UGX.471,644,000 and 25,000,000 DDEG against UGX.50,000,000 which all is 50% .
The department planned to spend UGX.10,389,329,000 and spent UGX.4,118,600,000 representing 40% of the total budget and cumulatively is UGX.4,118,600,000. During the quarter, the department spent UGX.2,159,177,000 .
The unspent balance is UGX.470,238,000 of which UGX. 195,320,000 is wage; UGX. 14,096,000 is non-wage and UGX. 260,822,000 is domestic development Grant .

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

The wage balance was for staff whom we had not recruited for upgraded Health staff and transfer out / does who died and not yet replaced

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

Total OPD attendance-99260, Deliveries-3668, DPT3-3937 and Inpatients-9437. Under Lower Government Basic health facilities; OPD-71810, Deliveries-2407, DPT3-2750 and Inpatients-3873 admitted. Under the NGO basic facilities Outpatients that visited (OPD) that -17223, Deliveries-684 DPT3-1012 and Inpatients 2529 were admitted. Hospitals outputs were as follows; OPD-10227, Deliveries-577, DPT3-187, inpatients 3036. 1 Performance review meeting at District done. Training of CHEWS for 6 months completed. 1 Quarterly Support Supervision done. Training of HWs on HPV switch & HepB birth dose in 85HFs. 1 Data cleaning of HMIS reports done. One TB X-Ray screening done in hotspot areas. Data quality assessment not yet done.

## 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*** | 28,689,354 | 28,752,354 | 13,511,599 | 47% | 5,927,092 |
| District Unconditional Grant Wage | 123,301 | 123,301 | 61,650 | 50% | 30,825 |
| Locally Raised Revenues | 8,000 | 8,000 | 4,000 | 50% | 4,000 |
| Other Transfers from Central Government | 50,000 | 50,000 | 45,260 | 91% | 45,260 |
| Programme Conditional Grant - Non Wage Recurrent | 5,120,027 | 5,183,027 | 1,706,676 | 33% | 0 |
| Programme Conditional Grant - Wage Recurrent | 23,388,026 | 23,388,026 | 11,694,013 | 50% | 5,847,007 |
| ***Development Revenues*** | 1,571,804 | 3,021,095 | 785,902 | 50% | 785,902 |
| District Discretionary Equalisation Development Grant | 256,489 | 256,489 | 128,245 | 50% | 128,245 |
| Programme Conditional Grant - Development | 715,315 | 729,865 | 357,657 | 50% | 357,657 |
| Transitional Conditional Grant - Development | 600,000 | 2,034,741 | 300,000 | 50% | 300,000 |
| **Total Revenues Shares** | **30,261,158** | **31,773,449** | **14,297,501** | **47%** | **6,712,994** |
| **B: Breakdown of Sub-SubProgramme Expenditures** | | | | | |
| ***Recurrent Expenditure*** | | | | | |
| Wage | 23,511,327 | 23,511,327 | 11,002,645 | 47% | 6,099,142 |
| Non Wage | 5,178,027 | 5,241,027 | 1,681,459 | 32% | 136,667 |
| ***Development Expenditure*** | | | | | |
| Domestic Development | 1,571,804 | 3,021,095 | 20,436 | 1% | 20,436 |
| External Financing | 0 | 0 | 0 | 0% | 0 |
| **Total Expenditure** | **30,261,158** | **31,773,449** | **12,704,541** | **42%** | **6,256,245** |
| **C: Unspent Balances** | | | | | |
| ***Recurrent Balances*** | ***5,927,092*** | ***12227783.58975*** | **827,495** | | |
| Wage | | 5,877,832 | 753,018 | -321,504,444,82 2,686,300% | |
| Non Wage | | 49,260 | 74,477 | 26,930,483,871, 714,616% | |
| ***Development Balances*** | | | **765,466** | | |
| Domestic Development | | | 765,466 | -45,893,738% | |
| External Financing | | | 0 | 0% | |
| **Total Unspent** | | | **1,592,961** | **-1,263,741,075** | |

## SECTION B : Summary by Department

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

The total budget for the department is UGX.30,261,158,000 and released is UGX.14,297,501,000 which represented 47% of total annual budget. During the quarter the department realized UGX. 6,712,994,000. UGX.61,650,000 unconditional grant wage was received against UGX.123,301,000 which was 50%; UGX.1,706,676,000 was conditional grant non-wage against UGX.5,120,027,000 representing 33%; UGX. 11,694,013,000 conditional grant wage
against UGX.23,388,026,000 representing 50%. Development conditional UGX. 357,657,000 against UGX. 715,315,000 ; DDEG UGX. 128,245,000 against UGX. 256,489,000 and TDG UGX. 300,000,000 against UGX.600,000,000 which is 50% of development budget.
The expenditure was UGX.12,703,197,000 against UGX.30,261,158,000 which is 42% of the annual budget. During the quarter the department spent UGX. 6,254,901,000 . The unspent balance was UGX. 1,594,305,000 of which recurrent UGX.754,362,000 is wage ,UGX. 74,477,000 is non-wage recurrent and UGX. 765,466,000 Developemt.

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

Delay in recruitment of primary school teachers on the replacement basis. 8 staff under secondary,13 under primary and 5 staff under Tertiary were not paid due to missing in the IPPS Interface file.

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

1589 primary schools staff , 536 secondary teaching and non teaching staff and 68 Tertiary teaching and non teaching staff,9 staff under DEO's office paid salary for the second Quarter. 1 seed Secondary school in Bikurungu Town Council construction in progress. 60 Schools monitored ;236 schools were inspected of which 14 8are Government Primary schools, 88Private primary schools.
1 Education staff meeting,1 primary Headteachers meeting.
1 Performance Improvement training for primary school Head Teachers. 460 students were registered for UCE 2025 and 457 sat. 6,620 pupils were registered for PLE and 6,555 sat.

## SECTION B : Summary by Department

### *Department: Roads and Engineering*

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

N / A

| B: Breakdown of Sub-SubProgramme Expenditures | | | | | |
|---|---|---|---|---|---|
| ***Recurrent Expenditure*** | | | | | |
| Wage | 362,123 | 362,123 | 148,077 | 41% | 87,857 |
| Non Wage | 1,463,640 | 1,463,640 | 767,493 | 52% | 515,375 |
| ***Development Expenditure*** | | | | | |
| Domestic Development | 258,500 | 258,500 | 18,988 | 7% | 18,988 |
| External Financing | 0 | 0 | 0 | 0% | 0 |
| **Total Expenditure** | **2,084,263** | **2,084,263** | **934,558** | **45%** | **622,220** |

| C: Unspent Balances | | | | | |
|---|---|---|---|---|---|
| ***Recurrent Balances*** | ***668,678*** | ***1164781.61075*** | **154,501** | | |
| Wage | | 90,531 | 32,985 | 306,468,594,005,976,000% | |
| Non Wage | | 578,148 | 121,516 | -98,061,194% | |
| ***Development Balances*** | | | **110,263** | | |
| Domestic Development | | | 110,263 | -470,799,997,284,412,800% | |
| External Financing | | | 0 | 0% | |
| **Total Unspent** | | | **264,763** | **-92,657,830%** | |

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

The department received UGX. 1,199,321,000 against the total planned UGX.2,084,263,000 which is annual budget translating into 58% . During the quarter UGX.797,928,000 was received. UGX.181,062,000 unconditional grant wage against UGX.362,123,000 which is 50%; UGX.8,000,000 was received as local revenue against UGX.17,000,000 which is 47%. UGX.377,009000 was received as Other Government Transfers against UGX. 438,640,000 which is 86% ; UGX. 4,000,000 against UGX.8,000,000 as Unconditional Grant non wage . UGX. 500,000,000 as Conditional Grant - Non Wage against UGX.1,000,000,000. DDEG was UGX. 29,250,000 against UGX.58,500,000 and UGX.100,000,000 TDG.
The department spent UGX.934,558,000 out of the total planned annual expenditure of UGX.2,084,263,000 which is 45%. During the quarter, the department spent UGX. 622,220,000, cumulatively UGX. 934,558,000.
The unspent was UGX.264,763,000 of which UGX.32,985,000 is wage , UGX. 121,516,000 non-wage and UGX. 110,263,000 development .

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

The Less funds were released from Uganda Road fund . Frequent breakdown of the grader and having one grade to work on district roads.

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

## SECTION B : Summary by Department

3 Months salary paid to 18 staff under District, 1 staff paid salary under urban Council. District Headquarters Compound maintained.
46km of Roads maintained under Routine mechanised maintenance of Roads( 10.5Km Kyomera -Ihindiro- Nyabukumba;12.2 Kirimbe -Kagana-Nyakisoroza;8.8Km Omukiragiro-Nshungyezi-Kihengamo- Kikoni Farm;3.5Km Omukidiba-Nyarunyinya- Kamurindwa; 11Km Bwanga-Omukentomi-Kiganga-Omukashanda , 16.7km under Routine manual Road Maintenance(3Km Kebisoni -Mabanga- Kihanga-Ikuniro; 3KM Buyanja -Nyakagyeme; 3KM Rukungiri -Rubabo- Nyarushanje;3Km Kisszi -Nyarurambi-Kamaga; 3.2 Nyakishenyi- Marashaniro- Kyabamba;1.2Km St Francis -Ikuniro, 94,717,321 Ugx Transferred to 4 Town Councils, 132,462,478 Ugx Transferred to 9 Sub-counties.

## SECTION B : Summary by Department

### *Department: Water*

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

N / A

N / A

N / A

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

The department received UGX. 325,909,000 against the total planned UGX.651,145,000 budgeted for the Financial Year which is 50%. During the quarter UGX.279,486,000 was received . UGX. 25,500,000 was received against UGX. 51,000,000 as District Unconditional grant wage which is 50%; UGX. 50,846,000 was received against UGX.101,018,000 as conditional grant non-wage which is 50% . Conditional Grant Development UGX. 242,156,000 was received against UGX. 484,312,000 and UGX. 7,407,000 against UGX. 14,815,000 as Transitional Conditional Grant Development. The department spent UGX.318,366,000 out of the total planned expenditure of UGX.651,145,000 which represents 49%. During the quarter, the department spent UGX.285,941,000 and cumulatively the expenditure is UGX.318,366,000.
The unspent balance as at the end of the quarter under review was UGX.7,543,000 of which UGX.2,126,000 is wage,UGX.3,261,000 is non-wage recurrent and UGX. 2,156,000 is Development.

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

The unspent balances was for activities ongoing which shall be finalized during third quarter

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

## SECTION B : Summary by Department

Construction of one 3-stace Pit-Lined Latrine at Keihumure P/S completed
Extension of Piped water to Kikarara, Bwambara and Nyabubare Parish in partnership with Southwestern Umbrella of MWE ongoing. 12Km have been covered remaining with 18km
3 Months' salary paid to District Water Officer.
Held 1 district coordination meeting.
Held 1 extension workers review meeting.
Carried out Baseline survey for the new water projects extension in Bwambara
Held 1 advocacy meeting in Bwambara Subcounty.

## SECTION B : Summary by Department

### *Department: Natural Resources*

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

N / A

N / A

N / A

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

The Annual Approved Budget was UGX.561,640,000 and realized was UGX.278,378,000 which is 50% of the total planned Annual Budget. UGX. 217,112,000 was received against UGX.434,224,000 which is 50% as District unconditional Grant wage. UGX.0 against UGX.5,000,000 which is Non wage; UGX. 4,750,000 against UGX. 10,000,000 which is 48% as Local revenue; UGX. 46,516,000 Conditional grant non- wage against UGX.92,416,000 which is 50% and Wage was UGX. 217,112,000 against UGX.434,224,000 which 50%. OGT was UGX.10,000,000 which is 50% During the quarter, the department received UGX. 139,017,000.
The department spent UGX.257,850,000 out of UGX.561,640,000 annual budget which is 46%. During the quarter UGX.132,144,000 was spent. The unspent balance was UGX.20,529,000 of which all was recurrent. The recurrent balance includes UGX. 3,440,000 for wages under unconditional grant Wage and UGX. 17,088,000 for activities to be done in quarter Three.

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

Non wage was for activities rescheduled to be done in Third Quarter.

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

## SECTION B : Summary by Department

3 Months staff salary paid for 12 staff on payroll of which 10 are for district and 2 for Town councils. 10 environmental compliance monitoring activities were done for projects under education, health and water. 80 men and women tree farmers trained. 22 compliance monitoring inspections were done across the district. 55,000 tree seedlings were distributed across the district.60 ha of trees were planted across the district. Conducted 3 routine environmental monitoring activities in 9 sub counties and 4 town councils. 6 Land related conflicts resolved. 15 site inspections have been conducted for new buildings in Nyarushanje, BUhunga, Bwambara, Nyakagyeme, Kebisoni and Buyanja sub counties. 1 public awareness on physical planning meeting held in Nyarushanje sub county. 1 Physical Planning Committee meeting held in October 2025.

## SECTION B : Summary by Department

### *Department: Community Based Services*

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

N / A

N / A

N / A

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

The department received UGX.153,156,000 against the total planned UGX.325,122,000 which is annual budget translating into 47% . UGX.96,528,000 was received against UGX.193,056,000 which is Unconditional grant wage which is 50%; UGX.42,190,000 was received against UGX.84,380,000 Sector Conditional Grant non-wage which is 50%; Unconditional Grant non wage UGX. 2,500,000 was received against UGX.5,000,000 which is 50% and UGX. 4,000,000 was received as local revenue against UGX.5,000,000 which is 80%. During the quarter the department received UGX.83,797,000 and cumulatively is UGX.153,156,000.
The department spent UGX.140,856,000 against the planned UGX.325,122,000 representing 43%. The expenditure includes UGX. 87,528,000 which is wage and UGX.53,328,000 which is non-wage.
The unspent balance was UGX.12,300,000 of which UGX.9,000,000 was recurrent wage and UGX.3,300,000 non-wage recurrent.

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

The unpaid claims for activities done during the quarter under review.

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

## SECTION B : Summary by Department

3 Months salary paid to 14 under district and 4 staff under Town Council.
1 Departmental workplan Quarterly Progress reports
9 older person and 13 PWDs group submitted for funding
6 Service user committees formed, supervised, monitored and evaluated
51 CBOs registered/renewed
Support supervision done in 2 lower local governments, 5 CBOs and 1 NGOs
10 Groups identified and submitted for linkage to other government programmes under ICOLEW
1 Community learning centre operationalized in Nyakagyeme sub county
38learners asseses by UVTEB for comliance
1 Report submitted to the Ministry of Gender labour and social development.
3778 Older persons been supported under the SAGE PROGRAMMEE.
24 social welfare cases registered, handled, referred and followed up
2 support supervision done on OVC service providers
1 conduct family tracing and 17 social inquiries
22 UWEP groups and 4 YLP groups submited

## SECTION B : Summary by Department

### *Department: Planning*

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

N / A

N / A

N / A

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

The Department received UGX. 153,565,000 out of the total planned Annual budget of UGX.307,129,000 representing 50%. UGX. 23,713,000 was received against UGX.47,426,000 District Unconditional Grant non-wage which is 50%; UGX. 39,925,000 was received against UGX.79,851,000 unconditional grant wage which is 50% and UGX.5,000,000 Local revenue against UGX.10,000,000 which is 50%. During the quarter the Department received UGX. 124,245,000 and Cumulatively received UGX. 153,565,000. The development grant received was UGX. 84,926,000 against UGX. 169,852,000 which is 50%.
The Department spent UGX. 135,138,000 out UGX.307,129,000 representing 44% of planned annual expenditure of which UGX.31,231,000 is wage ; UGX. 28,110,000 which is non-wage and UGX 75,797,000 development.
The unspent balance was UGX.18,426,000 . The Balances include UGX.8,695,000 for District Unconditional grant wage ; UGX.602,000 non-wage and UGX. 9,129,000 is development .

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

The activities that were rescheduled to Third quarter

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

## SECTION B : Summary by Department

3 months salaries were paid for 2 staff. Planning office activities coordinated. 3 Technical Planning Committee (TPC) meetings were coordinated and held at the District Headquarters.
Quarter 1 report for 2025/2026 was produced and submitted to Ministry of Finance Planning and Economic Development (MoFPED), Ministry of Local Government and Office of Prime Minister.
Mock assessment done ,Final Assessment for 13 LLGs done.
Conducted Performance assessment of 13 LLGs in preparation for external assessment for Office of Prime Minister( OPM ) and report submitted.
Coordinated weekly senior management meetings with office of the Chief Administrative Officer( CAO).

## SECTION B : Summary by Department

### *Department: Internal Audit*

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

N / A

N / A

N / A

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

The annual budget was UGX.70,491,000 and realised was UGX. 33,245,000 which was 47% of the Annual budget. During the quarter, the department realized UGX. 17,623,000 . UGX.14,000,000 was received against UGX.28,000,000 unconditional grant non-wage which is 50% ;UGX. 17,245,000 was received against UGX.34,491,000 unconditional grant wage which is 50% ; Local revenue was UGX.2,000,000 against UGX.8,000,000.
The department spent UGX.31,343,000 representing 44% of the annual planned expenditure of UGX.70,491,000. The breakdown for expenditure was as
follows; UGX.16,473,000 against UGX.34,491,000 which is 48% and UGX. 14,870,000 against UGX.36,000,000 which is 41%.
The unspent balance was UGX. 1,903,000 which all was recurrent. The recurrent balances include UGX. 773,000 for wage and UGX. 1,130,000 non wage

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

wages for staff not recruited. Activities not paid for

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

## SECTION B : Summary by Department

9 sub counties were audited, 20 secondary schools and mentored their school bursars about financial management. 145 primary schools were audited and primary headteachers trained and mentored about record keeping and accountability.9 departments at district headquarters have been audited and 2 tertiary institutions. 2 Hospitals, 3 health centers iv,17 health center's 111 and 50 health center 11. Quarter 1 audit report 2025/2026 was submitted on 31/10/ 2025. 3 Month salary paid to 2 staff for district Headquarters and 1 staff for town council.

## SECTION B : Summary by Department

### *Department: Trade, Industry and Local Development*

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

N / A

N / A

N / A

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

The annual budget was UGX.120,888,000 and realized was UGX.60,444,000 which was 50% of the Annual budget. The cumulative receipt is UGX.60,444,000 against UGX.120,888,000 which is 50% . Released for the Quarter is UGX.30,222,000.
The breakdown is as follows wage is UGX.23,193,000 against UGX.46,386,000 which is 50%; UGX.37,251,000 against UGX 74,502,000 which is Sector Conditional Grant non wage which translated into 50%.
During the quarter, the department realized UGX.30,222,000.
The department spent UGX. 58,237,000 representing 48% of the annual planned expenditure of UGX.120,888,000. During the quarter, the department spent UGX.32,174,000 and cumulatively UGX.58,237,000 .
The unspent balance was UGX.2,207,000 which recurrent balances include UGX.0 for non-wage ; UGX. 2,207,000 for Unconditional Grant wage .

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

Staff not yet promoted after the promotion of senior Commercial Officer to Principal.

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

## SECTION B : Summary by Department

3 Months salary paid to 4 staff, selected tourism sites monitoredaccross thedistrict, consultative visits carried out with Uganda Cooperative Alliance, ministry of Trade, Uganda Tourism Board and Uganda Investment Authority, ten AGMs attended and guided, selected trade premises monitored and supervised, 20 PDM SACCs monitored, ten emyooga saccos moniotored, two trade sensitization meetings organised to the traders and PDM Bneficiaries supervised across the District among others