

VOTE: 898 Mubende District

Quarter 1

Terms and Conditions

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 898 Mubende 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.

**Peter N. Ruhweeza - Chief Administrative Officer- Mubende DLG
(Accounting Officer)**

Signed on Date: 01-12-2025

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

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Section A: Vote Summary

A1: Overall Revenue Performance (Ushs ‘000s)

Revenue Source	Approved Budget 2025/26	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	1,599,489	1,599,489	300,551	19%
Discretionary Government Transfers	6,058,653	6,058,653	1,216,234	20%
Conditional Government Transfers	30,296,542	30,296,542	7,639,374	25%
Other Government Transfers	844,590	1,057,202	34,997	4%
External Financing	451,411	993,486	286,791	64%
Total Revenues shares	39,250,685	40,005,372	9,477,947	24%

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

Programme	Approved Budget 2025/26	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	3,317,632	3,317,632	637,824	19%
Tourism Development	150,804	150,804	574	0%
Natural Resources, Environment, Climate Change, Land And Water Management	161,826	161,826	22,755	14%
Private Sector Development	139,168	139,168	24,619	18%
Integrated Transport Infrastructure And Services	1,594,771	1,694,771	64,616	4%
Sustainable Urbanisation And Housing	54,000	54,000	0	0%
Human Capital Development	24,817,750	25,472,436	4,981,400	20%
Public Sector Transformation	6,467,896	4,464,150	674,066	10%
Governance And Security	1,032,273	3,036,018	509,584	49%
Regional Balanced Development	221,887	221,887	34,099	15%
Development Plan Implementation	1,292,679	1,292,679	213,891	17%
Grand Total	39,250,685	40,005,372	7,163,428	18%
Wage	21,763,089	21,763,089	4,798,566	22%
Non-Wage Recurrent	12,977,680	13,190,291	2,225,085	17%
Domestic Devt	4,058,505	4,058,505	139,777	3%
External Financing	451,411	993,486	0	0%

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

By the end of the Financial Year 2025/2026 Mubende District Local Government planned to receive and spend a total Revised budget of 39.892bn, of which Locally Raised Revenue worth Ugx. 1.599bn, Discretionary Government Transfers worth Ugx 6.058bn, Conditional Government Transfers Worth Ugx. 30.296bn, Other Government Transfers worth Ugx. 844m and External Financing worth Ugx. 993m.

By the end of first quarter, Mubende DLG Cumulatively received, 9,477bn,(24%) of which Locally Raised Revenue received worth Ugx. 300m(19%), Discretionary Government Transfers worth Ugx 1.216bn(20%), Conditional Government Transfers Worth Ugx. 7.639bn(25%), Other Government Transfers worth Ugx. 34m(24%) and External Financing worth Ugx. 286m(64%) of the approved budget. The overall under performance was results low realization of other government transfers and locally Raised revenue.

All funds were warranted and spent to different programs as follows; Agro-Industrialization Ugx.637m(19%), Tourism Development Ugx.574(0%), Natural Resources, Environment, Climate Change, Land And Water ManagementUgx. 22m(14%), Private Sector DevelopmentUgx. 24m(18%), Integrated Transport Infrastructure And Services Ugx.64m(4%), Sustainable Urbanisation And Housing 0%, Human Capital Development4.981bn(20%), Public Sector Transformation Ugx.674m(10%), Governance And Security Ugx.509 Ugx. 49%), Regional Balanced Development Ugx.34m(15%) and Development Plan Implementation Ugx. 213m (17%).

The District Spent a total budget of 7.163(18%) of which wage spent was Ugx. 4.798bn (22%), Non-wage Ugx. 2.225bn(17%) and Domestic Development Ugx.139m(3%) of the approved budget.

VOTE: 898 Mubende District**Quarter 1****A3: Cumulative Revenue Performance by Source ('000s)**

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	1,599,489	1,599,489	300,551	19%
Advertisements/Bill Boards	1,900	1,900	200	11%
Agency Fees	20,944	20,944	0	0%
Animal and Crop Husbandry related Levies	245,970	245,970	87,220	35%
Business licenses	283,637	283,637	28,140	10%
Court Filing Fees	221	221	0	0%
Educational/Instruction related levies	62,675	62,675	12,658	20%
Inspection Fees	38,514	38,514	5,747	15%
Land Fees	276,187	276,187	28,473	10%
Liquor licenses	150	150	0	0%
Local Hotel Tax	10,360	10,360	530	5%
Local Services Tax-Payable By Individuals	119,045	119,045	45,134	38%
Market /Gate Charges	79,704	79,704	21,470	27%
Miscellaneous receipts/income	236,908	236,908	5,863	2%
Other Court Fees	210	210	0	0%
Other fees e.g. street parking fees	42,490	42,490	9,312	22%
Other licenses	8,092	8,092	183	2%
Property related Duties/Fees	46,500	46,500	21,819	47%
Refuse collection charges/Public convenience	10,000	10,000	0	0%
Registration fees for Documents and Businesses	20,294	20,294	5,400	27%
Rent & Rates - Non-Produced Assets – from Gov't units	38,700	38,700	28,404	73%
Rent & rates – produced assets-From Private Entities	56,989	56,989	0	0%
Discretionary Government Transfers	6,058,653	6,058,653	1,216,234	20%
District Discretionary Equalisation Development Grant	1,136,972	1,136,972	0	0%
District Unconditional Grant Non-Wage	1,144,585	1,144,585	286,146	25%
District Unconditional Grant Wage	3,589,893	3,589,893	897,473	25%
Urban Discretionary Equalisation Development Grant	56,746	56,746	0	0%
Urban Unconditional Non-Wage	130,458	130,458	32,615	25%
Conditional Government Transfers	30,296,542	30,296,542	7,639,374	25%
Programme Conditional Grant - Non Wage Recurrent	9,480,239	9,480,239	2,782,901	29%

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<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Programme Conditional Grant - Development	2,428,291	2,428,291	313,174	13%
Programme Conditional Grant - Wage Recurrent	18,173,197	18,173,197	4,543,299	25%
Transitional Conditional Grant - Development	214,815	214,815	0	0%
Other Government Transfers	844,590	1,057,202	34,997	4%
Agri-LED	166,683	166,683	0	0%
GROW Project	18,781	18,781	0	0%
Micro Projects under Luwero Rwenzori Development Programme	42,750	155,361	0	0%
Physical Planning	20,000	20,000	0	0%
Support to PLE (UNEB)	50,000	50,000	0	0%
Uganda Climate Smart Agricultural Transformation Project	225,765	225,765	0	0%
Uganda Road Fund (URF)	306,530	406,530	34,997	11%
Uganda Women Entrepreneurship Program(UWEP)	14,082	14,082	0	0%
External Financing	451,411	993,486	286,791	64%
Baylor International (Uganda)	11,714	11,714	0	0%
Global Alliance for Vaccines and Immunization (GAVI)	159,697	701,772	159,697	100%
United Nations Children Fund (UNICEF)	280,000	280,000	127,094	45%
World Health Organisation (WHO)	0	0	0	
Total Revenues Shares	39,250,685	40,005,372	9,477,947	24%

VOTE: 898 Mubende District**Quarter 1****Cumulative Performance for Locally Raised Revenues**

By the end of the Financial Year 2025/2026 Mubende District Local Government planned to receive and spend a total Revised budget of Locally Raised Revenue worth Ugx. 1.599bn from various local sources.

By the end of First Quarter FY 2025/2026 Mubende DLG received Locally Raised Revenue worth Ugx. 300m(19%) of the approved budget. The under performance was due to not realizing revenues from Agency Fees, Court Filing Fees, Liquor licenses, Other Court Fees, Refuse collection charges/Public convenience and Rent & rates – produced assets-From Private Entities

Cumulative Performance for Central Government Transfers

By the end of the Financial Year 2025/2026 Mubende District Local Government planned to receive and spend a total Revised budget of 39.892bn, of which Locally Raised Revenue worth Ugx. 1.599bn, Discretionary Government Transfers worth Ugx 6.058bn, Conditional Government Transfers Worth Ugx. 30.296bn, Other Government Transfers worth Ugx. 844m and External Financing worth Ugx. 993m.

By the end of first quarter, Mubende DLG Cumulatively received, 9,477bn,(24%) of which Locally Raised Revenue received worth Ugx. 300m(19%), Discretionary Government Transfers worth Ugx 1.216bn(20%), Conditional Government Transfers Worth Ugx. 7.639bn(25%), Other Government Transfers worth Ugx. 34m(24%) and External Financing worth Ugx. 286m(64%) of the approved budget. The overall under performance was results low realization of other government transfers and locally Raised revenue.

All funds were warranted and spent to different programs as follows; Agro-Industrialization Ugx.637m(19%), Tourism Development Ugx.574(0%), Natural Resources, Environment, Climate Change, Land And Water ManagementUgx. 22m(14%), Private Sector DevelopmentUgx. 24m(18%), Integrated Transport Infrastructure And Services Ugx.64m(4%), Sustainable Urbanisation And Housing 0%, Human Capital Development4.981bn(20%), Public Sector Transformation Ugx.674m(10%), Governance And Security Ugx.509 Ugx. 49%), Regional Balanced Development Ugx.34m(15%) and Development Plan Implementation Ugx. 213m (17%).

The District Spent a total budget of 7.163(18%) of which wage spent was Ugx. 4.798bn (22%), Non-wage Ugx. 2.225bn(17%) and Domestic Development Ugx.139m(3%) of the approved budget.

Cumulative Performance for Other Government Transfers

By the end of the Financial Year 2025/2026 Mubende District Local Government planned to receive and spend a total Revised budget of Other Government Transfers worth Ugx. 944m, of which Agri-LED Ugx. 166m, GROW Project Ugx.18m, Micro Projects under Luwero Rwenzori Development Programme Ugx.42m, Physical Planning Ugx. 20m, Support to PLE (UNEB) Ugx. 50m, Uganda Climate Smart Agricultural Transformation Project Ugx. 225m, Uganda Road Fund (URF) Ugx.406m and Uganda Women Entrepreneurship Program(UWEP) Ugx.14m.

By the end of First Quarter FY 2025/2026 Mubende DLG received Other Government Transfers worth Ugx. 34m(4%), from Uganda Road Fund only. The underperformance was due non remittance of other funds to the District..

Cumulative Performance for External Financing

By the end of the Financial Year 2025/2026 Mubende District Local Government planned to receive and spend a total Revised budget of External Financing worth Ugx. 993m, of which Baylor International (Uganda) Ugx. 11m, Global Alliance for Vaccines and Immunization (GAVI) Ugx. 701m, United Nations Children Fund (UNICEF) Ugx. 280m.

By the end of First Quarter FY 2025/2026 Mubende DLG received External Financing worth Ugx. 286m(64%), of which Baylor International (Uganda) 0%, Global Alliance for Vaccines and Immunization (GAVI) Ugx. 159m(100%), United Nations Children Fund (UNICEF) Ugx. 127m(45%) of the approved budget. The overperformance was due to the supplementary funding from GAVI for Yellow Fever immunization.

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A4: Expenditure Performance by Department and Vote Function (‘000s)

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Administration					
10 Administration and Management	6,623,146	6,623,146	1,032,888	16%	1,032,888
Sub-Total	6,623,146	6,623,146	1,032,888	16%	1,032,888
Department: Finance					
10 Financial Management and Accountability (LG)	454,607	454,607	82,852	18%	82,852
Sub-Total	454,607	454,607	82,852	18%	82,852
Department: Statutory bodies					
10 Legislation and Oversight	897,542	897,542	153,097	17%	153,097
Sub-Total	897,542	897,542	153,097	17%	153,097
Department: Production and Marketing					
10 Agricultural Extension	1,040,874	1,040,874	179,731	17%	179,731
20 Agricultural Production	2,097,914	2,097,914	410,243	20%	410,243
30 Agricultural Value Chain Services	178,845	178,845	47,850	27%	47,850
Sub-Total	3,317,632	3,317,632	637,824	19%	637,824
Department: Health					
10 Primary HealthCare	6,179,188	6,179,188	1,331,142	22%	1,331,142
30 Health Management and Supervision	787,516	1,329,591	102,267	13%	102,267
Sub-Total	6,966,704	7,508,779	1,433,409	21%	1,433,409
Department: Education					
10 Pre-Primary and Primary Education	8,490,260	8,490,260	1,808,116	21%	1,808,116
20 Secondary Education	7,003,494	7,003,494	1,591,770	23%	1,591,770
40 Education&Sports Management and Inspection	891,667	891,667	40,670	5%	40,670
Sub-Total	16,385,421	16,385,421	3,440,555	21%	3,440,555
Department: Roads and Engineering					
10 Community Access Roads	1,594,771	1,694,771	64,616	4%	64,616
20 Engineering Services	140,009	140,009	0	0%	0
Sub-Total	1,734,779	1,834,779	64,616	4%	64,616
Department: Water					
10 Rural Water Supply and Sanitation	1,071,456	1,071,456	48,992	5%	48,992
Sub-Total	1,071,456	1,071,456	48,992	5%	48,992

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	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Natural Resources					
10 Natural Resources Management	706,846	706,846	128,259	18%	128,259
Sub-Total	706,846	706,846	128,259	18%	128,259
Department: Community Based Services					
10 Community Mobilisation	134,007	134,007	32,058	24%	32,058
20 Empowerment and Mindset Change	259,157	371,768	25,216	10%	25,216
Sub-Total	393,164	505,775	57,274	15%	57,274
Department: Planning					
10 Planning and Statistics	435,963	435,963	36,581	8%	36,581
Sub-Total	435,963	435,963	36,581	8%	36,581
Department: Internal Audit					
10 Compliance	113,312	113,312	21,888	19%	21,888
Sub-Total	113,312	113,312	21,888	19%	21,888
Department: Trade, Industry and Local Development					
10 Commercial Services	150,113	150,113	25,193	17%	25,193
Sub-Total	150,113	150,113	25,193	17%	25,193
Grand Total	39,250,685	40,005,372	7,163,428	18%	7,163,428

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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	6,049,478	6,049,478	1,426,013	24%	1,426,013
District Unconditional Grant Non-Wage	112,443	112,443	28,111	25%	28,111
District Unconditional Grant Wage	908,226	908,226	227,057	25%	227,057
Locally Raised Revenues	145,204	145,204	16,066	11%	16,066
Multi-Sectoral Transfers to LLGs_NonWage	1,462,435	1,462,435	299,488	20%	299,488
Programme Conditional Grant - Non Wage Recurrent	3,421,169	3,421,169	855,292	25%	855,292
Development Revenues	573,668	573,668	14,000	2%	14,000
District Discretionary Equalisation Development Grant	32,358	32,358	0	0%	0
Multi-Sectoral Transfers to LLGs_Gou	541,310	541,310	14,000	3%	14,000
Total Revenues Shares	6,623,146	6,623,146	1,440,013	22%	1,440,013
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	908,226	908,226	213,651	24%	213,651
Non Wage	5,141,251	5,141,251	805,237	16%	805,237
Development Expenditure					
Domestic Development	573,668	573,668	14,000	2%	14,000
External Financing	0	0	0	0%	0
Total Expenditure	6,623,146	6,623,146	1,032,888	16%	1,032,888
C: Unspent Balances					
Recurrent Balances	1,426,013	2526826.40025	407,125		
Wage		227,057	13,406	-21,365,051%	
Non Wage		1,198,957	393,719	-207,412,980%	
Development Balances			0		
Domestic Development			0	-15,727,699%	
External Financing			0	0%	
Total Unspent			407,125	-101,848,783%	

Summary of Department Revenues and Expenditure by Source

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SECTION B : Summary by Department

By the end of the Financial Year 2025/2026 Administration department Planned to receive and spent a total revised annual of worth Ugx. 6.623bn. out of which the total planned recurrent expenditure worth Ugx. 6.049bn and Development worth Ugx. 573m
By the end of first quarter Financial Year 2025/2026 Administration received funds worth Ugx. 1,404,013,000(22%). out of which the recurrent revenues worth Ugx. 1,426,013,000(24%) and Development received worth Ugx. 14,000,000(2%). The Underperformance was as result of a department not receiving development funds at the District level.

The department spent Ugx. 1.032bn(16%), of which wage Ugx. 213m(24%), non wage Ugx. 805m(16%) and development Ugx. 14m(2%) of the approved Budget.

Reasons for unspent balances on the bank account

The wage balance on account worth Ugx. 13.406m was for payment of newly recruited critical positions like Parish Chiefs.

The non wage Balance on account worth Ugx. 393.719m was for payment of pensioners

Highlights of physical performance by end of the quarter

Supervision, monitoring and coordination of activities of the Departments, Mentoring and induction of staff, District Technical Planning Committee and senior Management meetings attended, Launching and commissioning of all government projects Disciplinary action of errant officers, Administrator general issues handled, up date of the District website, Twitter handle, Face Book page and official watsup group up dated ,Radio programs coordinated,, support to internal communication via phone calls, text messages, social media platforms ie Wats up and face book ,Participate and document district activities ,Coordinate, attend and participate in district meetings ,Responding to public inquires ,Advertising and public relations ,Supported the media in covering district events .Design and election of the district sign posts , Receiving and opening mail, dispatching of outing mails from CAOs office, Retrieving and replacing files., Keeping a record of file movement., Planting mails.

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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	454,607	454,607	100,217	22%	100,217
District Unconditional Grant Non-Wage	113,745	113,745	28,436	25%	28,436
District Unconditional Grant Wage	248,740	248,740	62,185	25%	62,185
Locally Raised Revenues	92,121	92,121	9,596	10%	9,596
Development Revenues	0	0	0	0%	0
Total Revenues Shares	454,607	454,607	100,217	22%	100,217
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	248,740	248,740	49,653	20%	49,653
Non Wage	205,867	205,867	33,199	16%	33,199
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	454,607	454,607	82,852	18%	82,852
C: Unspent Balances					
Recurrent Balances	100,217	196504.07025	17,365		
Wage		62,185	12,532	-4,965,339%	
Non Wage		38,032	4,833	-8,428,535%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			17,365	-8,185,022%	

Summary of Department Revenues and Expenditure by Source

By the end of the Financial Year 2025/2026 Finance department planned to receive and spend worth Ugx.454.607m all for recurrent expenditures. of which wage ugx. 248m and Non wage Ugx. 205.867m.

By the end of first Quarter the department received Ugx.100m(22%) all for recurrent expenses. The under performance was as a result of a department receiving less Locally Raised Revenue.

The department spent on wage Ugx.49m(20%), Non wage Ugx. 33m(16%) of the approved budget.

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SECTION B : Summary by Department

Reasons for unspent balances on the bank account

The wage balance on account worth Ugx.12.532m was for payment of newly recruited Sub Accountants.

The Non wage account worth Ugx. 4.833m will be spent next quarter

Highlights of physical performance by end of the quarter

Staff salaries paid, final accounts prepared, Local revenue mobilization done.

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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	837,291	837,291	199,299	24%	199,299
District Unconditional Grant Non-Wage	449,179	449,180	112,295	25%	112,295
District Unconditional Grant Wage	264,016	264,016	66,004	25%	66,004
Locally Raised Revenues	124,095	124,095	21,000	17%	21,000
Development Revenues	60,252	60,252	0	0%	0
District Discretionary Equalisation Development Grant	45,252	45,252	0	0%	0
Locally Raised Revenues	15,000	15,000	0	0%	0
Total Revenues Shares	897,542	897,542	199,299	22%	199,299
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	264,016	264,016	46,437	18%	46,437
Non Wage	573,275	573,275	106,661	19%	106,661
Development Expenditure					
Domestic Development	60,252	60,252	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	897,542	897,542	153,097	17%	153,097
C: Unspent Balances					
Recurrent Balances	199,299	362419.9785	46,202		
Wage		66,004	19,567	-4,643,675%	
Non Wage		133,295	26,634	-24,864,628%	
Development Balances			0		
Domestic Development			0	-1,506,291%	
External Financing			0	0%	
Total Unspent			46,202	-15,110,431%	

Summary of Department Revenues and Expenditure by Source

By the end of the FY 2025-2026 Mubende DLG Statutory Bodies planned to receive and spent a total budget worth Ugx. 897m, out of which wage was worth Ugx.264m, non wage worth Ugx.573m and Development worth Ugx. 60m.

By the end of first quarter FY 2025/2026 Statutory Bodies received funds worth Ugx. 199m(22%), of which wage worth 66m(25%), Non Wage worth 112m(25) and Local Revenue worth Ugx. 21m(17%).

The department spent funds worth Ugx. 153m, of which wage spent worth 46m(18%) and Non Wage spent worth Ugx. 106m(19%).

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SECTION B : Summary by Department

Reasons for unspent balances on the bank account

wage balance on account worth UGX. 19.567m was political Leaders not paid as they had not migrated from IPPS to HMC, Non Wage balance on account worth 26.634m was for Chairperson LCI and LC II to be paid before end of fourth quarter

Highlights of physical performance by end of the quarter

1 Council meeting held, 1 Standing committee meeting held, 2 DPAC meetings conducted, 1 PAC report produced, 3 Contracts committee meetings held, 1 CC report produced and submitted to relevant offices, 2 DLB meetings held and 1 report produced, Ex-gratis for political leaders at the District and Sub County paid for three months, fuel for DEC members procured for three months and allowances for District Chairperson, Speaker, Junior staff paid.

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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	2,522,852	2,522,852	722,380	29%	722,380
District Unconditional Grant Wage	418,302	418,302	104,575	25%	104,575
Locally Raised Revenues	5,000	5,000	5,000	100%	5,000
Other Transfers from Central Government	225,765	225,765	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	577,433	577,433	288,717	50%	288,717
Programme Conditional Grant - Wage Recurrent	1,296,352	1,296,352	324,088	25%	324,088
Development Revenues	794,780	794,780	313,174	39%	313,174
District Discretionary Equalisation Development Grant	1,750	1,750	0	0%	0
Locally Raised Revenues	0	0	0	0%	0
Other Transfers from Central Government	166,683	166,683	0	0%	0
Programme Conditional Grant - Development	626,347	626,347	313,174	50%	313,174
Total Revenues Shares	3,317,632	3,317,632	1,035,554	31%	1,035,554
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	1,714,654	1,714,654	357,106	21%	357,106
Non Wage	808,198	808,198	154,941	19%	154,941
Development Expenditure					
Domestic Development	794,780	794,780	125,777	16%	125,777
External Financing	0	0	0	0%	0
Total Expenditure	3,317,632	3,317,632	637,824	19%	637,824
C: Unspent Balances					
Recurrent Balances	722,380	1142759.93575	210,333		
Wage		428,664	71,557	-35,710,642%	
Non Wage		293,717	138,776	-35,405,277%	
Development Balances			187,397		
Domestic Development			187,397	278,719,349,874,521,470%	
External Financing			0	0%	
Total Unspent			397,730	-62,746,838%	

VOTE: 898 Mubende District

Quarter 1

SECTION B : Summary by Department

Summary of Department Revenues and Expenditure by Source

By the end of the financial year 2025/26 Mubende DLG Production department planned to receive and spend funds worth 3.317Bn out of which wage was worth 1.714Bn, non wage worth 808M and development 794M.
By the end of first quarter production department received 1.035Bn (31%) out of which 722M (29%) for recurrent expenses and 313M (39%) for developmental expenses. The over performance was as a result of seasonal release of funds as opposed to quarterly release.
The department spent worth 637M of which wage spent was worth 357M (21%), Non wage 154M (19%), development 125M (16%)

Reasons for unspent balances on the bank account

The balance on account is 397.730M. Wage balance worth 71. 557M was for payment of staffs who were not on HCM and recruitment of new staff. Non wage 138.776M was for AEG second quarter, Development 187.397M was for completion of Kisenyi livestock market and micro scale irrigation sites.

Highlights of physical performance by end of the quarter

03 Months salaries paid, Housing allowances for parish chiefs paid. Procurement plans generated and submitted. Agricultural extension grant transferred to extension workers. 8 sites of micro scale irrigations installed in Kiyuni, Kigando, Kayebe, Lubimbiri and Kasambya Sub counties

VOTE: 898 Mubende District

Quarter 1

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	6,259,905	6,259,905	1,564,976	25%	1,564,976
District Unconditional Grant Wage	411,935	411,935	102,984	25%	102,984
Programme Conditional Grant - Non Wage Recurrent	1,083,932	1,083,932	270,983	25%	270,983
Programme Conditional Grant - Wage Recurrent	4,764,038	4,764,038	1,191,009	25%	1,191,009
Development Revenues	706,799	1,248,874	279,697	40%	279,697
District Discretionary Equalisation Development Grant	133,500	133,500	0	0%	0
External Financing	291,411	833,486	279,697	96%	279,697
Programme Conditional Grant - Development	281,888	281,888	0	0%	0
Total Revenues Shares	6,966,704	7,508,779	1,844,673	26%	1,844,673
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	5,175,973	5,175,973	1,165,092	23%	1,165,092
Non Wage	1,083,932	1,083,932	268,317	25%	268,317
Development Expenditure					
Domestic Development	415,388	415,388	0	0%	0
External Financing	291,411	833,486	0	0%	0
Total Expenditure	6,966,704	7,508,779	1,433,409	21%	1,433,409
C: Unspent Balances					
Recurrent Balances	1,564,976	2994400.6035	131,567		
Wage		1,293,993	128,901	264,042,301,237,079,360%	
Non Wage		270,983	2,666	-53,260,522%	
Development Balances			279,697		
Domestic Development			0	-10,384,691%	
External Financing			279,697	-7,005,577%	
Total Unspent			411,264	-141,496,240%	

Summary of Department Revenues and Expenditure by Source