

VOTE: 926 Sembabule 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 926 Sembabule 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.

(Accounting Officer)

Signed on Date: 10-12-2025

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

VOTE: 926 Sembabule District

Quarter 1

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	1,450,000	1,450,000	85,000	6%
Discretionary Government Transfers	5,306,729	5,306,729	1,116,014	21%
Conditional Government Transfers	36,959,914	36,959,914	9,147,978	25%
Other Government Transfers	1,940,454	1,940,454	95,589	5%
External Financing	1,265,979	1,265,979	0	0%
Total Revenues shares	46,923,075	46,923,075	10,444,581	22%

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

Programme	Approved Budget 2025/26	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	3,959,746	3,959,746	671,059	17%
Tourism Development	1,708,991	1,708,991	325,685	19%
Natural Resources, Environment, Climate Change, Land And Water Management	496,755	496,755	132,057	27%
Private Sector Development	10,795	10,795	2,699	25%
Integrated Transport Infrastructure And Services	318,436	0	0	0%
Sustainable Urbanisation And Housing	10,000	10,000	0	0%
Human Capital Development	32,204,414	32,204,414	6,600,888	20%
Public Sector Transformation	5,753,346	5,160,031	550,067	10%
Governance And Security	1,392,614	2,304,364	559,093	40%
Regional Balanced Development	153,519	153,519	26,425	17%
Development Plan Implementation	890,002	890,002	87,833	10%
Administration Of Justice	24,459	24,459	5,011	20%
Grand Total	46,923,075	46,923,075	8,960,818	19%
Wage	27,100,146	27,100,146	6,163,236	23%
Non-Wage Recurrent	13,259,050	13,259,050	2,748,354	21%
Domestic Devt	5,297,901	5,297,901	49,229	1%
External Financing	1,265,979	1,265,979	0	0%

VOTE: 926 Sembabule District

Quarter 1

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

Overall the District had planned to receive ugx 46,923,075,000 in the whole financial year 2025/2026 but managed to cumulatively receive Ugx 10,359,581,000 accounting for 22% against the planned 25%.

The underperformance is attributed to poor performance of other sources of revenue for example out of the expected collections from local revenue of Ugx 1,450,000,000 , only 85,000,000 was realized reflecting 6%, Other government transfers also accounted for 5% and finally the District didn't realize any release from Donors. However its important to note that central government transfers performed at 24%

The funds realised were Disbursed to the Departments in line with Budgetary and accountability requirements.

The overall cumulative expenditure was Ugx 8,960,818,000 accounting for 19% of the entire Budget of the District. The underperformance was attributed to procurement process for production based activities , unspent wage due to staff that had not accessed the payroll , and sometime activities that were pushed to the second quarter.

VOTE: 926 Sembabule 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	1,450,000	1,450,000	85,000	6%
Advertisements/Bill Boards	3,250	3,250	0	0%
Animal and Crop Husbandry related Levies	304,650	304,650	50,000	16%
Business licenses	50,911	50,911	0	0%
Inspection Fees	4,030	4,030	0	0%
Land Fees	58,461	58,461	35,000	60%
Local Hotel Tax	9,500	9,500	0	0%
Local Services Tax-Payable By Individuals	131,300	131,300	0	0%
Market /Gate Charges	32,322	32,322	0	0%
Miscellaneous receipts/income	54,813	54,813	0	0%
Other Licence fees	719,750	719,750	0	0%
Other licenses	15,600	15,600	0	0%
Property related Duties/Fees	42,524	42,524	0	0%
Registration fees for Documents and Businesses	3,650	3,650	0	0%
Sale of Other produced assets-From Government Units	10,000	10,000	0	0%
Vehicle Parking Fees	9,240	9,240	0	0%
Discretionary Government Transfers	5,306,729	5,306,729	1,116,014	21%
District Discretionary Equalisation Development Grant	812,203	812,203	0	0%
District Unconditional Grant Non-Wage	1,045,665	1,045,665	261,416	25%
District Unconditional Grant Wage	3,336,513	3,336,513	834,128	25%
Urban Discretionary Equalisation Development Grant	30,469	30,469	0	0%
Urban Unconditional Non-Wage	81,878	81,878	20,470	25%
Conditional Government Transfers	36,959,914	36,959,914	9,147,978	25%
Programme Conditional Grant - Non Wage Recurrent	9,941,053	9,941,053	3,010,947	30%
Programme Conditional Grant - Development	2,440,413	2,440,413	196,123	8%
Programme Conditional Grant - Wage Recurrent	23,763,633	23,763,633	5,940,908	25%
Transitional Conditional Grant - Development	814,815	814,815	0	0%
Other Government Transfers	1,940,454	1,940,454	95,589	5%
COVID-19 Vaccination Campaign	146,557	146,557	0	0%
GROW Project	15,000	15,000	0	0%

VOTE: 926 Sembabule District

Quarter 1

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Infectious Diseases Institute (IDI)	160,000	160,000	30,223	19%
Micro Projects under Luwero Rwenzori Development Programme	500,000	500,000	0	0%
National Oil Seeds Project	80,000	80,000	0	0%
Support to PLE (UNEB)	40,000	40,000	0	0%
Uganda Climate Smart Agricultural Transformation Project	295,647	295,647	0	0%
Uganda Road Fund (URF)	690,881	690,881	65,366	9%
Uganda Women Entrepreneurship Program(UWEP)	12,369	12,369	0	0%
External Financing	1,265,979	1,265,979	0	0%
Global Alliance for Vaccines and Immunization (GAVI)	434,245	434,245	0	0%
Global Fund for HIV, TB & Malaria	306,134	306,134	0	0%
United Nations Children Fund (UNICEF)	225,600	225,600	0	0%
World Health Organisation (WHO)	300,000	300,000	0	0%
Total Revenues Shares	46,923,075	46,923,075	10,444,581	22%

VOTE: 926 Sembabule District

Quarter 1

Cumulative Performance for Locally Raised Revenues

The District expected to collect Ugx 1,450,000,000 for the whole financial year 2025/2026 from own source revenue but managed to collect ugx 85,000,000 reflecting 6% performance against the planned 25% .

The underperformance was attributed to failure to receive Ugx 700,000,000 as contribution from farmers to benefit from micro scale irrigation technologies having realized the program had come to an end. also there was poor performance from other sources since we managed to collect from only two sources that is animal and crop husbandry related levies and land fees.

Cumulative Performance for Central Government Transfers

The District had expected to receive Ugx 42,266,643,000 for the whole financial year 2025/2026 as conditional government transfers but managed to cumulatively receive Ugx 10,263,992,000 accounting for 24%.

The slight underperformance was attributed to the government policy of releasing development funds for only production services important to note is that conditional grants are broken into discretionary government transfers where we expected to receive ugx 5,306,729,000 but received ugx 1,116,014,000 which was 21% and conditional government transfers out of Ugx 36,959,914,000 managed to receive ugx 9,147,978,000 and this was 25% performance.

Cumulative Performance for Other Government Transfers

The District expect to receive ugx 1,940,454,000 for the whole financial year 2025/2026 in form of other government transfers but managed to receive ugx 95,589,000 reflecting 5% performance against the planned 25%.

The underperformance was attributed to failure receive funds as expected . for instance we did not receive ugx 500,000,000 for luwero- Rwenzori program as expected

Cumulative Performance for External Financing

The District had planned to receive Ugx 1,265,979,000 for the whole financial year 2025/2026 from various Donors but did not get anything during the quarter under review.

The underperformance is attributed to policies of Donors not to release funds in the first quarter.

VOTE: 926 Sembabule District

Quarter 1

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	6,372,039	6,690,475	964,104	15%	964,104
Sub-Total	6,372,039	6,690,475	964,104	15%	964,104
Department: Finance					
10 Financial Management and Accountability (LG)	344,169	344,169	68,768	20%	68,768
Sub-Total	344,169	344,169	68,768	20%	68,768
Department: Statutory bodies					
10 Legislation and Oversight	838,991	838,991	154,854	18%	154,854
Sub-Total	838,991	838,991	154,854	18%	154,854
Department: Production and Marketing					
10 Agricultural Extension	2,182,967	2,182,967	440,737	20%	440,737
20 Agricultural Production	1,633,742	1,633,742	194,873	12%	194,873
30 Agricultural Value Chain Services	143,037	143,037	35,450	25%	35,450
Sub-Total	3,959,746	3,959,746	671,059	17%	671,059
Department: Health					
10 Primary HealthCare	7,914,337	7,914,337	1,228,231	16%	1,228,231
30 Health Management and Supervision	659,650	659,650	143,436	22%	143,436
Sub-Total	8,573,986	8,573,986	1,371,667	16%	1,371,667
Department: Education					
10 Pre-Primary and Primary Education	13,569,602	13,569,602	3,444,937	25%	3,444,937
20 Secondary Education	6,801,405	6,801,405	1,491,866	22%	1,491,866
30 Skills Development	463,761	463,761	114,449	25%	114,449
40 Education&Sports Management and Inspection	1,364,704	1,364,704	66,100	5%	66,100
50 Special Needs Education	3,000	3,000	1,000	33%	1,000
Sub-Total	22,202,473	22,202,473	5,118,351	23%	5,118,351
Department: Roads and Engineering					
10 Community Access Roads	318,436	0	0	0%	0
20 Engineering Services	1,616,643	1,616,643	303,578	19%	303,578
Sub-Total	1,935,079	1,616,643	303,578	16%	303,578

VOTE: 926 Sembabule District

Quarter 1

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Department: Water					
10 Rural Water Supply and Sanitation	645,968	645,968	54,319	8%	54,319
Sub-Total	645,968	645,968	54,319	8%	54,319
Department: Natural Resources					
10 Natural Resources Management	506,755	506,755	132,057	26%	132,057
Sub-Total	506,755	506,755	132,057	26%	132,057
Department: Community Based Services					
20 Empowerment and Mindset Change	781,486	781,486	56,552	7%	56,552
Sub-Total	781,486	781,486	56,552	7%	56,552
Department: Planning					
10 Planning and Statistics	575,833	575,833	22,815	4%	22,815
Sub-Total	575,833	575,833	22,815	4%	22,815
Department: Internal Audit					
10 Compliance	83,407	83,407	17,888	21%	17,888
Sub-Total	83,407	83,407	17,888	21%	17,888
Department: Trade, Industry and Local Development					
10 Commercial Services	103,143	103,143	24,806	24%	24,806
Sub-Total	103,143	103,143	24,806	24%	24,806
Grand Total	46,923,075	46,923,075	8,960,818	19%	8,960,818

VOTE: 926 Sembabule District

Quarter 1

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	5,243,010	5,561,446	1,237,903	24%	1,237,903
District Unconditional Grant Non-Wage	156,052	156,052	39,013	25%	39,013
District Unconditional Grant Wage	1,096,000	1,096,000	274,000	25%	274,000
Locally Raised Revenues	134,000	134,000	30,000	22%	30,000
Multi-Sectoral Transfers to LLGs_NonWage	637,228	955,664	89,957	14%	89,957
Programme Conditional Grant - Non Wage Recurrent	3,219,731	3,219,731	804,933	25%	804,933
Development Revenues	1,129,029	1,129,029	0	0%	0
Multi-Sectoral Transfers to LLGs_Gou	329,029	329,029	0	0%	0
Transitional Conditional Grant - Development	800,000	800,000	0	0%	0
Total Revenues Shares	6,372,039	6,690,475	1,237,903	19%	1,237,903
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	1,096,000	1,096,000	261,864	24%	261,864
Non Wage	4,147,010	4,465,446	702,241	17%	702,241
Development Expenditure					
Domestic Development	1,129,029	1,129,029	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	6,372,039	6,690,475	964,104	15%	964,104
C: Unspent Balances					
Recurrent Balances	1,237,903	2347678.12425	273,798		
Wage		274,000	12,136	-230,151,718,44	5,115,600%
Non Wage		963,903	261,662	-180,217,537%	
Development Balances			0		
Domestic Development			0	-27,876,974%	
External Financing			0	0%	
Total Unspent			273,798	-95,172,532%	

Summary of Department Revenues and Expenditure by Source

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

The department budgeted to receive UGX: 6,372,038,901 for the financial year 2025/2026 of which UGX: 3,219,730,644 being Programme Conditional Grant Non Wage Recurrent, UGX: 637,228,104 Transfers to LLGs - Non Wage, UGX: 134,000,000 being Locally Raised Revenues, UGX: 1,095,999,674 being District Unconditional Grant Wage, UGX: 156,051,556 being District Unconditional Grant Non Wage, UGX: 800,000,000 being Transitional Conditional Grant - Development and UGX: 329,028,923 being Multi - Sectoral Transfers to LLGs - Gou. Out the budgeted the department received a cumulative total of UGX: 1,237,902,743 This represents 19% of the total budget instead of 25% for the quarter The underperformance is attributed to the government policy of not releasing development grants in the first quarter. Cumulative expenditure was ugx 964,104,350 accounting for 15% performance.

Reasons for unspent balances on the bank account

Some activities were pushed to the next quarter
Files for gratuity were being prepared for approval and payments were also pushed to next quarter

Highlights of physical performance by end of the quarter

Payment of salaries to administration staff by the 28th day of every month for 3 months
Payment of Pension by the 28th day of every month for 3 months
Support supervision of LLGs
Preparation and making submission of reports to line ministries and other stakeholders
Headquarter premises cleaned and maintained
Data capture on HCM & IPPS for both salaries and pension done for 3 months
Travels to various ministries done
Procurement processes commenced and bids prepared for the same

VOTE: 926 Sembabule District

Quarter 1

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	344,169	344,169	80,272	23%	80,272
District Unconditional Grant Non-Wage	112,968	112,968	28,242	25%	28,242
District Unconditional Grant Wage	128,120	128,120	32,030	25%	32,030
Locally Raised Revenues	103,081	103,081	20,000	19%	20,000
Development Revenues	0	0	0	0%	0
Total Revenues Shares	344,169	344,169	80,272	23%	80,272
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	128,120	128,120	31,988	25%	31,988
Non Wage	216,049	216,049	36,780	17%	36,780
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	344,169	344,169	68,768	20%	68,768
C: Unspent Balances					
Recurrent Balances	80,272	168741.9195	11,504		
Wage		32,030	41	-3,198,848%	
Non Wage		48,242	11,462	-10,424,106%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			11,504	-6,796,556%	

Summary of Department Revenues and Expenditure by Source

The department had planned to receive Ugx 344,168,810 during the financial year 2025/26 but managed to cumulatively receive ugx 80,271,962 reflecting 23% performance against the planned 25%.
The under performance is attributed to poor performance of local revenue during the quarter under review.
Cumulative expenditure was Ugx 68,768,279 accounting for 20% performance.

Reasons for unspent balances on the bank account

Funds spent as released.

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

Highlights of physical performance by end of the quarter

Staff salaries paid for 3months by the 28th day of each month.
Prepared and submitted final accounts for fy 2024/2025
Mobilized revenue collection using IRAS
processed payments for all the departments.
Prepared and submitted the Board of survey report

VOTE: 926 Sembabule District

Quarter 1

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	789,739	789,739	191,430	24%	191,430
District Unconditional Grant Non-Wage	416,563	416,564	104,141	25%	104,141
District Unconditional Grant Wage	229,155	229,155	57,289	25%	57,289
Locally Raised Revenues	144,020	144,020	30,000	21%	30,000
Development Revenues	49,252	49,252	0	0%	0
District Discretionary Equalisation Development Grant	49,252	49,252	0	0%	0
Total Revenues Shares	838,991	838,991	191,430	23%	191,430
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	229,155	229,155	46,105	20%	46,105
Non Wage	560,584	560,584	108,749	19%	108,749
Development Expenditure					
Domestic Development	49,252	49,252	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	838,991	838,991	154,854	18%	154,854
C: Unspent Balances					
Recurrent Balances	191,430	345788.62	36,576		
Wage		57,289	11,184	-355,256,987,227,297,150%	
Non Wage		134,141	25,392	-24,105,382%	
Development Balances			0		
Domestic Development			0	-1,231,291%	
External Financing			0	0%	
Total Unspent			36,576	-15,293,946%	

Summary of Department Revenues and Expenditure by Source

The department received a total of Ugx 191,429,862 against a total budget of Ugx 789,739,448 representing a budget release of 24 percent performance against the planned 25 percent. The underperformance is attributed to poor performance of local revenue Cumulative expenditure was Ugx 154,853,758 reflecting 20% performance.

Reasons for unspent balances on the bank account

Some activities overlapped into the second quarter.

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

Highlights of physical performance by end of the quarter

salaries paid to staff and politicians for three months every 28th day of each month, payment of honoraria, one council meeting held, one standing committee meeting held, 3 contracts committee meeting held, one land board meeting held, 2 LGPAC meetings held,

VOTE: 926 Sembabule District

Quarter 1

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	2,867,499	2,867,499	832,942	29%	832,942
District Unconditional Grant Wage	569,538	569,538	142,384	25%	142,384
Locally Raised Revenues	0	0	0	0%	0
Other Transfers from Central Government	345,647	345,647	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	809,914	809,914	404,957	50%	404,957
Programme Conditional Grant - Wage Recurrent	1,142,400	1,142,400	285,600	25%	285,600
Development Revenues	1,092,247	1,092,247	196,123	18%	196,123
Locally Raised Revenues	700,000	700,000	0	0%	0
Programme Conditional Grant - Development	392,247	392,247	196,123	50%	196,123
Total Revenues Shares	3,959,746	3,959,746	1,029,065	26%	1,029,065
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	1,711,938	1,711,938	413,817	24%	413,817
Non Wage	1,155,561	1,155,561	208,013	18%	208,013
Development Expenditure					
Domestic Development	1,092,247	1,092,247	49,229	5%	49,229
External Financing	0	0	0	0%	0
Total Expenditure	3,959,746	3,959,746	671,059	17%	671,059
C: Unspent Balances					
Recurrent Balances	832,942	1338705.0855	211,111		
Wage		427,984	14,167	-41,381,722%	
Non Wage		404,957	196,944	-49,285,386%	
Development Balances			146,894		
Domestic Development			146,894	-32,032,954%	
External Financing			0	0%	
Total Unspent			358,006	-66,076,878%	

Summary of Department Revenues and Expenditure by Source

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

The Department has budgeted to receive Ugx 3,959,745,723 for the whole financial year 2025/2026 but managed to receive Ugx 1,029,064,989 during the first quarter under review reflecting 26% performance against the planned 25 %.

The slight overperformance is attributed to the government policy of releasing 50% of the grants in the 1st quarter.

Cumulative expenditure was ugx 671,059,434 reflecting 17% performance.

Monthly operational funds paid to 65 Parish chiefs for a period of 3 months.

Reasons for unspent balances on the bank account

There is a vacant position of a Veterinary Officer

Some activities overlapped into the seconded quarter.

procurement process was still ongoing.

Highlights of physical performance by end of the quarter

Payment of salaries to 28 extension staff for 3 months every 28th day of the month.

Salaries paid to 12 Headquarter based staff for 3 months by the 28th day of each month

Trained 10494 farmers in proven technologies and practices.

31 Demonstrations were established and benefiting 237 HHs

20Coffee processors and 10 Maize processors profiled.

1 quarterly production reports prepared and submitted to relevant authorities

Procurement requisitions submitted to contracts committee for 51 uncompleted sites

Farmer field schools were trained

Awareness programs conducted on radio.

Farm visits made for 111 established irrigation sites.

1 Monitoring and supervision visits conducted for all the activities

3250 Farmers mobilised to benefit from parish Development Model

Monthly operational funds paid to 65 Parish chiefs for a period of 3 months.

PDM funds disbursed to 3,238 beneficiaries.

VOTE: 926 Sembabule 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	6,208,129	6,208,129	1,504,866	24%	1,504,866
District Unconditional Grant Wage	271,216	271,216	67,804	25%	67,804
Locally Raised Revenues	3,000	3,000	0	0%	0
Other Transfers from Central Government	306,557	306,557	30,223	10%	30,223
Programme Conditional Grant - Non Wage Recurrent	890,592	890,592	222,648	25%	222,648
Programme Conditional Grant - Wage Recurrent	4,736,765	4,736,765	1,184,191	25%	1,184,191
Development Revenues	2,365,857	2,365,857	0	0%	0
External Financing	1,265,979	1,265,979	0	0%	0
Programme Conditional Grant - Development	1,099,878	1,099,878	0	0%	0
Total Revenues Shares	8,573,986	8,573,986	1,504,866	18%	1,504,866
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	5,007,981	5,007,981	1,092,507	22%	1,092,507
Non Wage	1,200,148	1,200,148	279,160	23%	279,160
Development Expenditure					
Domestic Development	1,099,878	1,099,878	0	0%	0
External Financing	1,265,979	1,265,979	0	0%	0
Total Expenditure	8,573,986	8,573,986	1,371,667	16%	1,371,667
C: Unspent Balances					
Recurrent Balances	1,504,866	2923699.168	133,199		
Wage		1,251,995	159,488	125,869,503,702,839,650%	
Non Wage		252,871	-26,289	-57,666,826%	
Development Balances			0		
Domestic Development			0	-27,496,948%	
External Financing			0	45,311,153,031,400,650%	
Total Unspent			133,199	-135,661,820%	

Summary of Department Revenues and Expenditure by Source

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

The department cumulatively received Ugx 1,504,866,000 and this signified 67% of the annual approved budget of Ugx 8,573,986. The slight Under performance was attributed to under performance of Locally Raised Revenue, some external funding from, UNICEF, WHO and other transfers from central government (COVID-19) at 0% below the planned 25% . It is important to note that development funds were not released during the quarter. Programme Conditional Grant - Non Wage Recurrent (222,648,000) with 25%, wage was released at 25%(1,184,191,000) PHC and district unconditional grant wage with 25(67,804,000) as expected. The department expenditure performed at 16% (1,371,667,000) representing 22% on wage and 23% for PHC Non-wage recurrent. This implies that all primary health care workers in health facilities and the newly recruited staff plus health office received their salaries for months of July to September 2025

Reasons for unspent balances on the bank account

Reasons for unspent balances on the bank account The unspent balance was Ugx 159,488,000, this was meant staff wages for recruitment of new health workers.

Highlights of physical performance by end of the quarter

Highlights of physical performance by end of the quarter 50274 OPD attendances were registered in both government and NGO facilities, 4077 in patients were admitted, 3543 pregnant mothers attended first ANC visit and 1353 where in 1st trimester signifying 38% of 50%. 1690 where assisted by qualified health workers to deliver. 3755 children one year were immunized with third doze of pentavalent vaccines. 193 PHC health staff on payroll received their salaries for Jult to September 2025. 95% village health teams constituted and active. No capital project was yet commenced, was contract awards have been awarded to contractors and soon works is going to start. Upgrading of Mateete HC III to HC IV is ongoing by the UPDF engineers brigade. The district has secured funds for the construction of a health center III at Katwe sub county.

VOTE: 926 Sembabule District

Quarter 1

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	21,683,739	21,683,739	5,711,230	26%	5,711,230
District Unconditional Grant Wage	65,732	65,732	16,433	25%	16,433
Locally Raised Revenues	22,500	22,500	0	0%	0
Other Transfers from Central Government	40,000	40,000	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	3,671,039	3,671,039	1,223,680	33%	1,223,680
Programme Conditional Grant - Wage Recurrent	17,884,468	17,884,468	4,471,117	25%	4,471,117
Development Revenues	518,734	518,734	0	0%	0
Programme Conditional Grant - Development	518,734	518,734	0	0%	0
Total Revenues Shares	22,202,473	22,202,473	5,711,230	26%	5,711,230
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	17,950,200	17,950,200	4,084,642	23%	4,084,642
Non Wage	3,733,539	3,733,539	1,033,710	28%	1,033,710
Development Expenditure					
Domestic Development	518,734	518,734	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	22,202,473	22,202,473	5,118,351	23%	5,118,351
C: Unspent Balances					
Recurrent Balances	5,711,230	10539285.94125	592,879		
Wage		4,487,550	402,908	-408,464,166%	
Non Wage		1,223,680	189,970	-195,485,759%	
Development Balances			0		
Domestic Development			0	-12,968,348%	
External Financing			0	0%	
Total Unspent			592,879	-506,123,888%	

Summary of Department Revenues and Expenditure by Source

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

The department budgeted to receive UGX: 22,202,472,968 for the financial 2025/2026 of which UGX 17,884,467,724 was Programme Conditional grant wage, UGX 3,671,039,493 was Programme Conditional Grant Non Wage, UGX 65,731,836 being District Unconditional grant wage, UGX 22,500,000 being Locally raised revenues, UGX 40,000,000 being other transfers from central government (UNEB) and UGX 518,733,915 being Conditional Grant Development.

The department actual receipt for Q1 was UGX 5,711,229,721 of which UGX 4,471,116,931 being Conditional Grant Wage, UGX 1,223,679,831 being conditional grant non wage and UGX 16,432,959 being District unconditional grant wage.

Representing 25.7% of the total budget for the financial year under review.

Reasons for unspent balances on the bank account

Unspent wage due to disciplinary cases and abscondment from duty

Some activities pushed to the next quarter

Highlights of physical performance by end of the quarter

Schools inspection conducted

Monitoring of schools conducted

Monitoring of projects under education carried out

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

Department: Roads and Engineering

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

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	1,935,079	1,616,643	368,915	19%	368,915
District Unconditional Grant Wage	214,198	214,198	53,549	25%	53,549
Multi-Sectoral Transfers to LLGs_NonWage	318,436	0	33,682	11%	33,682
Other Transfers from Central Government	402,445	402,445	31,684	8%	31,684
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000	250,000	25%	250,000
Development Revenues	0	0	0	0%	0
Total Revenues Shares	1,935,079	1,616,643	368,915	19%	368,915
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	214,198	214,198	46,388	22%	46,388
Non Wage	1,720,881	1,402,445	257,190	15%	257,190
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	1,935,079	1,616,643	303,578	16%	303,578
C: Unspent Balances					
Recurrent Balances	368,915	707738.581	65,337		
Wage		53,549	7,162	-4,638,782%	
Non Wage		315,366	58,176	-60,464,765%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			65,337	-29,988,866%	

Summary of Department Revenues and Expenditure by Source

The Department had planned to receive Ugx 1,935,078,778 for the whole financial year 2025/26 but managed to cumulatively receive Ugx 368,915,297 reflecting 19% performance against the planned 25%
The underperformance is attributed to budget cuts from Uganda Road Fund.
Cumulative expenditure was Ugx 303,577,816 accounting for 16% performance.

Reasons for unspent balances on the bank account

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

some projects were pushed to the second quarter

Highlights of physical performance by end of the quarter

- Staff salaries paid for 3months by the 29th day of each month.
- Monitoring and supervision of projects done
- Bills of quantities and specifications for projects drawn
- Periodic maintainance of Namirembe -Iwendezi -senyange Road (6km)
- Mussi-Kanoni katusi-kyamenya Road (14km)
- Mpumudde- Booma Kabeho Road (10km)
- Improvement of Gayaza Swamp (ikm)
- Mateete -Manyama -spot improvement (1 km)
- Nambirizi - Nankondo spot improvement (4km)

VOTE: 926 Sembabule District

Quarter 1

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	201,599	201,599	58,422	29%	58,422
District Unconditional Grant Wage	105,333	105,333	26,333	25%	26,333
Programme Conditional Grant - Non Wage Recurrent	96,266	96,266	32,089	33%	32,089
Development Revenues	444,369	444,369	0	0%	0
Programme Conditional Grant - Development	429,554	429,554	0	0%	0
Transitional Conditional Grant - Development	14,815	14,815	0	0%	0
Total Revenues Shares	645,968	645,968	58,422	9%	58,422
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	105,333	105,333	25,229	24%	25,229
Non Wage	96,266	96,266	29,090	30%	29,090
Development Expenditure					
Domestic Development	444,369	444,369	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	645,968	645,968	54,319	8%	54,319
C: Unspent Balances					
Recurrent Balances	58,422	104718.652	4,103		
Wage		26,333	1,105	-2,522,884%	
Non Wage		32,089	2,999	-365,288,452,865,465,400%	
Development Balances			0		
Domestic Development			0	187,458,570,379,958,700%	
External Financing			0	0%	
Total Unspent			4,103	-5,373,462%	

Summary of Department Revenues and Expenditure by Source

The department had planned to receive Ugx.. 645,968,471 but managed to receive Ugx.. 58,421,964 during the quarter under review, signifying 9% performance against the planned 25%. The underperformance was attributed to the Government policy of releasing development funds in Q2 and Q3, respectively

Cumulative expenditure for the quarter was ugx 54,318,843, accounting for 8% performance

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

Reasons for unspent balances on the bank account

Activities for the quarter under review overlapped into the second quarter

Highlights of physical performance by end of the quarter

Salaries for four staff paid for 3 months, 1 advocacy meeting conducted, Assorted stationery procured, 2 motorcycles and 1 vehicle maintained, Data on functionality updated for all permanent point water sources, fuel for operation of DWO procured.

VOTE: 926 Sembabule District

Quarter 1

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	506,755	506,755	133,451	26%	133,451
District Unconditional Grant Wage	385,600	385,600	96,400	25%	96,400
Locally Raised Revenues	10,000	10,000	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	111,154	111,154	37,051	33%	37,051
Development Revenues	0	0	0	0%	0
Total Revenues Shares	506,755	506,755	133,451	26%	133,451
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	385,600	385,600	95,118	25%	95,118
Non Wage	121,154	121,154	36,938	30%	36,938
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	506,755	506,755	132,057	26%	132,057
C: Unspent Balances					
Recurrent Balances	133,451	258745.25225	1,395		
Wage		96,400	1,282	329,025,992,455,401,900%	
Non Wage		37,051	113	-6,685,640%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			1,395	-13,072,211%	

Summary of Department Revenues and Expenditure by Source

The department received a total of Ugx 133,451,492 against a budget of Ugx 506,754,505 representing a budget release of 26 Percent performance against the planned 25%. The slight over performance is attributed to the government policy of releasing a third of the non wage grant in the first quarter . The funds were used to pay salaries and environmental and natural resources activities in the district. cumulative expenditure for the quarter under review was Ugx 132,056,626 reflecting 26% performance.

Reasons for unspent balances on the bank account

Activities done as planned.

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

Highlights of physical performance by end of the quarter

Salaries of 10 staff paid , 230 men and women trained in ENR MGT in lwemiyaga-Rwamakara dam and matete town council. Two (2) environmental compliance monitoring exercises conducted in mabindo, matete and mitete sub counties. Restoration exercise conducted in Mabindo, matete and mitete sub counties. 100 acres of wetland restored and 50 encroachers evicted . 650 assorted natural tree species planted in the sub counties of kawanda, mabindo and matete. 3 Forest community engagements conducted in Mijwala Ntusi. UGx 6,288,000 collected from forest produce through IRAS system. 5 forest patrols conducted to regulate forest produce. Conducted 3 environmental monitoring exercises in greater Lwemiyaga county in the sub counties of Kyeera,Lwemiyaga, Ntusi and Bulongo. Submitted Q4 report to NEMA and Ministry of water and Environment. One stakeholder training for mabindo conducted in envt and NR Mnt. 5 forest traders trained in forest produce management. Conducted one departmental meeting.

VOTE: 926 Sembabule District

Quarter 1

SECTION B : Summary by Department

Department: Community Based Services

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

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	281,486	281,486	62,779	22%	62,779
District Unconditional Grant Wage	176,981	176,981	44,245	25%	44,245
Locally Raised Revenues	3,000	3,000	0	0%	0
Other Transfers from Central Government	27,369	27,369	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	74,136	74,136	18,534	25%	18,534
Development Revenues	500,000	500,000	0	0%	0
Other Transfers from Central Government	500,000	500,000	0	0%	0
Total Revenues Shares	781,486	781,486	62,779	8%	62,779
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	176,981	176,981	42,653	24%	42,653
Non Wage	104,505	104,505	13,899	13%	13,899
Development Expenditure					
Domestic Development	500,000	500,000	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	781,486	781,486	56,552	7%	56,552
C: Unspent Balances					
Recurrent Balances	62,779	126923.12475	6,228		
Wage		44,245	1,593	-4,265,255%	
Non Wage		18,534	4,635	-3,983,993%	
Development Balances			0		
Domestic Development			0	-12,500,000%	
External Financing			0	0%	
Total Unspent			6,228	-5,592,375%	

Summary of Department Revenues and Expenditure by Source

The Department had planned to receive Ugx 781,486,307 fro the whole financial year 2025/26 but managed to receive Ugx 62,779,327 reflecting 8% performance against the planned 25% .
The under performance is attributed to poor performance of Luwero - Rwenzori funds
cumulative expenditure was Ugx 56,551,548 accounting for 7% performance